



LOWER PROVIDENCE TOWNSHIP

100 Parklane Drive • Eagleville, PA 19403 • www.lowerprovidence.org
Administration: 610 539-8020 • Fax: 610 539-6347
Police: 610-539-5901 • Fax: 610-630-2219



BOARD OF SUPERVISORS BUSINESS MEETING Thursday, June 16, 2022 – 7:00 p.m.

EXECUTIVE SESSION – 6:00 p.m.

NOTE: The meeting is being held as an in-person and virtual public meeting using Zoom. Directions on how to access the meeting online or via phone are available at lowerprovidence.org.

- *The meeting is video recorded for posting on the Township website.*
- *A video camera has been installed in the Township Auditorium for security purposes.*

Call to Order

Pledge of Allegiance

Protocol for Hybrid Meetings

Roll Call:

G. Neights C. Coless J. Darby P. MacFarland J. Sorgini C. Bapat

Chairman's Comments

- Juneteenth Proclamation

1. Presentations

- Introduction of new police officers – Melanie Faddis, Kyle Hirsch
- 2021 audit report
- Stormwater Part 5 – Tim Woodrow
- Student representative report – Chinmay Bapat

2. Consent Agenda

- Acceptance of the minutes of the Board of Supervisors meeting of June 2, 2022 and workshop of June 1, 2022.

The following Meeting Minutes - April

- Environmental Advisory Council
- Parks & Recreation Board – *not yet approved*
- Planning Commission – *cancelled*
- Sewer Authority

b. Monthly Reports - May

- Community Development
- Community Relations
- Finance
- Fire Marshal
- Parks and Recreation
- Police
- Public Works

c. Fiscal Matters

1. Authorization for Payment of Bills: \$609,724.79
2. Treasurer's Report

Motion to Accept Consent Agenda ___ **Second** ___ **Vote** ___ **Abstained** ___

3. Old Business

- a. Consideration of Resolution 22-19, granting conditional use approval for 2619 Ridge Pike
Motion ___ **Second** ___ **Vote** ___ **Abstained** ___

4. New Business

- a. Consideration of request for waiver of fence standards at 1008 Doris Drive
Motion ___ **Second** ___ **Vote** ___ **Abstained** ___
- b. Request for waiver of land development, Evansburg Winery, 3857 Germantown Pike
Motion ___ **Second** ___ **Vote** ___ **Abstained** ___
- c. Consideration of letter of support for Perkiomen Creek Watershed Initiative
Motion ___ **Second** ___ **Vote** ___ **Abstained** ___
- d. Consideration of Resolution 22-20, PennDOT policy and procedure for consultant selection
Motion ___ **Second** ___ **Vote** ___ **Abstained** ___
- e. Update on hybrid meeting format
Motion ___ **Second** ___ **Vote** ___ **Abstained** ___

5. Announcements/Meetings

- Board of Supervisors Strategic Planning Workshop - June 17 at 2:30 p.m.
- Annual IndianHead Watershed Fishing Derby for ages 4-12 will be held at Hoy Park on June 18 from 8 to 10 am, registration starts at 7:30 am
- Environmental Advisory Council - June 20 at 6:00 p.m.
- Library Board - June 20 at 7:00 p.m.
- Parks and Recreation Board - June 21 at 7:00 p.m.
- Planning Commission - June 22 at 7:00 p.m.
- Zoning Hearing Board - June 23 at 7:00 p.m.

6. Comments and Other Business

7. Courtesy of Floor (not to exceed 3 minutes per person)

8. Adjournment

Next Business Meetings: July 21, 2022

August 18, 2022

No meeting the first Thursday of July and August

The Board of Supervisors meets on the first and third Thursday of each month. The agenda can be found approximately 3 to 5 days in advance on the Township website: www.lowerprovidence.org. Click on the "Agenda" tab.

**LOWER PROVIDENCE TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA**

Proclamation

JUNETEETH FREEDOM DAY 2022

WHEREAS, President Abraham Lincoln signed the Emancipation Proclamation in 1863, declaring the slaves in Confederate territory free and paving the way for the passing of the 13th Amendment which formally abolished slavery in the United States of America; and

WHEREAS, news of the end of slavery did not reach frontier areas of the U.S., in particular Galveston, Texas, until June 19, 1865, months after the end of the Civil War and more than 2 ½ years after the Emancipation Proclamation; and

WHEREAS, June 19th - known as Juneteenth Freedom Day – has been celebrated for more than 150 years to mark the abolition of slavery, with the commemoration growing out of the experiences of Black Americans and their enslaved ancestors whose faith and strength remain an example for all people; and

WHEREAS, Juneteenth provides an opportunity to recognize Black American heritage and to honor the lives, sacrifices and contributions that are woven into the American fabric; and

WHEREAS, the recognition of Juneteenth emphasizes the significance of this celebration, not only to Black Americans, but to all Americans, and reminds us of the role each of us plays in providing a country where every person has opportunity.

NOW, THEREFORE BE IT RESOLVED, that the Board of Supervisors of Lower Providence Township proclaims June 19, 2022 as Juneteenth Freedom Day and urges all residents to commemorate this day, educate themselves about its significance, and take the opportunity to connect as a community.

PROCLAIMED this 16th day of June 2022

**LOWER PROVIDENCE TOWNSHIP
BOARD OF SUPERVISORS**

Gary Neights, Chair



**Lower Providence Township
Eagleville, Pennsylvania
Montgomery County**

Financial Statements
Year Ended December 31, 2021

Draft - 6/9/22 - Subject to Change



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Philadelphia, PA 19103

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LOWER PROVIDENCE TOWNSHIP

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INDEPENDENT AUDITOR'S REPORT

**Board of Supervisors
Lower Providence Township
Eagleville, Pennsylvania**

Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Lower Providence Township, Eagleville, Pennsylvania, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Lower Providence Township, Eagleville, Pennsylvania's basic financial statements as listed in the table of contents.

Summary of Opinions

Opinion Unit

Type of Opinion

Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Discretely Presented Component Unit	Qualified
General Fund	Unmodified
Highway Improvement Capital Reserve Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Qualified Opinion on the Discretely Presented Component Unit

In our opinion, except for the possible effects of the matter discussed in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the discretely presented component unit of the Lower Providence Township, Eagleville, Pennsylvania, as of December 31, 2021, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Governmental Activities, Business-type Activities, Each Major Fund, and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Lower Providence Township, Eagleville, Pennsylvania, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Lower Providence Township Sewer Authority, a discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Lower Providence Township, is based solely on the report of the other auditors.

Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Lower Providence Township, Eagleville, Pennsylvania, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

Matter Giving Rise to Qualified Opinion on the Discretely Presented Component Unit

As explained in Note 9 to the financial statements, pension plan data for the Lower Providence Township Sewer Authority is based on the measurement date of December 31, 2018, utilizing the January 1, 2017, actuarial information provided by Pennsylvania Municipal Retirement System ("**PMRS**"). The information for measurement date of December 31, 2020, utilizing the January 1, 2019 actuarial valuation was not available from PMRS. Accounting principles generally accepted in the United States of America require if a valuation is not performed as of the measurement date, the total pension liability is required to be based on updated rollforward amounts from an earlier actuarial valuation (performed as of a date not more than 30 months and 1 day prior to the employer's most recent year end). The effects on the accompanying financial statements for the out of date information have not been determined.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lower Providence Township, Eagleville, Pennsylvania's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. We did not audit the financial statements of the Lower Providence Township Sewer Authority (discretely presented component unit). Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Lower Providence Township Sewer Authority, is based solely on the report of the other auditors. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Lower Providence Township, Eagleville, Pennsylvania's internal control. Accordingly, no such opinion is expressed.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lower Providence Township, Eagleville, Pennsylvania's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Report on Summarized Comparative Information

We have previously audited Lower Providence Township's 2020 financial statements, and our report dated June 10, 2021, expressed unmodified audit opinions on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedule – general fund, the schedules of changes in net pension liability and Township pension contributions and the schedules of changes in net OPEB liability and Township OPEB contributions on pages 4 through 13 and 52 through 56 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lower Providence Township, Eagleville, Pennsylvania's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2022, on our consideration of Lower Providence Township, Eagleville, Pennsylvania's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lower Providence Township, Eagleville, Pennsylvania's internal control over financial reporting and compliance.

LOWER PROVIDENCE TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2021

Management's discussion and analysis ("**MD&A**") of the financial performance of Lower Providence Township, Eagleville, Pennsylvania (the "**Township**") provides an overview of the Township's financial performance for fiscal year ended December 31, 2021. Readers should also review the basic financial statements and related notes to enhance their understanding of the Township's financial performance.

TOWNSHIP PROFILE

The Township was established in 1805 and operates as a Township of a second class under the Township Code of Pennsylvania which is governed by an elected five-member Board of Supervisors. The Township is located in south central Montgomery County, Pennsylvania. The Township encompasses 14.77 square miles, which includes the geographic areas of Audubon, Collegetown, Trooper, Eagleville, Yerkes and Evansburg. From these villages has grown a community joined in a commitment to provide a safe, productive and prosperous environment in which to reside, raise a family and conduct business. With the City of Philadelphia situated approximately 17 miles to the east and easy access to the Pennsylvania Turnpike, Schuylkill Expressway, Interstate 476 and the Route 202 and Route 422 corridors, Lower Providence Township is truly strategically located for the projected growth into the 21st Century.

FINANCIAL HIGHLIGHTS

- On a government-wide basis the assets and deferred outflows of resources of the Township exceeded liabilities and deferred inflows of resources resulting in total net position at the close of the 2021 fiscal year of \$20,044,717. During the 2021 fiscal year, the Township had an increase in total net position of \$2,002,303.
- As of the close of the 2021 fiscal year, the Township's governmental funds reported combined ending fund balances of \$7,374,749, an increase of \$1,452,100 in comparison with the prior year.
- The General Fund reported an increase in fund balance of \$1,164,267, bringing the cumulative balance to \$5,678,974 or 50.71% of total General Fund expenditures and other financing uses at the conclusion of the 2021 fiscal year.
- General Fund revenues and other financing sources were \$1,740,994 or 16.39% more than budgeted amounts and General Fund expenditures and other financing uses were \$179,350 or 1.63% more than budgeted amounts resulting in a net positive variance of \$1,561,644.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

The MD&A is intended to serve as an introduction to the Township's basic financial statements. The Township's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the Township's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Township's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial condition of the Township is improving or deteriorating. To assess the Township's overall health, the reader will need to consider additional nonfinancial factors such as changes in the Township's tax base and the condition of the Township's assets.

LOWER PROVIDENCE TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2021

The Statement of Activities presents information showing how the Township's net position changed during the most recent fiscal year. All changes in net position are reported as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish the functions of the Township that are principally supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their costs through user fees and charges.

The government-wide financial statements include not only the Township itself (known as the primary government), but also a legally separate sewer authority for which the Township has a significant relationship. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

In the government-wide financial statements, the Township's activities are divided into two categories:

Governmental Activities

Most of the Township's basic services are included here, such as general administration, public safety, health and human services, public works, culture and recreation and community development.

The government-wide financial statements can be found on pages 14 and 15 of this report.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the Township's funds. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the Township's funds can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds

Most of the Township's basic services are included in the governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Township's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the governmental near-term financing decisions. Both the Balance Sheet – Governmental Funds and Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Township maintains fifteen individual governmental funds. Information is presented separately in the Balance Sheet – Governmental Funds and Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds for each of the four major funds and the nonmajor governmental funds.

The Township adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with the budget.

The governmental fund financial statements can be found on pages 16 through 19 of this report.

LOWER PROVIDENCE TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2021

Fiduciary Funds

The Township is the trustee, or fiduciary, for its employees' pension plans. Fiduciary funds are not reflected in the government-wide financial statements because the Township cannot use these assets to finance its operations. The Township is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The Township has an Escrow Fund, Other Postemployment Benefits Trust Fund, and two pension trust funds (Police and Nonuniform).

The fiduciary fund financial statements can be found on pages 20 and 21 of this report.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements.

The notes to the financial statements can be found on pages 22 through 51 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which consists of the budgetary comparison schedule for the general fund and schedules concerning the Township's net pension liability and pension contributions and changes in its net other post-employment benefits liability and OPEB contributions, as well as additional analysis which consists of combining and individual fund financial statements.

The required supplementary information and additional analysis can be found on pages 52 through 58 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted above, net position may serve over time as a useful indicator of the Township's financial condition. At the close of the 2021 fiscal year the Township's assets and deferred outflows exceeded liabilities and deferred inflows by \$20,044,717. The following table presents condensed information for the *Statement of Net Position* of the Township at December 31, 2021 and 2020.

	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
ASSETS		
Current assets	\$11,376,440	\$ 9,743,353
Noncurrent assets	<u>16,664,424</u>	<u>17,387,101</u>
Total assets	<u>28,040,864</u>	<u>27,130,454</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>1,539,311</u>	<u>931,268</u>
LIABILITIES		
Current liabilities	3,983,746	3,797,528
Noncurrent liabilities	<u>1,663,912</u>	<u>2,777,868</u>
Total liabilities	<u>5,647,658</u>	<u>6,575,396</u>
DEFERRED INFLOWS OF RESOURCES	<u>3,887,800</u>	<u>3,443,912</u>
NET POSITION		
Net investment in capital assets	14,727,679	14,725,966
Restricted	1,695,775	1,407,942
Unrestricted	<u>3,621,263</u>	<u>1,908,506</u>
Total net position	<u>\$20,044,717</u>	<u>\$18,042,414</u>

LOWER PROVIDENCE TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2021

The Township's total assets as of December 31, 2021 were \$28,040,864 of which \$9,036,709 or 32.22% consisted of unrestricted cash and \$16,664,424 or 59.43% consisted of the Township's investment in capital assets. The Township's total liabilities as of December 31, 2021 were \$5,647,658 of which \$1,936,745 or 34.29% consisted of general obligation debt used to acquire and construct capital assets, \$1,928,619 or 34.15% consists of unearned revenue and \$1,718,433 or 30.43% consists of escrow deposits.

The Township had unrestricted net position of \$3,621,263 at December 31, 2021. The Township's unrestricted net position increased by \$1,712,757 during 2021 primarily due to the results of current year operations and the current year change in its net pension liability and related deferred outflows and inflows.

A portion of the Township's net position reflects its restricted net position which totaled \$1,695,775 as of December 31, 2021. All of the Township's restricted net position relate to the net position of the Township's special revenue, capital and debt service funds.

The largest portion of the Township's net position reflects its net investment in capital assets net of accumulated depreciation less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to residents of the Township; consequently, these assets are not available for future spending. Although the Township's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. For the year ended December 31, 2021, the Township's net investment in capital assets increased by \$1,713.

The following table presents condensed information for the *Statement of Activities* of the Township for 2021 and 2020:

	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
REVENUES		
Program revenues		
Charges for services	\$ 1,296,044	\$ 1,054,762
Operating grants and contributions	2,764,970	2,060,329
Capital grants and contributions	75,182	558,670
General revenues		
Taxes	11,329,051	10,451,194
Franchise fees	442,986	454,160
Investment earnings	114,917	126,583
Gain on sale of capital assets	<u>26,498</u>	<u>467</u>
Total revenues	<u>16,049,648</u>	<u>14,706,165</u>
EXPENSES		
General government	2,200,497	1,820,082
Public safety	8,102,616	7,603,342
Health and human services	4,750	4,750
Public works	2,428,231	2,661,799
Culture and recreation	1,267,742	1,132,255
Community development	3,000	6,395
Interest and amortization expense related to noncurrent liabilities	<u>40,509</u>	<u>54,202</u>
Total expenses	<u>14,047,345</u>	<u>13,282,825</u>
CHANGE IN NET POSITION	<u>\$ 2,002,303</u>	<u>\$ 1,423,340</u>

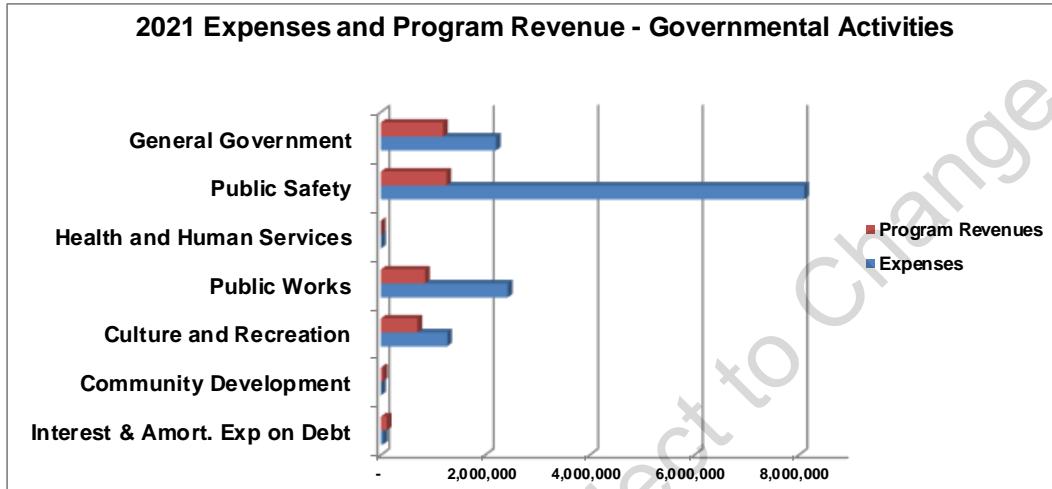
Overall, the Township's financial position has been improving, but challenges such as increased medical costs and pension contributions, rising costs associated with inflation and residential and commercial development and negotiated contracts have a potential to offset these gains in future fiscal years. Management of the Township continues to aggressively implement cost efficiencies and revenue-generating strategies to combat these factors.

LOWER PROVIDENCE TOWNSHIP

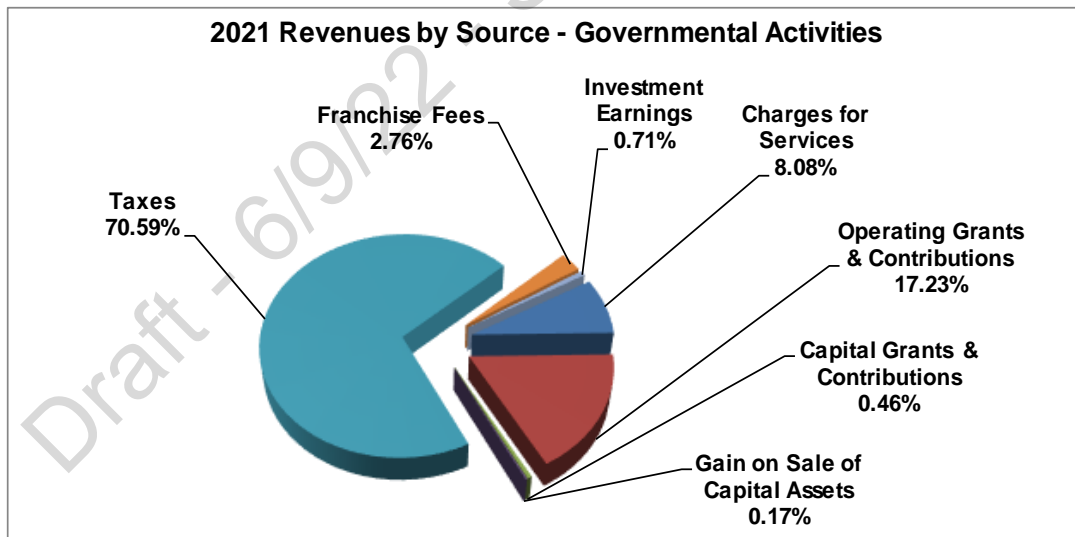
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2021

The *Statement of Activities* provides detail that focuses on how the Township finances its services. The *Statement of Activities* compares the costs of the Township functions and programs with the resources those functions and programs generate themselves in the form of program revenues. As demonstrated by the following graph, all of the Township's governmental activities are not self-supporting, raising enough program revenue to cover their costs, as most traditional governmental services are not.



To the degree that the Township's functions or programs cost more than they raise, the Statement of Activities shows how the Township chose to finance the difference through general revenues. The following chart shows that the Township relies on tax revenues to finance its governmental activities.



GOVERNMENTAL FUNDS

The governmental fund financial statements provide detailed information of the Township's major funds. Some funds are required to be established by State statute while other funds are established by the Township to manage monies restricted for a specific purpose. As of December 31, 2021, the Township's governmental funds reported a combined fund balance of \$7,374,749 which is an increase of \$1,452,100 from the prior year. The following table summarizes the Township's total governmental fund balances as of December 31, 2021 and 2020 and the total 2021 change in governmental fund balances.

LOWER PROVIDENCE TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

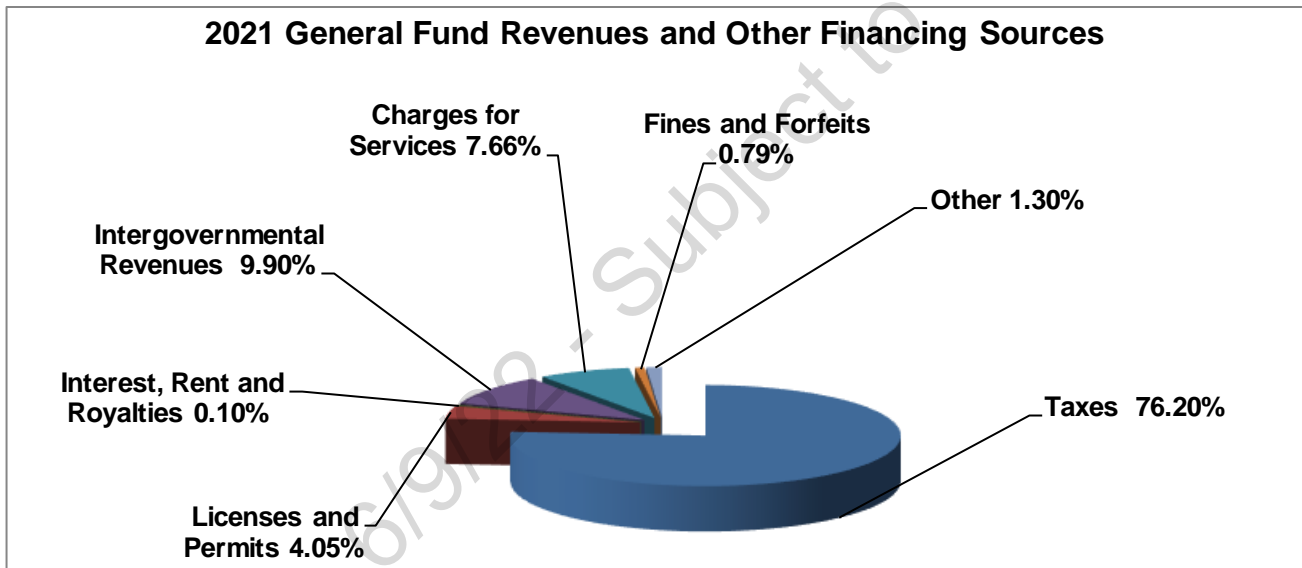
December 31, 2021

	<u>2021</u>	<u>2020</u>	<u>\$ Change</u>
General Fund	\$5,678,974	\$4,514,707	\$1,164,267
Highway Improvement Capital Reserve Fund	-	-	-
Nonmajor Governmental Funds	<u>1,695,775</u>	<u>1,407,942</u>	<u>287,833</u>
	<u>\$7,374,749</u>	<u>\$5,922,649</u>	<u>\$1,452,100</u>

GENERAL FUND

The General Fund is the Township's primary operating fund. At the conclusion of the 2021 fiscal year the General Fund fund balance was \$5,678,974 representing an increase of \$1,164,267 in relation to the prior year. The following analysis has been provided to assist the reader in understanding the financial activities of the General Fund during the 2021 fiscal year.

The Township's reliance upon tax revenues is demonstrated by the graph below that indicates 76.20% of General Fund revenues are derived from local taxes.



General Fund Revenues and Other Financing Sources

	<u>2021</u>	<u>2020</u>	<u>\$ Change</u>	<u>% Change</u>
Taxes	\$ 9,420,916	\$ 8,535,669	\$ 885,247	10.37
Licenses and permits	500,532	505,403	(4,871)	(0.96)
Interest, rents and royalties	12,505	20,812	(8,307)	(39.91)
Intergovernmental revenues	1,223,495	648,966	574,529	88.53
Charges for services	946,805	816,449	130,356	15.97
Fines and forfeits	98,130	90,055	8,075	8.97
Other	<u>160,509</u>	<u>108,534</u>	<u>51,975</u>	<u>47.89</u>
	<u>\$12,362,892</u>	<u>\$10,725,888</u>	<u>\$1,637,004</u>	<u>15.26</u>

Taxes increased by \$885,247 or 10.37% primarily due to an increase in the general purpose millage rate and increases in the collections for real estate transfer and earned income taxes.

LOWER PROVIDENCE TOWNSHIP

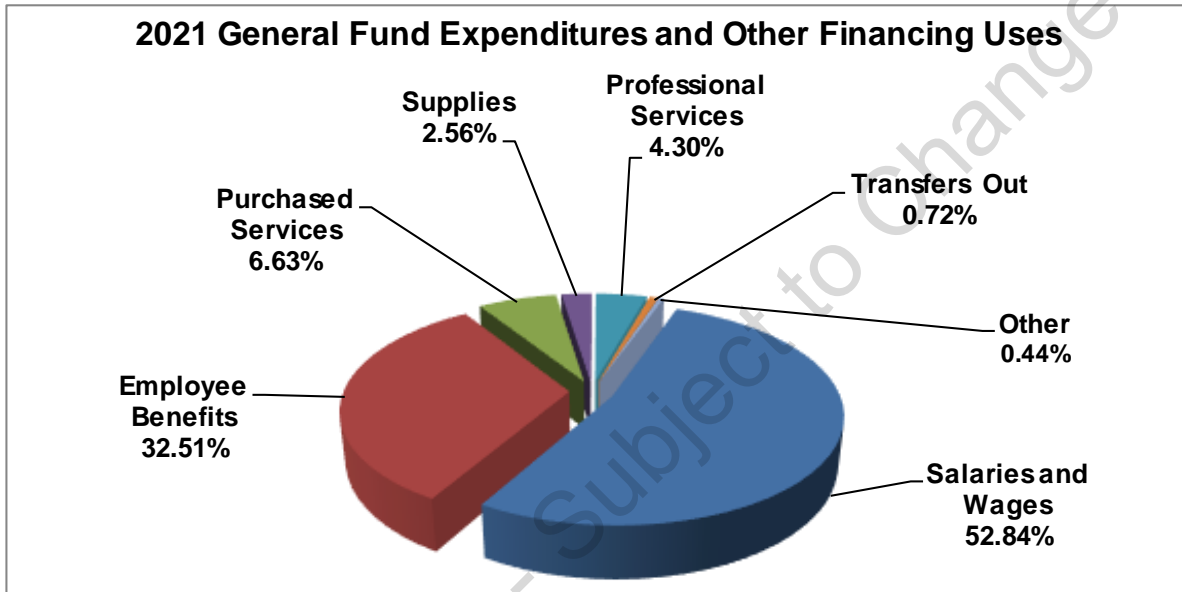
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2021

Intergovernmental revenues increased 574,529 or 88.53% due to the receipt of American Rescue Plan funding and emergency disaster relief grants related to Hurricane Ida.

Charges for services increased by \$130,356 or 15.97% due to increases in various services related to building, electrical, plumbing and HVAC permits.

As the graph below illustrates, the largest portion of General Fund expenditures is for salaries and benefits. The Township is a service entity and as such is labor intensive.



General Fund Expenditures and Other Financing Uses

	<u>2021</u>	<u>2020</u>	<u>\$ Change</u>	<u>% Change</u>
Salaries and wages	\$ 5,917,495	\$ 5,603,262	\$314,233	5.61
Employee benefits	3,640,287	3,565,227	75,060	2.11
Supplies	286,540	306,129	(29,110)	(3.77)
Purchased services	742,963	772,073	(19,589)	(6.40)
Professional services	482,016	464,379	17,637	3.80
Other	49,223	37,178	12,045	36.59
Transfers out	80,101	58,644	21,457	32.40
	<u>\$11,198,625</u>	<u>\$10,806,892</u>	<u>\$391,733</u>	<u>3.62</u>

Salaries and wages increased by \$314,233 or 5.61% primarily as a result of scheduled salary increases within the Township's collective bargaining units negotiated with the police and public works employees.

Employee benefits increased by \$75,060 or 2.11% as a result of increased medical costs associated with negotiated contracts and a general increase in benefits associated with wages.

LOWER PROVIDENCE TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2021

CAPITAL PROJECTS FUNDS

The Capital Projects Funds account for financial resources that are restricted, committed, or assigned to be used for capital expenditures or for the acquisition, construction of capital facilities, improvements and/or equipment. The Highway Improvement Capital Reserve Fund accounts for revenues generated from traffic impact fees as established by Township ordinance for the purpose of serving future transportation needs of the Township. Impact fees are deferred or held in deposit until services are provided.

NONMAJOR GOVERNMENTAL FUNDS

The Nonmajor Governmental Funds consist of special revenue funds, capital projects funds and a debt service fund. Special revenue funds are maintained to account for the proceeds of specific revenue sources that are to be expended for specified purposes. The nonmajor special revenue funds include the Library Fund, the Parks and Recreation Operating Fund, the Highway Aid Fund, Emergency Services Fund and the Tree Fund. The nonmajor capital projects funds include the Liquid Fuels Funded Loans Fund, Parks and Recreation Capital Reserve Fund, West End Capital Improvements Fund, Sidewalk Fund, Stormwater Fund, Capital Projects Fund and Unrestricted Capital Fund. Major revenue sources for these funds include taxes, intergovernmental revenues and charges for services. During 2021, the Nonmajor Governmental Funds fund balance increased by \$287,833 for a cumulative balance of \$1,695,775 as of December 31, 2021. Of the cumulative fund balance at December 31, 2021, \$691,961 is restricted for the Highway Aid Fund. The Highway Aid Fund accounts for appropriations from the Commonwealth of Pennsylvania Department of Transportation to be used for road improvements, snow and ice removal and road related capital projects through the Public Works Department. Also, within the nonmajor governmental funds the Debt Service Fund fund balance of \$122,191 is restricted for debt service and the Parks and Recreation Capital Reserve Fund fund balance of \$403,692 is restricted for parks and recreation capital projects. More detailed information regarding the nonmajor governmental funds can be found in the combining and individual fund financial statements on pages 57 and 58.

GENERAL FUND BUDGET INFORMATION

The Township maintains its financial records and prepares its financial reports on the modified accrual basis of accounting. The Township budgets and expends funds according to procedures mandated by Township code of the Commonwealth of Pennsylvania. An annual operating budget is prepared by management and submitted to the Board of Supervisors for approval prior to the beginning of the fiscal year on January 1 each year. The most significant budgeted fund is the General Fund.

General Fund revenues and other financing sources were \$1,740,994 or 16.39% more than budgeted amounts and General Fund expenditures and other financing uses were \$179,350 or 1.63% more than budgeted amounts resulting in a net positive variance of \$1,561,646. Revenues and other financing sources were over budget primarily due to real estate transfer taxes, earned income taxes, intergovernmental revenues, and charges for services being more than budgeted. Intergovernmental revenues includes the unbudgeted receipt of American Rescue Plan funding.

More detailed information regarding the General Fund budget can be found in the Budgetary Comparison Schedule – General Fund on page 52. The Budgetary Comparison Schedule – General Fund shows the original budget, final budget and actual revenues, expenditures and other financing sources for the fiscal year. There were no differences between the original and final budgets.

CAPITAL ASSETS

The Township's investment in capital assets as of December 31, 2021 amounted to \$16,664,424, net of accumulated depreciation. This investment in capital assets includes land, land improvements, infrastructure, buildings, and machinery and equipment. The total net decrease in the Township's investment in capital assets for 2021 was \$722,677 or 4.16%. The decrease was the result of current year depreciation in excess of current year capital additions.

LOWER PROVIDENCE TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2021

Current year capital additions were \$164,646 and depreciation expense was \$887,323.

Major capital additions for the current fiscal year included the police vehicles in the amount of \$139,825.

NONCURRENT LIABILITIES

As of December 31, 2021, the Township had total general obligation debt of \$1,936,745 consisting entirely of notes payable. The entire amount is backed by the full faith and credit of the Township. General obligation debt was issued to finance capital expenditures or to finance the retirement (refund) of prior obligation debt. The total net decrease in the Township's general obligation debt for the current fiscal year was \$724,390 or 27.22%.

The Township reports its defined benefit pension liability (asset) and its net liability (asset) for post-employment benefits on its statement of position. The Township's net pension liability (asset) and net liability (asset) for post-employment benefits are actuarially determined liabilities that totaled an asset of \$837,364 as of December 31, 2021, which decreased by \$414,226 or 97.89% during current year.

Other noncurrent liabilities consist of the Township's liability for compensated absences.

FACTORS BEARING ON THE TOWNSHIP'S FUTURE

Lower Providence Township, Montgomery County, Pennsylvania, is located along several major transportation corridors, which include U.S. Route 422, U.S. Route 363 and Ridge Pike. One of Montgomery County's largest industrial parks, Park Pointe at Lower Providence Business Park (formerly Valley Forge Corporate Center) is located in the Township. Over 4,500 individuals work in this Business Park.

Lower Providence Township remains steadfast in its revitalization efforts for Park Pointe at Lower Providence and throughout the entire Township, diligently working to retain and expand our employment base and fill vacant building with new businesses. The Township implemented a Local Economic Revitalization Tax Assistance ("**LERTA**") for a significant property in Park Pointe that has been vacated for over 10 years and is currently being remediated. The transportation improvements to the Route 422 corridor are critical to this effort, and the Township remains active in the U.S. 422 Corridor Coalition. These improvements are under construction by PennDOT at a cost of \$16.5 million. A full-service interchange at the Trooper Road location of 422 opened on December 1, 2015. The 422 bridge reconstruction and widening was completed in 2020.

The Township adopted a balanced 2022 General Fund budget totaling \$11,633,012 and the real estate tax millage rate for general purposes was increased to 1.2855 mills.

The Township is expected to receive approximately \$2.8 million as part of the American Rescue Plan Act. Half of this allocation was received in 2021 and the remaining is expected in 2022. The Township will spend the appropriation over the next four years based on guidelines from the Federal government. The Township has placed the money received to date in a designated account created specifically for this purpose so that it is not commingled with our general operating funds.

The Township continues to maintain a diversified revenue base should there be any short-term fluctuations in any one revenue source.

The Township serves an area of roughly 14.77 square miles and contains an approximate population of 25,000 residents.

Collection of the earned income tax is a good indicator of local economic conditions. For 2021, the Township's collection of this tax was \$6,212,257, an increase of \$320,498 or 5.43% from the prior year.

New real estate assessments have remained stagnant for the past 10 years and the Township has not experienced any natural increases in real estate tax growth.

LOWER PROVIDENCE TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2021

The financial and economic indicators for the Township continue to be moderately conservative for 2022. A five-year capital budget has been developed in order to address road, infrastructure and equipment needs. Roads have been identified and prioritized for resurfacing for the next five years as part of the five-year budget. Furthermore, the five-year capital budget identifies the Township's vehicle and technology replacement needs and individual departmental schedules have been identified. In each case, the five-year capital budget provides direct appropriation or financing to fund the capital needs. As in the past, the Township must aggressively manage all respective funds exploring all avenues for third-party funding, grants, appropriations and sponsorships to ensure that the Township is in an excellent financial position thereby maintaining our AA (Standard and Poor's) and restored an Aa2 (Moody's) bond ratings.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Township's finances for all those with an interest in the Township's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Township Manager, Lower Providence Township, 100 Parklane Drive, Eagleville, PA 19403.

Draft - 6/19/22 - Subject to Change

LOWER PROVIDENCE TOWNSHIP

STATEMENT OF NET POSITION

December 31, 2021 with summarized comparative totals for 2020

	<u>2021</u>	<u>2020</u>	<u>Component Unit 2021</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
CURRENT ASSETS			
Cash	\$ 9,036,709	\$ 6,268,637	\$ 1,170,900
Restricted cash	1,718,381	2,477,091	327,642
Investments	-	-	10,849,628
Taxes receivable	136,857	125,609	-
Accounts receivable	474,030	855,586	1,127,219
Other current assets	<u>10,463</u>	<u>16,430</u>	<u>3,737</u>
Total current assets	11,376,440	9,743,353	13,479,126
NONCURRENT ASSETS			
Capital assets, net	<u>16,664,424</u>	<u>17,387,101</u>	<u>18,073,131</u>
Total assets	<u>28,040,864</u>	<u>27,130,454</u>	<u>31,552,257</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding of debt	-	-	66,236
Deferred charges - OPEB	228,150	-	-
Deferred charges - pensions	<u>1,311,161</u>	<u>931,268</u>	<u>137,709</u>
Total deferred outflows of resources	<u>1,539,311</u>	<u>931,268</u>	<u>203,945</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION			
CURRENT LIABILITIES			
Accounts payable	205,450	183,267	246,702
Accrued salaries and benefits	131,244	119,898	-
Escrow deposits	1,718,433	2,477,091	327,642
Unearned revenue	<u>1,928,619</u>	<u>1,017,272</u>	<u>-</u>
Total current liabilities	<u>3,983,746</u>	<u>3,797,528</u>	<u>574,344</u>
NONCURRENT LIABILITIES			
Due within one year	739,355	721,390	733,000
Due in more than one year	<u>924,557</u>	<u>2,056,478</u>	<u>9,944,539</u>
Total noncurrent liabilities	<u>1,663,912</u>	<u>2,777,868</u>	<u>10,677,539</u>
Total liabilities	<u>5,647,658</u>	<u>6,575,396</u>	<u>11,251,883</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred credits - OPEB	700,640	677,235	-
Deferred credits - pensions	<u>3,187,160</u>	<u>2,766,677</u>	<u>242,192</u>
Total deferred inflows of resources	<u>3,887,800</u>	<u>3,443,912</u>	<u>242,192</u>
NET POSITION			
Net investment in capital assets	14,727,679	14,725,966	7,334,970
Restricted	1,695,775	1,407,942	10,000,000
Unrestricted (deficit)	<u>3,621,263</u>	<u>1,908,506</u>	<u>2,927,157</u>
Total net position	<u>\$ 20,044,717</u>	<u>\$ 18,042,414</u>	<u>\$ 20,262,127</u>

See accompanying notes

LOWER PROVIDENCE TOWNSHIP

STATEMENT OF ACTIVITIES

Year ended December 31, 2021 with summarized comparative totals for 2020

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Totals		Component Unit 2021
					2021	2020	
GOVERNMENTAL ACTIVITIES							
General government	\$ 2,200,497	\$ 107,223	\$ 1,080,880	\$ -	\$ (1,012,394)	\$ (1,312,628)	\$ -
Public safety	8,102,616	982,837	272,961	-	(6,846,818)	(6,531,622)	-
Health and human services	4,750	-	-	-	(4,750)	(4,750)	-
Public works	2,428,231	13,171	772,010	60,610	(1,582,440)	(1,289,860)	-
Culture and recreation	1,267,742	192,813	490,819	14,572	(569,538)	(512,731)	-
Community development	3,000	-	36,700	-	33,700	(6,395)	-
Interest expense related to noncurrent liabilities	40,509	-	111,600	-	71,091	48,922	-
Total governmental activities	<u>\$ 14,047,345</u>	<u>\$ 1,296,044</u>	<u>\$ 2,764,970</u>	<u>\$ 75,182</u>	<u>(9,911,149)</u>	<u>(9,609,064)</u>	<u>-</u>
Total primary government	<u>\$ 14,047,345</u>	<u>\$ 1,296,044</u>	<u>\$ 2,764,970</u>	<u>\$ 75,182</u>	<u>(9,911,149)</u>	<u>(9,609,064)</u>	<u>-</u>
COMPONENT UNIT							
Sewer authority	\$ 4,539,811	\$ 4,073,604	\$ -	\$ 317,376	-	-	(148,831)
GENERAL REVENUES							
Taxes							
Real estate taxes					3,724,691	3,388,206	-
Earned income taxes					6,212,257	5,891,759	-
Real estate transfer taxes					825,971	584,431	-
Local services taxes					532,140	548,480	-
Per capita taxes					9,341	13,183	-
Amusement taxes					24,651	25,135	-
Franchise fees					442,986	454,160	-
Investment earnings					114,917	126,583	70,596
Gain on sale of capital assets					26,498	467	-
Total general revenues					<u>11,913,452</u>	<u>11,032,404</u>	<u>70,596</u>
CHANGE IN NET POSITION					2,002,303	1,423,340	(78,235)
NET POSITION							
Beginning of year					<u>18,042,414</u>	<u>16,619,074</u>	<u>20,340,362</u>
End of year					<u>\$ 20,044,717</u>	<u>\$ 18,042,414</u>	<u>\$ 20,262,127</u>

See accompanying notes

LOWER PROVIDENCE TOWNSHIP

BALANCE SHEET - GOVERNMENTAL FUNDS

December 31, 2021 with summarized comparative totals for 2020

	Major Funds			Totals	
	General	Highway	Nonmajor	2021	2020
	Fund	Improvement Capital Reserve Fund	Governmental Funds		
ASSETS					
Cash	\$ 6,283,647	\$ 1,063,911	\$ 1,689,151	\$ 9,036,709	\$ 6,268,637
Restricted cash	341,301	1,377,080		1,718,381	2,477,091
Taxes receivable	102,879	-	33,978	136,857	125,609
Accounts receivable	328,379	128,156	17,495	474,030	855,586
Due from other funds	434	-	14,777	15,211	26,137
Prepaid items	965	-	9,498	10,463	16,430
Total assets	\$ 7,057,605	\$ 2,569,147	\$ 1,764,899	\$ 11,391,651	\$ 9,769,490
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 123,405	\$ 21,443	\$ 60,602	\$ 205,450	\$ 183,267
Accrued salaries and benefits	123,378	-	7,866	131,244	119,898
Due to other funds	14,777	-	434	15,211	26,137
Unearned revenue	757,995	1,170,624	-	1,928,619	1,017,272
Escrow deposits	341,353	1,377,080	-	1,718,433	2,477,091
Total liabilities	1,360,908	2,569,147	68,902	3,998,957	3,823,665
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues - property taxes	17,723	-	222	17,945	23,176
FUND BALANCES					
Nonspendable					
Prepaid items	965	-	9,498	10,463	16,430
Restricted for					
Debt service	-	-	122,191	122,191	62,599
Public works - roads	-	-	691,961	691,961	361,459
Committed for					
Capital purchases	-	-	389,533	389,533	460,368
Public safety	-	-	7,562	7,562	24,396
Culture and recreation	-	-	474,168	474,168	488,345
Assigned for					
Capital purchases	-	-	862	862	241
Unassigned	5,678,009	-	-	5,678,009	4,508,811
Total fund balances	5,678,974	-	1,695,775	7,374,749	5,922,649
Total liabilities, deferred inflows of resources and fund balances	\$ 7,057,605	\$ 2,569,147	\$ 1,764,899	\$ 11,391,651	\$ 9,769,490

See accompanying notes

LOWER PROVIDENCE TOWNSHIP

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO NET POSITION OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF NET POSITION

December 31, 2021

TOTAL GOVERNMENTAL FUND BALANCES	\$ 7,374,749
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds balance sheet.	16,664,424
Some of the Township's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources on the governmental funds balance sheet.	17,945
Deferred outflows of resources and deferred inflows of resources related to pensions and other post-employment benefits are not reported as assets and liabilities in the governmental funds balance sheet.	(2,348,489)
Noncurrent liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds balance sheet.	<u>(1,663,912)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 20,044,717</u>

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LOWER PROVIDENCE TOWNSHIP

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Year ended December 31, 2021 with summarized comparative totals for 2020

	Major Funds			Totals	
	General	Highway Improvement Capital Reserve	Nonmajor Governmental	2021	2020
	Fund	Fund	Funds		
REVENUES					
Taxes	\$ 9,420,916	\$ -	\$ 1,913,367	\$ 11,334,283	\$ 10,454,393
Licenses and permits	500,532	-	-	500,532	505,403
Fines and forfeits	98,130	-	-	98,130	90,055
Interest, rent and royalties	12,505	-	102,413	114,918	126,582
Intergovernmental revenues	1,223,495	48,429	1,018,159	2,290,083	2,086,587
Charges for services	946,805	-	190,913	1,137,718	913,464
Miscellaneous	158,946	467,592	79,154	705,692	595,274
Total revenues	12,361,329	516,021	3,304,006	16,181,356	14,771,758
EXPENDITURES					
Current					
General government	1,895,748	-	11,717	1,907,465	1,819,761
Public safety	7,491,958	-	898,005	8,389,963	7,863,943
Health and human services	7,750	-	-	7,750	7,750
Public works - sanitation	20,497	-	-	20,497	13,401
Public works - highways and streets	1,642,194	516,021	239,413	2,397,628	3,236,850
Public works - other services	16,703	-	-	16,703	3,440
Culture and recreation	-	-	1,196,746	1,196,746	1,103,269
Community development	-	-	-	-	3,395
Miscellaneous	16,446	-	-	16,446	9,136
Debt service	-	-	764,900	764,900	802,643
Total expenditures	11,091,296	516,021	3,110,781	14,718,098	14,863,588
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					
	1,270,033	-	193,225	1,463,258	(91,830)
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	50	-	26,448	26,498	467
Refund of prior year receipts	(27,228)	-	-	(27,228)	(32,746)
Refund of prior year expenditures	1,513	-	(11,941)	(10,428)	805
Transfers in	-	-	284,385	284,385	676,993
Transfers out	(80,101)	-	(204,284)	(284,385)	(676,993)
Total other financing sources (uses)	(105,766)	-	94,608	(11,158)	(31,474)
NET CHANGE IN FUND BALANCES					
	1,164,267	-	287,833	1,452,100	(123,304)
FUND BALANCES					
Beginning of year	4,514,707	-	1,407,942	5,922,649	6,045,953
End of year	\$ 5,678,974	\$ -	\$ 1,695,775	\$ 7,374,749	\$ 5,922,649

See accompanying notes

LOWER PROVIDENCE TOWNSHIP

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF ACTIVITIES

Year ended December 31, 2021

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ 1,452,100

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.

Capital outlay expenditures	\$ 164,646	
Depreciation expense	<u>(887,323)</u>	(722,677)

Because some tax will not be collected for several months after the Township's fiscal year ends, they are not considered as "available" revenues in the governmental funds. Deferred inflows of resources decreased by this amount this year.

Deferred inflows of resources December 31, 2020	(23,176)	
Deferred inflows of resources December 31, 2021	<u>17,945</u>	(5,231)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction, however, has any effect on the change in net position of governmental activities. Also, governmental funds report the effect of premiums, discounts and similar items when long-term debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Repayment of notes payable		724,390
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Some expenses reported in the statement of activities do not require the use of current financial resources, and, therefore, are not reported as expenditures in the governmental funds.

Current year change in compensated absences	(24,660)	
Change in net OPEB liability and related deferred inflows and outflows	17,089	
Change in net pension liability and related deferred inflows and outflows	<u>561,292</u>	<u>553,721</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 2,002,303

LOWER PROVIDENCE TOWNSHIP

STATEMENT OF NET POSITION - FIDUCIARY FUNDS

December 31, 2021 with summarized comparative totals for 2020

	<u>Custodial</u>	<u>Other</u>	<u>Police</u>	<u>Non-Uniform</u>	<u>Totals</u>	
	<u>Escrow</u>	<u>Postemployment</u>	<u>Pension</u>	<u>Pension</u>	<u>2021</u>	<u>2020</u>
	<u>Fund</u>	<u>Trust Fund</u>	<u>Fund</u>	<u>Fund</u>		
ASSETS						
Cash	\$ 815,321	\$ 8,567	\$ 662,128	\$ 222,173	\$ 1,708,189	\$ 1,389,438
Investments, restricted	-	1,805,485	22,100,139	6,736,020	30,641,644	27,744,003
Other receivables	48,851	-	5,201	-	54,052	93,907
Prepaid benefits	-	-	82,379	20,301	102,680	95,581
Total assets	<u>864,172</u>	<u>1,814,052</u>	<u>22,849,847</u>	<u>6,978,494</u>	<u>32,506,565</u>	<u>29,322,929</u>
LIABILITIES						
Deposits	4,500	-	-	-	4,500	4,500
Accounts payable	<u>7,037</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,037</u>	<u>40,444</u>
Total liabilities	<u>11,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,537</u>	<u>44,944</u>
NET POSITION						
Restricted for						
Assets held in trust for						
pension and other						
post-employment						
benefits	-	1,814,052	22,849,847	6,978,494	31,642,393	28,416,574
Developers	<u>852,635</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>852,635</u>	<u>861,411</u>
Total net position	<u>\$ 852,635</u>	<u>\$ 1,814,052</u>	<u>\$ 22,849,847</u>	<u>\$ 6,978,494</u>	<u>\$ 32,495,028</u>	<u>\$ 29,277,985</u>

See accompanying notes

LOWER PROVIDENCE TOWNSHIP

STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS

Year ended December 31, 2021 with summarized comparative totals for 2020

	<u>Custodial Escrow Fund</u>	<u>Other Postemployment Benefits Trust Fund</u>	<u>Police Pension Fund</u>	<u>Non-Uniform Pension Fund</u>	<u>Totals</u>	
					<u>2021</u>	<u>2020</u>
ADDITIONS						
Contributions						
Employer contributions	\$ -	\$ 65,566	\$ 980,011	\$ 112,657	\$ 1,158,234	\$ 1,194,469
Member contributions	-	-	139,823	13,445	153,268	117,766
Escrow receipts	91,000	-	-	-	91,000	200,922
Total contributions	<u>91,000</u>	<u>65,566</u>	<u>1,119,834</u>	<u>126,102</u>	<u>1,402,502</u>	<u>1,513,157</u>
Investment income (loss)						
Investment income	629	36,236	457,134	141,745	635,744	500,695
Net increase (decrease) in fair value of investments	-	177,542	2,212,624	688,818	3,078,984	3,295,545
Total investment income (loss)	<u>629</u>	<u>213,778</u>	<u>2,669,758</u>	<u>830,563</u>	<u>3,714,728</u>	<u>3,796,240</u>
Total additions	<u>91,629</u>	<u>279,344</u>	<u>3,789,592</u>	<u>956,665</u>	<u>5,117,230</u>	<u>5,309,397</u>
DEDUCTIONS						
Benefits and insurance premiums paid	-	112,714	1,292,548	254,794	1,660,056	1,358,318
Escrow disbursements	100,405	-	-	-	100,405	382,019
Administrative expenses	-	9,432	94,769	35,525	139,726	103,796
Total deductions	<u>100,405</u>	<u>122,146</u>	<u>1,387,317</u>	<u>290,319</u>	<u>1,900,187</u>	<u>1,844,133</u>
CHANGE IN NET POSITION	(8,776)	157,198	2,402,275	666,346	3,217,043	3,465,264
NET POSITION						
Beginning of year	861,411	1,656,854	20,447,572	6,312,148	29,277,985	25,812,721
End of year	<u>\$ 852,635</u>	<u>\$ 1,814,052</u>	<u>\$ 22,849,847</u>	<u>\$ 6,978,494</u>	<u>\$ 32,495,028</u>	<u>\$ 29,277,985</u>

See accompanying notes

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lower Providence Township (the "**Township**"), Montgomery County, Pennsylvania, was established in 1805 and operates as a Township of a second class under the Township code of the Commonwealth of Pennsylvania. The Township is governed by an elected five-member Board of Supervisors and provides the following services: general government; public safety - police, fire, ambulance, codes and planning and zoning; public works – sanitation and highways and streets; culture and recreation and community development.

The financial statements of the Township have been prepared in accordance with generally accepted accounting principles ("**GAAP**") as applied to governmental units. The Governmental Accounting Standards Board ("**GASB**") is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting policies are as follows:

Reporting Entity

GASB has established the criteria for determining the activities, organizations and functions of government to be included in the financial statements of the reporting entity. In evaluating the Township as a reporting entity, management has addressed all potential component units which may or may not fall within the Township's accountability. The criteria used to evaluate component units for possible inclusion as part of the Township's reporting entity are financial accountability and the nature and significance of the relationship. Based upon the application of these criteria, the following component units are required to be included in the Township's reporting entity.

Discretely Presented Component Unit

Lower Providence Township Sewer Authority (the "**Sewer Authority**") is the only component unit of the Township. The Sewer Authority is a public corporation formed on January 30, 1962, under the Municipal Authorities Act of 1945. The Authority has constructed and operates a sewage collection system in the Township that connects with a sewage treatment plant operated by the Lower Perkiomen Valley Regional Sewer Authority. The Sewer Authority is administered by a five-member board appointed by the Township Board of Supervisors. The Township considers inclusion of the Sewer Authority's financial information important to the overall presentation of the financial statements. The year end of the Sewer Authority is June 30. The Sewer Authority issues separate audited financial statements which are available to the public through the Township office.

Blended Component Units

The Police Pension Plan and Nonuniform Pension Plan are a single employer defined benefit pension plans that provide pension benefits for all regular full-time employees. The Other Post-Employment Benefits Plan is a single employer plan that provides post-retirement medical benefits to regular full-time police officers. Although the Police Pension Plan, the Nonuniform Pension Plan and the Other Post-Employment Benefits Plan are separate legal entities, they are reported as if they are part of the Township as they are governed by a board comprised of members appointed by the Board of Supervisors or by the Board of Supervisors themselves and the Township is responsible for funding the Police Pension Plan, Nonuniform Pension Plan and the Other Post-Employment Benefits Plan. The activities of the Police Pension Plan, Nonuniform Pension Plan and the Other Post-Employment Benefits Plan are blended as fiduciary funds and do not issue separate financial statements.

Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Township and Sewer Authority as a whole. These statements distinguish between activities that are governmental and those that are considered business-type activities. These statements include the financial activities of the primary government except for fiduciary funds.

LOWER PROVIDENCE TOWNSHIP

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December 31, 2021

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flow. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared as further defined below. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements of governmental funds.

The government-wide statement of net position presents the financial position of the Township and Sewer Authority which is the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources and is classified in one of three components. Net investment in capital assets consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of borrowing attributable to acquiring, constructing or improving those assets. The net position of the Township and Sewer Authority is reported as restricted when constraints placed on net position use is either externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Unrestricted net position is the net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

The statement of net position includes separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense) until that time. Deferred inflows of resources represent an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

The government-wide statement of activities presents a comparison between expenses and program revenues for each function of the business-type activities of the Township and for each governmental function. Expenses are those that are specifically associated with a service or program and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Revenues which are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each function is self-financing or draws from the general revenues of the Township.

Except for interfund activity and balances between the funds that underlie governmental activities and the funds that underlie business-type activities, which are reported as transfers and internal balances, the effect of interfund activity has been removed from these statements.

Fund Financial Statements

During the year, the Township segregates transactions related to certain Township functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements report detailed information about the Township. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. All other governmental funds are grouped together and presented in a separate column as nonmajor governmental funds. Fiduciary fund financial statements are presented by fund type.

Governmental Funds

All governmental funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. The Township reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

The Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays which include the acquisition or construction of capital facilities and other capital assets, including those financed by general obligation bond proceeds. The reporting entity includes the following Capital Project Fund, which is reported as a major fund:

The Highway Improvement Capital Reserve Fund is used to account for revenues generated from traffic impact fees as established by Township Ordinance for the purpose of servicing future transportation needs of the Township.

In addition, the Township reports the following nonmajor governmental funds:

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and other related costs.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

Additional Capital Projects Funds are used to account for equipment replacement, capital purchases and improvements for the Township's parks and recreation facilities, repayment of debt principal and interest for liquid fuels funded loans, sidewalk, stormwater and West End capital improvements.

Revenue Recognition

In applying the "susceptible to accrual concept" under the modified accrual basis, revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Township considers tax revenue to be available if collected within 60 days of the end of the fiscal period. Deferred inflows of resources are reported in connection with receivables for tax revenues that are not considered to be available to liquidate liabilities of the current period. Revenue from federal, state and other grants designated for payment of specific Township expenditures is recognized when the related expenditures are incurred; accordingly, when such funds are received, they are reported as unearned revenues until earned. Other receipts are recorded as revenue when received in cash because they are generally not measurable until actually received.

Expenditure Recognition

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, special termination benefits, other post-employment benefits and claims and judgments are recorded only when payment is due. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

Fiduciary Funds

Fiduciary funds reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the Township under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Township's own programs. The Township has three trust funds, consisting of a Police Pension Fund, a Nonuniform Pension Fund and an other postemployment benefits fund. Custodial funds held by the Township are used to account for assets held on behalf of individuals and/or other governmental units. The Township has one custodial fund consisting of an escrow fund.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

Cash and Cash Equivalents

The Township and Sewer Authority's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

Investments are stated at fair value based upon quoted market prices.

Fair Value Measurements of Assets and Liabilities

GAAP defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GAAP establishes a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market participants would use in pricing the asset or liability based on market data obtained from sources independent of the Township. Unobservable inputs reflect the Township's assumptions about the inputs market participants would use in pricing the asset or liability based on the best information available in the circumstances. The fair value hierarchy is categorized into three levels based on the inputs as follows:

Level 1 – Valuations based on quoted prices in active markets for identical assets or liabilities that the Township has the ability to access. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these assets and liabilities does not require a significant degree of judgment.

Level 2 – Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 – Valuations based on inputs that are unobservable, that is, inputs that reflect the Township's own assumptions.

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/due from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans).

Taxes

Property taxes are levied on March 1 and are payable in the following periods:

March 1 – April 30	- Discount period, 2% of gross levy
May 1 – June 30	- Face period
July 1 to collection	- Penalty period, 10% of gross levy
December 31	- Lien date

The Montgomery County Board of Assessments determines assessed valuations of property, and the Township's taxes are billed and collected by the elected Township Tax Collector. The tax on real estate for fiscal 2021 was 2.3075 mills (\$2.3075 for \$1,000 of assessed valuation), consisting of 1.1255 mills for general purposes, 0.320 mills for emergency services, 0.345 mills for library, 0.276 mills for debt service and 0.241 mills for parks and recreation. The Township experiences very small losses from uncollectible property taxes. Property taxes constitute a lien against real property and usually can be collected in full when title transfers. Only balances that remain after tax sales are written off each year. Accordingly, an allowance for doubtful accounts has not been established by the Township for property taxes receivable.

Other taxes levied in 2021 consisted of the following:

Real estate transfer tax	- 0.50% of gross sales price
Earned income tax	- 0.50% for general purposes

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

Local services tax	-	\$1.00 per week [max of \$52.00 per year split between the Township (\$47.00) and Methacton School District (\$5.00)]
Amusement tax	-	5% of gross receipts

Prepaid Items

Certain prepayments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide and fund financial statements.

Unearned Revenues

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements and the proprietary fund financial statements. Capital assets are defined by the Township as assets with an initial individual cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed, inclusive of ancillary costs.

Property, plant and equipment (net of salvage value) of the Township is depreciated using the straight-line method over the following estimated useful lives: buildings and improvements – 10-40 years, infrastructure – 5-40 years, and furniture, machinery and equipment – 3-20 years.

The Sewer Authority capital assets are depreciated using the straight-line method over the following estimated useful lives: sewer system – 15-40 years, land and garage building – 10-30 years, and equipment and office furniture – 5-10 years. Capital contributions consist of sewer system developer dedications, government grants, and connection fees collected from property owners.

Impairment of Long-Lived Assets

The Township evaluates prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. A capital asset is generally considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstances is outside the normal life cycle of the capital asset. If a capital asset is considered to be impaired, the amount of impairment is measured by the method that most reflects the decline in service utility of the capital asset at the lower of carrying value or fair value for impaired capital assets that will no longer be used by the Township and Sewer Authority. No impairment losses were recognized in the year ended December 31, 2021.

Compensated Absences

Township policies permit employees to accumulate earned but unused vacation and sick days. The liability for these compensated absences is recorded as a noncurrent liability in the government-wide financial statements. A liability for these amounts is recorded in the Governmental Funds financial statements only to the extent they have matured, for example, as a result of employee resignation and retirement.

Long-Term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. In the fund financial statements, the face amount of debt issued is reported as other financing sources and uses. Notes payable are reported net of the applicable premium or discount. Premiums and discounts are deferred and amortized over the life of the notes. Deferred amounts on refunding are recorded as a deferred outflow of resources and amortized over the life of the old debt or the life of the new debt, whichever is shorter. All amounts are amortized using the straight-line method.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

Fund Equity

As prescribed by GASB, governmental funds report fund balance in classifications based primarily on the extent to which the Township is bound to honor constraints on the specific purposes for which amounts in the fund can be spent. The Township reports the following fund balance classifications:

Nonspendable

Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form – such as inventory or prepaid insurance or (b) legally or contractually required to be maintained intact – such as a trust that must be retained in perpetuity.

Restricted

Restricted fund balances are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed

Committed fund balances are amounts that can only be used for specific purposes determined by a formal action of the Township's highest level of decision-making authority, the Board of Supervisors. Committed amounts cannot be used for any other purpose unless the Board of Supervisors removes those constraints by taking the same type of formal action (e.g., resolution).

Assigned

Assigned fund balances are amounts that are constrained by the Township's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the Township Manager or (b) an appointed body (e.g., finance committee) or (c) an official to which the Township has delegated the authority to assign, modify or rescind amounts to be used for specific purposes.

Assigned fund balance includes (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as non-spendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue fund or the capital projects fund are assigned for purposes in accordance with the nature of their fund type.

Unassigned

Unassigned fund balance is the residual classification for the General Fund. This classification represents General Fund balance that has not been assigned to other funds, and that has not been restricted, committed or assigned to specific purposes within the General Fund.

When both restricted and unrestricted resources are available for use, it is the Township's policy to use externally restricted resources first, then unrestricted resources—committed, assigned or unassigned—in order as needed.

Comparative Data

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Township's financial position and operations. Certain amounts presented in the prior year have been reclassified in order to be consistent with the current year's presentation. However, presentation of prior year totals by fund and activity type has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read. Summarized comparative information should be read in conjunction with the Township's financial statements for the year ended December 31, 2020, from which the summarized information was derived.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

Minimum Fund Balance Policy

The Township will strive to maintain in its General Fund balance, a reserve of 5% to 7% of yearly expenditures (the "**operating reserve**"). The operating reserve is intended to be a reserve for unexpected events that impact the operating budget, such as failure of the state to remit revenues to the Township, unexpected mandates, unexpected loss of state shared revenues, continuance of critical Township services due to unanticipated events or to offset the unexpected loss of a significant funding source for the remainder of the fiscal year.

If, at any time, the General Fund reaches a zero balance, this policy will authorize use of the Unrestricted Capital Fund balance. If, at any time, should the General Fund balance fall below 5% of yearly expenditures, the Board of Supervisors shall be notified.

Funds in excess of the operating reserve described above may be considered to supplement capital outlay and one-time operating expenditures, or may be used to prepay existing Township debt. Excess funds may not be used to establish or support costs that are recurring in nature.

Any use of the operating reserve funds in the General Fund, must be approved by the Board of Supervisors and include a repayment plan that strives to restore the Operating Reserve to the 5% to 7% of the yearly expenditures level within two fiscal years following the fiscal year in which the event occurred.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

New Accounting Pronouncements

GASB Statement No. 89, "*Accounting for Interest Cost Incurred Before the End of a Construction Period*", is effective for the Township for the year ended December 31, 2021. The objectives of GASB Statement No. 89 are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. GASB Statement No. 89 establishes accounting required for interest cost incurred before the end of a construction period. Such interest costs include all interest that previously was accounted for in accordance with the requirements of GASB Statement No. 62, "*Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*", which are superseded by GASB Statement No. 89. GASB Statement No. 89 requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The implementation of GASB Statement No. 89 had no impact on the Township's financial statements for the year ended December 31, 2021.

GASB Statement No. 93, "*Replacement of Interbank Offered Rates*", is effective for the Township for the year ended December 31, 2021. GASB Statement No. 93 addresses those and other accounting and financial implications that result from the replacement from IBOR by (1) providing exceptions for certain hedging derivatives to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment; (2) clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; (3) clarifying that the uncertainty related to the continued availability of IBOR's does not, by itself affect the assessment of whether the occurrence of a hedged expected transaction is probable; (4) removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap; (5) identifying a secured overnight financing rate and the effective federal funds rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap and; (6) clarifying the definition of a reference rate, as it is used in GASB Statement 53 "*Accounting and Financial Reporting for Derivative Instruments*". The implementation of GASB Statement No. 93 had no impact on the Township's financial statements for the year ended December 31, 2021.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

GASB Statement No. 95, "*Postponements of Effective Dates of Certain Authoritative Guidance*", is effective for the Township for the year ended December 31, 2021. GASB Statement No. 95 provided temporary relief to governments and other stakeholders in light of the COVID-19 pandemic by postponing the effective dates of certain provisions in statements that first became effective or are scheduled to be effective for periods beginning after June 15, 2018, and later. See references to GASB Statement No. 95 within the various pronouncements above to determine the impact on each individual statement. The implementation of GASB Statement No. 95 by the District postponed the implementation of GASB Statement No. 87 until year ended December 31, 2022 as described below.

Implementation of Pronouncements

GASB Statement No. 87, "*Leases*" will be effective for the Township for the year ended December 31, 2022. The objective of GASB Statement No. 87 is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. GASB Statement No. 87 increases the usefulness of financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB Statement No. 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about leasing activities.

GASB Statement No. 91, "*Conduit Debt Obligations*" will be effective for the Township for the year ended December 31, 2022. GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB Statement No. 92, "*Omnibus 2020*" will be effective for the Township for the year ended December 31, 2022. GASB Statement No. 92 addresses a variety of topics to enhance comparability in accounting and financial reporting and improve consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

GASB Statement No. 94, "*Public-Private and Public-Public Partnerships and Availability Payment Arrangements*" will be effective for the Township for the year ended December 31, 2023. GASB Statement No. 94 improves financial reporting by addressing issues related to public-private and public-public partnership arrangements ("**PPP**"s). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

GASB Statement No. 96, "*Subscription-Based Information Technology Arrangements*" will be effective for the Township for the year ended December 31, 2023. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements ("**SBITA**"s) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

GASB Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32" will be effective for the Township for the year ended December 31, 2022. The objectives of GASB Statement No. 97 are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

(2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Township code of the Commonwealth of Pennsylvania requires that an annual budget for all funds be adopted no later than December 31 for the succeeding fiscal year beginning January 1. The Township is required to publish notice by advertisement at least once in one newspaper of general circulation in the Township, and within 20 days of final action, that the budget has been prepared and is available for public inspection at the Township offices. Notice that public hearings will be held on the proposed budget must be included in the advertisement.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

The Township is legally required to maintain budgetary controls at the major function level. Appropriations lapse at the end of the fiscal period. Budgetary information reflected in the financial statements is presented at the level of budgetary control and include the effect of approved budget amendments.

(3) DEPOSITS AND INVESTMENTS

State statutes authorize the Township to invest in U.S. Treasury bills, time or share accounts of institutions insured by the Federal Deposit Insurance Corporation or in certificates of deposit when they are secured by proper bond or collateral, repurchase agreements, state treasurer's investment pools or mutual funds.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. The Township is required by statute to deposit funds in depositories that are either banks, banking institutions or trust companies located in the Commonwealth of Pennsylvania. To the extent that such deposits exceed federal insurance, the depositories must pledge as collateral obligations of the United States, the Commonwealth of Pennsylvania or any political subdivision. Under Act 72 of 1971, as amended, the depositories may meet this collateralization requirement by pooling appropriate securities to cover all public funds on deposit.

At December 31, 2021, the carrying amount of the Township's deposits was \$12,463,279 and the bank balance was \$12,496,143. Of the bank balance, \$750,000 was covered by federal depository insurance and \$11,545,800 was collateralized by the Township's depositories in accordance with Act 72 and the collateral was held by the depositories' agent in pooled public funds. The remaining cash deposits of the Township are in the Pennsylvania Local Government Investment Trust ("**PLGIT**"). Although not registered with the Securities and Exchange Commission and not subject to regulatory oversight, PLGIT acts like a money market mutual fund in that its objective is to maintain a stable net asset value of \$1 per share, is rated by a nationally recognized statistical rating organization and is subject to an independent annual audit. As of December 31, 2021, PLGIT was rated AAA by a nationally recognized statistical rating agency.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

Investments

As of December 31, 2021, the Township's pension and other post-employment benefits trust funds had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Exchange-traded and mutual funds	<u>\$30,641,644</u>

Exchange-traded and mutual funds are valued using Level 1 inputs.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of a failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Township's pension trust funds consist of uninsured, unregistered investments held by a counterparty's trust department but not in the Township's name.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Township's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill their obligations. The Township limits its type of investments permitted as defined in the state statutes.

Discretely Presented Component Unit

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. The Sewer Authority is required by statute to deposit funds in depositories that are either banks, banking institutions or trust companies located in the Commonwealth of Pennsylvania. To the extent that such deposits exceed federal insurance, the depositories must pledge as collateral obligations of the United States, the Commonwealth of Pennsylvania or any political subdivision. Under Act 72 of 1971, as amended, the depositories may meet this collateralization requirement by pooling appropriate securities to cover all public funds on deposit.

At June 30, 2021, the carrying amount of the Sewer Authority's deposits was \$1,498,542 and the bank balance was \$1,523,634. Of the bank balance, \$250,000 was covered by federal depository insurance and \$1,273,634 was collateralized by the Sewer Authority's depositories in accordance with Act 72 and the collateral was held by the depositories' agent in pooled public funds.

Custodial Credit Risk

For an investment, this is the risk that, in the event of a failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Sewer Authority had no investments subject to custodial credit risk as of June 30, 2021.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Sewer Authority had no investments subject to interest rate risk as of June 30, 2021.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill their obligations. The Sewer Authority limits its type of investments permitted as defined in the state statutes.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

(4) CAPITAL ASSETS

The Township's capital asset activity for the year ended December 31, 2021 was as follows:

	<u>Balance January 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2021</u>
Governmental activities				
Capital assets not being depreciated				
Land	\$10,665,637	\$ -	\$ -	\$10,665,637
Capital assets being depreciated				
Land improvements	1,120,019	-	-	1,120,019
Infrastructure	10,029,181	-	-	10,029,181
Buildings	4,713,704	8,021	-	4,721,725
Furniture, machinery and equipment	4,309,534	156,625	-	4,466,159
Total capital assets being depreciated	<u>20,172,438</u>	<u>164,646</u>	<u>-</u>	<u>20,337,084</u>
Less accumulated depreciation for				
Land improvements	841,780	36,384	-	878,164
Infrastructure	7,034,155	471,548	-	7,505,703
Buildings	2,278,448	95,448	-	2,373,896
Furniture, machinery and equipment	3,296,591	283,943	-	3,580,534
Total accumulated depreciation	<u>13,450,974</u>	<u>887,323</u>	<u>-</u>	<u>14,338,297</u>
Total capital assets being depreciated, net	<u>6,721,464</u>	<u>(722,677)</u>	<u>-</u>	<u>5,998,787</u>
Governmental activities, net	<u>\$17,387,101</u>	<u>\$(722,677)</u>	<u>\$ -</u>	<u>\$16,664,424</u>

Depreciation expense was charged to functions/programs of the Township as follows:

Governmental activities	
General government	\$131,975
Public safety	536,246
Public works	145,653
Culture and recreation	73,449
Total depreciation expense - governmental activities	<u>\$887,323</u>

Discretely Presented Component Unit

The Sewer Authority's capital asset activity for the year ended June 30, 2021 was as follows:

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2021</u>
Capital assets not being depreciated				
Construction in progress	\$ -	\$ 217,748	\$ -	\$ 217,748
Capital assets being depreciated				
Sewer system	\$ 36,777,794	\$ 170,290	\$ -	\$ 36,948,084
Land and garage building	287,504	-	-	287,504
Furniture, machinery and equipment	427,742	112,201	-	539,943
Total capital assets being depreciated	37,493,040	282,491	-	37,775,531
Less: accumulated depreciation	<u>(19,110,926)</u>	<u>(809,222)</u>	<u>-</u>	<u>(19,920,148)</u>
Total capital assets being depreciated, net	<u>18,382,114</u>	<u>(526,731)</u>	<u>-</u>	<u>17,855,383</u>
Total capital assets, net	<u>\$ 18,382,114</u>	<u>\$(308,983)</u>	<u>\$ -</u>	<u>\$ 18,073,131</u>

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

(5) INTERNAL RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2021 is as follows:

<u>Receivable To</u>	<u>Amount</u>	<u>Payable From</u>	<u>Amount</u>
General Fund	\$ 434	Nonmajor Governmental Funds	\$ 434
Nonmajor Governmental Funds	<u>14,777</u>	General Fund	<u>14,777</u>
	<u>\$ 15,211</u>		<u>\$ 15,211</u>

Interfund balances between funds represent temporary loans recorded to final allocations of costs. The balances are generally repaid shortly after year-end.

A summary of interfund transfers for the year ended December 31, 2021 is as follows:

<u>Transfers In</u>	<u>Amount</u>	<u>Transfers Out</u>	<u>Amount</u>
Nonmajor Governmental Funds	\$204,284	Nonmajor Governmental Funds	\$204,284
Nonmajor Governmental Funds	<u>80,101</u>	General Fund	<u>80,101</u>
	<u>\$284,385</u>		<u>\$284,385</u>

Transfers from the Nonmajor Governmental Funds from the General Fund represent funds set aside for capital projects. Transfers between Nonmajor Governmental Funds were made from the Highway Aid Fund to the Liquid Fuels Funded Loans Fund to cover the principal and interest payments on the 2014, 2015 and 2016 general obligation notes.

(6) NONCURRENT LIABILITIES

The following summarizes the changes in the Township's noncurrent liabilities for the year ended December 31, 2021:

	<u>Balance January 1, 2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance December 31, 2021</u>	<u>Amount Due Within One Year</u>
Governmental activities					
General obligation debt					
Notes payable	\$2,661,135	\$ -	\$ 724,390	\$1,936,745	\$739,355
Other noncurrent liabilities					
Compensated absences	539,871	24,660	-	564,531	-
Net OPEB liability (asset)	(157,225)	481,983	294,327	30,431	-
Net pension liability (asset)	<u>(265,913)</u>	<u>5,691,717</u>	<u>6,293,599</u>	<u>(867,795)</u>	<u>-</u>
Total other noncurrent liabilities	<u>116,733</u>	<u>6,198,360</u>	<u>6,587,926</u>	<u>(272,833)</u>	<u>-</u>
Total noncurrent liabilities governmental activities	<u>\$2,777,868</u>	<u>\$6,198,360</u>	<u>\$7,312,316</u>	<u>\$1,663,912</u>	<u>\$739,355</u>

Discretely Presented Component Unit

The following summarizes the changes in the Sewer Authority's noncurrent liabilities for the year ended June 30, 2021:

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

	Balance July <u>1, 2020</u>	<u>Increases</u>	<u>Decreases</u>	Balance June <u>30, 2021</u>	Amount Due Within <u>One Year</u>
Guaranteed sewer revenue notes					
Sewer revenue notes	\$11,454,000	\$ -	\$ 723,000	\$10,731,000	\$733,000
Bond premiums	<u>14,322</u>	<u>-</u>	<u>7,161</u>	<u>7,161</u>	<u>-</u>
Total guaranteed sewer revenue notes	<u>11,468,322</u>	<u>-</u>	<u>730,161</u>	<u>10,738,161</u>	<u>733,000</u>
Other noncurrent liabilities					
Compensated absences	5,517	1,752	-	7,269	-
Net pension liability (asset)	<u>229,559</u>	<u>168,113</u>	<u>465,563</u>	<u>(67,891)</u>	<u>-</u>
Total other noncurrent liabilities	<u>235,076</u>	<u>169,865</u>	<u>465,563</u>	<u>(60,622)</u>	<u>-</u>
Total noncurrent liabilities discretely presented component unit	<u>\$11,703,398</u>	<u>\$169,865</u>	<u>\$1,195,724</u>	<u>\$10,677,539</u>	<u>\$733,000</u>

(7) GENERAL OBLIGATION DEBT

General obligation debt is a direct obligation of the Township for which full faith and credit are pledged and are payable from local sources. The Township has not pledged any assets as collateral for general obligation debt. General obligation debt was issued to finance capital expenditures or to finance the retirement (refund) of prior general obligation debt.

General obligation debt outstanding as of December 31, 2021 consisted of the following:

<u>Description</u>	<u>Interest Rate(s)</u>	<u>Issue Amount</u>	<u>Original Final Maturity</u>	<u>Principal Outstanding</u>
General obligation notes				
Series of 2006	1.31% - 4.55%	\$2,773,000	04/25/2022	\$ 185,000
Series of 2008	1.49% - 2.311%	4,018,000	06/25/2024	908,000
Series of 2013	1.42%	325,000	03/25/2023	36,000
Series A of 2013	1.62%	520,000	03/25/2023	111,000
Series of 2014	2.117%	1,012,000	07/25/2024	326,000
Series of 2015	1.698%	140,000	04/25/2025	59,000
PIB Loan 2016	1.625%	599,350	08/01/2026	<u>311,745</u>
Total general obligation notes				<u>\$1,936,745</u>

Annual debt service requirements under the governmental activities general obligation debt is as follows:

<u>Year ending December 31,</u>	<u>Principal Maturities</u>	<u>Interest Maturities</u>	<u>Total Maturities</u>
2022	\$ 738,355	\$42,886	\$ 781,241
2023	569,336	26,176	595,512
2024	486,333	14,256	500,589
2025	78,346	2,330	80,676
2026	<u>64,375</u>	<u>1,045</u>	<u>65,421</u>
	<u>\$1,936,745</u>	<u>\$86,693</u>	<u>\$2,023,438</u>

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

Interest Rate Management Plan

The DVRFA was formed by certain counties in Southeastern Pennsylvania to provide financing to local government units ("**participants**") for various projects. DVRFA obtained the funds used to finance these projects by issuing its Local Government Revenue Bonds. In order to reduce the interest costs of participants in its loan program and to enhance their ability to manage their interest rate risks, DVRFA and the participants in its loan program, including the Township, have entered into an Interest Rate Management Plan, the provisions of which allow the participants to select fixed or variable rates of interest on their loans. In order to provide this option to the participants, DVRFA has entered into an interest rate swap agreement with a financial institution. In the event that the swap agreement between DVRFA and the financial institution is terminated, the value of the swap to DVRFA at the time of termination is a liability and insufficient funds are available to pay the liability, the participants are required to pay their proportionate share of the liability. The values of the swap agreements relative to the DVRFA notes payable at December 31, 2021 was an asset of \$176,616, in aggregate. The values of the swap agreements relative to these Notes are not reflected on the Township's statement of net position.

Discretely Presented Component Unit - Guaranteed Sewer Revenue Notes

Guaranteed sewer revenue notes are a direct obligation of the Sewer Authority for which full faith and credit are pledged and are payable from sewer revenues. The Sewer Authority has not pledged any assets as collateral for guaranteed sewer revenue notes. Guaranteed sewer revenue notes were issued to finance capital expenditures or to finance the retirement (refund) of prior general obligation debt.

General obligation debt outstanding as of June 30, 2021 consisted of the following:

<u>Description</u>	<u>Interest Rate(s)</u>	<u>Issue Amount</u>	<u>Original Final Maturity</u>	<u>Principal Outstanding</u>
Guaranteed sewer revenue notes				
Series of 2016	1.527%	\$ 4,245,000	04/25/2022	\$ 732,000
Series of 2020	1.325%	\$10,000,000	05/25/2050	<u>9,999,000</u>
				<u>\$10,731,000</u>

Annual debt service requirements under the Sewer Authority's guaranteed sewer revenue notes is as follows:

<u>Year ending June 30,</u>	<u>Principal Maturities</u>	<u>Interest Maturities</u>	<u>Total Maturities</u>
2022	\$ 733,000	\$ 141,800	\$ 874,800
2023	297,000	132,146	429,146
2024	301,000	128,206	429,206
2025	305,000	124,213	429,213
2026	309,000	120,168	429,168
2027-2031	1,607,000	538,283	2,145,283
2032-2036	1,717,000	428,866	2,145,866
2037-2041	1,835,000	311,866	2,146,866
2042-2046	1,961,000	186,846	2,147,846
2047-2050	<u>1,666,000</u>	<u>53,717</u>	<u>1,719,717</u>
	<u>\$10,731,000</u>	<u>\$2,166,111</u>	<u>\$12,897,111</u>

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

(8) POST EMPLOYMENT RETIREMENT PLAN

The Lower Providence Township Police Post-Employment Benefits Plan ("**OPEB Plan**") is a contributory, single-employer postretirement benefits plan that covers all full-time uniformed police officers of the Township. The OPEB Plan provides postretirement medical benefits upon retirement or disability to plan members and their beneficiaries, pursuant to Township ordinances and the collective bargaining agreement between the Township and the police officers. The OPEB Plan can be amended by the Township through its ordinances and union contracts. The OPEB Plan is administered by a plan administrator appointed by the Board of Supervisors of the Township. The OPEB Plan does not issue any financial report and is not included in the report of any public employee retirement system or any other entity.

Plan Membership

Membership in the OPEB Plan consisted of the following at December 31, 2021:

Active employees	31
Retirees and beneficiaries currently receiving benefits	4
Terminated plan members entitled to but not yet receiving benefits	-
Total	<u>35</u>

Funding Policy

Officers who retire and are receiving postretirement benefits under the plan are required to pay 25% of their medical premiums. Administrative costs of the plan are financed through an addition to the actuarially determined employer contribution.

The plan does not have a funding policy. The medical premiums for retired members are paid from the OPEB trust. The employer subsidies of the premiums for retired members are paid from the Township's General Fund.

Other Post-Employment Benefits Trust

Basis of Accounting

The OPEB Plan's financial statements are prepared using the accrual basis of accounting. OPEB plan member contributions by retired officers toward their postretirement benefits reduce the employer cost and the resulting liability. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions, including the implicit rate subsidy. Benefits and refunds are recognized when due and payable in accordance with terms of the OPEB plan, including the implicit rate subsidy.

Method Used to Value Investments

Investments in the OPEB Plan are reported at fair value. Investments that do not have an established market value are reported at estimated fair value.

Annual OPEB Cost

The annual OPEB cost was determined as part of the December 31, 2021 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) a 6.25% percent investment rate of return (net of administrative costs) and (b) 2.25% inflation and 5.00% salary increases. The unfunded actuarial accrued liability is being amortized on the level dollar closed basis.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

Discount Rate

The discount rate used to measure the total OPEB liability is 6.25% based upon the expected rate of return, net of expected investment expenses. The plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The Township's funding policy is to fund the rate subsidies through the General Fund and pay only the actual premiums for retired members from the OPEB trust.

Rate of Return

The long-term expected rate of return on OPEB Plan investments was determined using the building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target allocation percentage and by adding expected inflation.

The annual money-weighted rate of return on OPEB Plan investments, net of investment expenses, was 12.76%. The money-weighted rate of return expresses investment performance, net of expenses, adjusted for the changing amounts actually invested.

A schedule of plan investments by asset class, target allocations, and long-term expected rate of return is as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return</u>	<u>Contribution to Rate of Return</u>
Domestic stocks	28.19%	3.51%	0.99%
Small/Mid-Cap Equities	14.86%	7.21%	1.07%
International stocks	24.45%	5.69%	1.39%
Bonds	26.84%	(0.41)%	(0.11)%
Real estate	2.05%	5.07%	0.10%
Cash	<u>3.61%</u>	(1.26)%	<u>(0.05)%</u>
Total Portfolio	<u>100.00%</u>		3.39%
Inflation			<u>2.25%</u>
Long-term expected rate of return			<u>5.64%</u>

Net OPEB Liability (Asset)

The Township's net OPEB liability (asset) has been measured as of December 31, 2021. The total OPEB liability was determined by an actuarial valuation as of January 1, 2021, and by rolling forward the liabilities from the January 1, 2021 actuarial valuation through the measurement date. No significant events or changes in assumptions occurred between the valuation date and the fiscal year end. The net OPEB liability is \$30,431 measured as the difference between the total OPEB liability of \$1,844,483 and the fiduciary net position of \$1,814,052.

The Township's change in total OPEB liability, plan fiduciary net position, and net OPEB liability (asset) for the year ended December 31, 2021 were as follows:

LOWER PROVIDENCE TOWNSHIP

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	<u>Total OPEB Liability (A)</u>	<u>Plan Fiduciary Net Position (B)</u>	<u>Net OPEB Liability (Asset) (A) – (B)</u>
Balances as of December 31, 2020	\$1,499,629	\$1,656,854	\$(157,225)
Changes for the year:			
Service cost	114,053	-	114,053
Interest on total OPEB liability	111,814	-	111,814
Changes in actuarial assumptions	(14,983)	-	(14,983)
Differences between expected and actual experience	246,684	-	246,684
Employer contributions	-	65,566	(65,566)
Net investment income	-	213,778	(213,778)
Benefit payments	(112,714)	(112,714)	-
Administrative expense	-	(9,432)	9,432
Net changes	<u>344,854</u>	<u>157,198</u>	<u>187,656</u>
Balances as of December 31, 2021	<u>\$1,844,483</u>	<u>\$1,814,052</u>	<u>\$ 30,431</u>

Sensitivity of the Net OPEB Liability (Asset) to Change in Healthcare Cost Trend Rates

The following presents the net OPEB liability (asset) for December 31, 2021, calculated using current healthcare cost trends as well as what the net OPEB liability (asset) would be if healthcare cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
Net OPEB liability (asset)	\$(218,225)	\$30,431	\$326,711

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the net OPEB liability (asset) of the Township calculated using the discount rate 6.25%, as well as what the net pension liability (asset) would be if it were calculated using the discount rate that is one percentage point lower (5.25%) or 1 percentage point higher (7.25%) than the current rate:

	<u>1% Decrease 5.25%</u>	<u>Current Discount Rate 6.25%</u>	<u>1% Increase 7.25%</u>
Net OPEB liability (asset)	\$190,266	\$30,431	\$(119,847)

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

For the year ended December 31, 2021, the Township recognized OPEB expense of \$48,477. At December 31, 2021, the Township had deferred outflows of resources and deferred inflows of resources related to the OPEB Plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$228,150	\$477,071
Changes in assumptions	-	13,857
Net difference between projected and actual earnings on OPEB plan investments	-	209,712
	<u>\$228,150</u>	<u>\$700,640</u>

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31,

2022	\$ (85,035)
2023	(119,183)
2024	(81,845)
2025	(55,313)
2026	(32,916)
Thereafter	<u>(98,198)</u>
	<u><u>\$(472,490)</u></u>

Actuarial Methods and Significant Assumptions

- Investment return – 6.25% (including inflation)
- Discount rate – 6.25%
- Inflation – 2.25%
- Salary increases – 5.00% per year
- Mortality rates – RP 2000 mortality tables for males and females

(9) EMPLOYEE RETIREMENT PLANS

Police Pension Fund

The Lower Providence Township Police Pension Fund accounts for a contributory, single-employer defined benefit pension plan (the "**Police Pension Plan**") that covers all full-time uniformed police officers of the Township. The Police Pension Plan provides retirement, disability and death benefits to plan members and their beneficiaries, pursuant to Act 600 of 1956, as amended.

Plan Membership

Membership in the Police Pension Plan consisted of the following at December 31, 2021:

Active employees	28
Retirees and beneficiaries currently receiving benefits (including DROP members)	38
Terminated plan members entitled to but not yet receiving benefits	<u>1</u>
Total	<u>67</u>

Benefit Provisions

The Police Pension Plan provides retirement, disability and death benefits to plan members and their beneficiaries. Cost-of-living allowances are provided at the discretion of the Police Pension Plan.

Members are eligible for normal retirement after attainment of age 50 and 25 years of service and early retirement after 20 years of service. Normal retirement benefits are calculated as 50% of average compensation during the final 36 months of employment plus a service increment of \$100 per month for each completed year of benefit service in excess of 25 years, up to a maximum service increment of \$500 per month.

If a member is totally and permanently disabled in the line of duty, they are eligible for disability payments equal to 50% of their salary at the time of disability.

LOWER PROVIDENCE TOWNSHIP

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If a member is eligible for retirement at the time of death, a monthly death benefit is payable to their surviving spouse or eligible dependent child, equal to 50% of the normal monthly retirement benefit.

Basis of Accounting

The Police Pension Plan's financial statements are prepared using the accrual basis of accounting. Contributions are recognized in the period when due and benefits and refunds are recognized when due and payable.

Method Used to Value Investments

Investments in the Police Pension Plan are reported at fair value. Investments that do not have an established market value are reported at estimated fair value.

Contributions

Annual contributions to the Police Pension Plan are based upon the minimum municipal obligation (the "MMO"). The MMO is derived from the Police Pension Plan's biennial actuarial valuation. Members in the Police Pension Plan are required to contribute 4.00% of total compensation. This contribution is established by the Plan's governing ordinance. The Commonwealth of Pennsylvania provides an allocation of funds, which must be used, for pension funding. Any financial requirement established by the MMO which exceeds the state and employee contribution must be funded by the Township.

Administrative Costs

Administrative costs, including the investment manager, custodial trustee and actuarial services are charged to the Plan and funded through investment earnings.

Annual Pension Cost

The annual required contribution was determined as part of the January 1, 2019 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) a 7.00% percent investment rate of return (net of administrative costs) and (b) 2.25% inflation and 5.00% salary increases. The unfunded actuarial accrued liability is being amortized on the level dollar closed basis.

Discount Rate

The discount rate used to measure the total pension liability is 7.00%. The Police Pension Plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The employer's funding policy requires the full funding of the entry age normal cost, plus plan expenses, as well as an amortization of the unfunded liability.

Rate of Return

The long-term expected rate of return on pension plan investments was determined using the building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target allocation percentage and by adding expected inflation.

The annual money-weighted rate of return on pension plan investments, net of pension plan investment expenses not funded through the MMO was 13.00%. The money-weighted rate of return expresses investment performance, net of expenses, adjusted for the changing amounts actually invested.

A schedule of plan investments by asset class, target allocations, and long-term expected rate of return is as follows:

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return</u>	<u>Contribution to Rate of Return</u>
Large Cap Equities	28.19%	3.51%	0.99%
Small/Mid-Cap Equities	14.86%	7.21%	1.07%
International stocks	24.45%	5.69%	1.39%
Bonds	26.84%	(0.41)%	(0.11)%
Real Estate	2.05%	5.07%	0.10%
Cash	<u>3.61%</u>	(1.26)%	<u>(0.05)%</u>
Total Portfolio	<u>100.00%</u>		3.39%
Inflation			<u>2.25%</u>
Long-term expected rate of return			<u>5.64%</u>

Net Pension Liability

The Township's net pension liability has been measured as of December 31, 2021. The total pension liability was determined by an actuarial valuation as of January 1, 2019, and by rolling forward the liabilities from the January 1, 2019 actuarial valuation through the measurement date. No significant events or changes in assumptions occurred between the valuation date and the fiscal year end. The net pension liability is \$425,263 measured as the difference between the total pension liability of \$23,275,110 and the fiduciary net position of \$22,849,847.

The Township's change in total pension liability, plan fiduciary net position, and net pension liability for the year ended December 31, 2021 were as follows:

	<u>Total Pension Liability (A)</u>	<u>Plan Fiduciary Net Position (B)</u>	<u>Net Pension Liability (A) – (B)</u>
Balances as of December 31, 2020	<u>\$21,417,196</u>	<u>\$20,447,572</u>	<u>\$ 969,624</u>
Changes for the year:			
Service cost	595,890	-	595,890
Interest on total pension liability	1,564,950	-	1,564,950
Changes in Actuarial Assumptions	989,622	-	989,622
Employer contributions	-	980,011	(980,011)
Member contributions	-	139,823	(139,823)
Net investment income	-	2,669,758	(2,669,758)
Benefit payments	(1,292,548)	(1,292,548)	-
Difference between expected and actual experience	-	-	-
Administrative expense	-	(94,769)	94,769
Net changes	<u>1,857,914</u>	<u>2,402,275</u>	<u>(544,361)</u>
Balances as of December 31, 2021	<u>\$23,275,110</u>	<u>\$22,849,847</u>	<u>\$ 425,263</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the Township calculated using the discount rate 7.00%, as well as what the net pension liability (asset) would be if it were calculated using the discount rate that is one percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate:

	<u>1% Decrease 6.00%</u>	<u>Current Discount Rate 7.00%</u>	<u>1% Increase 8.00%</u>
Net pension liability (asset)	<u>\$3,293,248</u>	<u>\$425,263</u>	<u>\$(1,953,407)</u>

LOWER PROVIDENCE TOWNSHIP

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Pension Expense and Deferred Outflows and Inflows of Resources Related to Pension

For the year ended December 31, 2021, the Township recognized pension expense of \$341,393. At December 31, 2021, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 364,712	\$ 133,507
Changes in assumptions	946,449	-
Net difference between projected and actual earnings on pension plan investments	-	2,321,078
	<u>\$1,311,161</u>	<u>\$2,454,585</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,

2022	\$ (238,545)
2023	(658,712)
2024	(237,936)
2025	(40,773)
2026	<u>32,542</u>
	<u>\$(1,143,424)</u>

Deferred Retirement Option Program

An active member who has met the eligibility requirements for normal retirement may elect to participate in the Deferred Retirement Option Program ("**DROP**") for a period of no more than 48 months. The member's monthly pension shall be calculated as of their date of participation in the program and shall be distributed in a lump sum at retirement.

Actuarial Methods and Significant Assumptions

- Investment return – 7.00% (including inflation)
- Discount rate – 7.00%
- Inflation – 2.25%
- Salary increases – 5.00% per year
- Mortality rates – RP 2000 mortality tables for males and females

Nonuniform Pension Fund

The Lower Providence Township Nonuniform Pension Fund accounts for a contributory, single-employer defined benefit pension plan (the "**Nonuniform Pension Plan**") that covers all full-time non-uniformed employees of the Township hired prior to 2002 and salaried management employees holding the positions of Director and/or Coordinator on or before July 1, 2009.

Plan Membership

Membership in the Nonuniform Pension Plan consisted of the following at December 31, 2021:

Active employees	6
Retirees and beneficiaries currently receiving benefits	26
Terminated plan members entitled to but not yet receiving benefits	<u>8</u>
Total	<u>40</u>

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

Benefit Provisions

The Nonuniform Pension Plan provides retirement, disability and death benefits to plan members and their beneficiaries. The Plan can be amended by the Township through its Ordinances and union contracts.

Basis of Accounting

The Nonuniform Pension Plan's financial statements are prepared using the accrual basis of accounting. Contributions are recognized in the period when due and benefits and refunds are recognized when due and payable.

Method Used to Value Investments

Investments in the Nonuniform Pension Plan are reported at fair value. Investments that do not have an established market value are reported at estimated fair value.

Contributions

Annual contributions to the Nonuniform Pension Plan are based upon the minimum municipal obligation (the "MMO"). The MMO is derived from the Nonuniform Pension Plan's biennial actuarial valuation. Members in the Nonuniform Pension Plan are required to contribute 1.50% of total compensation. This contribution is established by the Plan's governing ordinance. The Commonwealth of Pennsylvania provides an allocation of funds, which must be used, for pension funding. Any financial requirement established by the MMO which exceeds the state and employee contribution must be funded by the Township.

Administrative Costs

Administrative costs, including the investment manager, custodial trustee and actuarial services are charged to the Plan and funded through investment earnings.

Annual Pension Cost

The annual required contribution was determined as part of the January 1, 2019 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) a 7.00% percent investment rate of return (net of administrative costs) and (b) 2.25% inflation and 4.00% salary increases. The unfunded actuarial accrued liability is being amortized on the level dollar closed basis.

Discount Rate

The discount rate used to measure the total pension liability is 7.00%. The Nonuniform Pension Plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The employer's funding policy requires the full funding of the entry age normal cost, plus plan expenses, as well as an amortization of the unfunded liability.

Rate of Return

The long-term expected rate of return on pension plan investments was determined using the building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target allocation percentage and by adding expected inflation.

The annual money-weighted rate of return on pension plan investments, net of pension plan investment expenses not funded through the MMO was 13.07%. The money-weighted rate of return expresses investment performance, net of expenses, adjusted for the changing amounts actually invested.

A schedule of plan investments by asset class, target allocations, and long-term expected rate of return is as follows:

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return</u>	<u>Contribution to Rate of Return</u>
Large Cap Equities	28.19%	3.51%	0.99%
Small/Mid-Cap Equities	14.86%	7.21%	1.07%
International stocks	24.45%	5.69%	1.39%
Bonds	26.84%	(0.41)%	(0.11)%
Real Estate	2.05%	5.07%	0.10%
Cash	<u>3.61%</u>	(1.26)%	<u>(0.05)%</u>
Total Portfolio	<u>100.00%</u>		3.39%
Inflation			<u>2.25%</u>
Long-term expected rate of return			<u>5.64%</u>

Net Pension Liability (Asset)

The Township's net pension liability (asset) has been measured as of December 31, 2021. The total pension liability was determined by an actuarial valuation as of January 1, 2019, and by rolling forward the liabilities from the January 1, 2019 actuarial valuation through the measurement date. No significant events or changes in assumptions occurred between the valuation date and the fiscal year end. The net pension asset is \$1,293,058 measured as the difference between the total pension liability of \$5,685,437 and the fiduciary net position of \$6,978,494.

The Township's change in total pension liability (asset), plan fiduciary net position, and net pension liability (asset) for the year ended December 31, 2021 were as follows:

	<u>Total Pension Liability (A)</u>	<u>Plan Fiduciary Net Position (B)</u>	<u>Net Pension Liability (Asset) (A) – (B)</u>
Balances as of December 31, 2020	<u>\$5,076,611</u>	<u>\$6,312,148</u>	<u>\$(1,235,537)</u>
Changes for the year:			
Service cost	116,892	-	116,892
Interest on total pension liability	380,279	-	380,279
Changes in actuarial assumptions	366,449	-	366,449
Employer contributions	-	112,657	(112,657)
Member contributions	-	13,445	(13,445)
Net investment income	-	830,563	(830,563)
Benefit payments	(254,794)	(254,794)	-
Differences between expected and actual experience	-	-	-
Administrative expense	-	(35,524)	35,524
Net changes	<u>608,826</u>	<u>666,347</u>	<u>(57,521)</u>
Balances as of December 31, 2021	<u>\$5,685,437</u>	<u>\$6,978,495</u>	<u>\$(1,293,058)</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the Township calculated using the discount rate 7.00%, as well as what the net pension liability would be if it were calculated using the discount rate that is one percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate:

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

	<u>1% Decrease</u> <u>6.00%</u>	<u>Current Discount</u> <u>Rate</u> <u>7.00%</u>	<u>1% Increase</u> <u>8.00%</u>
Net pension liability (asset)	<u>\$(761,757)</u>	<u>\$(1,293,058)</u>	<u>\$(1,751,760)</u>

Pension Expense and Deferred Inflows of Resources Related to Pension

For the year ended December 31, 2021, the Township recognized pension expense of \$189,983. At December 31, 2021, the Township reported deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Inflows</u> <u>of Resources</u>
Net difference between projected and actual earnings on pension plan investments	<u>\$732,575</u>

Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,

2022	\$(176,722)
2023	(304,865)
2024	(172,096)
2025	<u>(78,892)</u>
	<u>\$(732,575)</u>

Actuarial Methods and Significant Assumptions

- Investment return – 7.00% (including inflation)
- Discount rate – 7.00%
- Inflation – 2.25%
- Salary increases – 4.00% per year
- Mortality rates – RP 2000 mortality tables for males and females

Discretely Presented Component Unit – Retirement Plan

The Lower Providence Township Sewer Authority pension plan (the "**Sewer Authority Pension Plan**") is a single-employer, defined benefit pension plan controlled by the provisions of Resolution No. 2003-01 adopted pursuant to Act 15 of 1974. The Sewer Authority Pension Plan participates in the Pennsylvania Municipal Retirement System ("**PMRS**"), which is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating municipal pension plans. PMRS issues a comprehensive annual financial report that includes financial statements and required supplementary information. A copy of the report may be obtained by writing to Pennsylvania Municipal Retirement System, P.O. Box 1165, Harrisburg, PA 17108-1165; or by accessing its website at <http://www.pmr.state.pa.us/publications/index.html>.

Plan Membership

Membership in the Sewer Authority Pension Plan consisted of the following at January 1, 2019:

Active plan members	5
Retirees and beneficiaries currently receiving benefits	7
Terminated plan members entitled to but not yet receiving benefits	<u>-</u>
Total	<u>12</u>

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

Benefit Provisions

The Sewer Authority Pension Plan provides retirement, disability and death benefits to plan members and their beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 60. Early retirement is available to members with 15 years of credited service with reduced benefits. The death benefit is one of the following: If eligible to retire at the time of death, beneficiary receives the present value of accrued benefits. At retirement, member may select a survivor benefit. Cost-of-living allowances are provided at the discretion of the Sewer Authority Pension Plan.

Basis of Accounting

The Sewer Authority Pension Plan's financial statements are prepared using the accrual basis of accounting. Plan member contributions to the Sewer Authority Pension Plan are recognized in the period in which the contributions are due. Employer contributions to the plan are recognized when due, in accordance with Act 205, as amended. Benefits and refunds are recognized when due and payable in accordance with the terms of the Sewer Authority Pension Plan.

Method Used to Value Investments

Investments are reported at fair value. The Sewer Authority Pension Plan's assets with PMRS are pooled for investment purposes and, therefore, do not represent specific identifiable investment securities. Disclosures required by GASB for aggregate PMRS investments are included in PMRS's comprehensive annual financial report.

Contributions

Act 205 requires that annual contributions be based upon the Sewer Authority Pension Plan's minimum municipal obligation (the "**MMO**"). The MMO is based upon the Sewer Authority Pension Plan's biennial actuarial valuation. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

In accordance with the Sewer Authority Pension Plan's governing Resolution, members are not required to contribute to the Sewer Authority Pension Plan. Administrative costs, including the investment manager, custodial trustee, and actuarial services are charged to the Sewer Authority Pension Plan and funded through investment earnings.

Annual Pension Cost

The annual required contribution was determined as part of the January 1, 2017 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) a 5.25% percent investment rate of return (net of administrative costs) and (b) 2.8% inflation and age-related scale for merit/seniority for salary projections. The unfunded actuarial accrued liability is being amortized on the level dollar closed basis.

Discount Rate

The discount rate used to measure the total pension liability is 5.25%. The projection of cash flows used to determine the discount rate assumes that the employer will continue the historical and legally required practice of contributing to the Sewer Authority Pension Plan based on an actuarially determined contribution, reflecting a payment equal to annual normal cost, the expected administrative expenses, and an amount necessary to amortize the remaining unfunded actuarial liability as a level dollar amount over a closed period. Therefore, the long-term expected rate of return on Sewer Authority Pension Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

Rate of Return

The long-term expected rate of return on Sewer Authority Pension Plan investments was determined using the building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target allocation percentage and by adding expected inflation.

The Sewer Authority Pension Plan's policy in regard to the allocation of invested plan assets is established and may be amended by the PMRS Board of Directors. Sewer Authority Pension Plan assets are managed with a long-term objective of achieving and maintaining a fully-funded status for the benefits provided through the pension.

A schedule of Sewer Authority Pension Plan investments by asset class, target allocations, and long-term expected real rate of return is as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Nominal Rate of Return</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equities (Large Capitalized Firms)	25%	7.4%	4.7%
Domestic Equities (Small Capitalized Firms)	15%	9.8%	7.1%
International Equities (International Developed Markets)	15%	5.5%	2.9%
International Equities (Emerging Markets)	10%	9.9%	7.6%
Real Estate	20%	8.4%	5.3%
Fixed Income	15%	2.2%	0.0%
Total Portfolio	100%	7.1%	4.5%

The above was the PMRS Board's adopted asset allocation policy and best estimates of geometrical real rates of return for each major asset class as of December 31, 2019.

Net Pension Liability (Asset)

The Sewer Authority's net pension liability (asset) has been measured as of December 31, 2019. The total pension liability was determined by an actuarial valuation as of January 1, 2017, calculated based on the discount rate and actuarial assumptions. There have been no significant changes between the valuation date and the fiscal year end. The net pension asset is \$67,891 measured as the difference between the total pension liability of \$2,234,842 and the fiduciary net position of \$2,302,733.

The Sewer Authority's change in total pension liability, plan fiduciary net position, and net pension liability (asset) for the year ended December 31, 2019 were as follows:

	<u>Plan Fiduciary Total Pension Liability (A)</u>	<u>Net Position Position (B)</u>	<u>Net Pension Liability (Asset) (A) – (B)</u>
Balances as of December 31, 2018	<u>\$2,176,442</u>	<u>\$1,946,886</u>	<u>\$ 229,559</u>
Changes for the year:			
Service cost	49,943	-	49,943
Interest on total pension liability	114,146	-	114,146
Differences between expected and actual experience	-	-	-
Employer contributions	-	49,633	(49,633)
Contributions – PMRS assessment	-	(240)	240
PMRS investment income	-	109,475	(109,475)

LOWER PROVIDENCE TOWNSHIP

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Market value investment income	-	306,455	(306,455)
Benefit payments	(105,689)	(105,689)	-
PMRS administrative expense	-	-	-
Additional administrative expense	-	(3,784)	3,784
Net changes	<u>58,400</u>	<u>355,850</u>	<u>(297,450)</u>
Balances as of December 31, 2019	<u>\$2,234,842</u>	<u>\$2,302,733</u>	<u>\$ (67,891)</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability of the township calculated using the discount rate 5.25%, as well as what the net pension liability would be if it were calculated using the discount rate that is one percentage point lower (4.25%) or 1 percentage point higher (6.25%) than the current rate:

	<u>1% Decrease</u> <u>4.25%</u>	<u>Current Discount Rate</u> <u>5.25%</u>	<u>1% Increase</u> <u>6.25%</u>
Net Pension Liability (Asset)	<u>\$171,476</u>	<u>\$(67,891)</u>	<u>\$(275,725)</u>

Pension Expense and Deferred Outflows and Inflows of Resources Related to Pension

For the year ended June 30, 2021, the Sewer Authority recognized pension expense of \$64,361. At June 30, 2021, the Sewer Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 82,486	\$ -
Net difference between projected and actual earnings on pension plan investments	-	242,192
Contributions subsequent to the measurement date	<u>55,223</u>	<u>-</u>
	<u>\$137,709</u>	<u>\$242,192</u>

An amount of \$55,223 reported as deferred outflows of resources related to pensions resulting from the Sewer Authority contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,

2020	\$ (38,478)
2021	(28,393)
2022	(31,544)
2023	<u>(61,291)</u>
	<u>\$ (159,706)</u>

Actuarial Methods and Significant Assumptions

- Investment return – 5.25%
- Discount rate – 5.25%

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

- Inflation – 2.8%
- Salary increases – age related scale with merit and inflation component
- Cost of living adjustments – 2.8% for those eligible for a COLA
- Pre-retirement mortality – Males – RP 2000 with 1 year set back; Females – RP 2000 with 5 year set back.
- Post-retirement mortality – Sex distinct – RP 2000 combined healthy mortality.

(10) NONUNIFORM DEFINED CONTRIBUTION PLAN

The Township sponsors a defined contribution pension plan (the "**Defined Contribution Plan**"). The Defined Contribution Plan covers all full-time employees of the Township who are hired after 2001, except for police officers and salaried management employees holding the positions of Director and/or Coordinator hired on or before July 1, 2009. The assets of the Defined Contribution Plan, totaled \$2,358,487 as of December 31, 2021, are invested separately, and the Defined Contribution Plan's assets may be used only for the payment of benefits to the members of the Defined Contribution Plan. Investments are managed by the Defined Contribution Plan's administrator under several different investment options, or combinations thereof. The choice of the investment option(s) is made by the participants. The Township has no management control over the assets of the Defined Contribution Plan. Accordingly, the assets of the Defined Contribution Plan are not included in these financial statements.

Eligibility

Full-time non-uniformed employees are eligible to join the Defined Contribution Plan on the first day of employment.

Contributions

The Township contributes 9.00% of compensation and employees are not required to contribute to the Non-Uniform Pension Plan. The Township's contributions totaled \$135,097 for 2021.

Normal Retirement

A member's full account is payable upon retirement at age 60 and ten years of vesting service or early retirement at age 55 and completion of fifteen years of vesting service.

Death Benefits

If a member dies while an active member of the Defined Contribution Plan, his account will be 100% vested and payable to the member's spouse or designated beneficiary or beneficiaries.

Vesting

If a member in the Defined Contribution Plan terminates other than by retirement, disability or death, the percentage of his employer contribution account to which he will be entitled depends upon the number of years of credited service. The vesting account is as follows:

<u>Years of Service</u>	<u>Vesting Percentage</u>
1-2 years	25%
3-4 years	50%
5 or more years	100%

Forfeiture

When a member terminates before becoming 100% vested, the portion of his account to which he is not entitled is used to reduce future Township contributions to the Defined Contribution Plan. There were no forfeitures in 2021.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

(11) DEFERRED COMPENSATION PLAN

The Township offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The deferred compensation plan, available to those employees who meet the eligibility requirements set forth in the deferred compensation plan, permits employees to defer a portion of their salary until future years. Assets of the deferred compensation plan totaled \$3,674,422 as of December 31, 2021 are not available to employees until termination, retirement, death, disability, or unforeseeable emergency. All amounts of compensation deferred under the deferred compensation plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the participants. The Township has no liability for losses under the plan. Investments are managed by the plan's administrator under several different investment options or combinations thereof. The choice of the investment option(s) is made by the participants. The Township has no management control over the assets of the deferred compensation plan. Accordingly, the assets of the deferred compensation plan are not included in these financial statements.

(12) CONTINGENCIES AND COMMITMENTS

Government Grants and Awards

The Township receives federal, state and local funding under a number of programs. Payments made by these sources under contractual agreements are provisional and subject to redetermination based on filing of reports and audits of those reports. Final settlements due from or to these sources are recorded in the year in which the related services are performed. Any adjustments resulting from subsequent examinations are recognized in the year in which the results of such examinations become known. Township officials do not expect any significant adjustments as a result of these examinations.

Litigation

The Township is a defendant in various matters of litigation and claims. These matters result from the normal course of business. It is not presently possible to determine the ultimate outcome or settlement cost, if any, of these matters.

Discretely Presented Component Unit

The Sewer Authority has a service agreement with the Lower Perkiomen Valley Regional Sewer Authority ("LPVRSa") for the treatment of sewage collected by the Sewer Authority, whereby the Sewer Authority pays a fee to LPVRSa each month. The Sewer Authority paid fees which totaled \$2,306,775 for the year ended June 30, 2021.

(13) RISK MANAGEMENT

Health Insurance

The Township participates in a healthcare trust with other governmental entities from Pennsylvania and Delaware. The healthcare trust is a public entity risk pool is designed to provide healthcare coverage for eligible employees, spouses and dependents. The Trust was established for the sole and exclusive benefit of the employees of the member governmental entities. While the healthcare trust is self-funded, each member governmental entity receives a fully-insured equivalent rate which is guaranteed for twelve months and represents a total risk transfer to the healthcare trust. The Township is not responsible for any additional assessments upon termination. The healthcare trust assumes the risk for all claims including large claims and purchases commercial reinsurance for claims over \$1 million.

LOWER PROVIDENCE TOWNSHIP

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December 31, 2021

Property and Liability

The Township, with other governmental entities from Pennsylvania and Delaware, participate in a property and liability trust, which is a public entity risk pool currently operating as a common risk management and insurance program. The Township and the other participating members pay an annual premium to the property and liability trust for the purpose of seeking prevention or lessening of casualty losses to participating members from injuries to persons or property which might result in claims being made against participating members and to the property and liability trust's insurance risks, reserves, claims and losses and providing self-insurance and reinsurance thereof. It is the intent of the participating members of the property and liability trust, that the property and liability trust will utilize funds contributed by the participating members to provide self-insurance and reimbursement to the members for certain losses, to defend and protect each participating member of the property and liability trust against certain liabilities and losses, and to purchase excess and aggregate stop-loss insurance. As of December 31, 2021, the Township is not aware of any additional assessments relating to the property and liability trust.

Workers' Compensation

The Township and other Pennsylvania municipalities participate in a workers' compensation trust, which is a cooperative voluntary arrangement. The Township and the other participating members pay an annual premium to the workers' compensation trust for the purpose of seeking prevention or lessening of claims due to injuries of employees of the participating members and pooling workers' compensation and occupational disease insurance risks, reserves, claims and losses and providing self-insurance and reinsurance thereof. It is the intent of the participating members of the workers' compensation trust that the workers' compensation trust will utilize funds contributed by the participating members, which shall be held in trust, to provide self-insurance and reimbursement to the members for their obligations to pay compensation as required under the Workers' Compensation Act and the Pennsylvania Occupational Disease Act and to purchase excess and aggregate insurance. As of December 31, 2021, the Township is not aware of any additional assessments relating to the workers' compensation trust.

Other Risks

The Township is exposed to other risks of loss, including errors and omissions. The Township has purchased a commercial insurance policy to safeguard its assets from risk of loss due to errors and omissions. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

(14) SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 8, 2022, the date on which the financial statements were available to be issued. No material subsequent events have occurred since December 31, 2021 that required recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Draft - 6/9/22 - Subject to Change

LOWER PROVIDENCE TOWNSHIP

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

Year ended December 31, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Positive (Negative)</u>
REVENUES			
Taxes			
Real estate taxes	\$ 1,832,627	\$ 1,816,556	\$ (16,071)
Per capita taxes	5,000	9,341	4,341
Real estate transfer taxes	625,000	825,971	200,971
Earned income taxes	5,750,000	6,212,257	462,257
Local services taxes	560,000	532,140	(27,860)
Amusement taxes	18,500	24,651	6,151
Total taxes	8,791,127	9,420,916	629,789
Licenses and permits	495,250	500,532	5,282
Fines and forfeits	120,000	98,130	(21,870)
Interest, rents and royalties	18,000	12,505	(5,495)
Intergovernmental revenues	481,701	1,223,495	741,794
Charges for services	583,000	946,805	363,805
Miscellaneous	92,820	158,946	66,126
Total revenues	10,581,898	12,361,329	1,779,431
EXPENDITURES			
Current			
General government	1,876,790	1,895,748	(18,958)
Public safety	7,342,813	7,491,958	(149,145)
Health and human services	8,500	7,750	750
Public works			
Sanitation	15,500	20,497	(4,997)
Highways and streets	1,676,521	1,642,194	34,327
Other	5,000	16,703	(11,703)
Community development	3,000	-	3,000
Miscellaneous	11,050	16,446	(5,396)
Total expenditures	10,939,174	11,091,296	(152,122)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(357,276)	1,270,033	1,627,309
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	-	50	50
Refund of prior year receipts	-	(27,228)	(27,228)
Refund of prior year expenditures	-	1,513	1,513
Transfers in	40,000	-	(40,000)
Transfers out	(80,101)	(80,101)	-
Total other financing sources (uses)	(40,101)	(105,766)	(65,665)
NET CHANGE IN FUND BALANCE	\$ (397,377)	1,164,267	\$ 1,561,644
FUND BALANCE			
Beginning of year		4,514,707	
End of year		<u>\$ 5,678,974</u>	

LOWER PROVIDENCE TOWNSHIP

SCHEDULE OF CHANGES IN NET PENSION LIABILITY

Year ended December 31,

	2021		2020		2019	
	Police	Nonuniform	Police	Nonuniform	Police	Nonuniform
	Pension	Pension	Pension	Pension	Pension	Pension
	Fund	Fund	Fund	Fund	Fund	Fund
TOTAL PENSION LIABILITY						
Service cost	\$ 595,890	\$ 116,892	\$ 460,830	\$ 101,970	\$ 448,022	\$ 117,532
Interest on total pension liability	1,564,950	380,279	1,395,137	348,341	1,335,805	332,482
Differences between expected and actual experience	-	-	596,274	(143,234)	-	-
Changes of assumptions	989,622	366,449	-	-	-	-
Benefit payments, including refunds of member contributions	(1,292,548)	(254,794)	(1,009,484)	(209,600)	(888,588)	(206,194)
Net change in total pension liability	1,857,914	608,826	1,442,757	97,477	895,239	243,820
Total pension liability, beginning	21,417,196	5,076,611	19,974,439	4,979,134	19,079,199	4,735,314
Total pension liability, ending	\$ 23,275,110	\$ 5,685,437	\$ 21,417,196	\$ 5,076,611	\$ 19,974,438	\$ 4,979,134
PLAN FIDUCIARY NET POSITION						
Employer contributions	\$ 980,011	\$ 112,657	\$ 982,373	\$ 116,548	\$ 916,689	\$ 191,819
Employee contributions	139,823	13,445	119,551	11,805	88,561	9,551
Net investment income	2,669,758	830,563	2,718,012	851,951	3,104,633	985,716
Benefit payments	(1,292,548)	(254,795)	(1,009,484)	(209,600)	(888,588)	(206,194)
Insurance premiums	-	-	-	-	(3,880)	(3,880)
Administrative expense	(94,769)	(35,524)	(65,690)	(24,283)	(64,866)	(26,386)
Net change in plan fiduciary net position	2,402,275	666,346	2,744,762	746,421	3,152,549	950,626
Fiduciary net position, beginning	20,447,572	6,312,148	17,702,810	5,565,727	14,550,261	4,615,101
Fiduciary net position, ending	\$ 22,849,847	\$ 6,978,494	\$ 20,447,572	\$ 6,312,148	\$ 17,702,810	\$ 5,565,727
Net pension liability (asset), ending	\$ 425,263	\$ (1,293,057)	\$ 969,624	\$ (1,235,537)	\$ 2,271,628	\$ (586,593)
Fiduciary net position as a % of total pension liability	98.17%	122.74%	95.47%	124.34%	88.63%	111.78%
Internal money-weighted rate of return	13.00%	13.07%	15.34%	15.16%	21.43%	21.26%
Covered payroll	3,328,152	558,991	3,441,562	723,307	2,953,470	689,004
Net pension liability (asset) as a % of covered payroll	12.78%	-231.32%	28.17%	-170.82%	76.91%	-85.14%

In accordance with GASB Statement No. 68, this schedule has been prepared prospectively. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

2018		2017		2016		2015		2014	
Police Pension Fund	Nonuniform Pension Fund	Police Pension Fund	Nonuniform Pension Fund	Police Pension Fund	Nonuniform Pension Fund	Police Pension Fund	Nonuniform Pension Fund	Police Pension Fund	Nonuniform Pension Fund
\$ 455,230	\$ 97,549	\$ 442,858	\$ 110,712	\$ 289,045	\$ 105,301	\$ 291,983	\$ 119,423	\$ 294,320	\$ 104,672
1,323,414	328,976	1,264,445	314,320	1,261,601	357,265	1,218,681	335,619	1,151,119	311,063
(651,980)	(191,572)	-	-	(81,360)	(165,498)	105,106	15,270	-	-
-	-	1,660,903	(82,881)	-	-	-	-	-	-
<u>(996,303)</u>	<u>(203,493)</u>	<u>(758,214)</u>	<u>(201,506)</u>	<u>(1,222,819)</u>	<u>(188,746)</u>	<u>(719,618)</u>	<u>(151,934)</u>	<u>(687,763)</u>	<u>(125,677)</u>
130,361	31,460	2,609,992	140,645	246,467	108,322	896,152	318,378	757,676	290,058
<u>18,948,838</u>	<u>4,703,854</u>	<u>16,338,846</u>	<u>4,563,209</u>	<u>16,092,379</u>	<u>4,454,887</u>	<u>15,196,227</u>	<u>4,136,509</u>	<u>14,438,551</u>	<u>3,846,451</u>
<u>\$ 19,079,199</u>	<u>\$ 4,735,314</u>	<u>\$ 18,948,838</u>	<u>\$ 4,703,854</u>	<u>\$ 16,338,846</u>	<u>\$ 4,563,209</u>	<u>\$ 16,092,379</u>	<u>\$ 4,454,887</u>	<u>\$ 15,196,227</u>	<u>\$ 4,136,509</u>
\$ 948,849	\$ 154,215	\$ 757,061	\$ 257,187	\$ 733,609	\$ 255,150	\$ 728,043	\$ 287,400	\$ 717,943	\$ 281,382
91,266	10,066	92,678	6,328	61,204	4,677	54,411	1,588	50,767	1,503
(905,696)	(294,785)	2,205,632	711,855	1,014,756	325,072	(72,907)	(24,990)	569,398	199,009
(996,303)	(203,493)	(758,214)	(201,506)	(1,222,819)	(188,746)	(719,618)	(151,934)	(687,763)	(125,677)
-	-	(3,881)	(3,881)	-	-	555	555	(1,800)	(1,800)
<u>(62,751)</u>	<u>(25,251)</u>	<u>(63,976)</u>	<u>(29,765)</u>	<u>(56,370)</u>	<u>(22,002)</u>	<u>(57,300)</u>	<u>(23,709)</u>	<u>(99,932)</u>	<u>(30,469)</u>
(924,635)	(359,248)	2,229,300	740,218	530,380	374,151	(66,816)	88,910	548,613	323,948
<u>15,474,896</u>	<u>4,974,349</u>	<u>13,245,596</u>	<u>4,234,131</u>	<u>12,715,216</u>	<u>3,859,980</u>	<u>12,782,032</u>	<u>3,771,070</u>	<u>12,233,419</u>	<u>3,447,122</u>
<u>\$ 14,550,261</u>	<u>\$ 4,615,101</u>	<u>\$ 15,474,896</u>	<u>\$ 4,974,349</u>	<u>\$ 13,245,596</u>	<u>\$ 4,234,131</u>	<u>\$ 12,715,216</u>	<u>\$ 3,859,980</u>	<u>\$ 12,782,032</u>	<u>\$ 3,771,070</u>
<u>\$ 4,528,938</u>	<u>\$ 120,213</u>	<u>\$ 3,473,942</u>	<u>\$ (270,495)</u>	<u>\$ 3,093,250</u>	<u>\$ 329,078</u>	<u>\$ 3,377,163</u>	<u>\$ 594,907</u>	<u>\$ 2,414,195</u>	<u>\$ 365,439</u>
76.26%	97.46%	81.67%	105.75%	81.07%	92.79%	79.01%	86.65%	84.11%	91.17%
-6.34%	-6.35%	8.36%	16.73%	-0.58%	8.56%	4.79%	-0.67%	4.79%	5.89%
2,872,578	675,041	3,051,911	638,823	3,060,177	637,404	2,706,118	627,924	2,424,709	608,470
157.66%	17.81%	113.83%	-42.34%	101.08%	51.63%	124.80%	94.74%	99.57%	60.06%

LOWER PROVIDENCE TOWNSHIP

SCHEDULE OF TOWNSHIP PENSION CONTRIBUTIONS

Year ended December 31,

Police Pension Fund

Fiscal Year Ended December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a Percentage of Covered Payroll
2012	\$ 495,887	\$ 495,887	\$ -	\$ 2,304,896	21.51%
2013	556,816	556,816	-	2,445,213	22.77%
2014	717,943	717,943	-	2,424,709	29.61%
2015	732,683	732,683	-	3,060,177	23.94%
2016	733,609	733,609	-	3,060,177	23.97%
2017	757,061	757,061	-	3,051,911	24.81%
2018	948,849	948,849	-	2,872,578	33.03%
2019	916,689	916,689	-	2,953,470	31.04%
2020	982,373	982,373	-	3,441,562	28.54%
2021	980,011	980,011	-	3,328,152	29.45%

Nonuniform Pension Fund

Fiscal Year Ended December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a Percentage of Covered Payroll
2012	\$ 189,085	\$ 189,085	\$ -	\$ 650,698	29.06%
2013	309,918	309,918	-	584,933	52.98%
2014	281,382	281,382	-	608,470	46.24%
2015	287,400	287,400	-	627,924	45.77%
2016	255,150	255,150	-	637,404	40.03%
2017	257,187	257,187	-	638,823	40.26%
2018	154,215	154,215	-	675,041	22.85%
2019	191,819	191,819	-	689,004	27.84%
2020	116,548	116,548	-	723,307	16.11%
2021	112,657	112,657	-	558,991	20.15%

LOWER PROVIDENCE TOWNSHIP

SCHEDULE OF CHANGES IN NET OPEB LIABILITY

Year ended December 31,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
TOTAL OPEB LIABILITY					
Service cost	\$ 114,053	\$ 80,101	\$ 80,765	\$ 104,989	\$ 105,879
Interest on total OPEB liability	111,814	92,309	90,099	129,449	126,739
Changes in benefit terms	-	-	(62,426)	-	-
Changes in actuarial assumptions	(14,983)	-	-	-	-
Differences between expected and actual experience	246,684	-	(628,043)	-	-
Benefit payments	<u>(112,714)</u>	<u>(139,232)</u>	<u>(130,461)</u>	<u>(168,215)</u>	<u>(208,522)</u>
Net change in total OPEB liability	344,854	33,178	(650,066)	66,223	24,096
Total OPEB liability, beginning	<u>1,499,629</u>	<u>1,466,451</u>	<u>2,116,517</u>	<u>2,050,294</u>	<u>2,026,198</u>
Total OPEB liability, ending	<u>\$ 1,844,483</u>	<u>\$ 1,499,629</u>	<u>\$ 1,466,451</u>	<u>\$ 2,116,517</u>	<u>\$ 2,050,294</u>
PLAN FIDUCIARY NET POSITION					
Employer contributions	\$ 65,566	\$ 81,958	\$ 76,021	\$ 110,750	\$ 150,304
Net investment income	213,778	224,393	266,019	(82,010)	205,401
Benefit payments	(112,714)	(139,232)	(130,461)	(168,215)	(208,522)
Administrative expense	<u>(9,432)</u>	<u>(13,823)</u>	<u>(8,807)</u>	<u>(15,888)</u>	<u>(1,275)</u>
Net change in plan fiduciary net position	157,198	153,296	202,772	(155,363)	145,908
Fiduciary net position, beginning	<u>1,656,854</u>	<u>1,503,558</u>	<u>1,300,786</u>	<u>1,456,149</u>	<u>1,310,241</u>
Fiduciary net position, ending	<u>\$ 1,814,052</u>	<u>\$ 1,656,854</u>	<u>\$ 1,503,558</u>	<u>\$ 1,300,786</u>	<u>\$ 1,456,149</u>
Net OPEB liability (asset), ending	<u>\$ 30,431</u>	<u>\$ (157,225)</u>	<u>\$ (37,107)</u>	<u>\$ 815,731</u>	<u>\$ 594,145</u>
Fiduciary net position as a % of total pension liability	98.35%	110.48%	102.53%	61.46%	71.02%
Internal money-weighted rate of return	12.76%	14.94%	20.55%	-6.11%	16.08%
Covered payroll	3,617,382	3,823,491	3,294,187	3,338,290	3,343,406
Net OPEB liability as a % of covered payroll	0.84%	-4.11%	-1.13%	24.44%	17.77%

In accordance with GASB Statement No. 75, this schedule has been prepared prospectively. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

LOWER PROVIDENCE TOWNSHIP

SCHEDULE OF TOWNSHIP OPEB CONTRIBUTIONS

Year ended December 31,

<u>Fiscal Year Ended December 31</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Employer Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contribution as a Percentage of Covered Payroll</u>
2011	\$ 317,171	\$ 87,470	\$ 229,701	\$ 2,578,125	3.39%
2012	317,171	53,653	263,518	2,304,896	2.33%
2013	317,171	110,361	206,810	2,445,213	4.51%
2014	420,294	52,281	368,013	2,773,360	1.89%
2015	420,294	57,281	363,013	2,706,118	2.12%
2016	420,294	134,340	285,954	3,060,177	4.39%
2017	229,400	150,304	79,096	3,343,406	4.50%
2018	229,400	110,750	118,650	3,338,290	3.32%
2019	127,516	76,021	51,495	3,294,187	2.31%
2020	127,516	81,958	45,558	3,823,491	2.14%
2021	176,375	65,566	110,809	3,617,382	1.81%

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**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS**

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LOWER PROVIDENCE TOWNSHIP

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUND TYPES

December 31, 2021

	<u>Special Revenue Funds</u>					
	<u>Library Fund</u>	<u>Parks and Recreation Operating Fund</u>	<u>Highway Aid Fund</u>	<u>Emergency Services Fund</u>	<u>Tree Fund</u>	<u>Debt Service Fund</u>
ASSETS						
Cash	\$ 2,301	\$ 6,148	\$ 709,764	\$ 11,330	\$ 52,465	\$ 114,123
Due from other funds	-	14,777	-	-	-	-
Taxes receivable	9,923	6,931	-	9,186	-	7,938
Accounts receivable	-	79	-	-	-	227
Prepaid expenditures	-	-	-	9,498	-	-
Total assets	<u>\$ 12,224</u>	<u>\$ 27,935</u>	<u>\$ 709,764</u>	<u>\$ 30,014</u>	<u>\$ 52,465</u>	<u>\$ 122,288</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 120	\$ 7,109	\$ 17,803	\$ 11,772	\$ 7,801	\$ 97
Accrued salaries and benefits	-	6,684	-	1,182	-	-
Due to other funds	-	434	-	-	-	-
Total liabilities	<u>120</u>	<u>14,227</u>	<u>17,803</u>	<u>12,954</u>	<u>7,801</u>	<u>97</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues - property taxes	-	-	-	-	-	-
FUND BALANCES						
Nonspendable						
Prepaid Items	-	-	-	9,498	-	-
Restricted for						
Debt service	-	-	-	-	-	122,191
Public works - roads	-	-	691,961	-	-	-
Committed for						
Capital purchases	-	-	-	-	-	-
Public safety	-	-	-	7,562	-	-
Culture and recreation	12,104	13,708	-	-	44,664	-
Assigned for						
Capital purchases	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>12,104</u>	<u>13,708</u>	<u>691,961</u>	<u>17,060</u>	<u>44,664</u>	<u>122,191</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 12,224</u>	<u>\$ 27,935</u>	<u>\$ 709,764</u>	<u>\$ 30,014</u>	<u>\$ 52,465</u>	<u>\$ 122,288</u>

Capital Projects Funds

Liquid Fuels Funded Loans Fund	Parks and Recreation Capital Reserve Fund	West End Capital Improvement Fund	Sidewalk Fund	Stormwater Fund	Capital Projects Fund	Unrestricted Capital Fund	Total
\$ 862	\$ 403,914	\$ 151,843	\$ 98,077	\$ 17,649	\$ 80,291	\$ 40,384	\$ 1,689,151
-	-	-	-	-	-	-	14,777
-	-	-	-	-	-	-	33,978
-	-	-	-	-	17,189	-	17,495
-	-	-	-	-	-	-	9,498
<u>\$ 862</u>	<u>\$ 403,914</u>	<u>\$ 151,843</u>	<u>\$ 98,077</u>	<u>\$ 17,649</u>	<u>\$ 97,480</u>	<u>\$ 40,384</u>	<u>\$ 1,764,899</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,900	\$ -	\$ 60,602
-	-	-	-	-	-	-	7,866
-	-	-	-	-	-	-	434
-	-	-	-	-	15,900	-	68,902
-	<u>222</u>	-	-	-	-	-	<u>222</u>
-	-	-	-	-	-	-	9,498
-	-	-	-	-	-	-	122,191
-	-	-	-	-	-	-	691,961
-	-	151,843	98,077	17,649	81,580	40,384	389,533
-	-	-	-	-	-	-	7,562
-	403,692	-	-	-	-	-	474,168
862	-	-	-	-	-	-	862
-	-	-	-	-	-	-	-
<u>862</u>	<u>403,692</u>	<u>151,843</u>	<u>98,077</u>	<u>17,649</u>	<u>81,580</u>	<u>40,384</u>	<u>1,695,775</u>
<u>\$ 862</u>	<u>\$ 403,914</u>	<u>\$ 151,843</u>	<u>\$ 98,077</u>	<u>\$ 17,649</u>	<u>\$ 97,480</u>	<u>\$ 40,384</u>	<u>\$ 1,764,899</u>

LOWER PROVIDENCE TOWNSHIP

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUND TYPES**

Year ended December 31, 2021

	Special Revenue Funds					Debt Service Fund
	Library Fund	Parks and Recreation Operating Fund	Highway Aid Fund	Emergency Services Fund	Tree Fund	
REVENUES						
Taxes	\$ 558,846	\$ 390,382	\$ -	\$ 517,063	\$ -	\$ 447,076
Interest, rents and royalties	-	94	872	241	94	100,117
Intergovernmental revenues	-	-	731,323	160,664	-	111,600
Charges for services	-	124,054	-	-	-	-
Contributions and donations	-	25,265	-	-	-	-
Total revenues	<u>558,846</u>	<u>539,795</u>	<u>732,195</u>	<u>677,968</u>	<u>94</u>	<u>658,793</u>
EXPENDITURES						
Current						
General government	-	-	-	-	-	-
Public safety	-	-	-	685,691	-	7,998
Public works - highways and streets	-	-	223,513	-	-	-
Culture and recreation	553,843	539,467	-	-	36,350	-
Debt service	-	-	-	-	-	587,293
Total expenditures	<u>553,843</u>	<u>539,467</u>	<u>223,513</u>	<u>685,691</u>	<u>36,350</u>	<u>595,291</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>5,003</u>	<u>328</u>	<u>508,682</u>	<u>(7,723)</u>	<u>(36,256)</u>	<u>63,502</u>
OTHER FINANCING SOURCES (USES)						
Refund of prior year expenditures/(revenues)	(4,888)	(1,384)	-	(1,959)	-	(3,910)
Proceeds from the sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(178,180)	-	-	-
Total other financing sources (uses)	<u>(4,888)</u>	<u>(1,384)</u>	<u>(178,180)</u>	<u>(1,959)</u>	<u>-</u>	<u>(3,910)</u>
NET CHANGE IN FUND BALANCES	115	(1,056)	330,502	(9,682)	(36,256)	59,592
FUND BALANCES						
Beginning of year	<u>11,989</u>	<u>14,764</u>	<u>361,459</u>	<u>26,742</u>	<u>80,920</u>	<u>62,599</u>
End of year	<u>\$ 12,104</u>	<u>\$ 13,708</u>	<u>\$ 691,961</u>	<u>\$ 17,060</u>	<u>\$ 44,664</u>	<u>\$ 122,191</u>

Capital Projects Funds

Liquid Fuels Funded Loans Fund	Parks and Recreation Capital Reserve Fund	West End Capital Improvement Fund	Sidewalk Fund	Stormwater Fund	Capital Projects Fund	Unrestricted Capital Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,913,367
48	487	192	100	22	99	47	102,413
-	14,572	-	-	-	-	-	1,018,159
-	66,859	-	-	-	-	-	190,913
-	-	-	36,700	-	17,189	-	79,154
<u>48</u>	<u>81,918</u>	<u>192</u>	<u>36,800</u>	<u>22</u>	<u>17,288</u>	<u>47</u>	<u>3,304,006</u>
-	-	-	-	-	11,717	-	11,717
-	-	-	-	-	204,316	-	898,005
-	-	-	-	-	15,900	-	239,413
-	67,086	-	-	-	-	-	1,196,746
<u>177,607</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>764,900</u>
<u>177,607</u>	<u>67,086</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>231,933</u>	<u>-</u>	<u>3,110,781</u>
<u>(177,559)</u>	<u>14,832</u>	<u>192</u>	<u>36,800</u>	<u>22</u>	<u>(214,645)</u>	<u>47</u>	<u>193,225</u>
-	-	-	-	-	200	-	(11,941)
-	-	-	-	-	26,448	-	26,448
178,180	-	-	-	-	106,205	-	284,385
-	-	-	-	-	-	(26,104)	(204,284)
<u>178,180</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,853</u>	<u>(26,104)</u>	<u>94,608</u>
621	14,832	192	36,800	22	(81,792)	(26,057)	287,833
<u>241</u>	<u>388,860</u>	<u>151,651</u>	<u>61,277</u>	<u>17,627</u>	<u>163,372</u>	<u>66,441</u>	<u>1,407,942</u>
<u>\$ 862</u>	<u>\$ 403,692</u>	<u>\$ 151,843</u>	<u>\$ 98,077</u>	<u>\$ 17,649</u>	<u>\$ 81,580</u>	<u>\$ 40,384</u>	<u>\$ 1,695,775</u>

Draft - 6/19/22 - Subject to Change



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Board of Supervisors
Lower Providence Township
Eagleville, Pennsylvania**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lower Providence Township, Eagleville, Pennsylvania (the "**Township**"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements, and have issued our report thereon dated June 8, 2022. Our report includes a reference to other auditors who audited the financial statements of Lower Providence Sewer Authority (the "**Sewer Authority**"), as described in our report on the Township's financial statements. The financial statements of the Sewer Authority were not audited in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Township's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Philadelphia, Pennsylvania
June 8, 2022

Draft - 6/9/22 - Subject to Change

Week 5 - FLOODING

Water, water,
everywhere,
nor any drop
to drink

Coleridge

What is Flooding?



FLOODING?

or



FLOODING!

We've Talked About:



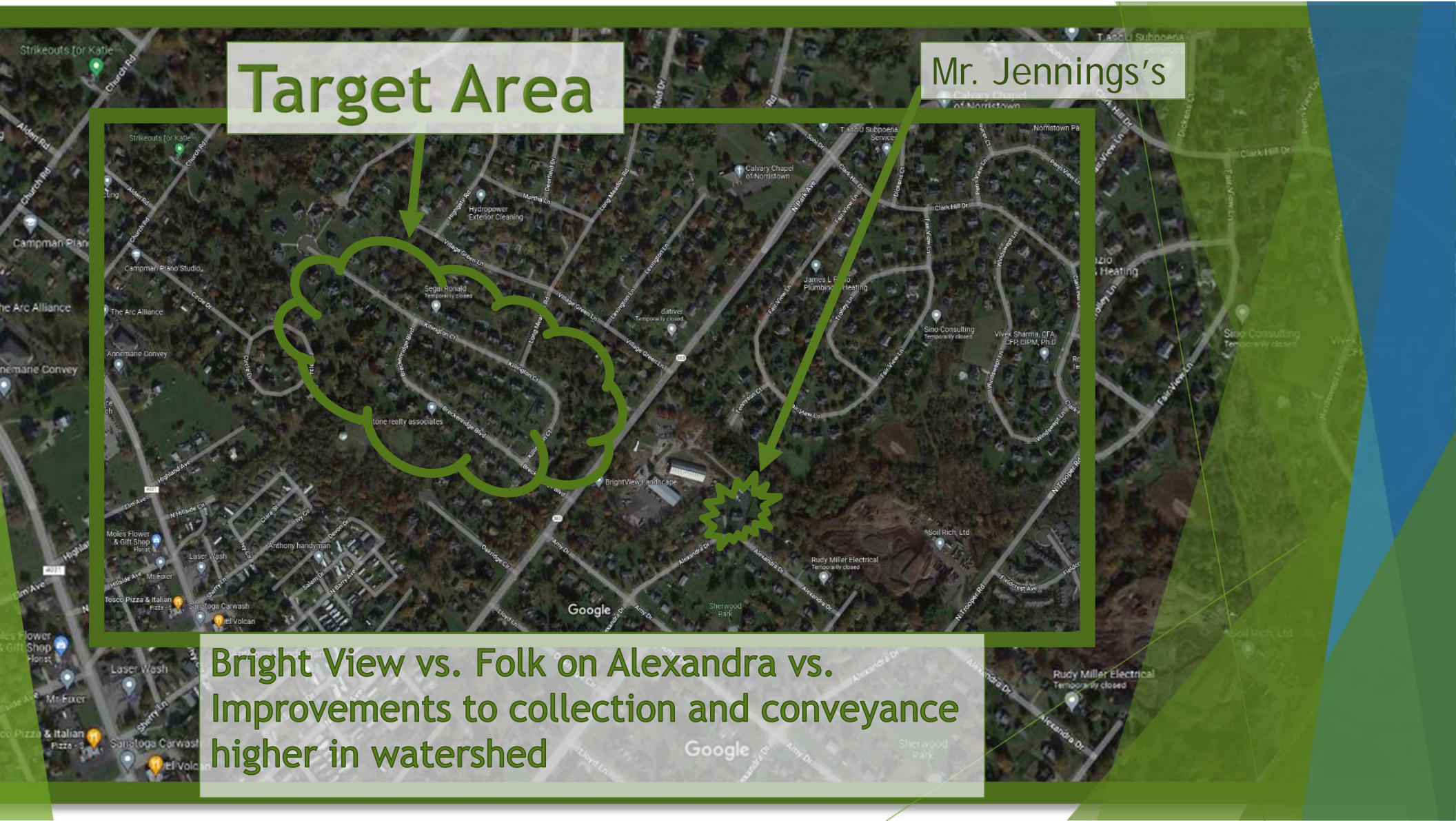
- ▶ MS4, TMDL, PRP,
= Water Quality
- ▶ Aging
Infrastructure
- ▶ Absence of
Infrastructure

All Competing for Budget Dollars

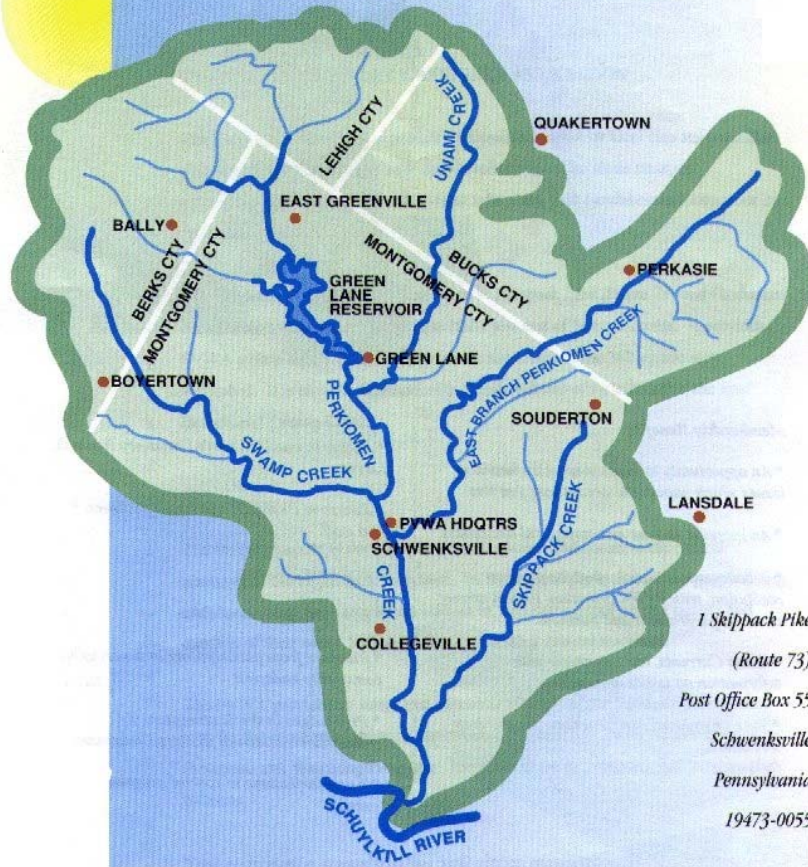
Target Area

Mr. Jennings's

Bright View vs. Folk on Alexandra vs. Improvements to collection and conveyance higher in watershed



Perkiomen Creek Watershed - Act 167



Any Help?

Regionally - Yes

Locally - Not so much.
Too many "Sins
of our Past"



Micro-Burst Storm

- 100-Year Storm (1% Storm)
8.4" - 24 Hours
- Micro-Bursts
- IDA 7 - 10" Locally
- In +/- 14 Hours
- Resilient Infrastructure

**LOWER PROVIDENCE TOWNSHIP
BOARD OF SUPERVISORS BUSINESS MEETING
June 2, 2022**

Call to Order: Chairman Neights called the hybrid live/virtual meeting to order at 7:12 p.m.

Pledge of Allegiance

Protocol for Hybrid Meetings: Chairman Neights provided an overview of the protocols for public participation for members of the public attending the meeting virtually over Zoom.

Roll Call:

- a. The following Board members were in attendance: Chairman Neights, Vice-Chair Coless, Supervisors Darby, and Sorgini. Supervisor MacFarland was absent.
- b. Also, in attendance were: E.J. Mentry, Township Manager; Lauren Gallagher, Township Solicitor; Tim Woodrow, Township Engineer; Mike Mrozinski, Community Development; and Michael Jackson, Chief of Police.

Chairman's Comments

Chairman Neights announced that an executive session was held prior to the meeting on June 2, 2022 to discuss land acquisition, legal and personnel matters.

Chairman Neights gave an update on the progress of the strategic and action planning initiative, explaining that the Board of Supervisors has held two public workshops so far and that they are making great progress. A third public workshop is scheduled for June 17 at 2:30 PM.

Proclamations - Chairman Neights read the Pride Month Proclamation, proclaiming June 2022 as Pride Month in support of the LGBTQ+ community.

1) Presentations

- A) Perkiomen Creek Stormwater Initiative given by Crystal Gilchrist.
 - i) Ms. Gilchrist gave a presentation on the increasing frequency and severity of extreme weather events negatively impacting communities in the Perkiomen Creek Watershed. She provided an overview of the entire watershed and explained the need for a watershed-wide Act 167 plan, instead of each individual municipality trying to address the issues on their own. She is spearheading this effort as a volunteer and is seeking letters of support from every municipality and interested entity or individual. The letter of support is to be sent to all of the counties within the watershed and requests county funding and action to address the issues. Ms. Gilchrist also stated that she met with State Representative Joe Webster earlier in the week and he is in support of the initiative.
 - ii) Chairman Neights thanked Ms. Gilchrist for the very thorough presentation and explained that he would discuss with the rest of the Board, and they would consider voting on the letter of support at the next meeting.
 - iii) Ron Jobson, Alexandra Drive, spoke in support of the initiative and thanked Ms. Gilchrist for her efforts.
 - iv) Len Bradley, engineering consultant, spoke in support of Ms. Gilchrist's effort.

- B) Chairman Neights invited Lily Webber, Township resident from Circle Drive, to address the Board. Ms. Webber thanked the Board for the Pride Month Proclamation and asked them to consider passing a non-discrimination ordinance, similar to twenty-two other municipalities in Montgomery County. The Supervisors thanked Ms. Webber for her comments and commended her efforts.
- C) Student Representative report from Sameeksha Panda
 - i) Ms. Panda provided an update on academics, athletics, and activities in the Methacton School District. She also stated this was her last meeting as a student representative and thanked the Board for allowing her to serve.
 - ii) Chairman Neights thanked Ms. Panda for her service to the Township.

2) Consent Agenda

- i) **MOTION:** Supervisor Darby made a motion to approve the consent agenda items 1(a) and 1(b), including moving the meeting minutes of the May 5, 2022 business meeting and the May 10, 2022 workshop, into the record. Vice Chair Coless seconded the motion.
- ii) There was no public comment.
- iii) The motion *passed 4-0*.

3) Old Business

- A) Conditional Use Decision, 2619 Ridge Pike
 - i) Laura Gallagher spoke regarding the Conditional Use Decision for 2619 Ridge Pike.
 - ii) **MOTION:** Supervisor Sorgini made a motion to approve the Conditional Use for 2619 Ridge Pike subject to the conditions which will be enumerated in the approval resolution at the June 16, 2022 Board of Supervisors meeting. Supervisor Darby seconded the motion.
 - iii) There was no public comment.
 - iv) The motion *passed 4-0*.

4) New Business

- A) Review of minor subdivision and sketch plan for Brightview, 400 N. Park Avenue
 - i) Mike Mrozinski introduced the group from Brightview for their presentation.
 - ii) Todd Chambers, Executive Vice President for Brightview, gave a brief overview of the Brightview company and the proposed vision for their facility on North Park Ave. He explained that Brightview's goal is to be carbon neutral by 2035 and the N. Park Ave. project is their "Branch of the Future" pilot.
 - iii) Len Bradley, design engineer, presented the sketch plan for Phase 1 of the proposed renovations to the facility on N. Park Ave. He explained that they would be seeking waivers or deferrals for right-of-way improvements, sidewalks, curbing, stormwater management, and a request to submit preliminary/final plans simultaneously for the first phase.
 - iv) The Board thanked the Brightview representatives for their presentation.
 - v) Ron Jobson, Alexandra Drive, expressed concerns about the stormwater management.
 - vi) Jay Hellman, Alexandra Drive, expressed concerns about the stormwater management.
 - vii) Brian Jennings, Alexandra Drive, expressed concerns about the stormwater management.
- B) Consideration of McMahon Associates proposal for Green Light-Go project
 - i) E.J. Mentry, Township Manager introduced Matt Kozsuch from McMahon Associates who provided an overview of the traffic signal improvements on Egypt Road.
 - ii) **MOTION:** Supervisor Sorgini made a motion to approve the proposal for engineering design services for the Egypt Road Green Light-Go project. Vice Chair Coless seconded the motion.

iii) There was no public comment.

iv) The motion *passed* 4-0.

C) Consideration of Resolution 2022-18 establishing conditions and thresholds for waiving building/zoning permit fees.

i) E.J. Mentry, Township Manager, explained the purpose of the resolution and recommended the permit waiver threshold be set at \$250.00.

ii) **MOTION:** Supervisor Darby made a motion to adopt Resolution 2022-18 establishing conditions and a \$250.00 threshold for the Township Manager to waive building/zoning permit fees. Supervisor Sorgini seconded the motion.

iii) There was no public comment.

iv) The motion *passed* 4-0.

5) Announcements/Meetings

A) Retirement recognition – Officer Reggie Nealy

i) Chief Jackson announced that Officer Reggie Nealy has retired after 31 years of service to Lower Providence Township and thanked Reggie for all of his hard work and dedicated service.

B) Residents are invited to join Township staff and first responders for a “Meet, Greet and Eat” in Eagleville Park on Saturday, June 11 from 11:00am to 3:00pm. Details on the Township website, lowerprovidence.org

C) Sewer Authority – June 13 at 4:30 p.m.

D) Comprehensive Plan Steering Committee – June 15 at 7:00 p.m.

E) Environmental Advisory Council – June 20 at 6:00 p.m.

F) Library Board meeting – June 20 at 7:00 p.m.

G) Parks & Recreation Board - June 21 at 7:00 p.m.

H) Planning Commission meeting – June 22 at 7:00 p.m.

I) Zoning Hearing Board meeting – June 23 at 7:00 p.m.

6) Comments and other Business

A) Supervisor Sorgini – come out and support the Fireman’s Fair.

B) Vice-Chair Coless - Comprehensive Plan Process is winding down and some of the displays will be available at the June 11th Meet, Greet & Eat Event and we will collect additional public input and feedback on the plan.

7) Courtesy of the Floor

A) There was no public comment.

8) Adjournment

A) **MOTION:** Supervisor Darby made a motion to adjourn. Vice Chair Coless seconded the motion. The motion *passed* 4-0. The meeting adjourned at 9:17 PM.

Next Business Meetings: June 16, 2022

July 21, 2022

No meeting the first Thursday of July and August

**LOWER PROVIDENCE TOWNSHIP
BOARD OF SUPERVISORS WORKSHOP
June 1, 2022**

Attendance:

- a. The following were in attendance: Chairman Neights, Vice Chair Coless, Supervisors Darby, MacFarland, Sorgini, and Township Manager E.J. Mentry.
 - b. The workshop was called to order at 7:10 p.m.
1. Review of May 10th workshop data
 - A) Chairman Neights spoke about how the strategic planning process relates to the Comprehensive Plan and the Parks, Recreation and Open Space Plan. It was agreed that the Comprehensive and Open Space plans are multi-year, long-range plans while the strategic planning will result in an action plan for execution.
 - B) A draft timeline for the strategic planning process was reviewed and included presentation of preliminary results for public comment at the June 11th “Meet and Greet,” additional workshop(s), and presentation of final results at a Board meeting in the fall.
 - 2) Potential Initiative Areas
 - A) At the May 10th workshop, the Board members completed an exercise to identify priority projects, initiatives and/or programs. Chairman Neights compiled a draft of potential initiative areas ranked in order of importance based on the Board’s input.
 - B) In order to prioritize the initiatives, the Board discussed each one, determining a basic value based on cost/effort to complete and listing who would be involved in the project.
 - C) Initiatives discussed included: Operating Agreements; Stormwater; Police, Fire, EMS and Administration Buildings; Road and Bridge Improvements; and Budget.
 - i) There was discussion regarding the use of the Township’s American Rescue Plan Act (ARPA) funds. It was agreed that the Township Manager would move some of the ARPA funds into short-term CDs to increase interest earnings.
 - ii) The Township Manager was directed to begin research on stormwater fees and a feasibility study for comprehensive facility planning.
 - D) It was noted that there remains a revenue shortfall with no funding commitment for operating maintenance.
 - E) Additional initiatives will be discussed at the next workshop.
 - 3) Comments and Other Business
 - A) None
 - 4) Courtesy of the Floor
 - A) No comments.
 - 5) Adjournment – The workshop adjourned at 8:35 p.m.

Next Workshop: June 17 @ 2:30 p.m.

Minutes of Lower Providence Environmental Advisory Council Meeting – April 25, 2022

The meeting began at 6:00 PM. Council members Erin McCool, Joseph Lulis, Douglas White, John Zollers, and Madison Roeger were present, along with Community Development Director Mike Mrozinski.

1. Approval of Minutes. Mr. White made a motion to approve the minutes of the March 21, 2022 EAC meeting, seconded by Mr. Zollers. Motion passed 4-0. Mr. Zollers offered to take the minutes of the April meeting.

2. **Old Business**

2a. Subcommittee Reports.

Ms. McCool presented a recap of the accomplishments of the Council to date, including social media posts related to Earth Day, two Township events celebrating Earth Day in 2021 and 2022, the recruitment of three student representatives to the council, the creation of a Township homeowner resource page, an article in the Township newsletter, and a report on stormwater management conditions within the Township.

There were no updates from the Built Infrastructure Subcommittee, but there was further discussion on having development plans reviewed by the Council. Mike Mrozinski explained that development plans come through his office for distribution to Township consultants for comment, and can also be provided to the Council concurrently, with any comments / input provided back to Mr. Mrozinski's office.

Mr. White provided an update on the Township energy audit. Township Manager E.J. Mentry has requested use data from PECO, which will include review of the past 2-3 years to avoid skewed results from the shutdowns caused by the COVID-19 pandemic. The audit is presently targeted for completion in late summer 2022.

Ms. Roeger offered that the communications committee can help with communicating goals and benchmarks that result from the energy audit process and suggested that electric vehicle charging stations be provided at trailheads. Mr. White suggested a goal to offer charging stations at all Township facilities, including parks and Methacton schools. Ms. McCool suggested a charging station map identifying existing and future locations. Mr. Zollers inquired as to who pays for electric at charging stations; the answer varies by owner and purpose. Member of the public Julia Nakhleh pointed out that the town of Melrose, Massachusetts places chargers on utility poles.

2b. Comprehensive Plan Update. Mr. Lulis gave a brief update on the Comprehensive Planning process. There will be two sessions of a public open house on the comprehensive plan update on May 4, 2022 at the Lower Providence Fire Company Chief's Hall. Members of the public will be able to ask questions and identify issues of priority to the steering committee.

3. New Business

3a. Ms. McCool noted that the Council has advertised for a new member to fill the existing vacancy. Ms. Roeger suggested an open house where prospective members / subcommittee members could speak with current members and identify common interests.

3b. Ms. McCool will be updating the Board of Supervisors on Council activities at a May meeting.

3c. A brief discussion was held on the need to fix a date for cleanup of a property the Township is tentatively acquiring along the Perkiomen Creek. Mr. Zollers noted that an earlier date will reduce the risk of exposure to mosquitoes. Further discussion was tabled.

3d. No update on waivers was provided due to the absence of Township Manager E.J. Mentry.

4. Comments and Other Business

4a Ms McCool will also be presenting to the Board of Supervisors at an upcoming meeting and offered to share the presentation ahead of time for comment.

4b. Ms. McCool noted that the Council will have a table at the Hoy Park Fishing Derby set for June 3.

5. Courtesy of the Floor.

Mr. White commented on and commended Pennsylvania's entry into the Regional Greenhouse Gas Initiative (RGGI) and its importance.

Mr. Mrozinski noted a proposed project to install a solar array at the Brightview Landscaping campus on Park Avenue, ultimately intended to provide power for battery-electric equipment used in the company's landscaping activities. A brief discussion ensued about the previously proposed Township sustainability award program, including the possibility of adding a fourth award to the existing Township program identifying an annual volunteer of the year, citizen of the year and business of the year.

Ms. Roeger asked about programs to address plastic waste.

Mr. Zollers made a motion to adjourn the meeting, seconded by Mr. White, which was approved 4-0.

REGULAR MEETING
LOWER PROVIDENCE TOWNSHIP SEWER AUTHORITY
MINUTES OF APRIL 11, 2022

The Regular Meeting of the Lower Providence Township Sewer Authority was held on Monday, April 11, 2022 at 4:30 PM in the Authority's Board Room at the Sewer Authority Office, located at 20 Parklane Drive, Eagleville, PA, pursuant to public notice and posting of time and place of said meeting.

Present were Authority Members:

Mr. Charles Rose, Vice Chairman; Mr. Robert Tschoepe, Secretary; Dr. Jason Sorgini, Treasurer; and Mr. Frank McDonough, Assistant Treasurer.

Absent was Authority Member:

Mr. Fred Walker, Chairman

In addition thereto, the following persons were present:

Mrs. Lori Connolly, Office Manager; Mr. Ed Woyden, Engineer; Mr. Scott Steffy, Engineer; Mr. Eric Frey, Solicitor

Visitor not on Agenda: Ms. Leah Baird

CALL TO ORDER

The Vice Chairman called the meeting to order at 4:30 PM and led everyone in the Pledge of Allegiance. The Vice Chairman stated that there was an Executive Session prior to the meeting to discuss legal issues.

MINUTES

The minutes of the March 14, 2022 meeting were presented. Upon motion of Mr. Tschoepe, seconded by Dr. Sorgini and carried, the reading of the minutes was waived and approved. Mr. McDonough abstained from voting as he was not at that meeting.

TREASURER'S REPORT - EXHIBIT 'A'

Dr. Sorgini presented to the Board the bills to be paid from the Revenue & Administration, Capital Improvement and Capital Reserve.

Upon motion of Dr. Sorgini seconded by Mr. Tschoepe and unanimously carried, the Board approved payment of bills from Revenue & Administration, Capital Improvement and Capital Reserve hereto marked as Exhibit 'A'.

PERSONNEL & PENSION

Employee Retirement Account

Mr. Tschoepe stated to the Board that Conrad Siegel has received the final transfer of funds from PMRS.

Healthcare Renewal

Mr. Tschoepe stated to the Board that he, Mr. Hager, Mr. Rubendall and Mrs. Connolly had an opportunity to review the health insurance plans.

After discussion, a motion was made by Mr. Tschoepe, seconded by Mr. McDonough and unanimously carried to approve the presented health insurance plan effective May 1, 2022.

New Hire

Mr. Tschoepe stated to the Board that Mr. Keith Hadley gave his notice for retirement to be effective June 24, 2022.

An employment opportunity for a Sewer Laborer was posted on the Sewer Authority webpage, Township Facebook page, Township Newsletter, PA Municipal Authority website and magazine.

BUDGET & RATES

Dr. Sorgini stated to the Board that there will be a Principal payment from the Capital Reserve account in May for the 2020 Debt Service note in the amount of \$1000. The FYE 2021 Audit is complete with a qualified opinion of the Pension and is on the Agenda for approval.

CAPITAL PROJECTS

2021 Sanitary Sewer Line Replacement

Mr. Rose stated to the Board that since the last meeting the mainline pipe installation on Alexandria has started. Lateral installation was completed on Sunnyside. Lateral installation continues on Walker, Roanoke and Jamestown. Mainline pipe testing on Second Street and Sunnyside has started. Manhole C-17 in Walker Lane damaged frame was replaced.

Work anticipated during this month includes mainline pipe installation on Alexandria to continue. Lateral installation on Walker, Roanoke and Jamestown to continue. Concrete and topsoil restorations are scheduled to start on Second Street and Sunnyside Avenue. Mainline pipe and manhole testing to continue on Second Street and Sunnyside.

Estimate no. five in the amount of \$172,832.76 was presented for payment and will need approval for the Vice Chairman to sign along with change order number two. The next job conference will be held in the LPTSA conference room on April 19, 2022 at 9:00 AM.

2022 Sanitary Sewer Line Replacement

Design is complete, however bidding is delayed due to meeting with FEMA regarding Jode Road and Park Avenue repairs. Advertising is anticipated the week of April 18, 2022 via PennBid.

CIP Edits

Mr. Rubendall identified newly found problem areas with the TV equipment. New projects will be added to the CIP for the Board's review in the coming month.

TOWNSHIP LIAISON

Dr. Sorgini stated to the Board that the 2022 Paving Contract was approved. A public planning meeting is scheduled for May 2, 2022 to discuss Capital Projects.

EDU SALES

A motion was made by Dr. Sorgini seconded by Mr. Tschoepe and unanimously carried to approve one (1) EDU for 49 South Grange Avenue.

ENGINEER'S REPORT - EXHIBIT 'B'

There were no questions on the Engineer's Report.

2021 Sanitary Sewer Line Replacement

Mr. Woyden requested a motion for payment of Estimate number five and Change Order number two.

A motion was made by Mr. Rose, seconded by Dr. Sorgini and unanimously carried, to authorize the Vice Chairman to sign Payment Estimate number five for the 2021 Sanitary Sewer Replacement Project with Anrich in the amount of \$172,832.76.

A motion was made by Mr. Rose, seconded by Dr. Sorgini and unanimously carried, to authorize the Vice Chairman to sign Change Order number two for the 2021 Sanitary Sewer Replacement Project with Anrich in the amount of \$34,000 to be added to the project for the installation of 8" DIP HDPE pipe by using the pipe bursting method in Alexandria Drive. Mr. Woyden noted for the record that the net cost impact was approximately \$3,500. A compensating change order will be done at the conclusion of the project due to the unit price nature of the Contract.

SYSTEM SUPERINTENDENT'S REPORT - EXHIBIT 'C'

There were no questions on the System Superintendent's Report.

ATTORNEY REPORT

Mr. Frey reported that all of his comments on legal matters had been previously discussed in Executive Session.

NEW BUSINESS

Ordinance for Sewer Lateral Prior to Sale of Property

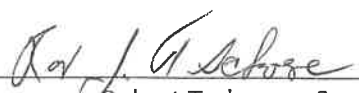
Mr. Frey stated to the Board that he spoke to the Township Solicitor and he will have a draft Ordinance for review at the next meeting.

FYE 2021 Audit

Upon motion of Dr. Sorgini, seconded by Mr. Tschoepe and unanimously carried, the Board accepted the Audit prepared by Bee, Bergvall & Co. for the Fiscal Year ending June 30, 2021 and authorized the publication of the Balance Sheet Statement.

ADJOURNMENT

A motion was made to close the meeting and go into executive session at 4:55 PM by motion of Dr. Sorgini, seconded by Mr. Tschoepe and unanimously carried.


Robert Tschoepe, Secretary

BILLS PAID FROM REV. & ADMIN.		APRIL 11, 2022 BOARD MEETING	
ADP	ADMINISTRATION: PAYROLL PROCESSING	[AUTO DEBIT]	204.14
AMERICAN WATER COMPANY	COMPUTER BILLING, SEWER RENTAL: MONTHLY METER READINGS		31.36
AMS	COMPUTER BILLING: MONTHLY MAINTENANCE, POSTAGE, PRINTING OF BILLS		5,798.66
AUDUBON WATER COMPANY	COMPUTER BILLING: MONTHLY METER READINGS		65.06
CLEANING SERVICES	BUILDING OPERATION & MAINT: OFFICE CLEANING		280.00
CLARK INDUSTRIAL SUPPLY	TRUCK & EQUIPMENT: CARGO STRAP UNIT 3		14.45
CLOVERLEAF TOOL COMPANY	TRUCK & EQUIPMENT: PARTS FOR SEWER CLEANER		35.99
CONNOLLY, LORI	HOSPITALIZATION: REIMBURSEMENT OF COPAY		1454.65
DISCHEL BARTLE & DOOLEY	LEGAL FEES, SPECIAL PROJECTS, REF: MONTH OF MARCH		1627.78
DECKMAN MOTOR & PUMP INC	PUMP STATION MAINT: REBUILD FOX ROAD PUMP		2386.00
EASTERN ALLIANCE	GENERAL INSURANCE: WORKERS COMP INSTALLMENT		563.00
GANNETT FLEMING, INC	ENGINEERING FEES. SPECIAL PROJECTS, REF: JANUARY 29 - FEBRUARY 25, 2022		4002.75
GRAINGER	TRUCK & EQUIPMENT: SHOVEL		46.48
HAYES INDUSTRIES	PUMP STATION MAINT, COLLECTION SYSTEM MAINTENANCE		812.07
HOME DEPOT	PUMP STATION MAINT, COLLECTION SYSTEM MAINTENANCE		137.43
JP MASCARO	OPERATING EXPENSES: TRASH REMOVAL		81.05
LPVRS	TREATMENT CHARGES		192855.00
MAD EXTERMINATORS	BUILDING OPERATION & MAINT: EXTERMINATING SERVICE march		50.00
McMASTER-CARR	PUMP STATION MAINT: BALL JOINT ROD		20.03
PA AMERICAN WATER COMPANY	WATER: GARAGE & OFFICE		74.83
PA ONE CALL	COLLECTION SYSTEM MAINT: NOTIFICATION OF CONTRACTORS DIGGING		0.00
PECO	GAS & ELECTRIC		4915.45
RICHTER OFFICE SUPPLY COMPANY, INC.	OFFICE SUPPLIES, ADMINISTRATION		156.74
SHARP WATER CULLIGAN	OPERATING EXPENSES: WATER COOLER RENTAL		18.00
STRATIX LEASING	ADMINISTRATION: COPIER LEASE	[AUTO DEBIT]	321.00
SUN LIFE	INSURANCE: PREMIUM LIFE, AD&D, LTD, STD, DENTAL, VISION	[AUTO DEBIT]	1163.76
TIOGA FUEL COMPANY	BUILDING OPERATION & MAINT: HEATING OIL 1/3, 1/21, 3/3		1469.62
UNIFIRST	HEALTH & SAFETY: UNIFORM CLEANING		289.84
UNITED HEALTHCARE	HOSPITALIZATION: PREMIUM		5730.76
VERIZON	TELEPHONE: GARAGE & PUMP STATIONS		846.57
VERIZON	TELEPHONE: OFFICE FIOS		209.21
VERIZON	TELEPHONE: OFFICE INTERNET		119.00
VERIZON WIRELESS	TELEPHONE: MOBILE PHONES		258.25
WELLS FARGO	DEBT SERVICE: INTEREST & PRINCIPAL 2016 NOTE	[AUTO DEBIT]	723850.22
WELLS FARGO	DEBT SERVICE: INTEREST 2020 NOTE	[AUTO DEBIT]	11041.67
WEX BANK	TRUCK & EQUIPMENT: FUEL FOR VEHICLES & EQUIPMENT		1417.06
LPTSA	PETTY CASH		59.58
LPTSA CREDIT CARD	ADMIN MISC: AFTER HOURS EMERGENCY SERVICE, CHARGERS	[TRANSFERRED]	168.04
LPTSA	PAYROLL	[TRANSFERRED]	35,000.00
		TOTAL	997575.50

BILLS PAID FROM CAPITAL IMPROVEMENT			
ANRICH	PAYMENT ESTIMATE NO.: 5		172832.76
DISCHEL BARTLE & DOOLEY	LEGAL FEES: MONTH OF MARCH		2919.84
EJ USA INC	PAVING: MANHOLE CASTINGS		5387.10
GANNETT FLEMING	ENGINEERING FEES: JANUARY 29 - FEBRUARY 25, 2022		50951.03
HAJOCA COPORATION	MOUNT KIRK AVENUE REPAIR		62.18
		TOTAL	232152.91

BILLS PAID FROM CAPITAL RESERVE			
LPVRS	CAPACITY PERMITS		2670.00
		TOTAL	2670.00

GANNETT FLEMING'S REPORT
for the
LOWER PROVIDENCE TOWNSHIP SEWER AUTHORITY
April 11, 2022

66692.103	Chapter 94 Report	-	Report submitted to the LPVRSA on March 16, 2022
66692.105	CAP/CMP	-	Waiting on the Township to set up meeting with ALD to respond to DEP request for information.
66692.110	2021 Capital Project	-	Construction is progressing on schedule. Estimate #5 and Change Order #2 in the amount of \$172,832.76 will be presented at the April 11, 2022 meeting.
66692.111	Intersection Improvement Project	-	Final drawings were submitted to McMahon Associates on March 28, 2022.
66692.119	2022 Capital Projects	-	FEMA meeting resulted in revisions to the contract drawings. The repair areas along the Mine Run damaged by TS Ida will be removed from the project. Finalizing the Plans and Specifications.
66692.122	FEMA/PEMA Assistance	-	Participation on weekly FEMA/PEMA calls Preparation of FEMA information for reimbursement is ongoing.
66692.222	Montco. Coroner's Office	-	Construction observation is underway.
66692.228	Nudy's Cafe	-	Estimated the needed EDUs for the proposed project and notified the developer that they needed to contact the Township to get on the CMP. Notice sent April 1, 2022
66692.229	Shannondell Phase 3	-	Review of plans. Transmitted review letter to Design Engineer on April 4, 2022.

SYSTEM SUPERINTENDENT'S REPORT

MARCH 2022

FOR WORK DONE FEBRUARY 1, 2022 – FEBRUARY 28, 2022

SEWER AUTHORITY PROJECTS:

NEW EMPLOYEE: We placed a notice in the Township newsletter that will go out the first week of May that we are taking applications for a full time Employee.

RAN SEWER CLEANER: Cleaned 300' of 8" main, cleaned and root cut 1000' of 8" main and cleaned and videoed 5250' of 8" main.

CONSTRUCTION PROGRESS MEETING: We have a progress meeting with Gannett Fleming/Anrich scheduled for Tuesday 4/19 at 10:00 AM at our office.

UPDATE-139 MT. KIRK AVE. We got a quote from Anrich to do the replacement of the leaking lateral from the trap to the wye of the 8" main. We are waiting for Jim Kenny Paving and Construction and T&T Construction to get us quotes.

UPDATE - 2021 SEWER REPLACEMENT PROJECT: Anrich has two crews doing laterals on Walker, Jamestown and Roanoke. They were shut down on sewer main on Alexandra due to some soil testing.

UPDATE - DISLODGED MANHOLES AND DAMAGE FROM HURRICANE IDA: We had two zoom meetings with FEMA and filled out a damage reimbursement application with them. We will be having a third meeting with them in person on Thursday 4/7 at 1:30 at our office.

UPDATE - OLD ARCOLA AND WEMCO STATION SITES: PECO has us on their schedule to disconnect the old Arcola Road Station site.

NO UPDATE-WALKER STATION: We received the quotes from Deskman's to repair or replace the pump. After comparing the two prices we decided to go with the repair and gave Deskman's the Ok.

NO UPDATE - 609 LINNETT ROAD: We got a quote from Anrich for the work that needs to be done on the three exposed mains on the Mine Run. It quote seems to be more than we expected so Gannett Fleming suggested that we get some other bids.

MAINTENANCE DEPARTMENT:

In addition to the daily inspection and maintenance of the pumping stations, the Maintenance Department:

- Responded to 230 locations (PA One Calls).
- Routine station checks revealed pump two at Audubon Square was not performing normally. Investigation revealed the pump was clogged we pulled cleared and reinstalled pump two.
- Installed newly purchased pump in position 2 at Old Baptist station to collect data. We performed drawdown testing and confirmed both pump one and two were operating at design point producing 30Gpm.
- Repaired hose retrieval guide on sewer cleaner.
- Installed new batteries in all emergency lighting at office.
- Ran root cutter to Clear blocked sewer main on Cardin Place between MHE68 and MHE65 about 300’.
- Work with township road crew to video storm drain on Mourning Dove Rd.
- Cleaned sewer main on Cardinal Rd MHA47 to MHA40 about 1000’.
- Cleaned and videoed all sewer main on Hillside Ave associated with paving MH338 to MH334 about 1200’.
- Cleaned and videoed all sewer main on Lexington for paving project MHVG9 to VG23 about 1000’.
- Cleaned and videoed sewer main on Walker lane for paving project MHC1 to MHC6 about 800’.
- Clean and videoed sewer main on fourth St for paving project MH292 to MH72 about 350’.
- Cleaned videoed Church Rd for INI investigation from MH151 to MH361 about 1200’.
- Cleaned and videoed Woodlyn Ave for INI investigation MHT56 to MHT52 about 1000’.
- Cleaned and videoed fifth street MH345 to MH89 about 700’ to locate buried MH344.
- Inspect sewer lateral repair at 3255 Sunset Ave.
- Inspect sewer lateral repair at 108 Glenwood Ave.
- Inspect sewer lateral repair at 114 Blue teal Cir.
- Inspect sewer lateral repair at 14 Clearfield.
- Inspect sewer lateral repair at 2815 Apple Valley Lane.

DEPARTMENT INFORMATION:

	Maintenance	Administration
Regular hours worked	540	336
PTO hours	12	32
Holiday hours	0	0
Overtime	0	n/a
Part-time hours		74
Injury related hours	0	0

**LOWER PROVIDENCE TOWNSHIP
COMMUNITY RELATIONS DEPARTMENT
MONTHLY REPORT
MAY 2022**

HIGHLIGHTS

Communications / Community Outreach

- Website and social media posts of note:
 - Electrical Vehicle Information event
 - Perkiomen Creek Sojourn
 - LP EMS “Touch An Ambulance” open house
 - Meet, Greet and Eat event
 - SEPTA bus and regional rail surveys
 - Student representatives to BOS sought
 - Employment Opportunity – HR director
 - Monthly meetings
 - Hometown Heroes banner program
 - Sewer Authority advertisement for bids
 - Comprehensive Plan Open House
 - PA American Water change to temporary treatment change
 - Daily Good Morning LP

- The summer newsletter arrived in homes at the end of May; the printer had experienced some delays.

- I attended and photographed Comprehensive Plan Open House on May 4th. An afternoon and an evening session were held at the LP Fire Department’s Chiefs’ Hall.

Business Development

Chairman Neights and I attended an open house event on May 13 at the newly opened Sweet Peas Childcare at 3301 Ridge Pike. Photographs were shared on social media.

Right-to-Know Office

During the month, requests for information under the Right-to-Know Law were logged and processed, totaling 8 police and 8 non-police. (Copies of accident reports prepared as a result of an accident investigation conducted by the Lower Providence Township Police Department may be obtained through Carfax.)

ON-GOING RESPONSIBILITIES

Community Relations

- Website
- Facebook, Twitter and Instagram posts
- Press releases
- Constant Contact emails
- Cable Access Channel posts
- Trash & recycling concerns

**LOWER PROVIDENCE TOWNSHIP
COMMUNITY RELATIONS DEPARTMENT
MONTHLY REPORT
MAY 2022**

Meeting / Training Attendance:

- BOS Strategic Planning workshop - May 10
- Staff-solicitor meeting - May 16
- Staff meeting- May 18
- PSATS webinar, “Communication – Getting Your Message Right” - May 19
- Monthly Mascaro meeting - May 26

Administration

- Weekly email to Board of Supervisors with informational items
- Legal advertisements as needed
- Scheduling, correspondence and miscellaneous tasks as needed
- Preparation and distribution of Board agenda packets
- Completion of post-Board of Supervisor meeting tasks, including posting of meeting summary and approved minutes on website
- Attendance at staff-solicitor meetings; preparation and distribution of meeting notes
- Maintenance of Resolution, Minute and Ordinance books

Respectfully submitted,



Denise Walsh
Community Relations Coordinator



LOWER PROVIDENCE COMMUNITY DEVELOPMENT DEPARTMENT MONTHLY REPORT – MAY 2022

The Township Planning Commission met on May 25th, reviewed, and discussed the sketch plan Land Development for BrightView at 400 N. Park Avenue. The applicant heard considerable feedback and will next move to the Zoning Hearing Board.

The Zoning Hearing Board met on May 26th, to hear four appeals: Cutting, 3865 Germantown Pike, which was continued again as parties work on alternate solutions; MJ Builders, S. Grange Avenue, was continued so that the attorneys for both sides can present legal briefs; PJ Land Development - carwash, 2619 Ridge Pike, rear yard setback and sign variance. The matter was continued until the conditional use decision is issued; Saunders, 11 N. Grange Avenue, chicken coop with reduced setback from the rear property line. This was granted.

The ZHB will meet on June 23rd to hear four appeals: Cutting, 3865 Germantown Pike, continuance; MJ Builders, S. Grange Avenue, continuance; PJ Land Development - carwash, 2619 Ridge Pike, rear yard setback and a sign variance; Houseman, 3780 Drake Circle for reduced setbacks for a pool house.

For July, Clark Property Management, 3752 Ridge Pike, Landscaping Business. This appeal request is required by the court in a recent code enforcement action concerning an unpermitted business. There is considerable neighborhood interest.

Construction continues at Arrowhead Elementary, and at the County's warehouse/garage and Coroner's building. Both portions of the Moscariello Development are underway. Several businesses are proceeding with retrofit projects.

Shannondell Phase 3 will next come before the Board in July. Zoning opinion letters have been requested and drafted for 1217 S Trooper, 2660 Audubon Road, and 3855-3865 Ridge Pike.

We issued 46 building permits, 47 zoning permits, 1 new business license, 27 resale U&Os, and handled 70 service requests in April. Several code enforcement matters settled out as well.

As always, please contact us with any questions or concerns.

**LOWER PROVIDENCE TOWNSHIP
INTER-OFFICE CORRESPONDENCE**

TO: Board of Supervisors

FROM: Susan C. Law

DATE: June 9, 2022

SUBJECT: May 2022 Finance Department Monthly Report

Audit

- Reviewed draft audit reports
- Audited reports will be finalized shortly, and Carl Hogan from BBD will give a presentation at the June 16, 2022 Board meeting.

General

- Worked with Geri on exit benefits calculations for two police officers.
- Various payroll deduction changes for employees.
- Took care of some CBIZ/InR paperwork for a retiring police officer.
- Reached out to Dell Recreations about the \$100,000.00 lease payment for the golf course that was due on May 1, 2022. Received check on 5/9/2022.
- Attended first quarter 2022 pension committee meeting. CBIZ/InR is scheduled for an employee meeting to discuss individual 457 and 401(a) plans on June 28, 2022. They also offered to meet individually with any employee who would like a one-on-one discussion. I have been scheduling those appointments.
- Finalized Iron Mountain list of records that were approved to be destroyed.
- Worked with PennDOT ECMS support to properly set up my access for approval of invoices. This is the system that is used for the reporting of the Multimodal Grant expenses. Stephanie Butler from McMahon has been assisting me with this task.
- Ordered checks for the new TD Bank account that was set up to handle police evidence. Worked with Freedom Systems to set up new bank account in financial software.
- Worked on getting E.J. Mentry access to TD eTreasury to view bank accounts and also access to TD credit card information for all Township employees.
- Various items assisting in HR department.
- Updated real estate tax information on website with current rates for 2022.



LOWER PROVIDENCE TOWNSHIP

100 Parklane Drive • Eagleville, PA 19403 • www.lowerprovidence.org

Administration: 610 539-8020 • Fax: 610 539-6347

Police: 610-539-5900 • Fax: 610-630-2219



Fire Marshal & Emergency Management Coordinator May 2022 Report

During the month of May 2022:

- Lower Providence Fire Department responded to 24 emergency incidents within the Township.
- Issued zero parking tickets for fire lane violations.
- Issued 2 parking warning notices for fire lane violations.
- Achieved certification through the Federal Emergency Management Association (FEMA) on the basic functions of an emergency operations center.
- Participated in “Ethics and Social Media” class hosted by the International Association of Arson Investigators.
- Attended Emergency Management meeting hosted by Montgomery County.
- Continued annual business license inspections.
- Continued updating the Notification and Resource Manual.
- Issued one block party permit.
 - Farmhouse Drive
- Issued several special event permits
- Met with Battalion Chief from Lower Providence Fire Department to discuss changing the format of pre-plans.
- Set up meeting with Chief of Lower Providence Ambulance to discuss developing an active shooter plan for the schools.

Notes: If anyone has any questions regarding the required FEMA classes, please do not hesitate to contact me.

**LOWER PROVIDENCE TOWNSHIP
PARKS AND RECREATION**

MONTHLY REPORT

May

Administration:

- Daily communication with Joe Chillano, Director of Public Works, to discuss job tasks/duties for parks crew.
- Met with E.J. to discuss the Parks and Recreation Capital Budget.
- [REDACTED]
- Monthly CCFees
- Met with Park and Recreation staff throughout the month to prepare for programs, camp, and events.
- Planned a Park Tour on May 14th which was cancelled due to scheduling conflicts.
- Met with a few residents that are interested in purchasing a bench and tree for the area parks.
- Attended and assisted with set up for the Montgomery County Senior Games from May 2nd through May 13th. We also hosted the Bocce event at Lower Providence Bocce Courts.
- Set up and registered Mike Nester for a Park Maintenance Workshop through PRPS. Mike really enjoyed the workshop and said it was very beneficial to him.
- We sold 29 discounted Movie Tavern tickets in May. Movie Tavern tickets are sold for \$8.50 year -round.
- We sold 32 discounted Regal Movie ticket. Movie tickets are sold at a discounted price of \$10.00 per ticket year- round.
- Summer discount tickets are now available to the public for the area amusement parks.
- On Monday May 9th, Lower Providence Parks and Recreation hosted the Montgomery County Senior Games at Eagleville Park for the Bocce event. Members of the P& R dept ran the event.
- Planned and prepared for the Meet, Greet and Eat event that will take place on Saturday, June 11th.

Camp Update:

- Camp begins on Monday, June 20th. Camp Perkiomy Eagleville has 100 campers, Camp Perkiomy Woodland has 93 campers and Perkiomy Trailblazers has 100 campers registered. Lil Perks Camp Session I- 15 campers, Session II- 15 campers, and Session III- 15 campers. Lil Perks accepts 15 campers per session. We are holding our summer camp counselor's orientation on June 15th and 16th.
- Summer Camp runs from June 20th- July 29th. Lil Perks finishes up on August 5th.

Parks:

- GRL landscaping began mowing all township properties at the beginning of April.
- The Parks and Recreation Dept started to remove last year's Hometown Heroes Banners and replaced them with the new Hometown Heroes Banners for this year. The new banners will be remain hung until Memorial Day 2023.
- All restrooms have been opened and cleaned at area parks.
- Weekend pavilion rentals are reserved for the month of May. We're already booked for every weekend in June.
- We are still awaiting the arrival of the new ADA bottle filler fountains with attached pet fountain. Once they are delivered, they will be installed in Eagleville and Eskie park.

- I ordered two trees for residents and had them planted at the area parks.

Program Highlights:

- Young Rembrandts Drawing classes- May 5th
- Medicare Workshop – May 24th
- Senior Games May 9th-13th – We will host Bocce at Lower Providence on Monday, May 9th
- R.A.D. Self Defense Class- June 8th – 9th

Upcoming Events:

- Meet, Greet and Eat! – June 11th 11:00a.m. – 3:00p.m.- Township residents are invited to join the LP supervisors and staff for a “Meet, Greet & Eat” event at Eagleville Park
- Summer Camp – June 20th – July 29th
- Concert in the Park “Southern Edge Band”– June 26th -6:00p.m. -8:00p.m.
- 26th All American Fireworks Celebration- Monday, July 4th -7:00- 9:30 p.m.

Facilities Maintenance:

- Continue to clean Eagleville, Eskie and Evansburg Park bathrooms. They are on a cleaning rotation from April through November
- Trash is picked up weekly or as needed at area parks
- Continue to inspect area parks daily

Daily Tasks:

- Return calls and emails daily.
- Respond to requests from the residents.
- Continue to participate in Zoom/ in person meetings and webinar with PRPS.
- Continue to monitor and inspect area parks.
- Update P & R web page, Facebook, Instagram, MyRec and the marquee as needed

Respectfully Submitted,

Jane C. Delaney
Director of Parks and Recreation



LOWER PROVIDENCE TOWNSHIP POLICE DEPARTMENT

100 Parklane Drive • Eagleville, PA 19403 • www.lowerprovidence.org
Phone: 610-539-5901 • Fax: 610-630-2219



Michael Jackson, Chief of Police

Submitted By: Michael Jackson, Chief of Police

<i>POLICE FLEET</i>	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Total
<i>Miles Traveled</i>	24,763	24,136	23,670	24,530	24,533	121,632
<i>INCIDENTS</i>	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Total
<i>Police Activity (CAD)</i>	1,727	1,719	1,754	1,738	2,038	8,976
<i>ENFORCEMENT ACTIVITY</i>	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Total
<i>Traffic Stops</i>	400	374	359	370	457	1,960
<i>Traffic Citations</i>	129	93	84	80	108	494
<i>Non-Traffic Citations</i>	5	9	7	10	15	46
<i>Criminal Arrests</i>	27	32	34	35	33	161
<i>Foot and Bike Patrols</i>	171	167	198	174	179	889
<i>Traffic Details</i>	125	130	157	115	169	696
<i>Public Contacts (Minimum)</i>	829	770	787	832	950	4,168
<i>Formal Personnel Complaints</i>	1	0	0	0	0	1
<i>Personnel Compliments</i>	5	1	1	0	2	9
<i>JUVENILE CONTACTS</i>	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Total
<i>Juvenile Contacts</i>	40	34	42	52	56	224
<i>Juveniles Petitioned</i>	1	0	1	0	2	4
<i>Warnings Issued</i>	24	8	7	3	7	49
<i>Citations Issued</i>	0	0	1	2	3	6
<i>Referral to Other Agencies</i>	0	0	4	0	4	8
<i>ACCIDENTS</i>	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Total
<i>Total Number of Accidents</i>	43	35	39	50	51	218
<i>Reportable Accidents</i>	17	15	11	14	16	73
<i>Non-Reportable Accidents</i>	26	20	28	36	35	145



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Michael Jackson, Chief of Police

ALARM RESPONSES	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Total
<i>Total Alarms</i>	52	45	53	72	57	279
<i>Security Alarms</i>	32	29	39	58	49	207
<i>Fire Alarms</i>	20	16	14	14	8	72
DETECTIVE DIVISION	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Total
<i>Investigations</i>	40	46	63	30	51	230
SUBPOENAS FOR COURT	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Total
<i>District Court 38-1-20</i>	22	65	46	61	71	265
<i>Montgomery County</i>	1	8	4	3	4	20
<i>All Others</i>	4	1	4	0	0	9
DUI TASK FORCE	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Total
<i>Reimbursed Overtime Hours</i>	0	8	0	0	24	32
AGGRESSIVE DRIVING	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Total
<i>Reimbursed Overtime Hours</i>	0	0	8	8	33	49
DRUG TASK FORCE	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Total
<i>Reimbursed Overtime Hours</i>	34	0	0	14	0	48
PA LIQUOR CONTROL BOARD	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Total
<i>Reimbursed Overtime Hours</i>	0	26	10	10	15	61



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Michael Jackson, Chief of Police

The following is a list of Community Relations details for May 2022:

Between May 11-20, Sgt. Stead presented multiple alcohol lessons highlighting the PA law and its effects on the developing body in every 8th-grade health class of the Arcola Intermediate School.

On Friday, May 13, Chief Jackson, Sgt. Stead and Ofc. Bonner participated in a fundraiser held by the Skyview Upper Elementary Home & School by riding adult-size tricycles in relay races against teachers and staff members. A police escort of their buses at dismissal was also given as a reward for surpassing their fundraising goal.

On Tuesday, May 17, Sgt. Stead joined administrators, building principals, and administrative assistants throughout the entire Methacton School District for a tabletop exercise regarding student and parent reunification after a potentially serious incident.

On Sunday, May 22, Chief Jackson participated in Family Trivia Night hosted by the DEI Task Force.

On Tuesday, May 24, Sgt. Stead attended the monthly Safe Schools Meeting at the Methacton High School to discuss safety concerns in the schools and community.

On Wednesday, May 25, Sgt. Stead attended *Understanding & Overcoming Bias* training held at the Franconia Township Police Department in Telford, PA.

On Tuesday, May 31, Sgt. Stead attended Arrowhead Elementary School's end of the year picnic and Fun Day by participating in various activities involving the students.

Throughout the month, volunteers from the community were provided with a complimentary flashlight and training materials pertaining to the police department's "Dog Walk & Watch" program. It is a new community initiative encouraging residents to report suspicious activity while walking their dogs.

The following is a list of notable TSU activities for May 2022:

On Monday, May 23, Sgt. Stead provided in-service training for the members of the Traffic Safety Unit. It included participating in the National Highway Traffic Safety Administration "Border to Border" (B2B) Campaign. The officers joined other law enforcement agencies across the country by engaging in high-visibility seat belt enforcement details throughout the township.

During the month, the speed display trailer was deployed on Arcola Road and Evansburg Road after complaints were made by residents about speeding vehicles.

There were four (4) complaints made by residents regarding various traffic safety throughout the month.



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Michael Jackson, Chief of Police

Youth Aid Panel:

The police department submitted four (4) juveniles to the Montgomery County District Attorney's Office Youth Aid Panel Program.

Curfew:

There were two (2) violations of the Township's curfew ordinance during the month.

LOWER PROVIDENCE TOWNSHIP

PUBLIC WORKS DEPARTMENT

MONTHLY REPORT

MAY 2022

Below is a list of some items that the Public Works Department accomplished during the month of May.

- Meet with Jane Delaney daily to review/ discuss departmental needs
- All PA One call notifications were reviewed, field marked and responded to appropriately
- Director reviewed road opening permits, performed inspections where required
- The department completed various and multiple building maintenance tasks
- Street signs were repaired/replaced
- Meet with PW Foreman to discuss work assignments and scheduling
- Director had several meetings with staff on various topics
- Mechanics performed routine maintenance on Township fleet and equipment
- Director approved bills associated with the department
- Janitor cleaned our buildings and Parks comfort stations during the month
- PW & Parks guys did trash runs twice this week in our Parks. Every Monday and Friday
- Director returned phone calls and emails addressing residents' concerns
- Director worked on the monthly report
- Potholes were patched, crews went out with hot asphalt
- Storm sewer inlets were cleaned prior to any rainstorms
- PW crews continued preparing roads for 2022 Rd Projects, work includes pipe inspections, storm sewer inlet repairs
- Multiple storm sewer inlet on various Twp roadways were repaired in place. Work associated includes cleaning out the inlet, repairing with brick, lentals and concrete. Replacing the top and restoration work.
- I continued to work with our Twp Engineer and Fema for our reimbursement of funds we spent on Hurricane Ida. We had a meeting to discuss our options going forward
- Traffic signals and streetlights were repaired during the month of May
- All members of the department continued to test for IC 700 & 800 as required
- Streamlight property was mowed, this is the area we utilize for parking during the 4th of July event
- A request was made to the Twp to install special pedestrian signalization for Parklane/Ridge and Eagleville traffic signal. After a meeting with the Manager and our traffic signal consultant, we have decided to move forward and complete the task
- A crew member came in over the weekends to clean for pavilion rentals
- Bushes and shrubs were trimmed throughout the Parks

- Mulching was completed in the Parks
- Storm sewer inlets were cleaned
- Roadside mowing began along roadways
- Heavy debris that lies along the curblines was cleaned where needed. This makes it easier for the street sweeper
- We began to sweep Township roads during the month of May
- The Director met with staff and Twp Engineer to assess a storm sewer issues along Jode Rd, we will need to repair the existing pipe that runs thru an easement
- Charlie Miller Jr and David Wilde both successfully completed their probation period with the department. I'm very happy to report they are two nice young men and great additions to our staff
- Deerfield Drive was paved by PA Water Co
- Delinquent properties were mowed with high grass violations, determined by Codes Dept
- St Gab's field was mowed by the Parks guys
- Annually we install an orange safety fence along Alden Road for the Fireman's fair
- Veterans banners were hung along Parklane Dr and in Eagleville Park

Respectfully submitted,

Joseph Chillano

Lower Providence Township
Summary of Authorization for Payment of Bills
Board of Supervisors Meeting
June 16, 2022

	01	3	04	05	18	20	21	30	31	35	40	55	92	
	<u>General</u>	<u>Emergency</u>		<u>Emergency</u>	<u>Highway</u>	<u>Debt</u>	<u>Liquid</u>		<u>Parks &</u>	<u>Highway Aid</u>		<u>Self</u>		
	<u>Fund</u>	<u>Services</u>	<u>Library</u>	<u>Services</u>	<u>Improvement</u>	<u>Service</u>	<u>Fuels</u>	<u>Capital</u>	<u>Recreation</u>	<u>(Liquid Fuels)</u>	<u>Tree Fund</u>	<u>Insurance</u>	<u>Escrow Fund</u>	<u>TOTAL</u>
					<u>Capital</u>		<u>Funded</u>	<u>Projects</u>	<u>Operating</u>	<u>Fund</u>				
					<u>Reserve</u>		<u>Loans</u>							
Prepays	\$ 342,084.05	\$ 19,956.64	\$ 348.54	\$ 85.06	\$ -	\$ 945.32	\$ -	\$ -	\$ 2,846.77	\$ 4,932.31	\$ -	\$ 9,076.24	\$ 1,701.11	\$ 381,976.04
Notes/Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,354.59	\$ 575.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,929.71
Credit Cards	\$ 6,581.21	\$ 243.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 838.09	\$ -	\$ -	\$ -	\$ -	\$ 7,662.60
	\$ 348,665.26	\$ 20,199.94	\$ 348.54	\$ 85.06	\$ -	\$ 2,299.91	\$ 575.12	\$ -	\$ 3,684.86	\$ 4,932.31	\$ -	\$ 9,076.24	\$ 1,701.11	\$ 391,568.35
WARRANTS														
6/16/2022	\$ 114,312.37	\$ 37,451.17	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 16,013.00	\$ 29,657.58	\$ 8,884.39	\$ 2,400.00	\$ -	\$ 8,437.93	\$ 218,156.44
TOTAL	\$ 462,977.63	\$ 57,651.11	\$ 348.54	\$ 85.06	\$ 1,000.00	\$ 2,299.91	\$ 575.12	\$ 16,013.00	\$ 33,342.44	\$ 13,816.70	\$ 2,400.00	\$ 9,076.24	\$ 10,139.04	\$ 609,724.79

Lower Providence Township
PRE-PAID INVOICES FOR APPROVAL - BY FUND

Invoices Paid Between 04/28/2022 and 06/08/2022 Excluding Invoices Paid On 05/05/2022

Account Description	Invoice Description	Invoice #	Account #	Amount
01 GENERAL FUND				
Audubon Water Co.				
Water	4/15-5/16/22 Schoolhouse	51822SCH	01406361	\$16.61
				\$16.61
Comcast Cable				
Contracted Services- System	5/19-6/18/22 Internet	51422	01407252	\$195.85
				\$195.85
Crystal Springs				
Water	4/13/22 PW&Administration	42722	01406361	\$102.53
Water	5/11/22 PW&Administration	52522	01406361	\$133.66
				\$236.19
DANIEL PIAZZA				
Real Estate Taxes-Current	2022 TaxRefund-PawlingsRd	5242022	01301100	\$20.37
Real Estate Taxes-Current	2022 TaxRefund-1248PawlingsRd	52422	01301100	\$489.86
				\$510.23
Delaware Valley Ins. Trust				
Medical/Prescription/DentalIns	5/22 Health Insurance	22813	01484156	\$144,461.60
Reimbursable-Medical	5/22 Health Insurance	22813	01491482	\$4,033.36
Medical/Prescription/DentalIns	6/22 Health Insurance	22952	01484156	\$141,215.51
Reimbursable-Medical	6/22 Health Insurance	22952	01491482	\$4,033.36
				\$293,743.83
Great America Financial Serv				
Equipment Rental	5/22 CopierLease	31553838A	01401385	\$330.57
Equipment Rental	4/22 Copies	31553838B	01401385	\$557.35
Equipment Rental	6/22 CopierLease	31756943A	01401385	\$330.57
Equipment Rental	5/22 Copies	31756943B	01401385	\$403.90
				\$1,622.39
Indian Valley Appraisal Co				
Open Space Preservation	ThirdStreet Appraisal	2022273	01461710	\$450.00
				\$450.00
JOEL LEHMAN				
Real Estate Taxes-Current	2022 TaxRefund-65DorchesterRd	52422	01301100	\$10.43
				\$10.43
Kelley & Souder Collision Serv				
Reimbursable-Ins Claims	66-24 VehicleRepair(Deer)	2285012432	01491481	\$6,119.12
				\$6,119.12
Keyser Miller Ford, Inc.				
Reimbursable-Ins Claims	66-24 VehicleRepair(Deer)	6005954	01491481	\$648.66

Lower Providence Township
PRE-PAID INVOICES FOR APPROVAL - BY FUND

Invoices Paid Between 04/28/2022 and 06/08/2022 Excluding Invoices Paid On 05/05/2022

Account Description	Invoice Description	Invoice #	Account #	Amount
				\$648.66
Kona Ice King of Prussia				
Contracted Services	6/11/22 Meet&Greet Event	6122	01463450	\$900.00
				\$900.00
MCI				
Telephone	4/18-5/17/22 LongDistance	51922	01401320	\$56.19
				\$56.19
PA American Water Company				
Water	4/22-5/19/22 Administration	52022ADM	01406361	\$186.28
Water	4/22-5/19/22 PublicWorks	52022PW	01406361	\$186.28
				\$372.56
PECO Energy				
Electricity	4/12-5/11/22 BocceCourts	51122BC	01406360	\$35.78
Electricity	4/19-5/18/22 Administration	51822ADM	01406360	\$1,472.27
Electricity	4/19-5/18/22 PW Garage	51822GAR	01406360	\$369.36
Electricity	4/19-5/18/22 PublicWorks	51822PW	01406360	\$205.42
Electricity	4/19-5/18/22 Schoolhouse	51822SCH	01406360	\$46.97
Electricity	4/19-5/18/22 Shoemaker	51822SHOE	01406360	\$55.14
				\$2,184.94
Petty Cash Fund-Lower Prov Twp				
Operating Supplies	PW Week-Lunch	51822	01430220	\$129.50
				\$129.50
PROP HAT LLC				
Real Estate Taxes-Current	2022 TaxRefund-955MadisonAve	52422	01301100	\$778.01
				\$778.01
Quadient Finance USA				
Postage	4/22 Postage/StampLabels	51022	01401215	\$532.00
				\$532.00
Rubendall Auto Glass & Repair				
Truck/Vehicle Repairs	66-21 ReplaceWindshield	7343	01430375	\$512.00
				\$512.00
Standard Insurance Company				
Reimbursable-Medical	6/22 Life & LTD Insurance	60122	01491482	\$156.79
Disability Insurance-LT	6/22 Life & LTD Insurance	60122	01484153	\$1,937.72
Life Insurance	6/22 Life & LTD Insurance	60122	01484158	\$1,651.83
				\$3,746.34
Stead, Mark A.				
Education	MS-TuitionReimbursement	51322	01410185	\$3,096.00

Lower Providence Township
PRE-PAID INVOICES FOR APPROVAL - BY FUND

Invoices Paid Between 04/28/2022 and 06/08/2022 Excluding Invoices Paid On 05/05/2022

Account Description	Invoice Description	Invoice #	Account #	Amount
				\$3,096.00
Verizon				
Telephone	4/22-5/21/22 POTS	42122	01401320	\$48.79
Telephone	5/22 POTS	43022	01401320	\$235.98
Telephone	5/22-6/21/22 POTS	52122	01401320	\$48.75
Telephone	5/9-6/8/22 POTS	5822	01401320	\$151.19
				\$484.71
Verizon Business Services				
Telephone	4/22 PRI	72218594	01401320	\$533.27
				\$533.27
Verizon Wireless				
Telephone	4/26-5/25/22 Wireless	5019087	01401320	\$1,539.46
Equipment & Supplies	4/26-5/25/22 Data	5019088	01407220	\$631.19
Telephone	5/26-6/25/22 Wireless	7364997	01401320	\$1,634.51
Contracted Services- System	5/26-6/25/22 Data	7364998	01407252	\$631.13
				\$4,436.29
Waterless Co LLC				
Janitorial Supplies	EcoTrap Inserts/BlueSeal	460212	01409373	\$299.38
				\$299.38
WEX Bank				
Gasoline	4/22 GasCards	80684541	01406231	\$8,672.86
Gasoline	5/22 GasCards	81303721	01406231	\$11,796.69
				\$20,469.55
				\$342,084.05

Lower Providence Township
PRE-PAID INVOICES FOR APPROVAL - BY FUND

Invoices Paid Between 04/28/2022 and 06/08/2022 Excluding Invoices Paid On 05/05/2022

Account Description	Invoice Description	Invoice #	Account #	Amount
03 Fire Protection Fund				
Audubon Water Co.				
Hydrant Rental	2022 AnnualHydrantFee	51222	03411384	\$7,582.50
Hydrant Rental	4/15-5/16/22 Hydrants	51822HYD	03411384	\$4,200.00
				\$11,782.50
DANIEL PIAZZA				
Real Estate Taxes-Current Year	2022 TaxRefund-PawlingsRd	5242022	03301100	\$5.64
Real Estate Taxes-Current Year	2022 TaxRefund-1248PawlingsRd	52422	03301100	\$135.58
				\$141.22
JOEL LEHMAN				
Real Estate Taxes-Current Year	2022 TaxRefund-65DorchesterRd	52422	03301100	\$2.89
				\$2.89
PA American Water Company				
Hydrant Rental	4/22 Hydrants	5322HYD	03411384	\$5,236.69
				\$5,236.69
PROP HAT LLC				
Real Estate Taxes-Current Year	2022 TaxRefund-955MadisonAve	52422	03301100	\$215.34
				\$215.34
State Workers Insurance Fund				
Workers Compensation	11/21-11/22 VFC-WC	42922	03484165	\$2,578.00
				\$2,578.00
				\$19,956.64

Lower Providence Township
PRE-PAID INVOICES FOR APPROVAL - BY FUND

Invoices Paid Between 04/28/2022 and 06/08/2022 Excluding Invoices Paid On 05/05/2022

Account Description	Invoice Description	Invoice #	Account #	Amount
04 LIBRARY FUND				
DANIEL PIAZZA				
Real Estate Taxes-Current	2022 TaxRefund-PawlingsRd	5242022	04301100	\$5.47
Real Estate Taxes-Current	2022 TaxRefund-1248PawlingsRd	52422	04301100	\$131.47
				\$136.94
JOEL LEHMAN				
Real Estate Taxes-Current	2022 TaxRefund-65DorchesterRd	52422	04301100	\$2.80
				\$2.80
PROP HAT LLC				
Real Estate Taxes-Current	2022 TaxRefund-955MadisonAve	52422	04301100	\$208.80
				\$208.80
				\$348.54

Lower Providence Township
PRE-PAID INVOICES FOR APPROVAL - BY FUND

Invoices Paid Between 04/28/2022 and 06/08/2022 Excluding Invoices Paid On 05/05/2022

Account Description	Invoice Description	Invoice #	Account #	Amount
05 Emergency Services Fund				
DANIEL PIAZZA				
Real Estate Taxes-Current Year	2022 TaxRefund-PawlingsRd	5242022	05301100	\$1.33
Real Estate Taxes-Current Year	2022 TaxRefund-1248PawlingsRd	52422	05301100	\$32.09
				\$33.42
JOEL LEHMAN				
Real Estate Taxes-Current Year	2022 TaxRefund-65DorchesterRd	52422	05301100	\$0.68
				\$0.68
PROP HAT LLC				
Real Estate Taxes-Current Year	2022 TaxRefund-955MadisonAve	52422	05301100	\$50.96
				\$50.96
				\$85.06

Lower Providence Township
PRE-PAID INVOICES FOR APPROVAL - BY FUND

Invoices Paid Between 04/28/2022 and 06/08/2022 Excluding Invoices Paid On 05/05/2022

Account Description	Invoice Description	Invoice #	Account #	Amount
20 DEBT SERVICE FUND				
ALLY				
Leased vehicles	5/22 Vehicle#5	5522#5	20410740	\$381.50
Leased vehicles	5/22 Vehicle#6	5522#6	20410740	\$285.02
				\$666.52
DANIEL PIAZZA				
Real Estate Taxes-Current	2022 TaxRefund-PawlingsRd	5242022	20301100	\$4.37
Real Estate Taxes-Current	2022 TaxRefund-1248PawlingsRd	52422	20301100	\$105.16
				\$109.53
JOEL LEHMAN				
Real Estate Taxes-Current	2022 TaxRefund-65DorchesterRd	52422	20301100	\$2.24
				\$2.24
PROP HAT LLC				
Real Estate Taxes-Current	2022 TaxRefund-955MadisonAve	52422	20301100	\$167.03
				\$167.03
				\$945.32

Lower Providence Township
PRE-PAID INVOICES FOR APPROVAL - BY FUND

Invoices Paid Between 04/28/2022 and 06/08/2022 Excluding Invoices Paid On 05/05/2022

Account Description	Invoice Description	Invoice #	Account #	Amount
31 PARKS & RECREATION OPERATING				
Academy of Natural Sciences				
Bus Trips	7/15/22 Camp BusTrip	5102022	31453284	\$100.00
				\$100.00
DANIEL PIAZZA				
Real Estate Taxes-Current	2022 TaxRefund-PawlingsRd	5242022	31301100	\$3.82
Real Estate Taxes-Current	2022 TaxRefund-1248PawlingsRd	52422	31301100	\$91.84
				\$95.66
Fun Fieldz, LLC				
Events	7/22/22 Deposit-TrailblazerEvent	1183	31460284	\$100.00
				\$100.00
JOEL LEHMAN				
Real Estate Taxes-Current	2022 TaxRefund-65DorchesterRd	52422	31301100	\$1.96
				\$1.96
Limerick Bowl				
Events	7/13/22 Trailblazers-Deposit	7203745	31460284	\$544.04
				\$544.04
PROP HAT LLC				
Real Estate Taxes-Current	2022 TaxRefund-955MadisonAve	52422	31301100	\$145.86
				\$145.86
SiteOne Landscape Supply LLC				
Reimbursable Expense	MemorialTree	118697610	31491485	\$159.25
				\$159.25
Subrahmanya Sudheer Bonthala				
Rental Of Park Facilities	5/7/22 ReservationCancelled	832596	31367500	\$60.00
				\$60.00
Young Rembrandts				
Program Cost	5/22 Drawing/Cartooning Classes	14041295	31451280	\$1,640.00
				\$1,640.00
				\$2,846.77

Lower Providence Township
PRE-PAID INVOICES FOR APPROVAL - BY FUND

Invoices Paid Between 04/28/2022 and 06/08/2022 Excluding Invoices Paid On 05/05/2022

Account Description	Invoice Description	Invoice #	Account #	Amount
35 LIQUID FUELS FUND				
PECO Energy				
Street Lighting	4/22 StreetLights	42722SL	35434361	\$2,093.23
Repair & Maintenance Services	4/22TrafficLights	42922TL	35433370	\$361.71
Street Lighting	5/22 StreetLights	52622SL	35434361	\$2,090.19
Repair & Maintenance Services	5/22 TrafficLights	53122TL	35433370	\$387.18
				\$4,932.31
				\$4,932.31

Lower Providence Township
PRE-PAID INVOICES FOR APPROVAL - BY FUND

Invoices Paid Between 04/28/2022 and 06/08/2022 Excluding Invoices Paid On 05/05/2022

Account Description	Invoice Description	Invoice #	Account #	Amount
55 SELF INSURANCE FUND				
Delaware Valley Ins. Trust				
Medical Insurance Benefit	5/22 Health Insurance	22813	55488196	\$4,251.46
Health Savings Account	5/22 Health Insurance	22813	55486156	\$286.66
Health Savings Account	6/22 Health Insurance	22952	55486156	\$286.66
Medical Insurance Benefit	6/22 Health Insurance	22952	55488196	\$4,251.46
				\$9,076.24
				\$9,076.24

Lower Providence Township
PRE-PAID INVOICES FOR APPROVAL - BY FUND

Invoices Paid Between 04/28/2022 and 06/08/2022 Excluding Invoices Paid On 05/05/2022

Account Description	Invoice Description	Invoice #	Account #	Amount
92 ESCROW FUND				
Commonwealth of Pennsylvania				
Evidence	Unclaimed Property	W17649	92250300	\$1,701.11
				\$1,701.11
				\$1,701.11

Lower Providence Township
PRE-PAID INVOICES FOR APPROVAL - BY FUND

Invoices Paid Between 04/28/2022 and 06/08/2022 Excluding Invoices Paid On 05/05/2022

Account Description	Invoice Description	Invoice #	Account #	Amount
			Grand Total :	\$381,976.04

Voucher List

Lower Providence Township

05/19/2022

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator	
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description			Transaction Notes	Op	Amount	Indep	Status
GL220505			5/2022 notes interest			05/19/2022	7	B	\$0.00	\$0.00	slaw	
776893	2022	5	05/25/2022	20100001	Cash-TD Bank			5/2022 interest /	C	\$1,354.59	No	V
776889	2022	5	05/25/2022	20472150	2008 Note Interest-Municipal			5/2022 interest /	D	\$1,194.01	No	V
776892	2022	5	05/25/2022	20472182	2015 Loan Interest			5/2022 interest /	D	\$63.68	No	V
776890	2022	5	05/25/2022	20472409	2013 Loan A Interest			5/2022 interest /	D	\$21.30	No	V
776891	2022	5	05/25/2022	20472410	2013 Loan B Interest			5/2022 interest /	D	\$75.60	No	V
776895	2022	5	05/25/2022	21100001	Cash-TD Bank			5/2022 interest /	C	\$575.12	No	V
776894	2022	5	05/25/2022	21472181	2014 Loan Interest			5/2022 interest /	D	\$575.12	No	V

Financial Unit		Sum of NonIndependent	
20	Debt Service Fund	C	\$1,354.59
20	Debt Service Fund	D	\$1,354.59
21	Liquid Fuels Funded Loans	C	\$575.12
21	Liquid Fuels Funded Loans	D	\$575.12

Voucher List

Lower Providence Township

06/03/2022

Voucher		Voucher Description		Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator	
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes	Op	Amount	Indep	Status
GL220512					JC CC PAYMENT					fincoord
777702	2022	5	05/24/2022	01100001	Cash-TD Bank	JC CC PAYMENT / TD BANK	C	\$371.34	No	V
777701	2022	5	05/24/2022	01401460	Meetings-Conferences-Training	COOKIE TRAYS-BOS/OPEN HOUSE / COLLEGEVILLE BAKERY	D	\$131.98	No	V
777699	2022	5	05/24/2022	01430220	Operating Supplies	PW WEEK BREAKFAST / COLLEGEVILLE BAKERY	D	\$162.37	No	V
777700	2022	5	05/24/2022	01430375	Truck/Vehicle Repairs	CARGO COVER JEEP CHEROKE / AMAZON	D	\$76.99	No	V

Financial Unit		Sum of NonIndependent	
01	General Fund	C	\$371.34
01	General Fund	D	\$371.34

Voucher List

Lower Providence Township

06/03/2022

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator	
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes			Op	Amount	Indep	Status
GL220514			JD CC PAYMENT			06/01/2022	12	B	\$0.00	\$0.00	fincoord	
777716	2022	5	05/24/2022	01100001	Cash-TD Bank	JD CC PAYMENT / TD BANK			C	\$319.68	No	V
777710	2022	5	05/24/2022	01401210	Office Supplies	EM FRAME / AMAZON			D	\$124.99	No	V
777709	2022	5	05/24/2022	01401210	Office Supplies	SELFIE STICK-COMMUNITY DEVEL / AMAZON			D	\$14.99	No	V
777708	2022	5	05/24/2022	01401210	Office Supplies	EM FRAME / AMAZON			D	\$13.99	No	V
777706	2022	5	05/24/2022	01401210	Office Supplies	INK PADS / AMAZON			D	\$11.95	No	V
777711	2022	5	05/24/2022	01401460	Meetings-Conferences-Training	MN-WORKSHOP / PRPS			D	\$85.00	No	V
777714	2022	5	05/24/2022	01406361	Water	3 CASES WATER / BJs WAREHOUSE			D	\$20.57	No	V
777707	2022	5	05/24/2022	01407220	Equipment & Supplies	PHONE CHARGER/SCREEN PROTECT / AMAZON			D	\$18.19	No	V
777717	2022	5	05/24/2022	01480000	Miscellaneous	ANNUAL FEE / TD BANK			D	\$30.00	No	V
777715	2022	5	05/24/2022	31100001	Cash-TD Bank	JD CC PAYMENT / TD BANK			C	\$838.09	No	V
777713	2022	5	05/24/2022	31451285	Movie Tickets	REGAL MOVIE TICKETS / MARCUS THEATRES			D	\$800.00	No	V
777712	2022	5	05/24/2022	31453248	Camp Perkiomy Supplies	PRIZE WHEEL / AMAZON			D	\$38.09	No	V

Financial Unit		Sum of NonIndependent	
01	General Fund	C	\$319.68
01	General Fund	D	\$319.68
31	Parks & Recreation Operating	C	\$838.09
31	Parks & Recreation Operating	D	\$838.09

Voucher List

Lower Providence Township

06/03/2022

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator	
Trans ID	F-Year	Per Entered	Ledger	Ledger Description	Transaction Notes	Op	Amount	Indep	Status			
GL220510				WH CC PAYMENT		06/01/2022	3	B	\$0.00	\$0.00	fincoord	
777694	2022	5	05/24/2022	01100001	Cash-TD Bank		WH CC PAYMENT / TD BANK		C	\$58.84	No	V
777695	2022	5	05/24/2022	01410238	Clothing & Uniforms		CC UNIFORM / AMAZON		D	\$19.99	No	V
777696	2022	5	05/24/2022	01410242	Operating Supplies		SECOND INTERVIEWS-LUNCH / TOSCO PIZZA		D	\$38.85	No	V

Financial Unit		Sum of NonIndependent
01	General Fund	C \$58.84
01	General Fund	D \$58.84

Voucher List

Lower Providence Township

06/01/2022

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator	
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes			Op	Amount	Indep	Status
GL220508					MJ CC PAYMENT	06/01/2022	2	B	\$0.00	\$0.00	fincoord	
777689	2022	5	05/24/2022	01100001	Cash-TD Bank	MJ CC PAYMENT / TD BANK			C	\$38.00	No	V
777690	2022	5	05/24/2022	01410242	Operating Supplies	LUNCH FOR CAR DETAILERS / TOSCO PIZZA			D	\$38.00	No	V

Financial Unit		Sum of NonIndependent
01	General Fund	C \$38.00
01	General Fund	D \$38.00

Voucher List

Lower Providence Township

06/01/2022

Voucher		Voucher Description		Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator	
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes	Op	Amount	Indep	Status
GL220506					SL CC PAYMENT					
			06/01/2022			8	B	\$0.00	\$0.00	fincoord
777672	2022	5	05/20/2022	01100001	Cash-TD Bank	SL CC PAYMENT / TD BANK	C	\$1,149.86	No	V
777678	2022	5	05/20/2022	01401210	Office Supplies	COFFEE / BJs WAREHOUSE	D	\$56.45	No	V
777675	2022	5	05/20/2022	01401210	Office Supplies	CREDIT TAX / PAYCHEX	D	(\$1.68)	No	V
777673	2022	5	05/20/2022	01401210	Office Supplies	ENVELOPES / PAYCHEX	D	\$44.68	No	V
777677	2022	5	05/20/2022	01401420	Dues-Subscriptions-Memberships	STRATEGIC PLANNING SURVEY / SURVEY MONKEY	D	\$104.94	No	V
777679	2022	5	05/20/2022	01409373	Janitorial Supplies	RED CUPS / BJs WAREHOUSE	D	\$32.97	No	V
777676	2022	5	05/20/2022	01430375	Truck/Vehicle Repairs	REPLENISH EZ PASS / PA TURNPIKE EZ PASS	D	\$35.00	No	V
777674	2022	5	05/20/2022	01491485	Reimbursable-PA UCC	UCC PAYMENT 1Q2022 / UNIFORM CONSTRUCTION UCC	D	\$877.50	No	V

Financial Unit		Sum of NonIndependent	
01	General Fund	C	\$1,149.86
01	General Fund	D	\$1,149.86

Voucher List

Lower Providence Township

06/01/2022

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator	
Trans ID	F-Year	Per Entered	Ledger	Ledger Description	Transaction Notes	Op	Amount	Indep	Status			
GL220507			EM CC PAYMENT			06/01/2022	9	B	\$0.00	\$0.00	fincoord	
777688	2022	5	05/24/2022	01100001	Cash-TD Bank	EM CC PAYMENT / TD BANK			C	\$4,253.58	No	V
777687	2022	5	05/24/2022	01401460	Meetings-Conferences-Training	APMM CONFERENCE REGISTRATION / APMM			D	\$425.00	No	V
777685	2022	5	05/24/2022	01401460	Meetings-Conferences-Training	GN-PSATS LODGING / THE HOTEL HERSHEY			D	\$824.18	No	V
777684	2022	5	05/24/2022	01401460	Meetings-Conferences-Training	CC-PSATS LODGING / THE HOTEL HERSHEY			D	\$819.18	No	V
777683	2022	5	05/24/2022	01401460	Meetings-Conferences-Training	EM-PSATS LODGING / THE HOTEL HERSHEY			D	\$571.58	No	V
777682	2022	5	05/24/2022	01401460	Meetings-Conferences-Training	PM-PSATS LODGING / THE HOTEL HERSHEY			D	\$546.12	No	V
777681	2022	5	05/24/2022	01401460	Meetings-Conferences-Training	JD-PSATS LODGING / THE HOTEL HERSHEY			D	\$819.18	No	V
777680	2022	5	05/24/2022	01401460	Meetings-Conferences-Training	FOOD/DRINK-PSATS CONFERENCE / HOTEL HERSHEY			D	\$22.24	No	V
777686	2022	5	05/24/2022	01407453	Contracted Services-AV	ZOOM PRO MONTHLY / ZOOM US			D	\$226.10	No	V

Financial Unit	Sum of NonIndependent
01 General Fund	C \$4,253.58
01 General Fund	D \$4,253.58

Voucher List

Lower Providence Township

06/03/2022

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator	
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes			Op	Amount	Indep	Status
GL220509			MM CC PAYMENT			06/01/2022	3	B	\$0.00	\$0.00	fincoord	
777691	2022	5	05/24/2022	01100001	Cash-TD Bank	MM CC PAYMENT / TD BANK			C	\$271.00	No	V
777693	2022	5	05/24/2022	01401460	Meetings-Conferences-Training	JM BUILDING INSPECTOR EXAM / INTERNATIONAL CODE COUNCIL			D	\$241.00	No	V
777692	2022	5	05/24/2022	01480000	Miscellaneous	ANNUAL FEE / TD BANK			D	\$30.00	No	V

Financial Unit		Sum of NonIndependent	
01	General Fund	C	\$271.00
01	General Fund	D	\$271.00

Voucher List

Lower Providence Township

06/03/2022

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator	
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes			Op	Amount	Indep	Status
GL220511					MR CC PAYMENT	06/01/2022	2	B	\$0.00	\$0.00	fincoord	
777698	2022	5	05/24/2022	03100001	Cash-TD Bank	MR CC PAYMENT / TD BANK			C	\$243.30	No	V
777697	2022	5	05/24/2022	03411220	Operation Supplies	2018 IFC CODE BOOK / AMAZON			D	\$243.30	No	V

Financial Unit		Sum of NonIndependent	
03	Fire Protection Fund	C	\$243.30
03	Fire Protection Fund	D	\$243.30

Voucher List

Lower Providence Township

06/03/2022

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator		
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes			Op	Amount	Indep	Status	
GL220513			DW CC PAYMENT			06/01/2022	3	B	\$0.00	\$0.00	fincoord		
777705	2022	5	05/24/2022	01100001	Cash-TD Bank	DW CC PAYMENT / TD BANK			C	\$118.94	No	V	
777704	2022	5	05/24/2022	01401460	Meetings-Conferences-Training	PIZZAS-BOS-OPEN HOUSE / MAIN STREET PIZZA			D	\$88.94	No	V	
777703	2022	5	05/24/2022	01480000	Miscellaneous	ANNUAL FEE / TD BANK			D	\$30.00	No	V	

Financial Unit		Sum of NonIndependent
01	General Fund	C \$118.94
01	General Fund	D \$118.94

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
01 GENERAL FUND				
21st Century Media - Philly				
Advertising	4/28/22 ZHB Meeting	6/16/2022	69328	\$700.46
Advertising	6/1/22 BOS WorkShop	6/16/2022	69328	\$96.21
Advertising	5/26/22 ZHB Meeting	6/16/2022	69328	\$720.02
Advertising	5/10/22 BOS WorkShop	6/16/2022	69328	\$92.95
Advertising	5/2/22 BOS Meeting	6/16/2022	69328	\$92.95
Advertising	5/5/22 CU-22-01 PJ Land	6/16/2022	69328	\$451.04
				\$2,153.63
Advance Auto Parts				
Truck/Vehicle Repairs	Mower-MudFlaps	6/16/2022	69329	\$33.80
Truck/Vehicle Repairs	66-13 Battery	6/16/2022	69329	\$116.57
Truck/Vehicle Repairs	AirHoses	6/16/2022	69329	\$61.18
Truck/Vehicle Repairs	66-30 Credit Rack/Pinion	6/16/2022	69329	(\$114.42)
Truck/Vehicle Repairs	66-42 CreditCables	6/16/2022	69329	(\$57.65)
Truck/Vehicle Repairs	66-42 BatteryCables	6/16/2022	69329	\$57.65
Truck/Vehicle Repairs	66-42 BatteryCables	6/16/2022	69329	\$58.37
Truck/Vehicle Repairs	66-16 CoreCredit	6/16/2022	69329	(\$22.00)
Truck/Vehicle Repairs	Mower-MudFlaps	6/16/2022	69329	\$42.64
Truck/Vehicle Repairs	Credit MudFlaps	6/16/2022	69329	(\$33.80)
Truck/Vehicle Repairs	66-35 AirCleaner	6/16/2022	69330	\$7.17
Truck/Vehicle Repairs	FM66 TieRod	6/16/2022	69330	\$24.41
Truck/Vehicle Repairs	66-11 Paint	6/16/2022	69330	\$17.65
Truck/Vehicle Repairs	66-17 DrainPlug	6/16/2022	69330	\$6.77
Truck/Vehicle Repairs	66-35 Oil Sender	6/16/2022	69330	\$10.24
				\$208.58
AG INDUSTRIAL, INC				
Truck/Vehicle Repairs	Repair Blue FordTractor	6/16/2022	69331	\$7,469.83
				\$7,469.83
Airgas USA, LLC				
Truck/Vehicle Repairs	Rent Argon	6/16/2022	69332	\$34.74
				\$34.74
Applied Computer Solutions				
Maintenance & Support	6/22 Cloud SEP	6/16/2022	69333	\$248.00
Maintenance & Support	6/22 Intermedia Email Hosting	6/16/2022	69333	\$1,606.00
Maintenance & Support	6/22 Axient Online Backup	6/16/2022	69333	\$1,602.00
Contracted Services- System	5/24/22 Calendar Ownership	6/16/2022	69333	\$75.00
Equipment & Supplies	Monitors&DVDRW	6/16/2022	69333	\$582.79
Equipment & Supplies	ExtraHardware-NetworkDrives	6/16/2022	69333	\$1,155.00
Maintenance & Support	6/22 Intermedia Office 365	6/16/2022	69333	\$506.00
Contracted Services- System	Fix PhoneSystem	6/16/2022	69333	\$487.50
				\$6,262.29
AppliedVideoTechnology				
Contracted Services-AV ZHB	5/25/22 PC Meeting	6/16/2022	2158	\$695.00
Contracted Services-AV ZHB	5/26/22 ZHB Meeting	6/16/2022	2158	\$440.00

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
				\$1,135.00
	Armour & Sons Electric			
Reimbursable-Misc	LoopDetector-VanBuren	6/16/2022	69334	\$1,000.00
				\$1,000.00
	Bergeys, Inc.			
Truck/Vehicle Repairs	66-05 TieRod	6/16/2022	69335	\$102.32
Truck/Vehicle Repairs	66-14 Replace WaterPump	6/16/2022	69335	\$1,936.91
				\$2,039.23
	Berkshire Systems Group, Inc.			
Operating Supplies	3 ID Badges	6/16/2022	2159	\$44.25
				\$44.25
	Betz Heating & Cooling			
Building Maintenance	5/23/22 AC TuneUp	6/16/2022	69336	\$200.00
				\$200.00
	Bikesport			
Minor Equipment	POLICE BIKE	6/16/2022	69337	\$489.97
Reimbursed Expenses	POLICE BIKE	6/16/2022	69337	\$1,500.00
				\$1,989.97
	Class C Solutions Group/MSC			
Truck/Vehicle Repairs	Drill Bits	6/16/2022	2160	\$31.39
Truck/Vehicle Repairs	ShopSupplies	6/16/2022	2160	\$282.08
Truck/Vehicle Repairs	Placard/Supplies	6/16/2022	2160	\$539.51
				\$852.98
	Code Inspections Inc.			
Contracted Services-Inspectors	5/22 Inspections	6/16/2022	69340	\$9,531.25
Contracted Services-Inspectors	4/22 Inspections	6/16/2022	69340	\$8,067.25
				\$17,598.50
	CollegevilleDoltBest-Wehrungs			
Office Supplies	ZHB PostingStakes	6/16/2022	69341	\$11.99
				\$11.99
	Colonial Oil Industries Inc.			
Diesel Fuel	5/18/22 PublicWorks	6/16/2022	69342	\$848.06
Diesel Fuel	4/19/22 PublicWorks	6/16/2022	69342	\$908.91
Gasoline	5/4/22 Administration	6/16/2022	69342	\$3,684.44
Diesel Fuel	5/5/22 PublicWorks	6/16/2022	69342	\$1,489.03
Diesel Fuel	5/24/22 PublicWorks	6/16/2022	69342	\$919.04
Diesel Fuel	5/31/22 PublicWorks	6/16/2022	69342	\$1,514.87
				\$9,364.35

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
Contract Cleaners				
Janitorial Supplies	Towels/TT/Tissues	6/16/2022	69343	\$1,424.24
				\$1,424.24
Davis General Auto/TruckRepair				
Truck/Vehicle Repairs	66-18 Emission	6/16/2022	2161	\$51.00
Truck/Vehicle Repairs	66-30 Alignment	6/16/2022	2161	\$81.55
Truck/Vehicle Repairs	66-35 Emission	6/16/2022	2161	\$25.00
Truck/Vehicle Repairs	FM66 Emission	6/16/2022	2161	\$50.00
Truck/Vehicle Repairs	FM66 Alignment	6/16/2022	2161	\$61.20
Truck/Vehicle Repairs	66-05 Emission	6/16/2022	2161	\$132.55
				\$401.30
Delawrence Auto Repair				
Truck/Vehicle Repairs	66-22 Emission	6/16/2022	69345	\$46.57
				\$46.57
Franklin Maps				
Postage	Summer 2022 Newsletter	6/16/2022	69347	\$1,925.00
				\$1,925.00
General Code Publishers Corp				
Codification of Ordinances	Supplement#30	6/16/2022	69348	\$1,009.79
				\$1,009.79
Gill Quarries Inc				
Operating Supplies	5/20/22 DumpFee-WashOuts	6/16/2022	69349	\$165.00
				\$165.00
Grim,Biehn & Thatcher				
Legal Services-General	4/22 GeneralMatters	6/16/2022	69351	\$85.00
				\$85.00
Home Depot				
Building Maintenance	Admin-A/C Filters	6/16/2022	69352	\$69.88
Building Maintenance	Garage Paint	6/16/2022	69352	\$15.25
Building Maintenance	EM-Mirror	6/16/2022	69352	\$10.96
Operating Supplies	Paint/Electrical/Flashlight	6/16/2022	69352	\$64.08
Building Maintenance	HotWater Heater	6/16/2022	69352	\$423.48
Operating Supplies	TinSnips Tool	6/16/2022	69352	\$14.97
				\$598.62
Hough Associates				
Contracted Services	2021 RecyclingData	6/16/2022	69353	\$3,750.00
				\$3,750.00
Iron Mountain Records Mgmt				
Contracted Services--Records	6/22 Storage	6/16/2022	2162	\$1,402.74

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
Contracted Services--Records	5/22 Storage	6/16/2022	2162	\$1,419.10
Contracted Services--Records	5/22 Destroy	6/16/2022	2162	\$269.64
				\$3,091.48
ITW/ARW				
Truck/Vehicle Repairs	Credit FM66 Tires	6/16/2022	69354	(\$744.00)
Truck/Vehicle Repairs	66-35 Tires	6/16/2022	69354	\$228.00
Truck/Vehicle Repairs	FM66 Tires	6/16/2022	69354	\$744.00
Truck/Vehicle Repairs	FM66 Tires	6/16/2022	69354	\$540.00
Truck/Vehicle Repairs	PD Stock	6/16/2022	69354	\$540.00
				\$1,308.00
Kurek, Tim				
Professional Services-Reporter	CU-22-01 PJ Land-transcript	6/16/2022	69355	\$710.00
				\$710.00
Lorco Petroleum Services				
Truck/Vehicle Repairs	OilyWater Removal	6/16/2022	69356	\$200.00
				\$200.00
McDonald Uniform Company				
Clothing & Uniforms	BS Uniform	6/16/2022	69358	\$134.31
				\$134.31
McMahon Associates, Inc.				
Engineering Services	4/22 Ridge/GermantownRealign	6/16/2022	69359	\$292.50
				\$292.50
Miller Turetsky Rule&McLennan				
Legal Services-ZHB	4/22 & 5/22 Z-17-15 ABH Appeal	6/16/2022	69360	\$119.00
Legal Services-ZHB	5/22 Z-22-04 Vision Solar	6/16/2022	69360	\$275.50
Legal Services-ZHB	4/22 Z-22-02 Labosh	6/16/2022	69360	\$117.50
Legal Services-ZHB	4/22 Z-22-01 Nascimento	6/16/2022	69360	\$725.00
Legal Services-ZHB	4/22 Z-22-04 VisionSolar	6/16/2022	69360	\$594.50
Legal Services-ZHB	4/22 & 5/22 Z-21-07 Greer	6/16/2022	69360	\$232.00
Legal Services-ZHB	4/22 & 5/22 Z-22-05 MJ Builders	6/16/2022	69360	\$435.00
Legal Services-ZHB	5/22 Z-22-01 Nascimento	6/16/2022	69360	\$132.00
Legal Services-ZHB	4/22 & 5/22 Z-22-06 Sovocool	6/16/2022	69360	\$290.00
Legal Services-ZHB	5/22 Z-21-23 Custred	6/16/2022	69360	\$797.50
Legal Services-ZHB	4/22 Z-22-03 Cutting	6/16/2022	69361	\$29.00
Legal Services-ZHB	4/22 Z-22-05 MJ Builders	6/16/2022	69361	\$29.00
Legal Services-ZHB	4/22 & 5/22 Z-21-03 Cutting	6/16/2022	69361	\$58.00
Legal Services-ZHB	4/22 GeneralMatters	6/16/2022	69361	\$14.50
				\$3,848.50
Moles Flower & Gift Shop				
Dues-Subscriptions-Memberships	MemorialDay Wreath	6/16/2022	69362	\$150.00
				\$150.00

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
NAPA Collegeville				
Truck/Vehicle Repairs	Stock-CoreCredit	6/16/2022	69364	(\$18.00)
Truck/Vehicle Repairs	66-42 CoreCredits	6/16/2022	69364	(\$54.00)
Truck/Vehicle Repairs	66-42 Credit Horn	6/16/2022	69364	(\$18.42)
Truck/Vehicle Repairs	Gloves	6/16/2022	69364	\$52.29
Truck/Vehicle Repairs	Battery	6/16/2022	69364	\$113.52
Truck/Vehicle Repairs	CoreCredit	6/16/2022	69364	(\$9.00)
Truck/Vehicle Repairs	FuelHoses	6/16/2022	69364	\$47.00
Truck/Vehicle Repairs	66-37 BackUp Alarm	6/16/2022	69364	\$84.72
Truck/Vehicle Repairs	Stock-MudFlaps	6/16/2022	69364	\$29.64
Truck/Vehicle Repairs	66-37 Battery	6/16/2022	69364	\$173.59
Truck/Vehicle Repairs	66-42 Switch	6/16/2022	69365	\$10.43
Truck/Vehicle Repairs	66-42 Horn	6/16/2022	69365	\$18.42
Truck/Vehicle Repairs	66-42 Horn	6/16/2022	69365	\$18.42
Truck/Vehicle Repairs	PW-OilFilter	6/16/2022	69365	\$9.25
				\$457.86
Norristown Chrysler Dodge Jeep				
Truck/Vehicle Repairs	66-03 FloorMats	6/16/2022	69366	\$157.25
				\$157.25
Paula Meszaros				
Professional Services-Reporter	4/28/22 ZHB Meeting	6/16/2022	69368	\$450.00
Professional Services-Reporter	5/26/22 ZHB Meeting	6/16/2022	69368	\$260.00
				\$710.00
Phoenix Productions				
Contracted Services-AV	5/5/22 BOS Meeting	6/16/2022	2163	\$820.00
Contracted Services-AV ZHB	4/28/22 ZHB Meeting	6/16/2022	2163	\$565.00
				\$1,385.00
Productivity Plus Account				
Truck/Vehicle Repairs	66-40 Stabilizer	6/16/2022	69369	\$682.56
				\$682.56
R&R Voice & Data Inc.				
Contracted Services- System	4/25/22 PhoneService	6/16/2022	69370	\$262.50
				\$262.50
Roseann McGrath Consulting				
Salaries-Administration	4/22 Interim HR	6/16/2022	69372	\$2,437.50
Salaries-Administration	5/22 Interim HR	6/16/2022	69372	\$5,062.50
				\$7,500.00
Rudolph Clarke, LLC				
Legal Services-General	4/22 PersonnelMatters	6/16/2022	69373	\$928.00
Legal Services-General	4/22 CU-21-04 Mullin	6/16/2022	69373	\$1,517.00
Legal Services-General	4/22 Clark-3752 RidgePike	6/16/2022	69373	\$2,012.50
Legal Services-General	4/22 CodeMatters	6/16/2022	69373	\$1,264.00

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
Legal Services-General	4/22 GeneralMatters	6/16/2022	69373	\$2,736.00
Legal Services-General	4/22 ZHB Matters	6/16/2022	69373	\$875.00
Legal Services-General	4/22 ZoningMatters	6/16/2022	69373	\$3,045.00
Legal Services-General	4/22 SkippackCreek TMDL	6/16/2022	69373	\$672.00
Legal Services-General	4/22 TaxAssessments	6/16/2022	69374	\$260.00
Legal Services-General	4/22 Carbonara	6/16/2022	69374	\$245.00
Legal Services-General	4/22 BidMatters	6/16/2022	69374	\$80.00
Legal Services-General	4/22 RTK-OpenRecords	6/16/2022	69374	\$176.00
Legal Services-General	4/22 ABH Builders	6/16/2022	69374	\$192.50
Legal Services-General	4/22 RoadProgram	6/16/2022	69374	\$128.00
Legal Services-General	4/22 CU-22-01 PJ Land	6/16/2022	69374	\$407.00
Legal Services-General	4/22 130 W.Mt.KirkAve	6/16/2022	69374	\$122.50
Legal Services-General	4/22 TaxAssessmt-Shannondell	6/16/2022	69375	\$35.00
Legal Services-General	4/22 Audubon Water Co	6/16/2022	69375	\$64.00
Legal Services-General	4/22 SewerMatters	6/16/2022	69375	\$48.00
Legal Services-General	4/22 RHD Resources	6/16/2022	69375	\$37.00
Legal Services-General	4/22 PublicWorks	6/16/2022	69375	\$64.00
Legal Services-General	4/22 Ordinances/Resolutions	6/16/2022	69375	\$16.00
				\$14,924.50
Sands Ford of Red Hill				
Truck/Vehicle Repairs	66-50 WindowControls	6/16/2022	69376	\$41.38
Truck/Vehicle Repairs	66-10 AC Parts	6/16/2022	69376	\$383.90
Truck/Vehicle Repairs	66-18 TuneUp	6/16/2022	69376	\$328.38
Truck/Vehicle Repairs	FM66 SteeringPart	6/16/2022	69376	\$10.26
Truck/Vehicle Repairs	66-50 WindowControls	6/16/2022	69376	\$116.60
Truck/Vehicle Repairs	66-44 PowerSteeringCooler	6/16/2022	69376	\$218.24
Truck/Vehicle Repairs	FM66 SteeringParts	6/16/2022	69376	\$271.26
				\$1,370.02
School Lockers.com				
Building Maintenance	Female Lockers	6/16/2022	69377	\$1,188.58
				\$1,188.58
Sherwin Williams Co.				
Building Maintenance	Police-Paint	6/16/2022	69378	\$132.25
				\$132.25
Spotts Brothers Inc.				
Building Maintenance	PW Garage-Repair SolarPanels	6/16/2022	69380	\$1,050.00
				\$1,050.00
STAPLES				
Office Supplies	CopyPaper/CardStock	6/16/2022	69381	\$301.58
Office Supplies	Binders	6/16/2022	69381	\$93.59
Office Supplies	Sharpies/Batteries/Pouches	6/16/2022	69381	\$290.26
Office Supplies	EaselPads	6/16/2022	69381	\$139.00
Office Supplies	WirelessCombo/ReportCovers	6/16/2022	69381	\$80.42
Office Supplies	BatteryBackup	6/16/2022	69381	\$118.89
Office Supplies	PD-Printer Inkjet	6/16/2022	69381	\$85.60
Office Supplies	PD-4 PortHub	6/16/2022	69381	\$13.09

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
Office Supplies	BindingCombs/ClipBoards	6/16/2022	69381	\$51.92
				\$1,174.35
Tactical & Survival Specialtie				
Minor Equipment	RH/RG SWAT Rifles	6/16/2022	69382	\$607.60
				\$607.60
Traisr LLC				
Maintenance & Support	4/22 GIS Software	6/16/2022	69383	\$1,750.00
				\$1,750.00
Triad Truck Equipment Inc.				
Truck/Vehicle Repairs	Bonnell Plow-Parts	6/16/2022	69384	\$2,797.00
				\$2,797.00
U.S. Municipal Supply, Inc.				
Truck/Vehicle Repairs	66-42 Sweeper Brooms/Parts	6/16/2022	69385	\$1,490.62
				\$1,490.62
United Rentals Inc.				
Operating Supplies	2 Asphalt Rakes	6/16/2022	69386	\$125.14
Operating Supplies	ConcreteSaw Cut-Off Wheel	6/16/2022	69386	\$94.40
				\$219.54
Viking Termite & Pest Control				
Building Maintenance	4/27/22 PestControl	6/16/2022	69388	\$116.75
Building Maintenance	5/26/22 PestControl	6/16/2022	69388	\$116.75
				\$233.50
Weinstein Supply				
Building Maintenance	EaglevillePark-PlumbingRepair	6/16/2022	69389	\$590.02
Building Maintenance	Plumbing O-Rings	6/16/2022	69389	\$7.00
Building Maintenance	PlumbingParts	6/16/2022	69389	\$5.96
				\$602.98
Weldon Auto Parts				
Truck/Vehicle Repairs	66-44 AirFilter	6/16/2022	69390	\$78.57
Truck/Vehicle Repairs	Mower Battery	6/16/2022	69390	\$39.57
				\$118.14
Welsh Services LLC				
Building Maintenance	Admin-BackflowPrevention	6/16/2022	69391	\$75.00
				\$75.00
West Norriton Express Car Wash				
Truck/Vehicle Repairs	4/22 CarWash	6/16/2022	69392	\$54.00
Truck/Vehicle Repairs	3/22 CarWash	6/16/2022	69392	\$60.00

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
				\$114.00
Woodrow & Associates Inc.				
Engineering Services	5/22 4th,5th,6th St.BldgPermits	6/16/2022	69393	\$508.75
MS4 Permit Requirements	4/22 MS4 AnnualReport	6/16/2022	69393	\$1,435.13
Engineering Services	5/22 GeneralMatters	6/16/2022	69393	\$823.93
Engineering Services	4/22 4th,5th,6th St. BldgPermit	6/16/2022	69393	\$400.00
Engineering Services	4/22 GeneralMatters	6/16/2022	69394	\$342.68
Engineering Services	4/22 IDA Damage	6/16/2022	69394	\$138.00
Storm Damage Repairs	5/22 Hurricane IDA	6/16/2022	69394	\$237.50
Engineering Services	4/22 3855 GermantownPike	6/16/2022	69394	\$241.25
Engineering Services	4/22 FifthSt-SeepagePit	6/16/2022	69394	\$160.73
MS4 Permit Requirements	5/22 MS4 AnnualReport	6/16/2022	69395	\$107.50
				\$4,395.47
YCG Inc.				
Operating Supplies	Calibrations	6/16/2022	69397	\$1,408.00
				\$1,408.00
				\$114,312.37

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
	03 Fire Protection Fund			
	Lower Providence Twp. Fire Co.			
Staffing	2/1-4/30/22 Staffing	6/16/2022	69357	\$34,078.00
				\$34,078.00
	Motorola Solutions Inc.			
Minor Equipment	MR-Portable Radio/Equipment	6/16/2022	69363	\$3,373.17
				\$3,373.17
				\$37,451.17

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
18 TRAFFIC IMPACT FEE FUND				
Gannett Fleming, Inc.				
Multimodal Grant Expenses	3/22 MultiModal	6/16/2022	325	\$1,000.00
				\$1,000.00
				\$1,000.00

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
	30 CAPITAL PROJECTS FUND			
	Triad Truck Equipment Inc.			
Vehicles	Bonnell Plow	6/16/2022	69384	\$16,013.00
				\$16,013.00
				\$16,013.00

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
31 PARKS & RECREATION OPERATING				
AG INDUSTRIAL, INC				
Lawn Equipment Repair	Repair Blue FordTractor	6/16/2022	69331	\$2,800.00
				\$2,800.00
Boice, David				
Independence Day	July 4th-DJ Balance	6/16/2022	69338	\$345.00
				\$345.00
Bubbletopia LLC				
Bus Trips	6/29-6/30/22 CampPerkyEvent	6/16/2022	69339	\$560.00
				\$560.00
CollegevilleDoltBest-Wehrungs				
Operating Supplies	5/3/22 Mulch	6/16/2022	69341	\$98.97
Operating Supplies	5/2/22 Mulch	6/16/2022	69341	\$98.97
Operating Supplies	4/26/22 Mulch	6/16/2022	69341	\$98.97
Operating Supplies	4/27/22 Mulch	6/16/2022	69341	\$98.97
Operating Supplies	4/27/22 Mulch	6/16/2022	69341	\$98.97
Operating Supplies	4/29/22 Mulch	6/16/2022	69341	\$98.97
Operating Supplies	5/3/22 Mulch	6/16/2022	69341	\$98.97
				\$692.79
E5 Mobile Entertainment				
Bus Trips	7/6, 7/7, 7/20 GamingTruck	6/16/2022	69346	\$1,768.00
Events	7/6, 7/7, 7/20 GamingTruck	6/16/2022	69346	\$884.00
				\$2,652.00
Green Ridge Landscaping Inc.				
Contracted Services	4/22 Mowing	6/16/2022	69350	\$10,580.00
Contracted Services	5/22 Mowing	6/16/2022	69350	\$10,540.00
				\$21,120.00
Home Depot				
Operating Supplies	AdminBldg-Flowers	6/16/2022	69352	\$87.70
Operating Supplies	Schoolhouse-Keys	6/16/2022	69352	\$23.84
				\$111.54
Paolinis Cast Stone, Inc.				
Memorial Expenses-Reimbursed	Memorial ParkBench	6/16/2022	69367	\$347.00
				\$347.00
Rick Stallard				
Concerts in the Park	6/26/22 Concert In The Park	6/16/2022	69371	\$900.00
				\$900.00
SiteOne Landscape Supply LLC				

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

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Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
Memorial Expenses-Reimbursed	Memorial DogwoodTree	6/16/2022	69379	\$129.25
				\$129.25
				\$29,657.58

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
35 LIQUID FUELS FUND				
Armour & Sons Electric				
Repair & Maintenance Services	TL@RidgePike	6/16/2022	5844	\$632.54
Repair & Maintenance Services	LoopDetector-VanBuren	6/16/2022	5844	\$1,000.00
				\$1,632.54
Charles Higgins & Sons Inc.				
Street Lighting	4/9/22 SL@VariousSites	6/16/2022	5845	\$304.94
Street Lighting	5/13/22 SL@TrooperRoad	6/16/2022	5845	\$701.10
				\$1,006.04
Gill Quarries Inc				
Highway Supplies	5/20/22 Stone-WashOuts	6/16/2022	5846	\$354.96
				\$354.96
H.A. Weigand, Inc.				
Repair & Maintenance Services	SignFaces & Blank	6/16/2022	5847	\$270.00
Repair & Maintenance Services	Signs-Germantown/Ridge	6/16/2022	5847	\$112.00
				\$382.00
Highway Materials, Inc.				
Highway Supplies	5/10/22 Blacktop-Patching	6/16/2022	5848	\$99.98
Highway Supplies	5/25/22 Blacktop-Patching	6/16/2022	5848	\$510.37
Highway Supplies	4/22/22 Blacktop-NancyLane	6/16/2022	5848	\$59.05
Highway Supplies	4/21/22 Blacktop-Patching	6/16/2022	5848	\$221.86
Highway Supplies	5/2/22 Blacktop	6/16/2022	5848	\$167.08
				\$1,058.34
McAvoy Brick				
Highway Supplies	Bricks-Inlet	6/16/2022	5849	\$301.88
Highway Supplies	Bricks-Inlet	6/16/2022	5849	\$301.88
				\$603.76
Rahns Construction Material Co				
Highway Supplies	Inlet Tops-Brassington	6/16/2022	5850	\$522.00
Highway Supplies	Inlet Tops	6/16/2022	5850	\$852.00
Highway Supplies	InletTop-WalkerLane	6/16/2022	5850	\$427.00
Highway Supplies	Inlet Tops-StormSewer	6/16/2022	5850	\$877.00
				\$2,678.00
Woodrow & Associates Inc.				
Road Projects	4/22 2021 RoadProject	6/16/2022	5851	\$187.50
Road Projects	4/22 2022 RoadImprovements	6/16/2022	5851	\$955.00
Road Projects	5/22 2021 RoadProject	6/16/2022	5851	\$26.25
				\$1,168.75
				\$8,884.39

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
40 TREE FUND				
Dan Moore Tree & Landscape Svc				
Tree Maintenance	Drop 3 DeadTrees-SmithRd	6/16/2022	69344	\$500.00
				\$500.00
Van Tree Service				
Tree Maintenance	Remove AshTree-MoumingDove	6/16/2022	69387	\$800.00
Tree Maintenance	Remove AshTree-MeadowRoad	6/16/2022	69387	\$1,100.00
				\$1,900.00
				\$2,400.00

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
92 ESCROW FUND				
McMahon Associates, Inc.				
Due from Developers	4/22 Branca-ChurchRoad	6/16/2022	69359	\$630.00
Due from Developers	4/22 BrightView-400 N.ParkAve	6/16/2022	69359	\$97.50
Due from Developers	4/22 Shannondell-Phase3	6/16/2022	69359	\$720.00
				\$1,447.50
Rudolph Clarke, LLC				
Due from Developers	4/22 Shannondell-Phase5	6/16/2022	69373	\$536.50
Due from Developers	4/22 Shannondell-Phase3	6/16/2022	69373	\$869.50
Due from Developers	4/22 Moscariello@Crosskeys	6/16/2022	69374	\$407.00
Due from Developers	4/22 2711 WoodlandAvenue	6/16/2022	69374	\$74.00
Due from Developers	4/22 BrightView-400 N.ParkAve	6/16/2022	69375	\$55.50
				\$1,942.50
Woodrow & Associates Inc.				
Due from Developers	5/22 Whitetail-Woodland	6/16/2022	69393	\$981.30
Due from Developers	5/22 Shannondell-Phase3	6/16/2022	69393	\$368.93
Due from Developers	4/22 BrightView-400 N.ParkAve	6/16/2022	69393	\$508.75
Due from Developers	5/22 BrightView-400 N.ParkAve	6/16/2022	69393	\$396.43
Due from Developers	5/22 Moscariello@Crosskeys	6/16/2022	69393	\$709.07
Due from Developers	4/22 Shannondell-Phase3	6/16/2022	69393	\$376.25
Due from Developers	4/22 Shannondell-Phase5	6/16/2022	69394	\$184.80
Due from Developers	4/22 Courts@Brynwood	6/16/2022	69394	\$164.10
Due from Developers	4/22 Gambone-Woodland	6/16/2022	69394	\$161.25
Due from Developers	4/22 1000 MichaelLane-Pool	6/16/2022	69394	\$157.37
Due from Developers	4/22 718 PondViewDr-Pool	6/16/2022	69394	\$133.75
Due from Developers	5/22 Moscariello@Crosskeys	6/16/2022	69395	\$80.37
Due from Developers	5/22 ArrowheadElementary	6/16/2022	69395	\$114.23
Due from Developers	4/22 Moscariello@Crosskeys	6/16/2022	69395	\$80.37
Due from Developers	5/22 306 LevelRoad	6/16/2022	69395	\$114.23
Due from Developers	5/22 Courts@Brynwood	6/16/2022	69395	\$62.24
Due from Developers	4/22 758 SunnysideAve-Pool	6/16/2022	69395	\$133.75
Due from Developers	4/22 MC EOC CoronersBldg	6/16/2022	69395	\$80.37
Due from Developers	4/22 Branca-ChurchRoad	6/16/2022	69395	\$107.50
Due from Developers	5/22 MC EOC-CoronersBldg	6/16/2022	69395	\$80.37
Due from Developers	4/22 1039 HildebidleDr-Pool	6/16/2022	69396	\$52.50
				\$5,047.93
				\$8,437.93

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

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Invoices To Be Paid 06/16/2022

Account Description	Invoice Description	Check Date	Check #	Amount
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Grand Total : **\$218,156.44**



Lower Providence Fire Dept.
Shifts & Hours Worked - By Position
Feb 1, 2022 - Apr 30, 2022

Printed
 On
 May 9,
 2022

Position	Shifts	Hours	Cost
Duty Chief - Weekday	64	512.00	3200
Duty Chief - Weekend	49	570.00	2371
Driver/Operator - Weekday (Night Shift)	52	416.50	2603
Apparatus Officer - Weekday (Night Shift)	52	416.50	2603
Firefighter - Weekday (Night Shift)	100	800.50	5003
Driver/Operator - Weekend (Night Shift)	40	468.00	2925
Apparatus Officer - Weekend (Night Shift)	40	480.00	3000
Firefighter - Weekend (Night Shift)	62	732.00	4575
Driver/Operator - Weekend (Day Shift)	22	252.00	2099
Apparatus Officer - Weekend (Day Shift)	24	246.00	2049
Firefighter - Weekend (Day Shift)	34	378.00	3149
Firefighter - In Station (Weekday - Night Shift)	2	16.00	150
Firefighter - In Station (Weekend - Night Shift)	2	24.00	200
Driver/Operator- In Station (Weekend -Day Shift)	1	6.00	50
Firefighter - In Station (Weekend - Day Shift)	1	12.00	100
Duty Officer	11	11.00	0
Totals	556	5340.50	34078

**LOWER PROVIDENCE TOWNSHIP
TREASURERS REPORT**

May 31, 2022

May 31, 2021

SUMMARY OF BANK BALANCES

TD BANK ACCOUNTS (Interest rate 0.15%)	\$ 14,819,037.36	\$ 12,687,800.37
TD Bank Account # XXXXX5910 - General Account	\$ 9,440,109.29	\$ 8,072,840.61
TD Bank Account # XXXXX5928 - Payroll Account	\$ 83,434.51	\$ 54,699.95
TD Bank Account # XXXXX4403 - Traffic Impact Fees	\$ 1,106,578.35	\$ 891,002.35
TD Bank Account # XXXXX5936 - Liquid Fuels Fund	\$ 737,966.79	\$ 769,563.26
TD Bank Account # XXXXX8679 - ARPA	\$ 1,407,804.55	\$ -
TD Bank Account # XXXXX3821 - Police Evidence	\$ 175.71	\$ -
TD Bank Account # XXX39 - Master Escrow Account (Interest Rate of 0.05%)	\$ 2,042,968.16	\$ 2,899,694.20
WSFS (Interest rate 0.09%)	\$ 263,402.91	\$ 263,165.95
WSFS Account # XXXXX2380	\$ 263,402.91	\$ 263,165.95
PLGIT ACCOUNTS	\$ 200,464.55	\$ 190,148.88
PLGIT Account # XXX4012 - General Account(Interest rate 0.49%)	\$ 162,183.49	\$ 151,903.24
PLGIT Account # XXX4012 - I/Class (interest rate 0.59%)	\$ 38,281.06	\$ 38,245.64
SELF INSURANCE FUND - OPEB	\$ 1,578,185.93	\$ 1,724,887.76
TD AMERITRADE Account # XXXXX6374	\$ 1,578,185.93	\$ 1,724,887.76
PETTY CASH AND CASH DRAWERS	\$ 730.93	\$ 730.93
TOTAL CASH BALANCE	\$ 16,861,821.68	\$ 14,866,733.89

LESS: SUMMARY OF RESTRICTED FUNDS

FIRE PROTECTION FUND - 03	\$ (444,567.29)	
TD General Account	\$ 444,567.29	\$ -
EMERGENCY SERVICES FUND - 05	\$ (122,451.58)	
TD General Account	\$ 122,451.58	\$ -
SINKING FUND - 21	\$ (175,208.75)	\$ (174,653.67)
TD-General Account	\$ 175,208.75	\$ 174,653.67
LIQUID FUELS FUND - 35	\$ (737,966.79)	\$ (769,563.26)
TD - Liquid Fuels Account	\$ 737,966.79	\$ 769,563.26
IMPACT FEES - 18	\$ (1,106,578.35)	\$ (891,002.35)
TD - Traffic Impact Fees	\$ 1,106,578.35	\$ 891,002.35
ESCROW ACCOUNTS - 92	\$ (2,043,433.16)	\$ (2,900,159.20)
TD - General Account	\$ 465.00	\$ 465.00
TD - Master Escrow Account	\$ 2,042,968.16	\$ 2,899,694.20
OTHER ACCOUNTS	\$ (1,899,041.75)	\$ (2,050,589.37)
TD - General Account - Tree Fund	\$ 35,455.13	\$ 80,294.15
TD Ameritrade - Self Insurance Fund	\$ 1,578,185.93	\$ 1,724,887.76
TD General Account - Sidewalk Fund	\$ 98,124.38	\$ 76,019.34
TD General Account - Stormwater Fund	\$ 17,657.55	\$ 17,638.31
TD General Account - West End Capital Improvement Fund	\$ 151,915.31	\$ 151,749.81
TD General Account - Self Insurance Fund	\$ 17,703.45	\$ -
RESTRICTED FUNDS CASH BALANCE	\$ (6,529,247.67)	\$ (6,785,967.85)
AVAILABLE CASH BALANCE	\$ 10,332,574.01	\$ 8,080,766.04

Lower Providence Township
Cash Flow Report
Cash: Year (2022) Period (5)

Ledger ID	Ledger Description	Beg Balance	MTD Debits	MTD Credits	Ending Balance
<u>(01) GENERAL FUND</u>					
01-100-001	Cash-TD Bank	\$4,462,471.97	\$3,029,175.40	(\$685,578.92)	\$6,806,068.45
01-105-000	Cash-Payroll Checking Account	\$74,095.50	\$473,514.73	(\$464,175.72)	\$83,434.51
01-106-001	Cash - WSFS	\$263,382.78	\$20.13	\$0.00	\$263,402.91
01-107-000	Cash-PLGIT General Fund	\$162,116.09	\$67.40	\$0.00	\$162,183.49
01-107-001	Cash-PLGIT I/Class	\$38,026.74	\$19.19	\$0.00	\$38,045.93
01-108-500	Cash-ARPF	\$1,407,625.22	\$179.33	\$0.00	\$1,407,804.55
01-110-000	Petty Cash Fund-Administration	\$150.00	\$0.00	\$0.00	\$150.00
01-110-010	Petty Cash Fund-Police	\$160.00	\$0.00	\$0.00	\$160.00
01-113-000	Cash-Register Drawers	\$395.93	\$0.00	\$0.00	\$395.93
01-113-001	Cash-Register Drawer-Police	\$25.00	\$0.00	\$0.00	\$25.00
	(01) GENERAL FUND TOTAL:	\$6,408,449.23	\$3,502,976.18	(\$1,149,754.64)	\$8,761,670.77
<u>(03) Fire Protection Fund</u>					
03-100-001	Cash-TD Bank	\$118,513.27	\$346,253.96	(\$20,199.94)	\$444,567.29
	(03) Fire Protection Fund TOTAL:	\$118,513.27	\$346,253.96	(\$20,199.94)	\$444,567.29
<u>(04) LIBRARY FUND</u>					
04-100-001	Cash-TD Bank	\$0.00	\$337,053.38	(\$336,044.14)	\$1,009.24
	(04) LIBRARY FUND TOTAL:	\$0.00	\$337,053.38	(\$336,044.14)	\$1,009.24
<u>(05) Emergency Services Fund</u>					
05-100-001	Cash - TD Bank	\$44,565.15	\$83,202.25	(\$5,315.82)	\$122,451.58
	(05) Emergency Services Fund TOTAL:	\$44,565.15	\$83,202.25	(\$5,315.82)	\$122,451.58
<u>(18) TRAFFIC IMPACT FEE FUND</u>					
18-100-001	Cash-TD Bank	\$1,093,686.46	\$12,891.89	\$0.00	\$1,106,578.35
18-112-801	St.James-Traffic Signal Improve	\$2,211.85	\$0.08	\$0.00	\$2,211.93
18-112-802	Anderko-In lieu rd improve	\$25,141.80	\$1.03	\$0.00	\$25,142.83
18-115-001	ALD-MultiModal	\$1,221,781.77	\$50.21	\$0.00	\$1,221,831.98
	(18) TRAFFIC IMPACT FEE FUND TOTAL:	\$2,342,821.88	\$12,943.21	\$0.00	\$2,355,765.09
<u>(20) DEBT SERVICE FUND</u>					
20-100-001	Cash-TD Bank	\$11,382.48	\$381,913.35	(\$2,299.91)	\$390,995.92
	(20) DEBT SERVICE FUND TOTAL:	\$11,382.48	\$381,913.35	(\$2,299.91)	\$390,995.92
<u>(21) LIQUID FUELS FUNDED LOANS</u>					
21-100-001	Cash-TD Bank	\$175,764.31	\$19.56	(\$575.12)	\$175,208.75
	(21) LIQUID FUELS FUNDED LOANS TOTAL:	\$175,764.31	\$19.56	(\$575.12)	\$175,208.75
<u>(30) CAPITAL PROJECTS FUND</u>					

Lower Providence Township
Cash Flow Report
Cash: Year (2022) Period (5)

Ledger ID	Ledger Description	Beg Balance	MTD Debits	MTD Credits	Ending Balance
30-100-001	Cash-TD Bank	\$149,873.33	\$100,023.99	(\$34,990.00)	\$214,907.32
30-107-001	PLGIT I/Class	\$18.98	\$0.00	\$0.00	\$18.98
	(30) CAPITAL PROJECTS FUND TOTAL:	\$149,892.31	\$100,023.99	(\$34,990.00)	\$214,926.30
<u>(31) PARKS & RECREATION OPERATING</u>					
31-100-001	Cash-TD Bank	\$287,795.19	\$258,819.50	(\$28,104.69)	\$518,510.00
	(31) PARKS & RECREATION OPERATING TOTAL:	\$287,795.19	\$258,819.50	(\$28,104.69)	\$518,510.00
<u>(33) PARKS & RECREATION CAPITAL</u>					
33-100-001	Cash-TD Bank	\$404,061.68	\$10,490.28	\$0.00	\$414,551.96
	(33) PARKS & RECREATION CAPITAL TOTAL:	\$404,061.68	\$10,490.28	\$0.00	\$414,551.96
<u>(35) LIQUID FUELS FUND</u>					
35-100-001	Cash-TD Bank	\$1,117,133.06	\$1,872.84	(\$381,039.11)	\$737,966.79
	(35) LIQUID FUELS FUND TOTAL:	\$1,117,133.06	\$1,872.84	(\$381,039.11)	\$737,966.79
<u>(39) UNRESTRICTED CAPITAL FUND</u>					
39-100-001	Cash-TD Bank	\$40,210.67	\$4.49	\$0.00	\$40,215.16
39-107-001	PLGIT I/Class	\$187.67	\$0.00	\$0.00	\$187.67
	(39) UNRESTRICTED CAPITAL FUND TOTAL:	\$40,398.34	\$4.49	\$0.00	\$40,402.83
<u>(40) TREE FUND</u>					
40-100-001	Cash-TD Bank	\$35,451.17	\$3.96	\$0.00	\$35,455.13
40-107-001	PLGIT I/Class	\$28.48	\$0.00	\$0.00	\$28.48
	(40) TREE FUND TOTAL:	\$35,479.65	\$3.96	\$0.00	\$35,483.61
<u>(41) SIDEWALK FUND</u>					
41-100-001	Cash-TD Bank	\$98,113.43	\$10.95	\$0.00	\$98,124.38
	(41) SIDEWALK FUND TOTAL:	\$98,113.43	\$10.95	\$0.00	\$98,124.38
<u>(42) STORMWATER FUND</u>					
42-100-001	Cash-TD Bank	\$17,655.58	\$1.97	\$0.00	\$17,657.55
	(42) STORMWATER FUND TOTAL:	\$17,655.58	\$1.97	\$0.00	\$17,657.55
<u>(43) WEST END CAPITAL IMPROVEMENT</u>					
43-100-001	Cash - TD Bank	\$151,898.35	\$16.96	\$0.00	\$151,915.31
	(43) WEST END CAPITAL IMPROVEMENT TOTAL:	\$151,898.35	\$16.96	\$0.00	\$151,915.31
<u>(55) SELF INSURANCE FUND</u>					
55-100-001	Cash-TD Bank	\$22,239.59	\$1.98	(\$4,538.12)	\$17,703.45

Lower Providence Township
Cash Flow Report
Cash: Year (2022) Period (5)

Ledger ID	Ledger Description	Beg Balance	MTD Debits	MTD Credits	Ending Balance
55-120-001	TD Ameritrade	\$1,569,520.93	\$8,665.00	\$0.00	\$1,578,185.93
	(55) SELF INSURANCE FUND TOTAL:	\$1,591,760.52	\$8,666.98	(\$4,538.12)	\$1,595,889.38
(92) ESCROW FUND					
92-100-001	Cash-TD Bank	(\$13,180.43)	\$5,883.23	(\$1,935.00)	(\$9,232.20)
92-107-001	TD Bank-Police Evidence	\$1,876.59	\$0.23	(\$1,701.11)	\$175.71
92-111-508	Commerce Bank	\$14,259.68	\$0.59	\$0.00	\$14,260.27
92-111-519	Stephen J. Shanahan	\$4,510.67	\$0.19	\$0.00	\$4,510.86
92-111-608	Audubon Land Development	\$7,577.34	\$0.20	(\$3,463.50)	\$4,114.04
92-111-807	American Real Estate Group	\$2,072.32	\$0.09	\$0.00	\$2,072.41
92-111-901	Chicago Title Insurance Co	\$2,675.87	\$0.08	\$0.00	\$2,675.95
92-112-005	Methacton SD_Arrowhead	\$4,723.17	\$0.20	(\$107.50)	\$4,615.87
92-112-006	Salter-3130 Ridge Pike	\$128.38	\$0.01	\$0.00	\$128.39
92-112-007	Eagleville Elementary	\$830.88	\$0.03	\$0.00	\$830.91
92-112-102	AmerRE-LD1101-950 Rittenhouse	\$5,958.40	\$0.24	\$0.00	\$5,958.64
92-112-105	JVJD LLC-3931/33 Yerkes	\$242.30	\$0.01	\$0.00	\$242.31
92-112-107	Montco EOC-Archives	\$1,225.02	\$0.05	\$0.00	\$1,225.07
92-112-108	Branca-420 Church Rd	\$16,583.30	\$0.68	(\$737.50)	\$15,846.48
92-112-109	JVJD-15/42 Meadow Rd	\$2,724.01	\$0.12	(\$80.37)	\$2,643.76
92-112-201	Mikelen-214 Collegeville	\$392.66	\$0.01	\$0.00	\$392.67
92-112-205	Sherry-342 Arcola Rd	\$50.02	\$0.00	\$0.00	\$50.02
92-112-206	Brightview-400 N Park Ave	\$0.00	\$7,500.17	(\$606.25)	\$6,893.92
92-112-303	BMR-2600 Eisenhower	\$251.18	\$0.01	\$0.00	\$251.19
92-112-307	Deluca Bros - Brant Park	\$1,827.59	\$0.08	\$0.00	\$1,827.67
92-112-308	Deluca Bros - Brant Park	\$3,842.01	\$0.15	\$0.00	\$3,842.16
92-112-404	Kimco-Ridge Pk Plaza	\$8,356.34	\$0.35	\$0.00	\$8,356.69
92-112-504	Stoneridge-Manor@Brynwood	\$968.84	\$0.04	\$0.00	\$968.88
92-112-505	Dunkin Donuts-Avinashi	\$71.18	\$0.00	\$0.00	\$71.18
92-112-509	HTC-3819 Landis Mill Rd	\$313.07	\$0.01	\$0.00	\$313.08
92-112-603	Stoneridge-Crts@Brynwood	\$3.02	\$0.00	\$0.00	\$3.02
92-112-604	HTC-3837 Landis Mill Rd	\$436.21	\$0.01	\$0.00	\$436.22
92-112-605	Classic Coachwork-3949 Ridge	\$0.43	\$0.00	\$0.00	\$0.43
92-112-606	Mikelen - 222 Collegeville Rd	\$682.79	\$0.02	\$0.00	\$682.81
92-112-607	GM Leader Corp-Prov Place	\$74.13	\$0.00	\$0.00	\$74.13
92-112-708	306 Level Road LLC	\$1,598.99	\$0.06	\$0.00	\$1,599.05
92-112-711	St James Episcopal	\$12.02	\$0.01	\$0.00	\$12.03
92-112-712	Metropolitan Vet	\$1,999.86	\$0.08	\$0.00	\$1,999.94
92-112-714	Marino Holdings-3531 Arcola	\$5.27	\$0.00	\$0.00	\$5.27
92-112-801	Montco-EOC Expansion	\$48.54	\$0.00	\$0.00	\$48.54
92-112-802	Moscariello-Crosskeys	\$3,024.31	\$0.12	(\$246.87)	\$2,777.56
92-112-809	Montgomery County Prison	\$4,835.85	\$0.20	\$0.00	\$4,836.05
92-112-811	DeLuca-35 Evansburg	\$0.18	\$0.00	\$0.00	\$0.18
92-112-812	ASB-3829 Yerkes	\$265.35	\$0.02	\$0.00	\$265.37
92-112-813	Liberty Comm-805 N Park	\$1.53	\$0.00	\$0.00	\$1.53
92-112-814	HTC-28 Eagleville	\$12.85	\$0.00	\$0.00	\$12.85
92-112-816	Eagleville Hospital	\$1.42	\$0.00	\$0.00	\$1.42

Lower Providence Township
Cash Flow Report
Cash: Year (2022) Period (5)

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Ledger ID	Ledger Description	Beg Balance	MTD Debits	MTD Credits	Ending Balance
92-112-901	Redners-Liquor License	\$654.84	\$0.03	\$0.00	\$654.87
92-112-904	Venezia-3880 Yerkes	\$859.97	\$0.04	\$0.00	\$860.01
92-114-001	Arrowhead Elementary-LOC	\$50,047.49	\$2.05	\$0.00	\$50,049.54
92-114-002	JVJD, LLC - 3831/33 Yerkes	\$60,020.91	\$2.47	\$0.00	\$60,023.38
92-114-302	Yanek-1000 Adams-sidewalk	\$21,843.83	\$0.89	\$0.00	\$21,844.72
92-114-606	Mikelen-222 Collegeville-Rowe	\$18,976.15	\$0.78	\$0.00	\$18,976.93
92-114-910	Eagleville Hospital	\$516,495.76	\$21.22	\$0.00	\$516,516.98
92-115-006	Montco Coroners-Bus Shelter	\$20,004.25	\$0.82	\$0.00	\$20,005.07
92-115-201	Mascaro-Contract	\$10,000.68	\$0.42	\$0.00	\$10,001.10
	(92) ESCROW FUND TOTAL:	\$780,187.02	\$13,416.01	(\$8,878.10)	\$784,724.93
	Total for all Funds:	\$13,775,871.45	\$5,057,689.82	(\$1,971,739.59)	\$16,861,821.68

Lower Providence Township
Multi Year Cash Flow Report
CashYTD: Year (2022) Period (5)

Ledger ID	Ledger Description	2022 YTD	2021 YTD	2020 YTD	2019 YTD
(01) GENERAL FUND					
01-100-001	Cash-TD Bank	\$6,806,068.45	\$6,011,562.75	\$5,656,136.43	\$5,630,593.20
01-105-000	Cash-Payroll Checking Account	\$83,434.51	\$54,699.95	\$13,962.38	\$4,703.95
01-106-001	Cash - WSFS	\$263,402.91	\$263,165.95	\$262,712.64	\$0.00
01-107-000	Cash-PLGIT General Fund	\$162,183.49	\$151,903.24	\$140,216.27	\$125,547.94
01-107-001	Cash-PLGIT I/Class	\$38,045.93	\$38,010.51	\$37,928.52	\$37,191.92
01-108-500	Cash-ARPF	\$1,407,804.55	\$0.00	\$0.00	\$0.00
01-110-000	Petty Cash Fund-Administration	\$150.00	\$150.00	\$150.00	\$150.00
01-110-010	Petty Cash Fund-Police	\$160.00	\$160.00	\$160.00	\$100.00
01-111-005	Shannondell	\$0.00	\$341,200.92	\$233,389.70	\$182,643.82
01-111-006	Quest Diagnostics	\$0.00	\$0.00	\$7,755.96	\$7,737.00
01-113-000	Cash-Register Drawers	\$395.93	\$395.93	\$395.93	\$395.93
01-113-001	Cash-Register Drawer-Police	\$25.00	\$25.00	\$25.00	\$25.00
	(01) GENERAL FUND TOTAL:	\$8,761,670.77	\$6,861,274.25	\$6,352,832.83	\$5,989,088.76
(03) Fire Protection Fund					
03-100-001	Cash-TD Bank	\$444,567.29	\$405,667.33	\$354,097.39	\$382,495.78
	(03) Fire Protection Fund TOTAL:	\$444,567.29	\$405,667.33	\$354,097.39	\$382,495.78
(04) LIBRARY FUND					
04-100-001	Cash-TD Bank	\$1,009.24	\$10,356.91	\$20,114.16	\$0.00
	(04) LIBRARY FUND TOTAL:	\$1,009.24	\$10,356.91	\$20,114.16	\$0.00
(05) Emergency Services Fund					
05-100-001	Cash - TD Bank	\$122,451.58	\$0.00	\$0.00	\$0.00
	(05) Emergency Services Fund TOTAL:	\$122,451.58	\$0.00	\$0.00	\$0.00
(18) TRAFFIC IMPACT FEE FUND					
18-100-001	Cash-TD Bank	\$1,106,578.35	\$891,002.35	\$850,322.62	\$638,405.86
18-112-801	StJames-Traffic Signal Improve	\$2,211.93	\$5,025.50	\$5,017.44	\$5,005.48
18-112-802	Anderko-In lieu rd improve	\$25,142.83	\$25,130.26	\$25,089.96	\$25,028.61
18-115-001	ALD-MultiModal	\$1,221,831.98	\$1,688,731.14	\$2,151,456.19	\$0.00
	(18) TRAFFIC IMPACT FEE FUND TOTAL:	\$2,355,765.09	\$2,609,889.25	\$3,031,886.21	\$668,439.95
(20) DEBT SERVICE FUND					
20-100-001	Cash-TD Bank	\$390,995.92	\$398,338.98	\$203,812.60	\$239,572.68
	(20) DEBT SERVICE FUND TOTAL:	\$390,995.92	\$398,338.98	\$203,812.60	\$239,572.68
(21) LIQUID FUELS FUNDED LOANS					
21-100-001	Cash-TD Bank	\$175,208.75	\$174,653.67	\$173,289.44	\$175,262.98
	(21) LIQUID FUELS FUNDED LOANS TOTAL:	\$175,208.75	\$174,653.67	\$173,289.44	\$175,262.98

Lower Providence Township
Multi Year Cash Flow Report
CashYTD: Year (2022) Period (5)

Ledger ID	Ledger Description	2022 YTD	2021 YTD	2020 YTD	2019 YTD
<u>(30) CAPITAL PROJECTS FUND</u>					
30-100-001	Cash-TD Bank	\$214,907.32	(\$38,380.61)	\$412,173.01	\$69,697.58
30-107-001	PLGIT I/Class	\$18.98	\$18.98	\$18.95	\$18.59
	(30) CAPITAL PROJECTS FUND TOTAL:	\$214,926.30	(\$38,361.63)	\$412,191.96	\$69,716.17
<u>(31) PARKS & RECREATION OPERATING</u>					
31-100-001	Cash-TD Bank	\$518,510.00	\$289,706.62	\$179,462.93	\$482,303.21
	(31) PARKS & RECREATION OPERATING TOTAL:	\$518,510.00	\$289,706.62	\$179,462.93	\$482,303.21
<u>(33) PARKS & RECREATION CAPITAL</u>					
33-100-001	Cash-TD Bank	\$414,551.96	\$401,482.73	\$360,143.74	\$227,921.49
	(33) PARKS & RECREATION CAPITAL TOTAL:	\$414,551.96	\$401,482.73	\$360,143.74	\$227,921.49
<u>(35) LIQUID FUELS FUND</u>					
35-100-001	Cash-TD Bank	\$737,966.79	\$769,563.26	\$754,670.92	\$594,918.88
	(35) LIQUID FUELS FUND TOTAL:	\$737,966.79	\$769,563.26	\$754,670.92	\$594,918.88
<u>(39) UNRESTRICTED CAPITAL FUND</u>					
39-100-001	Cash-TD Bank	\$40,215.16	\$66,275.33	\$24,170.31	\$244,844.21
39-106-001	Cash-WSFS	\$0.00	\$0.00	\$0.00	\$261,596.45
39-107-001	PLGIT I/Class	\$187.67	\$187.67	\$187.26	\$183.63
	(39) UNRESTRICTED CAPITAL FUND TOTAL:	\$40,402.83	\$66,463.00	\$24,357.57	\$506,624.29
<u>(40) TREE FUND</u>					
40-100-001	Cash-TD Bank	\$35,455.13	\$80,294.15	\$105,292.18	\$117,646.76
40-107-001	PLGIT I/Class	\$28.48	\$28.48	\$28.43	\$27.87
	(40) TREE FUND TOTAL:	\$35,483.61	\$80,322.63	\$105,320.61	\$117,674.63
<u>(41) SIDEWALK FUND</u>					
41-100-001	Cash-TD Bank	\$98,124.38	\$76,019.34	\$61,202.76	\$2,016.43
	(41) SIDEWALK FUND TOTAL:	\$98,124.38	\$76,019.34	\$61,202.76	\$2,016.43
<u>(42) STORMWATER FUND</u>					
42-100-001	Cash-TD Bank	\$17,657.55	\$17,638.31	\$17,605.40	\$1,015.93
	(42) STORMWATER FUND TOTAL:	\$17,657.55	\$17,638.31	\$17,605.40	\$1,015.93
<u>(43) WEST END CAPITAL IMPROVEMENT</u>					
43-100-001	Cash - TD Bank	\$151,915.31	\$151,749.81	\$151,466.62	\$88,791.25
	(43) WEST END CAPITAL IMPROVEMENT TOTAL:	\$151,915.31	\$151,749.81	\$151,466.62	\$88,791.25

Lower Providence Township
Multi Year Cash Flow Report
CashYTD: Year (2022) Period (5)

Ledger ID	Ledger Description	2022 YTD	2021 YTD	2020 YTD	2019 YTD
(55) SELF INSURANCE FUND					
55-100-001	Cash-TD Bank	\$17,703.45	\$33,973.54	\$33,464.94	\$24,034.04
55-120-001	TD Ameritrade	\$1,578,185.93	\$1,724,887.76	\$1,373,125.10	\$1,350,663.17
	(55) SELF INSURANCE FUND TOTAL:	\$1,595,889.38	\$1,758,861.30	\$1,406,590.04	\$1,374,697.21
(92) ESCROW FUND					
92-100-001	Cash-TD Bank	(\$9,232.20)	(\$6,498.25)	(\$44,332.52)	(\$76,006.03)
92-107-001	TD Bank-Police Evidence	\$175.71	\$0.00	\$0.00	\$0.00
92-111-237	Assoc to Preferred Real Estate	\$0.00	\$0.00	\$0.00	\$6,476.35
92-111-259	Ernest C. Euden	\$0.00	\$0.00	\$0.00	\$1,783.22
92-111-279	Eadeh	\$0.00	\$0.00	\$0.00	\$5,621.64
92-111-508	Commerce Bank	\$14,260.27	\$14,253.14	\$14,230.28	\$14,195.49
92-111-511	MontCo Harley Davidson	\$0.00	\$0.00	\$0.00	\$5,478.67
92-111-519	Stephen J. Shanahan	\$4,510.86	\$4,508.61	\$4,501.38	\$4,490.37
92-111-608	Audubon Land Development	\$4,114.04	\$9,969.73	\$9,957.58	\$9,939.08
92-111-616	Patricia Tabor	\$0.00	\$0.00	\$0.00	\$3,789.16
92-111-805	Joy Galletta	\$0.00	\$0.00	\$0.00	\$1,089.33
92-111-807	American Real Estate Group	\$2,072.41	\$2,071.37	\$2,068.05	\$2,062.99
92-111-901	Chicago Title Insurance Co	\$2,675.95	\$2,674.96	\$2,671.71	\$2,666.74
92-112-001	RE Workout - Collegeville Inn	\$0.00	\$0.00	\$0.00	\$6,044.92
92-112-003	DFD Properties	\$0.00	\$0.00	\$133.12	\$0.00
92-112-004	St James-sidewalk	\$0.00	\$0.00	\$10,005.73	\$0.00
92-112-005	Methacton SD_Arrowhead	\$4,615.87	\$5,060.49	\$11.67	\$0.00
92-112-006	Salter-3130 Ridge Pike	\$128.39	\$720.81	\$0.00	\$0.00
92-112-007	Eagleville Elementary	\$830.91	\$830.50	\$0.00	\$0.00
92-112-008	Cugnini-2825 Egypt Rd	\$0.00	\$2,144.39	\$0.00	\$0.00
92-112-102	AmerRE-LD1101-950 Rittenhouse	\$5,958.64	\$5,955.64	\$5,946.09	\$5,931.55
92-112-104	Horizon Svcs-900 Adams LD1102	\$0.00	\$0.00	\$0.00	\$267.04
92-112-105	JVJD LLC-3931/33 Yerkes	\$242.31	\$525.08	\$0.00	\$0.00
92-112-106	Montco-EOC Coroner Bldg	\$0.00	\$1,912.32	\$0.00	\$0.00
92-112-107	Montco EOC-Archives	\$1,225.07	\$4,970.54	\$0.00	\$0.00
92-112-108	Branca-420 Church Rd	\$15,846.48	\$27,459.52	\$0.00	\$0.00
92-112-109	JVJD-15/42 Meadow Rd	\$2,643.76	\$0.00	\$0.00	\$0.00
92-112-201	Mikelen-214 Collegeville	\$392.67	\$392.50	\$391.87	\$390.91
92-112-204	LPCC - 3323 Ridge Pike	\$0.00	\$0.00	\$0.00	\$9,585.13
92-112-205	Sherry-342 Arcola Rd	\$50.02	\$0.00	\$0.00	\$0.00
92-112-206	Brightview-400 N Park Ave	\$6,893.92	\$0.00	\$0.00	\$0.00
92-112-302	Mikelin - 112 Summit	\$0.00	\$3,211.22	\$3,206.07	\$3,198.23
92-112-303	BMR-2600 Eisenhower	\$251.19	\$251.06	\$250.66	\$250.05
92-112-307	Deluca Bros - Brant Park	\$1,827.67	\$1,826.75	\$1,823.82	\$1,819.36
92-112-308	Deluca Bros - Brant Park	\$3,842.16	\$3,840.24	\$3,834.08	\$3,824.71
92-112-310	Police Consortium	\$0.00	\$0.00	\$0.00	\$3,868.86
92-112-404	Kimco-Ridge Pk Plaza	\$8,356.69	\$8,352.51	\$8,339.11	\$8,318.72
92-112-407	Toscaro Tile-1433 Pawlings	\$0.00	\$0.00	\$0.00	\$105.97
92-112-501	Tierpoint-1000 Adams Ave	\$0.00	\$0.00	\$0.00	\$2,092.11
92-112-503	MJE-4000 Gratz	\$0.00	\$0.00	\$0.00	\$504.26

Lower Providence Township
Multi Year Cash Flow Report
CashYTD: Year (2022) Period (5)

Ledger ID	Ledger Description	2022 YTD	2021 YTD	2020 YTD	2019 YTD
92-112-504	Stoneridge-Manor@Brynwood	\$968.88	\$968.39	\$966.84	\$964.48
92-112-505	Dunkin Donuts-Avinashi	\$71.18	\$71.14	\$71.03	\$70.86
92-112-506	LP Rod and Gun Club	\$0.00	\$0.00	\$0.00	\$16.27
92-112-509	HTC-3819 Landis Mill Rd	\$313.08	\$2,225.02	\$2,273.87	\$4,120.89
92-112-601	Winterstar Corp-Taco Bell	\$0.00	\$0.00	\$0.00	\$2,684.99
92-112-603	Stoneridge-Crts@Brynwood	\$3.02	\$3.02	\$3.01	\$3.01
92-112-604	HTC-3837 Landis Mill Rd	\$436.22	\$436.01	\$435.31	\$434.24
92-112-605	Classic Coachwork-3949 Ridge	\$0.43	\$0.43	\$156.29	\$155.91
92-112-606	Mikelen - 222 Collegeville Rd	\$682.81	\$682.47	\$681.38	\$679.71
92-112-607	GM Leader Corp-Prov Place	\$74.13	\$74.10	\$73.98	\$2,321.69
92-112-707	Gambone-2711 Woodland	\$0.00	\$0.00	\$2,307.68	\$2,302.04
92-112-708	306 Level Road LLC	\$1,599.05	\$1,598.25	\$1,595.69	\$1,591.79
92-112-709	Lidl-2619 Ridge Pike	\$0.00	\$0.00	\$0.00	\$107.83
92-112-711	St James Episcopal	\$12.03	\$321.89	\$2,113.01	\$2,222.45
92-112-712	Metropolitan Vet	\$1,999.94	\$1,998.94	\$1,995.73	\$1,990.85
92-112-714	Marino Holdings-3531 Arcola	\$5.27	\$5.27	\$5.26	\$5.25
92-112-715	Blat Prop-3855 Germantown	\$0.00	\$0.00	\$0.00	\$2.14
92-112-801	Montco-EOC Expansion	\$48.54	\$98.50	\$98.35	\$98.11
92-112-802	Moscariello-Crosskeys	\$2,777.56	\$1,338.77	\$266.49	\$1,363.83
92-112-809	Montgomery County Prison	\$4,836.05	\$4,833.63	\$4,825.88	\$4,814.08
92-112-811	DeLuca-35 Evansburg	\$0.18	\$0.18	\$0.18	\$749.09
92-112-812	ASB-3829 Yerkes	\$265.37	\$265.23	\$264.81	\$412.06
92-112-813	Liberty Comm-805 N Park	\$1.53	\$1.53	\$365.49	\$0.00
92-112-814	HTC-28 Eagleville	\$12.85	\$12.85	\$12.83	\$350.65
92-112-816	Eagleville Hospital	\$1.42	\$1.42	\$1.41	\$1.41
92-112-901	Redners-Liquor License	\$654.87	\$654.54	\$653.49	\$651.89
92-112-902	Redners - PSA	\$0.00	\$0.00	\$729.79	\$2,715.32
92-112-903	St Andrews Church	\$0.00	\$2,651.78	\$2,647.53	\$3,330.90
92-112-904	Venezia-3880 Yerkes	\$860.01	\$859.58	\$858.20	\$3,000.10
92-114-001	Arrowhead Elementary-LOC	\$50,049.54	\$50,024.53	\$0.00	\$0.00
92-114-002	JVJD, LLC - 3831/33 Yerkes	\$60,023.38	\$59,993.37	\$0.00	\$0.00
92-114-141	900 Adams Ave	\$0.00	\$0.00	\$0.00	\$255.25
92-114-302	Yanek-1000 Adams-sidewalk	\$21,844.72	\$21,833.80	\$21,798.79	\$21,745.49
92-114-303	Valley High-Curbs	\$0.00	\$0.00	\$0.00	\$2,051.49
92-114-304	Mikelen-112 Summit	\$0.00	\$31,655.64	\$31,604.87	\$31,527.59
92-114-601	Winterstar Corp-Taco Bell	\$0.00	\$0.00	\$0.00	\$21,269.36
92-114-606	Mikelen-222 Collegeville-Rowe	\$18,976.93	\$18,967.44	\$18,937.02	\$18,890.72
92-114-801	St James-Construction	\$0.00	\$20,837.91	\$20,804.49	\$20,753.62
92-114-802	HTC-141 Appledale	\$0.00	\$0.00	\$0.00	\$19,791.54
92-114-909	Blat-Evansburg Winery	\$0.00	\$0.00	\$41,721.84	\$0.00
92-114-910	Eagleville Hospital	\$516,516.98	\$516,258.79	\$766,846.52	\$0.00
92-115-003	Kimco-Buffer Planting	\$0.00	\$0.00	\$7,534.05	\$7,515.63
92-115-004	Giovinco-1422 Lincoln Ave	\$0.00	\$0.00	\$1,001.66	\$0.00
92-115-005	Iroy-Earthmoving	\$0.00	\$0.00	\$10,008.39	\$0.00
92-115-006	Montco Coroners-Bus Shelter	\$20,005.07	\$0.00	\$0.00	\$0.00
92-115-201	Mascaro-Contract	\$10,001.10	\$0.00	\$0.00	\$0.00

Lower Providence Township
Multi Year Cash Flow Report
CashYTD: Year (2022) Period (5)

Ledger ID	Ledger Description	2022 YTD	2021 YTD	2020 YTD	2019 YTD
	(92) ESCROW FUND TOTAL:	\$784,724.93	\$833,107.55	\$966,699.86	\$208,751.36
	Total for all Funds:	\$16,861,821.68	\$14,866,733.31	\$14,575,745.04	\$11,129,291.00

Lower Providence Township
Statement of Revenues, Expenditures and Encumbrances - Compared to Budget
Year (2022) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
01 General Fund							
Revenue							
REAL ESTATE TAXES							
01-301-100	Real Estate Taxes-Current	\$2,063,065.00	\$1,234,941.96	\$1,817,210.46	\$0.00	88.08%	\$245,854.54
01-301-200	RE Taxes-Prior year levy	\$0.00	\$0.00	\$169,776.78	\$0.00	0.00%	(\$169,776.78)
01-301-400	Real Estate Taxes-Liened	\$16,500.00	\$4,376.40	\$10,931.77	\$0.00	66.25%	\$5,568.23
01-301-600	Real Estate Taxes-Interim	\$15,000.00	\$14,590.36	\$16,875.31	\$0.00	112.50%	(\$1,875.31)
	Subtotal	\$2,094,565.00	\$1,253,908.72	\$2,014,794.32	\$0.00	96.19%	\$79,770.68
LOCAL ENABLING TAXES							
01-310-030	Per Capita Taxes-Delinquent	\$8,000.00	\$330.20	\$1,155.77	\$0.00	14.45%	\$6,844.23
01-310-100	Real Estate Transfer Tax	\$675,000.00	\$71,651.93	\$337,454.16	\$0.00	49.99%	\$337,545.84
01-310-210	Earned Income Tax	\$6,100,000.00	\$1,398,927.66	\$3,299,681.14	\$0.00	54.09%	\$2,800,318.86
01-310-510	Local Services Tax	\$560,000.00	\$97,021.50	\$235,991.22	\$0.00	42.14%	\$324,008.78
01-310-610	Amusement Tax	\$18,500.00	\$2,756.40	\$3,303.20	\$0.00	17.86%	\$15,196.80
	Subtotal	\$7,361,500.00	\$1,570,687.69	\$3,877,585.49	\$0.00	52.67%	\$3,483,914.51
FEES & PERMITS							
01-321-300	Business License	\$32,000.00	\$700.00	\$27,615.00	\$0.00	86.30%	\$4,385.00
01-321-600	Professional Registrations	\$12,000.00	\$400.00	\$4,900.00	\$0.00	40.83%	\$7,100.00
01-321-800	Cable TV Franchise Fee	\$440,000.00	\$111,750.29	\$111,750.29	\$0.00	25.40%	\$328,249.71
01-321-910	Yard Sale Permits	\$600.00	\$110.00	\$120.00	\$0.00	20.00%	\$480.00
	Subtotal	\$484,600.00	\$112,960.29	\$144,385.29	\$0.00	29.79%	\$340,214.71
ROAD OPENING PERMIT							
01-322-820	Road Opening Permits	\$8,500.00	\$600.00	\$28,960.10	\$0.00	340.71%	(\$20,460.10)
	Subtotal	\$8,500.00	\$600.00	\$28,960.10	\$0.00	340.71%	(\$20,460.10)
FINES							
01-331-110	Vehicle Code Violations	\$50,000.00	\$2,863.55	\$15,314.62	\$0.00	30.63%	\$34,685.38
01-331-120	Ordinance Violations	\$25,000.00	\$1,219.25	\$8,491.37	\$0.00	33.97%	\$16,508.63
01-331-130	Alarm Monitoring Fee	\$15,000.00	\$425.00	\$4,025.00	\$0.00	26.83%	\$10,975.00
	Subtotal	\$90,000.00	\$4,507.80	\$27,830.99	\$0.00	30.92%	\$62,169.01
INTEREST							
01-341-000	Interest Earnings	\$7,000.00	\$1,060.70	\$3,270.70	\$0.00	46.72%	\$3,729.30
	Subtotal	\$7,000.00	\$1,060.70	\$3,270.70	\$0.00	46.72%	\$3,729.30
RENTS							
01-342-200	Rent	\$5,300.00	\$400.00	\$2,900.00	\$0.00	54.72%	\$2,400.00
	Subtotal	\$5,300.00	\$400.00	\$2,900.00	\$0.00	54.72%	\$2,400.00
FEDERAL GRANTS							
01-351-120	PublicAssistanceGrant-IdaFEMA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-351-140	FFCRA Tax Credit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

Lower Providence Township

Statement of Revenues, Expenditures and Encumbrances - Compared to Budget

06/09/2022

Year (2022) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
FEDERAL SHARED REVENUES							
01-352-530	American Rescue Plan Funds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
STATE GRANTS							
01-354-060	State Grant-Recycling	\$25,000.00	\$0.00	\$49,478.74	\$0.00	197.91%	(\$24,478.74)
01-354-080	State Grant-DCED	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-354-081	Montco 2020 Sidewalk Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-354-082	PLCB Grant	\$0.00	\$0.00	\$6,110.82	\$0.00	0.00%	(\$6,110.82)
01-354-100	State Grant - PEMA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-354-105	Bulletproof Vest Grant	\$0.00	\$397.79	\$397.79	\$0.00	0.00%	(\$397.79)
01-354-121	Hazard Mitigation Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$25,000.00	\$397.79	\$55,987.35	\$0.00	223.95%	(\$30,987.35)
STATE SHARED REVENUES							
01-355-010	Public Utility Realty Tax	\$9,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$9,000.00
01-355-080	Beverage License	\$4,000.00	\$0.00	\$900.00	\$0.00	22.50%	\$3,100.00
01-355-120	Act 205 Pension Contribution	\$409,071.00	\$0.00	\$0.00	\$0.00	0.00%	\$409,071.00
	Subtotal	\$422,071.00	\$0.00	\$900.00	\$0.00	0.21%	\$421,171.00
CHARGES FOR SERVICES							
01-361-300	Subdivison/Land Development	\$10,000.00	\$0.00	\$13,500.00	\$0.00	135.00%	(\$3,500.00)
01-361-330	Conditional Use	\$6,000.00	\$0.00	\$2,000.00	\$0.00	33.33%	\$4,000.00
01-361-340	Zoning Hearing Board Fees	\$18,000.00	\$800.00	\$8,900.00	\$0.00	49.44%	\$9,100.00
01-361-500	Maps & Publications	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-361-540	Right to Know Copies	\$0.00	\$0.00	\$6.25	\$0.00	0.00%	(\$6.25)
	Subtotal	\$34,000.00	\$800.00	\$24,406.25	\$0.00	71.78%	\$9,593.75
INSPECTIONS							
01-362-100	Reimbursable Police Services	\$25,000.00	\$0.00	\$2,986.26	\$0.00	11.95%	\$22,013.74
01-362-105	Livescan Fees	\$2,500.00	\$65.70	\$356.82	\$0.00	14.27%	\$2,143.18
01-362-200	Fire Suppression System Permit	\$10,000.00	\$0.00	\$12,356.00	\$0.00	123.56%	(\$2,356.00)
01-362-410	Building Permits	\$275,000.00	\$47,568.58	\$183,650.60	\$0.00	66.78%	\$91,349.40
01-362-411	Zoning Permits	\$18,000.00	\$2,100.00	\$8,450.00	\$0.00	46.94%	\$9,550.00
01-362-420	Electrical Permits	\$115,000.00	\$4,897.00	\$54,922.00	\$0.00	47.76%	\$60,078.00
01-362-430	Plumbing Permits	\$80,000.00	\$3,074.00	\$28,742.00	\$0.00	35.93%	\$51,258.00
01-362-450	Use and Occupancy Permits	\$20,000.00	\$3,750.00	\$11,250.00	\$0.00	56.25%	\$8,750.00
01-362-460	Mechanical/HVAC Permits	\$105,000.00	\$5,709.00	\$54,974.00	\$0.00	52.36%	\$50,026.00
01-362-470	Accessibility Permits	\$15,000.00	\$1,307.73	\$8,748.49	\$0.00	58.32%	\$6,251.51
01-362-700	PA UCC	\$3,000.00	\$247.50	\$1,386.00	\$0.00	46.20%	\$1,614.00
	Subtotal	\$668,500.00	\$68,719.51	\$367,822.17	\$0.00	55.02%	\$300,677.83
MISCELLANEOUS							
01-380-000	Miscellaneous Revenue	\$3,000.00	\$1,682.50	\$1,795.42	\$0.00	59.85%	\$1,204.58
01-380-005	Credit Card Convenience Fee	\$5,000.00	\$695.41	\$8,727.07	\$0.00	174.54%	(\$3,727.07)
01-380-010	Liened property fees	\$0.00	\$0.00	\$121.00	\$0.00	0.00%	(\$121.00)
01-380-100	Sale Of Scrap	\$200.00	\$0.00	\$255.60	\$0.00	127.80%	(\$55.60)
01-380-200	Proceeds From Insurance	\$20,000.00	\$4,520.00	\$24,870.79	\$0.00	124.35%	(\$4,870.79)

Lower Providence Township
Statement of Revenues, Expenditures and Encumbrances - Compared to Budget
Year (2022) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
	Subtotal	\$28,200.00	\$6,897.91	\$35,769.88	\$0.00	126.84%	(\$7,569.88)
CONTRIBUTIONS & DONATIONS							
01-387-010	Donations - Police Dept	\$0.00	\$0.00	\$525.00	\$0.00	0.00%	(\$525.00)
	Subtotal	\$0.00	\$0.00	\$525.00	\$0.00	0.00%	(\$525.00)
REIMBURSEMENT							
01-395-000	Refund of Prior Yr Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-395-002	Reimbursement-Police	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-395-003	Reimbursement-Health Insurance	\$56,788.00	\$4,174.40	\$20,456.10	\$0.00	36.02%	\$36,331.90
	Subtotal	\$56,788.00	\$4,174.40	\$20,456.10	\$0.00	36.02%	\$36,331.90
MISCELLANEOUS							
01-396-001	Medical-Emp Cost Sharing	\$76,056.00	\$5,720.00	\$29,100.00	\$0.00	38.26%	\$46,956.00
01-396-100	Reimbursement-Miscellaneous	\$0.00	\$0.00	\$512.38	\$0.00	0.00%	(\$512.38)
	Subtotal	\$76,056.00	\$5,720.00	\$29,612.38	\$0.00	38.93%	\$46,443.62
FUND BALANCE FORWARD							
01-399-101	Fund Balance Forward	\$270,932.00	\$0.00	\$0.00	\$0.00	0.00%	\$270,932.00
	Subtotal	\$270,932.00	\$0.00	\$0.00	\$0.00	0.00%	\$270,932.00
	Total General Fund Revenues:	\$11,633,012.00	\$3,030,834.81	\$6,635,206.02	\$0.00	57.04%	\$4,997,805.98
<hr/>							
	Total General Fund Revenues:	\$11,633,012.00	\$3,030,834.81	\$6,635,206.02	\$0.00		\$4,997,805.98
	Total General Fund Expenditures:	\$11,633,011.64	\$723,350.93	\$4,213,243.20	\$54,496.48		\$7,365,271.96
	Total General Fund Fund Balance:	\$0.36	\$2,307,483.88	\$2,421,962.82	\$54,496.48		(\$2,367,465.98)

Lower Providence Township
Statement of Revenues, Expenditures and Encumbrances - Compared to Budget
Year (2022) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
Expenditure							
LEGISLATIVE							
01-400-113	Compensation-Supervisors	\$20,625.00	\$1,718.75	\$8,937.50	\$0.00	43.33%	\$11,687.50
	Subtotal	\$20,625.00	\$1,718.75	\$8,937.50	\$0.00	43.33%	\$11,687.50
EXECUTIVE							
01-401-121	Salaries-Administration	\$443,637.00	\$25,247.52	\$164,477.50	\$0.00	37.07%	\$279,159.50
01-401-210	Office Supplies	\$15,000.00	\$876.94	\$5,910.24	\$0.00	39.40%	\$9,089.76
01-401-213	Furniture & Equipment	\$0.00	\$0.00	\$0.00	\$4,967.41	0.00%	(\$4,967.41)
01-401-215	Postage	\$10,000.00	\$2,457.00	\$6,331.35	\$0.00	63.31%	\$3,668.65
01-401-320	Telephone	\$31,440.00	\$2,564.88	\$12,957.55	\$0.00	41.21%	\$18,482.45
01-401-340	Advertising	\$13,500.00	\$909.18	\$6,888.99	\$0.00	51.03%	\$6,611.01
01-401-342	Printing	\$2,000.00	\$0.00	\$1,069.00	\$0.00	53.45%	\$931.00
01-401-385	Equipment Rental	\$12,000.00	\$734.47	\$5,516.99	\$0.00	45.97%	\$6,483.01
01-401-420	Dues-Subscriptions-Memberships	\$13,665.00	\$254.94	\$7,608.74	\$0.00	55.68%	\$6,056.26
01-401-450	Contracted Services	\$7,600.00	\$0.00	\$4,486.00	\$0.00	59.03%	\$3,114.00
01-401-454	Contracted Services--Records	\$14,200.00	\$1,688.74	\$7,366.65	\$0.00	51.88%	\$6,833.35
01-401-460	Meetings-Conferences-Training	\$31,500.00	\$4,582.60	\$17,164.36	\$0.00	54.49%	\$14,335.64
01-401-470	Compensation-Minutes Secretary	\$1,500.00	\$204.67	\$711.48	\$0.00	47.43%	\$788.52
01-401-472	Codification of Ordinances	\$5,000.00	\$0.00	\$2,204.79	\$0.00	44.10%	\$2,795.21
	Subtotal	\$601,042.00	\$39,520.94	\$242,693.64	\$4,967.41	40.38%	\$353,380.95
FINANCE							
01-402-115	Compensation-Elected Auditor	\$30.00	\$0.00	\$30.00	\$0.00	100.00%	\$0.00
01-402-123	Salaries-Finance Department	\$111,490.00	\$8,576.98	\$40,740.66	\$0.00	36.54%	\$70,749.34
01-402-311	Accounting & Auditing Services	\$19,600.00	\$0.00	\$10,000.00	\$0.00	51.02%	\$9,600.00
01-402-453	Contracted Services-Payroll	\$25,000.00	\$2,722.38	\$14,784.72	\$0.00	59.14%	\$10,215.28
	Subtotal	\$156,120.00	\$11,299.36	\$65,555.38	\$0.00	41.99%	\$90,564.62
TAX COLLECTION							
01-403-114	Compensation-Tax Collector	\$25,500.00	\$0.00	\$25,550.00	\$0.00	100.20%	(\$50.00)
01-403-215	Postage	\$2,400.00	\$0.00	\$2,344.09	\$0.00	97.67%	\$55.91
01-403-342	Printing	\$1,500.00	\$0.00	\$1,534.19	\$0.00	102.28%	(\$34.19)
01-403-350	Insurance-Bonding	\$1,750.00	\$0.00	\$3,543.00	\$0.00	202.46%	(\$1,793.00)
01-403-454	Contracted Services-EIT/LST	\$78,625.00	\$16,982.50	\$40,182.87	\$0.00	51.11%	\$38,442.13
01-403-455	Reimb-MSD Amusement Tax	\$9,250.00	\$0.00	\$0.00	\$0.00	0.00%	\$9,250.00
	Subtotal	\$119,025.00	\$16,982.50	\$73,154.15	\$0.00	61.46%	\$45,870.85
LEGAL							
01-404-314	Legal Services-ZHB	\$20,000.00	\$2,353.50	\$10,946.50	\$0.00	54.73%	\$9,053.50
01-404-315	Legal Services-General	\$75,000.00	\$15,009.50	\$46,064.65	\$0.00	61.42%	\$28,935.35
01-404-316	Legal Services-Labor	\$5,000.00	\$0.00	\$1,250.00	\$0.00	25.00%	\$3,750.00
01-404-471	Professional Services-Reporter	\$4,000.00	\$970.00	\$3,195.00	\$0.00	79.88%	\$805.00
	Subtotal	\$104,000.00	\$18,333.00	\$61,456.15	\$0.00	59.09%	\$42,543.85
ENERGY							
01-406-231	Gasoline	\$90,000.00	\$15,481.13	\$59,222.86	\$0.00	65.80%	\$30,777.14
01-406-232	Diesel Fuel	\$25,000.00	\$4,771.00	\$18,903.67	\$0.00	75.61%	\$6,096.33

Lower Providence Township
Statement of Revenues, Expenditures and Encumbrances - Compared to Budget
Year (2022) Period (5)

Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
01-406-360	Electricity	\$30,000.00	\$2,184.94	\$15,989.49	\$0.00	53.30%	\$14,010.51
01-406-361	Water	\$10,000.00	\$543.40	\$3,533.97	\$0.00	35.34%	\$6,466.03
01-406-362	Gas-Propane	\$2,750.00	\$0.00	\$2,347.89	\$0.00	85.38%	\$402.11
01-406-368	Heating Oil	\$7,000.00	\$0.00	\$6,835.52	\$0.00	97.65%	\$164.48
	Subtotal	\$164,750.00	\$22,980.47	\$106,833.40	\$0.00	64.85%	\$57,916.60
TECHNOLOGY							
01-407-220	Equipment & Supplies	\$7,500.00	\$2,387.17	\$5,066.47	\$0.00	67.55%	\$2,433.53
01-407-250	Maintenance & Support	\$108,544.00	\$5,708.00	\$54,617.35	\$27,920.60	50.32%	\$26,006.05
01-407-252	Contracted Services- System	\$27,129.00	\$758.35	\$12,224.90	\$8,175.00	45.06%	\$6,729.10
01-407-453	Contracted Services-AV	\$12,600.00	\$1,046.10	\$8,330.71	\$0.00	66.12%	\$4,269.29
01-407-454	Contracted Services-AV ZHB	\$5,250.00	\$1,135.00	\$3,060.00	\$0.00	58.29%	\$2,190.00
	Subtotal	\$161,023.00	\$11,034.62	\$83,299.43	\$36,095.60	51.73%	\$41,627.97
ENGINEERING & PLANNING							
01-408-310	Engineering Services	\$30,000.00	\$1,625.18	\$17,336.96	\$0.00	57.79%	\$12,663.04
	Subtotal	\$30,000.00	\$1,625.18	\$17,336.96	\$0.00	57.79%	\$12,663.04
BUILDINGS MAINTENANCE							
01-409-250	Building Maintenance	\$25,000.00	\$3,955.94	\$6,220.45	\$6,300.00	24.88%	\$12,479.55
01-409-373	Janitorial Supplies	\$9,500.00	\$1,756.59	\$4,071.79	\$0.00	42.86%	\$5,428.21
	Subtotal	\$34,500.00	\$5,712.53	\$10,292.24	\$6,300.00	29.83%	\$17,907.76
POLICE							
01-410-121	Salaries-Police Admin	\$361,248.12	\$27,557.65	\$131,914.80	\$0.00	36.52%	\$229,333.32
01-410-139	Salary-Sergeants	\$764,876.98	\$59,020.02	\$285,949.19	\$0.00	37.38%	\$478,927.79
01-410-142	Salary-Patrol Officers	\$2,127,148.00	\$147,381.64	\$745,469.47	\$0.00	35.05%	\$1,381,678.53
01-410-146	Wages-Dispatchers	\$52,832.00	\$4,128.00	\$19,592.00	\$0.00	37.08%	\$33,240.00
01-410-147	Salary-Corporals	\$487,749.00	\$37,519.12	\$181,395.75	\$0.00	37.19%	\$306,353.25
01-410-180	Shift Differential	\$20,000.00	\$1,230.00	\$6,654.50	\$0.00	33.27%	\$13,345.50
01-410-182	Longevity	\$59,000.00	\$0.00	\$1,000.00	\$0.00	1.89%	\$58,000.00
01-410-183	Overtime	\$80,000.00	\$4,111.32	\$37,030.13	\$0.00	46.29%	\$42,969.87
01-410-184	Reimbursed Overtime	\$25,000.00	\$3,265.36	\$13,276.69	\$0.00	53.11%	\$11,723.31
01-410-185	Education	\$28,500.00	\$6,570.00	\$9,320.00	\$0.00	32.70%	\$19,180.00
01-410-186	Cleaning/Clothing Allowance	\$18,700.00	\$0.00	\$145.85	\$0.00	0.78%	\$18,554.15
01-410-187	Holiday Pay	\$93,221.54	\$0.00	\$1,324.41	\$0.00	1.42%	\$91,897.13
01-410-188	Overtime-Dispatchers	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-410-228	K9 Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-238	Clothing & Uniforms	\$29,500.00	\$299.98	\$5,889.76	\$0.00	19.97%	\$23,610.24
01-410-242	Operating Supplies	\$18,600.00	\$1,484.85	\$9,921.71	\$0.00	53.34%	\$8,678.29
01-410-243	Ammunition & Supplies	\$10,500.00	\$0.00	\$17.97	\$0.00	0.17%	\$10,482.03
01-410-327	Radio Equipment Maintenance	\$1,500.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,500.00
01-410-450	Contracted Services	\$5,200.00	\$0.00	\$0.00	\$0.00	0.00%	\$5,200.00
01-410-480	Reimbursed Expenses	\$5,000.00	\$1,500.00	\$1,911.47	\$0.00	38.23%	\$3,088.53
01-410-490	Donation Expenditures	\$0.00	\$0.00	\$6,104.71	\$1,739.48	0.00%	(\$7,844.19)
01-410-705	Minor Equipment	\$15,700.00	\$489.97	\$1,252.65	\$0.00	7.98%	\$14,447.35
	Subtotal	\$4,205,275.64	\$294,557.91	\$1,458,171.06	\$1,739.48	34.67%	\$2,745,365.10
COMMUNITY DEVELOPMENT							

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
01-413-116	Compensation-ZHB	\$3,000.00	\$300.00	\$1,425.00	\$0.00	47.50%	\$1,575.00
01-413-117	Planning Commission Salary	\$1,400.00	\$0.00	\$950.00	\$0.00	67.86%	\$450.00
01-413-124	Salaries-Community Development	\$231,050.00	\$17,696.26	\$84,304.24	\$0.00	36.49%	\$146,745.76
01-413-183	Overtime	\$300.00	\$0.00	\$17.35	\$0.00	5.78%	\$282.65
01-413-238	Clothing and Safety Equip	\$500.00	\$0.00	\$0.00	\$0.00	0.00%	\$500.00
01-413-450	Contracted Services-Inspectors	\$115,000.00	\$9,531.25	\$44,240.25	\$0.00	38.47%	\$70,759.75
01-413-457	Contracted Services-MCPC	\$12,726.00	\$0.00	\$6,363.00	\$0.00	50.00%	\$6,363.00
	Subtotal	\$363,976.00	\$27,527.51	\$137,299.84	\$0.00	37.72%	\$226,676.16
EMERGENCY MANAGEMENT							
01-415-221	EOC Operation Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-415-327	Radio Equipment & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SAFETY COMMITTEE							
01-416-421	Training Materials	\$500.00	\$0.00	\$0.00	\$0.00	0.00%	\$500.00
	Subtotal	\$500.00	\$0.00	\$0.00	\$0.00	0.00%	\$500.00
DONATIONS							
01-425-541	Contribution-LP Senior Center	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-425-544	Contribution-Visiting Nurses	\$3,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$3,000.00
01-425-546	Contribution-Victim Services	\$750.00	\$0.00	\$0.00	\$0.00	0.00%	\$750.00
01-425-547	Contribution-Post Prom	\$750.00	\$0.00	\$750.00	\$0.00	100.00%	\$0.00
01-425-548	Contribution-Family Services	\$3,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$3,000.00
	Subtotal	\$8,500.00	\$0.00	\$750.00	\$0.00	8.82%	\$7,750.00
TRASH & RECYCLING							
01-427-450	Contracted Services	\$0.00	\$3,750.00	\$3,750.00	\$0.00	0.00%	(\$3,750.00)
01-427-456	Contracted Services-Trash	\$4,000.00	\$0.00	\$2,291.96	\$0.00	57.30%	\$1,708.04
	Subtotal	\$4,000.00	\$3,750.00	\$6,041.96	\$0.00	151.05%	(\$2,041.96)
PUBLIC WORKS							
01-430-148	Wages-Public Works	\$1,002,595.00	\$69,463.40	\$330,987.37	\$0.00	33.01%	\$671,607.63
01-430-183	Overtime	\$8,000.00	\$713.25	\$1,899.05	\$0.00	23.74%	\$6,100.95
01-430-220	Operating Supplies	\$10,000.00	\$803.60	\$6,637.11	\$0.00	66.37%	\$3,362.89
01-430-238	Clothing & Uniforms	\$10,000.00	\$0.00	\$7,915.79	\$0.00	79.16%	\$2,084.21
01-430-242	Safety Equipment	\$700.00	\$0.00	\$0.00	\$0.00	0.00%	\$700.00
01-430-260	Small tools/Minor Equipment	\$7,000.00	\$0.00	\$54.94	\$0.00	0.78%	\$6,945.06
01-430-375	Truck/Vehicle Repairs	\$120,000.00	\$7,102.92	\$68,467.78	\$5,393.99	57.06%	\$46,138.23
01-430-385	Equipment Rental	\$10,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$10,000.00
	Subtotal	\$1,168,295.00	\$78,083.17	\$415,962.04	\$5,393.99	35.60%	\$746,938.97
SNOW & ICE REMOVAL							
01-432-187	Overtime-Snow Removal	\$25,000.00	\$0.00	(\$3,613.24)	\$0.00	-14.45%	\$28,613.24
	Subtotal	\$25,000.00	\$0.00	(\$3,613.24)	\$0.00	-14.45%	\$28,613.24
SIDEWALKS							
01-435-720	Montco 2040 Sidewalk Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
PROJECTS							
01-436-305	Business Park Improvements	\$500.00	\$0.00	\$0.00	\$0.00	0.00%	\$500.00
	Subtotal	\$500.00	\$0.00	\$0.00	\$0.00	0.00%	\$500.00
HIGHWAYS & BRIDGES							
01-438-245	Emergency Repair-Blue Teel	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-438-246	Highway Svs/Supplies-Misc	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-438-249	Storm Damage Repairs	\$0.00	\$237.50	\$38,517.85	\$0.00	0.00%	(\$38,517.85)
01-438-450	Semi-Annual Bridge Inspections	\$5,000.00	\$0.00	\$5,000.00	\$0.00	100.00%	\$0.00
	Subtotal	\$5,000.00	\$237.50	\$43,517.85	\$0.00	870.36%	(\$38,517.85)
STORM WATER MANAGEMENT							
01-446-310	MS4 Permit Requirements	\$7,500.00	\$107.50	\$4,914.13	\$0.00	65.52%	\$2,585.87
	Subtotal	\$7,500.00	\$107.50	\$4,914.13	\$0.00	65.52%	\$2,585.87
CONSERVATION							
01-461-450	EAC Expenses	\$2,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$2,000.00
01-461-710	Open Space Preservation	\$0.00	\$450.00	\$450.00	\$0.00	0.00%	(\$450.00)
	Subtotal	\$2,000.00	\$450.00	\$450.00	\$0.00	22.50%	\$1,550.00
Economic Development							
01-463-450	Contracted Services	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,000.00
	Subtotal	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,000.00
MISCELLANEOUS							
01-480-000	Miscellaneous	\$50.00	\$90.00	(\$52.37)	\$0.00	-104.74%	\$102.37
01-480-005	Credit Card Fees	\$5,000.00	\$584.13	\$5,053.28	\$0.00	101.07%	(\$53.28)
	Subtotal	\$5,050.00	\$674.13	\$5,000.91	\$0.00	99.03%	\$49.09
PENSION CONTRIBUTION							
01-483-150	Pension-Non Uniform	\$91,784.00	\$0.00	\$0.00	\$0.00	0.00%	\$91,784.00
01-483-151	Pension-Police	\$1,151,591.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,151,591.00
01-483-153	Pension-401a Contribution	\$114,918.00	\$0.00	\$27,505.43	\$0.00	23.93%	\$87,412.57
	Subtotal	\$1,358,293.00	\$0.00	\$27,505.43	\$0.00	2.02%	\$1,330,787.57
EMPLOYEE BENEFITS							
01-484-153	Disability Insurance-LT	\$25,975.00	\$1,937.72	\$9,369.44	\$0.00	36.07%	\$16,605.56
01-484-154	Medical Ins Opt-Out	\$17,004.00	\$640.78	\$3,186.28	\$0.00	18.74%	\$13,817.72
01-484-156	Medical/Prescription/DentalIns	\$1,758,875.00	\$144,461.60	\$752,758.31	\$0.00	42.80%	\$1,006,116.69
01-484-157	Medical Reimbursements	\$5,000.00	\$0.00	\$900.00	\$0.00	18.00%	\$4,100.00
01-484-158	Life Insurance	\$25,598.00	\$2,301.08	\$9,688.06	\$0.00	37.85%	\$15,909.94
01-484-161	FICA	\$502,991.00	\$32,698.37	\$169,101.79	\$0.00	33.62%	\$333,889.21
01-484-162	Unemployment Compensation	\$14,367.00	\$0.00	\$12,510.52	\$0.00	87.08%	\$1,856.48
01-484-165	Workers Compensation	\$167,238.00	\$0.00	\$83,619.00	\$0.00	50.00%	\$83,619.00
01-484-169	Employee Recognition Award	\$2,250.00	\$0.00	\$350.00	\$0.00	15.56%	\$1,900.00
	Subtotal	\$2,519,298.00	\$182,039.55	\$1,041,483.40	\$0.00	41.34%	\$1,477,814.60

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
INSURANCE							
01-486-350	Insurance-Bonding	\$2,750.00	\$0.00	\$715.00	\$0.00	26.00%	\$2,035.00
01-486-351	General Liability Property Ins	\$157,545.00	\$0.00	\$78,772.50	\$0.00	50.00%	\$78,772.50
01-486-410	Judgements & Damages	\$5,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$5,000.00
	Subtotal	\$165,295.00	\$0.00	\$79,487.50	\$0.00	48.09%	\$85,807.50
REIMBURSEMENT							
01-491-000	Refund of Prior Year Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-491-006	Reimbursable-Misc	\$0.00	\$0.00	\$73.16	\$0.00	0.00%	(\$73.16)
01-491-080	Reimb-DCED Lighting Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-491-090	Reimb-DCED-Security	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-491-100	DCED Grant - 2020	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-491-110	American Rescue Plan Exp	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-491-121	Hazard Mitigation Grant	\$0.00	\$0.00	\$5,449.50	\$0.00	0.00%	(\$5,449.50)
01-491-342	Reimb-Printing RTK	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-491-481	Reimbursable-Ins Claims	\$20,000.00	\$648.66	\$6,767.78	\$0.00	33.84%	\$13,232.22
01-491-482	Reimbursable-Medical	\$56,788.00	\$4,190.15	\$20,351.85	\$0.00	35.84%	\$36,436.15
01-491-483	Reimbursable-Utility	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-491-484	Reimbursable-Misc	\$0.00	\$1,000.00	\$1,014.68	\$0.00	0.00%	(\$1,014.68)
01-491-485	Reimbursable-PA UCC	\$3,000.00	\$877.50	\$1,516.50	\$0.00	50.55%	\$1,483.50
01-491-500	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$79,788.00	\$6,716.31	\$35,173.47	\$0.00	44.08%	\$44,614.53
INTERFUND TRANSFERS							
01-492-030	Transfer to Capital Projects	\$291,540.00	\$0.00	\$291,540.00	\$0.00	100.00%	\$0.00
01-492-031	Transfer to PR Operating	\$31,116.00	\$0.00	\$0.00	\$0.00	0.00%	\$31,116.00
	Subtotal	\$322,656.00	\$0.00	\$291,540.00	\$0.00	90.36%	\$31,116.00
ENDING BALANCE							
01-499-000	Unreserved Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-499-110	Reserved-Contract Negotiations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total General Fund Expenditures:	\$11,633,011.64	\$723,350.93	\$4,213,243.20	\$54,496.48	36.22%	\$7,365,271.96
Total General Fund Revenues:		\$11,633,012.00	\$3,030,834.81	\$6,635,206.02	\$0.00		\$4,997,805.98
Total General Fund Expenditures:		\$11,633,011.64	\$723,350.93	\$4,213,243.20	\$54,496.48		\$7,365,271.96
Total General Fund Fund Balance:		\$0.36	\$2,307,483.88	\$2,421,962.82	\$54,496.48		(\$2,367,465.98)

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Statement of Revenues, Expenditures and Encumbrances - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
03 Fire Protection Fund							
Revenue							
REAL ESTATE TAXES							
03-301-100	Real Estate Taxes-Current Year	\$571,014.00	\$341,806.57	\$502,966.00	\$0.00	88.08%	\$68,048.00
03-301-200	RE Taxes-Special Levy Prior Yr	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
03-301-400	Real Estate Taxes-Liened	\$4,690.00	\$0.00	\$68.67	\$0.00	1.46%	\$4,621.33
03-301-600	Real Estate Taxes-Interim	\$4,265.00	\$4,038.31	\$4,116.83	\$0.00	96.53%	\$148.17
	Subtotal	\$579,969.00	\$345,844.88	\$507,151.50	\$0.00	87.44%	\$72,817.50
INTEREST							
03-341-000	Interest Earnings	\$150.00	\$49.63	\$63.91	\$0.00	42.61%	\$86.09
	Subtotal	\$150.00	\$49.63	\$63.91	\$0.00	42.61%	\$86.09
STATE SHARED REVENUES							
03-355-130	Firemens Relief Contribution	\$175,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$175,000.00
	Subtotal	\$175,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$175,000.00
LOCAL GRANTS							
03-357-020	Montco Act 147 Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD							
03-399-101	Fund Balance Forward	\$4,533.00	\$0.00	\$0.00	\$0.00	0.00%	\$4,533.00
	Subtotal	\$4,533.00	\$0.00	\$0.00	\$0.00	0.00%	\$4,533.00
	Total Fire Protection Fund Revenues:	\$759,652.00	\$345,894.51	\$507,215.41	\$0.00	66.77%	\$252,436.59
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	Total Fire Protection Fund Revenues:	\$759,652.00	\$345,894.51	\$507,215.41	\$0.00		\$252,436.59
	Total Fire Protection Fund Expenditures:	\$759,652.00	\$52,054.97	\$119,682.31	\$2,031.80		\$637,937.89
	Total Fire Protection Fund Fund Balance:	\$0.00	\$293,839.54	\$387,533.10	\$2,031.80		(\$385,501.30)

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
Expenditure							
FIRE							
03-411-122	Salary-Fire Marshal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
03-411-180	Staffing	\$186,400.00	\$34,078.00	\$34,078.00	\$0.00	18.28%	\$152,322.00
03-411-220	Operation Supplies	\$7,289.00	\$243.30	\$3,026.59	\$0.00	41.52%	\$4,262.41
03-411-238	Clothing & Uniforms	\$1,130.00	\$0.00	\$556.44	\$0.00	49.24%	\$573.56
03-411-250	Fire Exting/Alarm-Svc/Maint	\$8,500.00	\$0.00	\$5,300.52	\$0.00	62.36%	\$3,199.48
03-411-384	Hydrant Rental	\$118,877.00	\$11,782.50	\$49,512.66	\$0.00	41.65%	\$69,364.34
03-411-450	AEDs & Supplies	\$3,195.00	\$0.00	\$189.00	\$832.00	5.92%	\$2,174.00
03-411-530	Contribution-LPT Volunteer FC	\$225,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$225,000.00
03-411-550	Contribution-Firemens Relief	\$175,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$175,000.00
03-411-705	Minor Equipment	\$4,900.00	\$3,373.17	\$3,673.12	\$1,199.80	74.96%	\$27.08
	Subtotal	\$730,291.00	\$49,476.97	\$96,336.33	\$2,031.80	13.19%	\$631,922.87
AMBULANCE							
03-412-531	Contribution-LPT Ambulance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
EMERGENCY MANAGEMENT							
03-415-221	EOC Operation Supplies	\$1,450.00	\$0.00	\$1,013.60	\$0.00	69.90%	\$436.40
03-415-327	Radio Equipment & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$1,450.00	\$0.00	\$1,013.60	\$0.00	69.90%	\$436.40
EMPLOYEE BENEFITS							
03-484-165	Workers Compensation	\$27,911.00	\$2,578.00	\$22,332.38	\$0.00	80.01%	\$5,578.62
	Subtotal	\$27,911.00	\$2,578.00	\$22,332.38	\$0.00	80.01%	\$5,578.62
REIMBURSEMENT							
03-491-000	Refund prior year revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
03-491-020	Montco Act 147 Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
ENDING BALANCE							
03-499-000	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Fire Protection Fund Expenditures	\$759,652.00	\$52,054.97	\$119,682.31	\$2,031.80	15.75%	\$637,937.89
Total Fire Protection Fund Revenues:		\$759,652.00	\$345,894.51	\$507,215.41	\$0.00		\$252,436.59
Total Fire Protection Fund Expenditures:		\$759,652.00	\$52,054.97	\$119,682.31	\$2,031.80		\$637,937.89
Total Fire Protection Fund Fund Balance:		\$0.00	\$293,839.54	\$387,533.10	\$2,031.80		(\$385,501.30)

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04 Library							
Revenue							
REAL ESTATE TAXES							
04-301-100	Real Estate Taxes-Current	\$553,681.00	\$331,431.33	\$487,696.66	\$0.00	88.08%	\$65,984.34
04-301-200	RE Taxes-Prior year levy	\$0.00	\$0.00	\$61,084.27	\$0.00	0.00%	(\$61,084.27)
04-301-400	Real Estate Taxes-Liened	\$5,060.00	\$1,357.78	\$3,495.85	\$0.00	69.09%	\$1,564.15
04-301-600	Real Estate Taxes-Interim	\$4,598.00	\$3,915.73	\$4,605.31	\$0.00	100.16%	(\$7.31)
	Subtotal	\$563,339.00	\$336,704.84	\$556,882.09	\$0.00	98.85%	\$6,456.91
INTEREST							
04-341-000	Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
REIMBURSEMENT							
04-395-000	Refund Prior Yr Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD							
04-399-101	Fund Balance Forward	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Library Revenues:	\$563,339.00	\$336,704.84	\$556,882.09	\$0.00	98.85%	\$6,456.91
<hr/>							
	Total Library Revenues:	\$563,339.00	\$336,704.84	\$556,882.09	\$0.00		\$6,456.91
	Total Library Expenditures:	\$563,339.00	\$335,695.60	\$567,976.89	\$0.00		(\$4,637.89)
	Total Library Fund Balance:	\$0.00	\$1,009.24	(\$11,094.80)	\$0.00		\$11,094.80

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
Expenditure							
CONTRIBUTION TO LIBRARY							
04-456-542	Contribution-LPT Library	\$563,339.00	\$335,695.60	\$567,976.89	\$0.00	100.82%	(\$4,637.89)
	Subtotal	\$563,339.00	\$335,695.60	\$567,976.89	\$0.00	100.82%	(\$4,637.89)
REIMBURSEMENT							
04-491-000	Refund Prior Year Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
ENDING BALANCE							
04-499-100	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Library Expenditures:	\$563,339.00	\$335,695.60	\$567,976.89	\$0.00	100.82%	(\$4,637.89)
Total Library Revenues:		\$563,339.00	\$336,704.84	\$556,882.09	\$0.00		\$6,456.91
Total Library Expenditures:		\$563,339.00	\$335,695.60	\$567,976.89	\$0.00		(\$4,637.89)
Total Library Fund Balance:		\$0.00	\$1,009.24	(\$11,094.80)	\$0.00		\$11,094.80

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
05 Emergency Services Fund							
Revenue							
REAL ESTATE TAXES							
05-301-100	Real Estate Taxes-Current Year	\$135,130.00	\$80,888.46	\$119,031.66	\$0.00	88.09%	\$16,098.34
05-301-200	RE Taxes-Prior year levy	\$0.00	\$0.00	\$23,541.73	\$0.00	0.00%	(\$23,541.73)
05-301-400	Real Estate Taxes-Liened	\$0.00	\$1,259.39	\$3,162.01	\$0.00	0.00%	(\$3,162.01)
05-301-600	Real Estate Taxes-Interim	\$0.00	\$955.67	\$1,543.25	\$0.00	0.00%	(\$1,543.25)
	Subtotal	\$135,130.00	\$83,103.52	\$147,278.65	\$0.00	108.99%	(\$12,148.65)
INTEREST							
05-341-000	Interest Earnings	\$0.00	\$13.67	\$19.04	\$0.00	0.00%	(\$19.04)
	Subtotal	\$0.00	\$13.67	\$19.04	\$0.00	0.00%	(\$19.04)
	Total Emergency Services Fund Revenue	\$135,130.00	\$83,117.19	\$147,297.69	\$0.00	109.00%	(\$12,167.69)
<hr/>							
	Total Emergency Services Fund Revenues:	\$135,130.00	\$83,117.19	\$147,297.69	\$0.00		(\$12,167.69)
	Total Emergency Services Fund Expenditures:	\$135,000.00	\$5,230.76	\$24,846.11	\$0.00		\$110,153.89
	Total Emergency Services Fund Fund Balance:	\$130.00	\$77,886.43	\$122,451.58	\$0.00		(\$122,321.58)

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
Expenditure							
FIRE							
05-411-122	SALARY - FIREMARSHAL	\$68,000.00	\$5,230.76	\$24,846.11	\$0.00	36.54%	\$43,153.89
	Subtotal	\$68,000.00	\$5,230.76	\$24,846.11	\$0.00	36.54%	\$43,153.89
AMBULANCE							
05-412-531	Contribution-LPT Ambulance	\$67,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$67,000.00
	Subtotal	\$67,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$67,000.00
	Total Emergency Services Fund Expendi	\$135,000.00	\$5,230.76	\$24,846.11	\$0.00	18.40%	\$110,153.89
Total Emergency Services Fund Revenues:		\$135,130.00	\$83,117.19	\$147,297.69	\$0.00		(\$12,167.69)
Total Emergency Services Fund Expenditures:		\$135,000.00	\$5,230.76	\$24,846.11	\$0.00		\$110,153.89
Total Emergency Services Fund Fund Balance:		\$130.00	\$77,886.43	\$122,451.58	\$0.00		(\$122,321.58)

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
18 Highway Improvement Capital Re							
Revenue							
STATE GRANTS							
18-354-030	Multimodal Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
CHARGES FOR SERVICES							
18-361-353	Impact Fees-Study Area West	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
CONTRIBUTIONS & DONATIONS							
18-387-100	Audubon Land LOC	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD							
18-399-002	Reserved Fund Balance-East	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-399-003	Reserved Fund Balance-West	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-399-004	Reserved fund balance - TSA1	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-399-005	Reserved Fund Balance-TSA2	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-399-101	Fund BalanceForward-Unrestrict	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Highway Improvement Capital Re F	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
<hr/>							
Total Highway Improvement Capital Re Revenues:		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Total Highway Improvement Capital Re Expenditure		\$0.00	\$0.00	\$85,600.10	\$0.00		(\$85,600.10)
Total Highway Improvement Capital Re Fund Balan		\$0.00	\$0.00	(\$85,600.10)	\$0.00		\$85,600.10

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
Expenditure							
PROJECTS							
18-437-706	Crawford/Eagleville/Park	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
HIGHWAYS & BRIDGES							
18-438-670	Multimodal Grant Expenses	\$0.00	\$0.00	\$85,600.10	\$0.00	0.00%	(\$85,600.10)
	Subtotal	\$0.00	\$0.00	\$85,600.10	\$0.00	0.00%	(\$85,600.10)
ENDING BALANCE							
18-499-002	Reserved Fund Balance-East	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-499-003	Reserved Fund Balance-West	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-499-004	Reserved Fund Balance-TSA1	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-499-005	Reserved Fund Balance-TSA2	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-499-101	Reserve Fund BalanceUnrestrict	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Highway Improvement Capital Re E	\$0.00	\$0.00	\$85,600.10	\$0.00	0.00%	(\$85,600.10)
<hr/>							
	Total Highway Improvement Capital Re Revenues:	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Total Highway Improvement Capital Re Expenditure	\$0.00	\$0.00	\$85,600.10	\$0.00		(\$85,600.10)
	Total Highway Improvement Capital Re Fund Balan	\$0.00	\$0.00	(\$85,600.10)	\$0.00		\$85,600.10

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
20 Debt Service Fund							
Revenue							
REAL ESTATE TAXES							
20-301-100	Real Estate Taxes-Current	\$442,945.00	\$265,145.09	\$390,157.37	\$0.00	88.08%	\$52,787.63
20-301-200	RE Taxes-Prior year levy	\$0.00	\$0.00	\$43,161.27	\$0.00	0.00%	(\$43,161.27)
20-301-400	Real Estate Taxes-Liened	\$4,045.00	\$1,086.22	\$2,796.68	\$0.00	69.14%	\$1,248.32
20-301-600	Real Estate Taxes-Interim	\$3,678.00	\$3,132.59	\$3,684.26	\$0.00	100.17%	(\$6.26)
	Subtotal	\$450,668.00	\$269,363.90	\$439,799.58	\$0.00	97.59%	\$10,868.42
INTEREST							
20-341-000	Interest Earnings	\$200.00	\$43.65	\$67.76	\$0.00	33.88%	\$132.24
	Subtotal	\$200.00	\$43.65	\$67.76	\$0.00	33.88%	\$132.24
RENTS							
20-342-100	Lease-Golf Course	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
LIBRARY BOND REVENUE							
20-358-100	Transfer from LPT Library	\$114,569.00	\$0.00	\$112,908.00	\$0.00	98.55%	\$1,661.00
	Subtotal	\$114,569.00	\$0.00	\$112,908.00	\$0.00	98.55%	\$1,661.00
FUND BALANCE FORWARD							
20-399-101	Fund Balance Forward	\$29,610.00	\$0.00	\$0.00	\$0.00	0.00%	\$29,610.00
	Subtotal	\$29,610.00	\$0.00	\$0.00	\$0.00	0.00%	\$29,610.00
	Total Debt Service Fund Revenues:	\$595,047.00	\$269,407.55	\$552,775.34	\$0.00	92.90%	\$42,271.66
<hr/>							
	Total Debt Service Fund Revenues:	\$595,047.00	\$269,407.55	\$552,775.34	\$0.00		\$42,271.66
	Total Debt Service Fund Expenditures:	\$595,047.00	\$2,021.11	\$283,971.28	\$0.00		\$311,075.72
	Total Debt Service Fund Fund Balance:	\$0.00	\$267,386.44	\$268,804.06	\$0.00		(\$268,804.06)

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
Expenditure							
POLICE							
20-410-740	Leased vehicles	\$4,000.00	\$666.52	\$3,332.60	\$0.00	83.32%	\$667.40
	Subtotal	\$4,000.00	\$666.52	\$3,332.60	\$0.00	83.32%	\$667.40
BOND PRINCIPAL							
20-471-160	2008 Note Principal-Municipal	\$298,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$298,000.00
20-471-175	2006 Note Principal - Library	\$112,000.00	\$0.00	\$112,000.00	\$0.00	100.00%	\$0.00
20-471-176	2006 Note Principal - MUA	\$73,000.00	\$0.00	\$73,000.00	\$0.00	100.00%	\$0.00
20-471-180	2010 Note Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
20-471-182	2015 Loan Principal	\$14,000.00	\$0.00	\$14,000.00	\$0.00	100.00%	\$0.00
20-471-409	2013 Loan A Principal	\$18,000.00	\$0.00	\$18,000.00	\$0.00	100.00%	\$0.00
20-471-410	2013 Loan B Principal	\$55,000.00	\$0.00	\$55,000.00	\$0.00	100.00%	\$0.00
	Subtotal	\$570,000.00	\$0.00	\$272,000.00	\$0.00	47.72%	\$298,000.00
BOND INTEREST							
20-472-150	2008 Note Interest-Municipal	\$14,328.00	\$1,194.01	\$5,970.05	\$0.00	41.67%	\$8,357.95
20-472-175	2006 Note Interest-Library	\$2,569.00	\$0.00	\$908.00	\$0.00	35.34%	\$1,661.00
20-472-176	2006 Note Interest-MUA	\$1,674.00	\$0.00	\$591.84	\$0.00	35.35%	\$1,082.16
20-472-180	2010 Note Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
20-472-182	2015 Loan Interest	\$1,002.00	\$63.68	\$397.64	\$0.00	39.68%	\$604.36
20-472-409	2013 Loan A Interest	\$341.00	\$21.30	\$170.40	\$0.00	49.97%	\$170.60
20-472-410	2013 Loan B Interest	\$1,133.00	\$75.60	\$600.75	\$0.00	53.02%	\$532.25
	Subtotal	\$21,047.00	\$1,354.59	\$8,638.68	\$0.00	41.04%	\$12,408.32
REIMBURSEMENT							
20-491-000	Refund of Prior Year Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
ENDING BALANCE							
20-499-100	Reserve Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Debt Service Fund Expenditures:	\$595,047.00	\$2,021.11	\$283,971.28	\$0.00	47.72%	\$311,075.72
<hr/>							
	Total Debt Service Fund Revenues:	\$595,047.00	\$269,407.55	\$552,775.34	\$0.00		\$42,271.66
	Total Debt Service Fund Expenditures:	\$595,047.00	\$2,021.11	\$283,971.28	\$0.00		\$311,075.72
	Total Debt Service Fund Fund Balance:	\$0.00	\$267,386.44	\$268,804.06	\$0.00		(\$268,804.06)

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
21 Liquid Fuels Funded Loans							
Revenue							
INTEREST							
21-341-000	Interest Earnings	\$100.00	\$19.56	\$40.77	\$0.00	40.77%	\$59.23
	Subtotal	\$100.00	\$19.56	\$40.77	\$0.00	40.77%	\$59.23
INTERFUND TRANSFERS							
21-392-350	Transfer from Liquid Fuels	\$177,182.00	\$0.00	\$177,182.00	\$0.00	100.00%	\$0.00
	Subtotal	\$177,182.00	\$0.00	\$177,182.00	\$0.00	100.00%	\$0.00
FUND BALANCE FORWARD							
21-399-101	Fund Balance Forward	\$1,040.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,040.00
	Subtotal	\$1,040.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,040.00
	Total Liquid Fuels Funded Loans Reven	\$178,322.00	\$19.56	\$177,222.77	\$0.00	99.38%	\$1,099.23
<hr/>							
	Total Liquid Fuels Funded Loans Revenues:	\$178,322.00	\$19.56	\$177,222.77	\$0.00		\$1,099.23
	Total Liquid Fuels Funded Loans Expenditures:	\$178,322.00	\$575.12	\$2,875.60	\$0.00		\$175,446.40
	Total Liquid Fuels Funded Loans Fund Balance:	\$0.00	(\$555.56)	\$174,347.17	\$0.00		(\$174,347.17)

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
Expenditure							
BOND PRINCIPAL							
21-471-181	2014 Loan Principal	\$106,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$106,000.00
21-471-182	2015 Loan Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
21-471-183	2016-PIB Loan Principal	\$60,355.00	\$0.00	\$0.00	\$0.00	0.00%	\$60,355.00
	Subtotal	\$166,355.00	\$0.00	\$0.00	\$0.00	0.00%	\$166,355.00
BOND INTEREST							
21-472-181	2014 Loan Interest	\$6,901.00	\$575.12	\$2,875.60	\$0.00	41.67%	\$4,025.40
21-472-182	2015 Loan Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
21-472-183	2016-PIB Loan Interest	\$5,066.00	\$0.00	\$0.00	\$0.00	0.00%	\$5,066.00
	Subtotal	\$11,967.00	\$575.12	\$2,875.60	\$0.00	24.03%	\$9,091.40
ENDING BALANCE							
21-499-100	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Liquid Fuels Funded Loans Expen:	\$178,322.00	\$575.12	\$2,875.60	\$0.00	1.61%	\$175,446.40
<hr/>							
	Total Liquid Fuels Funded Loans Revenues:	\$178,322.00	\$19.56	\$177,222.77	\$0.00		\$1,099.23
	Total Liquid Fuels Funded Loans Expenditures:	\$178,322.00	\$575.12	\$2,875.60	\$0.00		\$175,446.40
	Total Liquid Fuels Funded Loans Fund Balance:	\$0.00	(\$555.56)	\$174,347.17	\$0.00		(\$174,347.17)

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
30 Capital Projects Fund							
Revenue							
INTEREST							
30-341-000	Interest Earnings	\$50.00	\$23.99	\$111.15	\$0.00	222.30%	(\$61.15)
	Subtotal	\$50.00	\$23.99	\$111.15	\$0.00	222.30%	(\$61.15)
RENTS							
30-342-200	Golf Course Lease	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	100.00%	\$0.00
	Subtotal	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	100.00%	\$0.00
MISCELLANEOUS							
30-380-200	Proceeds from Insurance	\$0.00	\$0.00	\$16,224.50	\$0.00	0.00%	(\$16,224.50)
	Subtotal	\$0.00	\$0.00	\$16,224.50	\$0.00	0.00%	(\$16,224.50)
FIXED ASSETS DISPOSAL							
30-391-000	Proceeds Sale of Fixed Assets	\$10,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$10,000.00
	Subtotal	\$10,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$10,000.00
INTERFUND TRANSFERS							
30-392-010	Transfer from General Fund	\$291,540.00	\$0.00	\$291,540.00	\$0.00	100.00%	\$0.00
30-392-039	Transfer from Unrestricted Cap	\$40,437.00	\$0.00	\$0.00	\$0.00	0.00%	\$40,437.00
	Subtotal	\$331,977.00	\$0.00	\$291,540.00	\$0.00	87.82%	\$40,437.00
MISCELLANEOUS							
30-396-101	Reimbursement-LPTSA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-396-200	Reimbursement-Paving	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD							
30-399-101	Fund Balance Forward	\$38,902.00	\$0.00	\$0.00	\$0.00	0.00%	\$38,902.00
	Subtotal	\$38,902.00	\$0.00	\$0.00	\$0.00	0.00%	\$38,902.00
	Total Capital Projects Fund Revenues:	\$480,929.00	\$100,023.99	\$407,875.65	\$0.00	84.81%	\$73,053.35
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	Total Capital Projects Fund Revenues:	\$480,929.00	\$100,023.99	\$407,875.65	\$0.00		\$73,053.35
	Total Capital Projects Fund Expenditures:	\$480,929.00	\$0.00	\$290,542.77	\$203,150.89		(\$12,764.66)
	Total Capital Projects Fund Fund Balance:	\$0.00	\$100,023.99	\$117,332.88	\$203,150.89		\$85,818.01

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
Expenditure							
TECHNOLOGY							
30-407-252	Technology Upgrades	\$23,431.00	\$0.00	\$23,353.30	\$145.00	99.67%	(\$67.30)
	Subtotal	\$23,431.00	\$0.00	\$23,353.30	\$145.00	99.67%	(\$67.30)
BUILDINGS MAINTENANCE							
30-409-373	Building Improvements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
POLICE							
30-410-252	Technology upgrades	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-410-326	Radio Equipment Upgrade	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-410-705	Capital Purchases-Minor Equip	\$81,498.00	\$0.00	\$67,650.47	\$12,708.30	83.01%	\$1,139.23
30-410-740	Capital - Police Vehicles	\$153,000.00	\$0.00	\$118,913.00	\$0.00	77.72%	\$34,087.00
	Subtotal	\$234,498.00	\$0.00	\$186,563.47	\$12,708.30	79.56%	\$35,226.23
FIRE							
30-411-705	Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-411-740	Vehicles	\$57,000.00	\$0.00	\$4,220.00	\$60,432.59	7.40%	(\$7,652.59)
	Subtotal	\$57,000.00	\$0.00	\$4,220.00	\$60,432.59	7.40%	(\$7,652.59)
EMERGENCY MANAGEMENT							
30-415-703	Emergency Mgmt Equip	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
PUBLIC WORKS							
30-430-740	Vehicles	\$145,000.00	\$0.00	\$16,013.00	\$129,865.00	11.04%	(\$878.00)
	Subtotal	\$145,000.00	\$0.00	\$16,013.00	\$129,865.00	11.04%	(\$878.00)
SIDEWALKS							
30-435-450	Montco 2040 Sidewalk Grant Exp	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-435-720	Park Pointe Sidewalks	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
PROJECTS							
30-437-700	Capital Projects-Roads	\$0.00	\$0.00	(\$250.00)	\$0.00	0.00%	\$250.00
	Subtotal	\$0.00	\$0.00	(\$250.00)	\$0.00	0.00%	\$250.00
HIGHWAYS & BRIDGES							
30-438-246	Level Road	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
STORM WATER MANAGEMENT							
30-446-374	Gunite Projects	\$21,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$21,000.00
30-446-378	MS4-Arcola Road	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$21,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$21,000.00
PARKS							

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
30-454-740	Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
REIMBURSEMENT							
30-491-000	Refund Prior Year Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-491-100	Reimbursed-Paving	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-491-481	Reimb-Ins Claims	\$0.00	\$0.00	\$31,843.00	\$0.00	0.00%	(\$31,843.00)
30-491-486	Reimbursable-LPTSA	\$0.00	\$0.00	\$28,800.00	\$0.00	0.00%	(\$28,800.00)
	Subtotal	\$0.00	\$0.00	\$60,643.00	\$0.00	0.00%	(\$60,643.00)
ENDING BALANCE							
30-499-100	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Capital Projects Fund Expenditure:	\$480,929.00	\$0.00	\$290,542.77	\$203,150.89	60.41%	(\$12,764.66)
Total Capital Projects Fund Revenues:		\$480,929.00	\$100,023.99	\$407,875.65	\$0.00		\$73,053.35
Total Capital Projects Fund Expenditures:		\$480,929.00	\$0.00	\$290,542.77	\$203,150.89		(\$12,764.66)
Total Capital Projects Fund Fund Balance:		\$0.00	\$100,023.99	\$117,332.88	\$203,150.89		\$85,818.01

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
31 Parks & Recreation Operating							
Revenue							
REAL ESTATE TAXES							
31-301-100	Real Estate Taxes-Current	\$386,775.00	\$231,521.59	\$340,680.85	\$0.00	88.08%	\$46,094.15
31-301-200	RE Taxes-Prior year levy	\$0.00	\$0.00	\$43,784.60	\$0.00	0.00%	(\$43,784.60)
31-301-400	Real Estate Taxes-Liened	\$3,530.00	\$948.48	\$2,442.02	\$0.00	69.18%	\$1,087.98
31-301-600	Real Estate Taxes-Interim	\$3,212.00	\$2,735.34	\$3,217.04	\$0.00	100.16%	(\$5.04)
	Subtotal	\$393,517.00	\$235,205.41	\$390,124.51	\$0.00	99.14%	\$3,392.49
INTEREST							
31-341-000	Interest Earnings	\$100.00	\$57.88	\$113.85	\$0.00	113.85%	(\$13.85)
	Subtotal	\$100.00	\$57.88	\$113.85	\$0.00	113.85%	(\$13.85)
RECREATION FEES							
31-367-000	Recreation Programs	\$18,000.00	\$1,646.17	\$11,604.91	\$0.00	64.47%	\$6,395.09
31-367-001	Camp Perkiomy	\$213,125.00	\$14,034.23	\$157,562.31	\$0.00	73.93%	\$55,562.69
31-367-002	Lil Perkiomy	\$6,985.00	\$921.50	\$6,309.32	\$0.00	90.33%	\$675.68
31-367-003	Perkiomy Trail Blazers	\$118,080.00	\$3,437.95	\$94,647.37	\$0.00	80.16%	\$23,432.63
31-367-005	Trunk or Treat	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
31-367-500	Rental Of Park Facilities	\$13,000.00	\$849.20	\$3,753.90	\$0.00	28.88%	\$9,246.10
31-367-600	Ski/Amusement Tickets	\$34,000.00	\$223.00	\$223.00	\$0.00	0.66%	\$33,777.00
31-367-650	Movie Tickets	\$30,000.00	\$566.50	\$2,405.00	\$0.00	8.02%	\$27,595.00
31-367-700	Bus, Trips (Residents)	\$18,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$18,000.00
31-367-800	Commissions	\$2,000.00	\$90.23	\$100.23	\$0.00	5.01%	\$1,899.77
	Subtotal	\$453,190.00	\$21,768.78	\$276,606.04	\$0.00	61.04%	\$176,583.96
MISCELLANEOUS							
31-380-000	Miscellaneous Revenue	\$0.00	\$0.00	\$50.00	\$0.00	0.00%	(\$50.00)
	Subtotal	\$0.00	\$0.00	\$50.00	\$0.00	0.00%	(\$50.00)
CONTRIBUTIONS & DONATIONS							
31-387-000	Independence Day Contributions	\$18,000.00	\$0.00	\$3,250.00	\$0.00	18.06%	\$14,750.00
31-387-001	Fall Fest Contributions	\$15,000.00	\$0.00	\$1,000.00	\$0.00	6.67%	\$14,000.00
31-387-003	Movie in the Park	\$1,200.00	\$0.00	\$1,000.00	\$0.00	83.33%	\$200.00
31-387-004	Egg Hunt Contributions	\$1,200.00	\$0.00	\$930.00	\$0.00	77.50%	\$270.00
31-387-006	Trunk or Treat	\$200.00	\$0.00	\$300.00	\$0.00	150.00%	(\$100.00)
31-387-008	Holiday Tree Lighting	\$4,000.00	\$0.00	\$3,270.00	\$0.00	81.75%	\$730.00
31-387-221	Concerts in the Park	\$2,000.00	\$0.00	\$1,400.00	\$0.00	70.00%	\$600.00
31-387-300	Gifts For Parks	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
31-387-400	Memorial Donations	\$1,000.00	\$400.00	\$425.00	\$0.00	42.50%	\$575.00
	Subtotal	\$42,600.00	\$400.00	\$11,575.00	\$0.00	27.17%	\$31,025.00
INTERFUND TRANSFERS							
31-392-001	Transfer from General Fund	\$31,116.00	\$0.00	\$0.00	\$0.00	0.00%	\$31,116.00
	Subtotal	\$31,116.00	\$0.00	\$0.00	\$0.00	0.00%	\$31,116.00
REIMBURSEMENT							

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31-395-001	Reimbursement	\$600.00	\$425.00	\$825.00	\$0.00	137.50%	(\$225.00)
	Subtotal	\$600.00	\$425.00	\$825.00	\$0.00	137.50%	(\$225.00)
FUND BALANCE FORWARD							
31-399-101	Fund Balance Forward	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Parks & Recreation Operating Revenue	\$921,123.00	\$257,857.07	\$679,294.40	\$0.00	73.75%	\$241,828.60
Total Parks & Recreation Operating Revenues:		\$921,123.00	\$257,857.07	\$679,294.40	\$0.00		\$241,828.60
Total Parks & Recreation Operating Expenditures:		\$921,122.73	\$39,624.72	\$193,012.09	\$21,028.00		\$707,082.64
Total Parks & Recreation Operating Fund Balance:		\$0.27	\$218,232.35	\$486,282.31	\$21,028.00		(\$465,254.04)

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
Expenditure							
CULTURE							
31-451-128	Salaries-Parks & Recreation	\$183,697.00	\$11,673.35	\$56,455.08	\$0.00	30.73%	\$127,241.92
31-451-183	Overtime	\$1,500.00	\$48.73	\$497.03	\$0.00	33.14%	\$1,002.97
31-451-249	Independence Day	\$18,000.00	\$0.00	\$7,750.00	\$7,500.00	43.06%	\$2,750.00
31-451-253	Fall Fest Expenses	\$15,000.00	\$0.00	\$350.00	\$900.00	2.33%	\$13,750.00
31-451-255	Movie in the Park Expenses	\$1,200.00	\$0.00	\$44.61	\$0.00	3.72%	\$1,155.39
31-451-256	Easter Egg Hunt Expenses	\$1,200.00	\$0.00	\$945.09	\$0.00	78.76%	\$254.91
31-451-258	Trunk or Treat	\$200.00	\$0.00	\$100.00	\$0.00	50.00%	\$100.00
31-451-260	Holiday Tree Lighting	\$4,000.00	\$0.00	\$100.00	\$0.00	2.50%	\$3,900.00
31-451-280	Program Cost	\$15,000.00	\$1,663.20	\$13,232.79	\$0.00	88.22%	\$1,767.21
31-451-281	Concerts in the Park	\$2,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$2,000.00
31-451-283	Ski/Amusement Tickets	\$34,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$34,000.00
31-451-284	Bus Trips	\$15,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$15,000.00
31-451-285	Movie Tickets	\$26,500.00	\$800.00	\$1,710.00	\$0.00	6.45%	\$24,790.00
	Subtotal	\$317,297.00	\$14,185.28	\$81,184.60	\$8,400.00	25.59%	\$227,712.40
PARTICIPANT RECREATION							
31-452-550	Sponsorship Banners	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
CAMP PERKIOMY							
31-453-136	Wages-Counselors	\$65,770.00	\$0.00	\$0.00	\$0.00	0.00%	\$65,770.00
31-453-229	Pizza/Snacks	\$6,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$6,000.00
31-453-238	Clothing & Uniforms	\$2,500.00	\$0.00	\$0.00	\$0.00	0.00%	\$2,500.00
31-453-248	Camp Perkiomy Supplies	\$3,000.00	\$38.09	\$38.09	\$0.00	1.27%	\$2,961.91
31-453-284	Bus Trips	\$57,500.00	\$1,868.00	\$3,818.00	\$7,284.00	6.64%	\$46,398.00
31-453-450	Contracted Services	\$2,950.00	\$0.00	\$0.00	\$0.00	0.00%	\$2,950.00
	Subtotal	\$137,720.00	\$1,906.09	\$3,856.09	\$7,284.00	2.80%	\$126,579.91
PARKS							
31-454-140	Wages-Part Time Summer Help	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
31-454-148	Wages-Groundskeepers	\$221,963.73	\$10,084.80	\$59,584.13	\$0.00	26.84%	\$162,379.60
31-454-183	Overtime	\$6,000.00	\$336.56	\$647.74	\$0.00	10.80%	\$5,352.26
31-454-220	Operating Supplies	\$10,000.00	\$408.45	\$6,151.13	\$0.00	61.51%	\$3,848.87
31-454-238	Clothing & Uniforms	\$3,307.00	\$0.00	\$1,442.50	\$0.00	43.62%	\$1,864.50
31-454-374	Lawn Equipment Repair	\$5,000.00	\$0.00	\$5,027.64	\$0.00	100.55%	(\$27.64)
31-454-400	Memorial Expenses-Reimbursed	\$1,000.00	\$476.25	\$495.75	\$0.00	49.58%	\$504.25
31-454-450	Contracted Services-Mowing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
31-454-456	Contracted Services	\$100,000.00	\$10,540.00	\$21,120.00	\$0.00	21.12%	\$78,880.00
31-454-700	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
31-454-750	Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$347,270.73	\$21,846.06	\$94,468.89	\$0.00	27.20%	\$252,801.84
LIL PERKIOMY							
31-458-136	Wages-Counselors	\$4,940.00	\$0.00	\$0.00	\$0.00	0.00%	\$4,940.00
31-458-238	Clothing & Uniforms	\$300.00	\$0.00	\$0.00	\$0.00	0.00%	\$300.00
31-458-248	Supplies	\$425.00	\$0.00	\$0.00	\$0.00	0.00%	\$425.00

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31-458-284	Events	\$500.00	\$0.00	\$450.00	\$0.00	90.00%	\$50.00
31-458-450	Contracted Services	\$250.00	\$0.00	\$0.00	\$0.00	0.00%	\$250.00
	Subtotal	\$6,415.00	\$0.00	\$450.00	\$0.00	7.01%	\$5,965.00
PERKIOMY TRAIL BLAZERS							
31-460-136	Wages-Counselors	\$30,370.00	\$0.00	\$0.00	\$0.00	0.00%	\$30,370.00
31-460-229	Pizza/Snacks	\$2,500.00	\$0.00	\$0.00	\$0.00	0.00%	\$2,500.00
31-460-238	Clothing & Uniforms	\$1,500.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,500.00
31-460-248	Supplies	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,000.00
31-460-284	Events	\$38,000.00	\$1,528.04	\$4,662.04	\$5,344.00	12.27%	\$27,993.96
31-460-450	Contracted Services	\$1,500.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,500.00
	Subtotal	\$74,870.00	\$1,528.04	\$4,662.04	\$5,344.00	6.23%	\$64,863.96
MISCELLANEOUS							
31-480-000	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
PENSION CONTRIBUTION							
31-483-153	Pension-401a Contribution	\$36,950.00	\$0.00	\$8,068.50	\$0.00	21.84%	\$28,881.50
	Subtotal	\$36,950.00	\$0.00	\$8,068.50	\$0.00	21.84%	\$28,881.50
REIMBURSEMENT							
31-491-000	Refund of Prior Year Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
31-491-485	Reimbursable Expense	\$600.00	\$159.25	\$321.97	\$0.00	53.66%	\$278.03
	Subtotal	\$600.00	\$159.25	\$321.97	\$0.00	53.66%	\$278.03
ENDING BALANCE							
31-499-000	Fund Balance Forward	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Parks & Recreation Operating Expe	\$921,122.73	\$39,624.72	\$193,012.09	\$21,028.00	20.95%	\$707,082.64
Total Parks & Recreation Operating Revenues:		\$921,123.00	\$257,857.07	\$679,294.40	\$0.00		\$241,828.60
Total Parks & Recreation Operating Expenditures:		\$921,122.73	\$39,624.72	\$193,012.09	\$21,028.00		\$707,082.64
Total Parks & Recreation Operating Fund Balance:		\$0.27	\$218,232.35	\$486,282.31	\$21,028.00		(\$465,254.04)

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
33 Parks & Recreation Capital Res							
Revenue							
INTEREST							
33-341-000	Interest Earnings	\$500.00	\$46.28	\$194.74	\$0.00	38.95%	\$305.26
	Subtotal	\$500.00	\$46.28	\$194.74	\$0.00	38.95%	\$305.26
STATE GRANTS							
33-354-070	DCNR Grant-Open Space Plan	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
CHARGES FOR SERVICES							
33-361-330	Subdivision/Land Development	\$0.00	\$10,444.00	\$10,444.00	\$0.00	0.00%	(\$10,444.00)
	Subtotal	\$0.00	\$10,444.00	\$10,444.00	\$0.00	0.00%	(\$10,444.00)
FUND BALANCE FORWARD							
33-399-101	Fund Balance Forward	\$84,500.00	\$0.00	\$0.00	\$0.00	0.00%	\$84,500.00
	Subtotal	\$84,500.00	\$0.00	\$0.00	\$0.00	0.00%	\$84,500.00
	Total Parks & Recreation Capital Res Re	\$85,000.00	\$10,490.28	\$10,638.74	\$0.00	12.52%	\$74,361.26
<hr/>							
	Total Parks & Recreation Capital Res Revenues:	\$85,000.00	\$10,490.28	\$10,638.74	\$0.00		\$74,361.26
	Total Parks & Recreation Capital Res Expenditures:	\$85,000.00	\$0.00	\$0.00	\$12,380.00		\$72,620.00
	Total Parks & Recreation Capital Res Fund Balanc	\$0.00	\$10,490.28	\$10,638.74	\$12,380.00		\$1,741.26

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
Expenditure							
PARKS							
33-454-700	Misc - All parks/Basins	\$5,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$5,000.00
33-454-720	Eagleville Park	\$72,500.00	\$0.00	\$0.00	\$6,190.00	0.00%	\$66,310.00
33-454-722	Audubon Recreation Field	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
33-454-723	Level Road School House	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
33-454-724	Hoy Park	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
33-454-725	Eskie Park	\$7,500.00	\$0.00	\$0.00	\$6,190.00	0.00%	\$1,310.00
33-454-728	Red Tail Park	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
33-454-729	Dell Angelo Park	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$85,000.00	\$0.00	\$0.00	\$12,380.00	0.00%	\$72,620.00
CONSERVATION							
33-461-070	Open Space Plan - DCNR Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
ENDING BALANCE							
33-499-100	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Parks & Recreation Capital Res Ex	\$85,000.00	\$0.00	\$0.00	\$12,380.00	0.00%	\$72,620.00
Total Parks & Recreation Capital Res Revenues:		\$85,000.00	\$10,490.28	\$10,638.74	\$0.00		\$74,361.26
Total Parks & Recreation Capital Res Expenditures:		\$85,000.00	\$0.00	\$0.00	\$12,380.00		\$72,620.00
Total Parks & Recreation Capital Res Fund Balanc		\$0.00	\$10,490.28	\$10,638.74	\$12,380.00		\$1,741.26

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
35 Highway Aid Fund							
Revenue							
INTEREST							
35-341-000	Interest Earnings	\$1,000.00	\$140.20	\$510.86	\$0.00	51.09%	\$489.14
	Subtotal	\$1,000.00	\$140.20	\$510.86	\$0.00	51.09%	\$489.14
STATE SHARED REVENUES							
35-355-050	Liquid Fuels	\$721,288.00	\$0.00	\$729,466.26	\$0.00	101.13%	(\$8,178.26)
	Subtotal	\$721,288.00	\$0.00	\$729,466.26	\$0.00	101.13%	(\$8,178.26)
INTERFUND TRANSFERS							
35-392-039	Transfer from Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
REIMBURSEMENT							
35-395-000	Refund Of Prior Yr Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD							
35-399-101	Fund Balance Forward	\$620,592.00	\$0.00	\$0.00	\$0.00	0.00%	\$620,592.00
	Subtotal	\$620,592.00	\$0.00	\$0.00	\$0.00	0.00%	\$620,592.00
	Total Highway Aid Fund Revenues:	\$1,342,880.00	\$140.20	\$729,977.12	\$0.00	54.36%	\$612,902.88
Total Highway Aid Fund Revenues:		\$1,342,880.00	\$140.20	\$729,977.12	\$0.00		\$612,902.88
Total Highway Aid Fund Expenditures:		\$1,342,880.00	\$8,756.41	\$695,333.06	\$4,364.03		\$643,182.91
Total Highway Aid Fund Fund Balance:		\$0.00	(\$8,616.21)	\$34,644.06	\$4,364.03		(\$30,280.03)

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
Expenditure							
PUBLIC WORKS							
35-430-374	Equipment Repair	\$7,000.00	\$0.00	\$5,252.97	\$0.00	75.04%	\$1,747.03
	Subtotal	\$7,000.00	\$0.00	\$5,252.97	\$0.00	75.04%	\$1,747.03
SNOW & ICE REMOVAL							
35-432-187	Overtime-Snow removal	\$45,000.00	\$0.00	\$41,207.67	\$0.00	91.57%	\$3,792.33
35-432-240	Supplies	\$100,000.00	\$0.00	\$52,753.08	\$1,729.03	52.75%	\$45,517.89
35-432-385	Equipment Rental	\$20,000.00	\$0.00	\$7,325.00	\$0.00	36.63%	\$12,675.00
	Subtotal	\$165,000.00	\$0.00	\$101,285.75	\$1,729.03	61.39%	\$61,985.22
TRAFFIC LIGHTS							
35-433-370	Repair & Maintenance Services	\$25,000.00	\$2,401.72	\$9,767.98	\$0.00	39.07%	\$15,232.02
	Subtotal	\$25,000.00	\$2,401.72	\$9,767.98	\$0.00	39.07%	\$15,232.02
STREET LIGHTS							
35-434-361	Street Lighting	\$42,000.00	\$2,791.29	\$12,728.05	\$0.00	30.30%	\$29,271.95
	Subtotal	\$42,000.00	\$2,791.29	\$12,728.05	\$0.00	30.30%	\$29,271.95
HIGHWAYS & BRIDGES							
35-438-245	Highway Supplies	\$35,000.00	\$3,537.15	\$11,182.17	\$2,635.00	31.95%	\$21,182.83
	Subtotal	\$35,000.00	\$3,537.15	\$11,182.17	\$2,635.00	31.95%	\$21,182.83
CONSTRUCTION & REBUILDING							
35-439-100	Road Projects	\$891,698.00	\$26.25	\$377,934.14	\$0.00	42.38%	\$513,763.86
	Subtotal	\$891,698.00	\$26.25	\$377,934.14	\$0.00	42.38%	\$513,763.86
INTERFUND TRANSFERS							
35-492-021	Transfer to Sinking Fund	\$177,182.00	\$0.00	\$177,182.00	\$0.00	100.00%	\$0.00
	Subtotal	\$177,182.00	\$0.00	\$177,182.00	\$0.00	100.00%	\$0.00
ENDING BALANCE							
35-499-100	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Highway Aid Fund Expenditures:	\$1,342,880.00	\$8,756.41	\$695,333.06	\$4,364.03	51.78%	\$643,182.91
<hr/>							
	Total Highway Aid Fund Revenues:	\$1,342,880.00	\$140.20	\$729,977.12	\$0.00		\$612,902.88
	Total Highway Aid Fund Expenditures:	\$1,342,880.00	\$8,756.41	\$695,333.06	\$4,364.03		\$643,182.91
	Total Highway Aid Fund Fund Balance:	\$0.00	(\$8,616.21)	\$34,644.06	\$4,364.03		(\$30,280.03)

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
39 Unrestricted Capital Fund							
Revenue							
INTEREST							
39-341-000	Interest Earnings	\$50.00	\$4.49	\$19.28	\$0.00	38.56%	\$30.72
	Subtotal	\$50.00	\$4.49	\$19.28	\$0.00	38.56%	\$30.72
FUND BALANCE FORWARD							
39-399-101	Fund Balance Forward	\$40,387.00	\$0.00	\$0.00	\$0.00	0.00%	\$40,387.00
	Subtotal	\$40,387.00	\$0.00	\$0.00	\$0.00	0.00%	\$40,387.00
	Total Unrestricted Capital Fund Revenue	\$40,437.00	\$4.49	\$19.28	\$0.00	0.05%	\$40,417.72
Total Unrestricted Capital Fund Revenues:		\$40,437.00	\$4.49	\$19.28	\$0.00		\$40,417.72
Total Unrestricted Capital Fund Expenditures:		\$40,437.00	\$0.00	\$0.00	\$0.00		\$40,437.00
Total Unrestricted Capital Fund Fund Balance:		\$0.00	\$4.49	\$19.28	\$0.00		(\$19.28)

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Expenditure							
INTERFUND TRANSFERS							
39-492-030	Transfer to Capital Projects	\$40,437.00	\$0.00	\$0.00	\$0.00	0.00%	\$40,437.00
39-492-035	Transfer to Liquid Fuels	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$40,437.00	\$0.00	\$0.00	\$0.00	0.00%	\$40,437.00
ENDING BALANCE							
39-499-000	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Unrestricted Capital Fund Expendi	\$40,437.00	\$0.00	\$0.00	\$0.00	0.00%	\$40,437.00
<hr/>							
	Total Unrestricted Capital Fund Revenues:	\$40,437.00	\$4.49	\$19.28	\$0.00		\$40,417.72
	Total Unrestricted Capital Fund Expenditures:	\$40,437.00	\$0.00	\$0.00	\$0.00		\$40,437.00
	Total Unrestricted Capital Fund Fund Balance:	\$0.00	\$4.49	\$19.28	\$0.00		(\$19.28)

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
40 Tree Fund							
Revenue							
INTEREST							
40-341-000	Interest Earnings	\$75.00	\$3.96	\$18.91	\$0.00	25.21%	\$56.09
	Subtotal	\$75.00	\$3.96	\$18.91	\$0.00	25.21%	\$56.09
CONTRIBUTIONS & DONATIONS							
40-387-200	Contributions-Developers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD							
40-399-101	Fund Balance Forwarded	\$24,925.00	\$0.00	\$0.00	\$0.00	0.00%	\$24,925.00
	Subtotal	\$24,925.00	\$0.00	\$0.00	\$0.00	0.00%	\$24,925.00
	Total Tree Fund Revenues:	\$25,000.00	\$3.96	\$18.91	\$0.00	0.08%	\$24,981.09
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	Total Tree Fund Revenues:	\$25,000.00	\$3.96	\$18.91	\$0.00		\$24,981.09
	Total Tree Fund Expenditures:	\$25,000.00	\$500.00	\$11,600.00	\$0.00		\$13,400.00
	Total Tree Fund Fund Balance:	\$0.00	(\$496.04)	(\$11,581.09)	\$0.00		\$11,581.09

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
Expenditure							
HIGHWAYS & BRIDGES							
40-438-000	Tree Maintenance	\$20,000.00	\$500.00	\$11,600.00	\$0.00	58.00%	\$8,400.00
	Subtotal	\$20,000.00	\$500.00	\$11,600.00	\$0.00	58.00%	\$8,400.00
SHADE TREES							
40-455-248	Tree Planting	\$5,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$5,000.00
	Subtotal	\$5,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$5,000.00
MISCELLANEOUS							
40-480-000	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
ENDING BALANCE							
40-499-100	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Tree Fund Expenditures:	\$25,000.00	\$500.00	\$11,600.00	\$0.00	46.40%	\$13,400.00
Total Tree Fund Revenues:		\$25,000.00	\$3.96	\$18.91	\$0.00		\$24,981.09
Total Tree Fund Expenditures:		\$25,000.00	\$500.00	\$11,600.00	\$0.00		\$13,400.00
Total Tree Fund Fund Balance:		\$0.00	(\$496.04)	(\$11,581.09)	\$0.00		\$11,581.09

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
41 Sidewalk Fund							
Revenue							
INTEREST							
41-341-000	Interest Earnings	\$100.00	\$10.95	\$46.99	\$0.00	46.99%	\$53.01
	Subtotal	\$100.00	\$10.95	\$46.99	\$0.00	46.99%	\$53.01
CONTRIBUTIONS & DONATIONS							
41-387-200	Contributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD							
41-399-101	Fund Balance Forward	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Sidewalk Fund Revenues:	\$100.00	\$10.95	\$46.99	\$0.00	46.99%	\$53.01
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	Total Sidewalk Fund Revenues:	\$100.00	\$10.95	\$46.99	\$0.00		\$53.01
	Total Sidewalk Fund Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Total Sidewalk Fund Fund Balance:	\$100.00	\$10.95	\$46.99	\$0.00		\$53.01

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
Expenditure							
ENDING BALANCE							
41-499-000	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Sidewalk Fund Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
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	Total Sidewalk Fund Revenues:	\$100.00	\$10.95	\$46.99	\$0.00		\$53.01
	Total Sidewalk Fund Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Total Sidewalk Fund Fund Balance:	\$100.00	\$10.95	\$46.99	\$0.00		\$53.01

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
42 Stormwater Fund							
Revenue							
INTEREST							
42-341-000	Interest Earnings	\$25.00	\$1.97	\$8.46	\$0.00	33.84%	\$16.54
	Subtotal	\$25.00	\$1.97	\$8.46	\$0.00	33.84%	\$16.54
CONTRIBUTIONS & DONATIONS							
42-387-200	Contributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD							
42-399-101	Fund Balance Forward	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Stormwater Fund Revenues:	\$25.00	\$1.97	\$8.46	\$0.00	33.84%	\$16.54
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	Total Stormwater Fund Revenues:	\$25.00	\$1.97	\$8.46	\$0.00		\$16.54
	Total Stormwater Fund Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Total Stormwater Fund Fund Balance:	\$25.00	\$1.97	\$8.46	\$0.00		\$16.54

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
Expenditure							
STORM WATER MANAGEMENT							
42-446-250	Stormwater Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
ENDING BALANCE							
42-499-000	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total Stormwater Fund Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Stormwater Fund Revenues:		\$25.00	\$1.97	\$8.46	\$0.00		\$16.54
Total Stormwater Fund Expenditures:		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Total Stormwater Fund Fund Balance:		\$25.00	\$1.97	\$8.46	\$0.00		\$16.54

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
43 West End Capital Improvement							
Revenue							
INTEREST							
43-341-000	Interest Earnings	\$225.00	\$16.96	\$72.77	\$0.00	32.34%	\$152.23
	Subtotal	\$225.00	\$16.96	\$72.77	\$0.00	32.34%	\$152.23
LOCAL GRANTS							
43-357-140	DVRCP-TCDI Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
CONTRIBUTIONS & DONATIONS							
43-387-200	Contributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD							
43-399-101	Fund Balance Forward	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total West End Capital Improvement Re	\$225.00	\$16.96	\$72.77	\$0.00	32.34%	\$152.23
Total West End Capital Improvement Revenues:		\$225.00	\$16.96	\$72.77	\$0.00		\$152.23
Total West End Capital Improvement Expenditures:		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Total West End Capital Improvement Fund Balance		\$225.00	\$16.96	\$72.77	\$0.00		\$152.23

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
Expenditure							
ENGINEERING & PLANNING							
43-408-313	Ridge Pk W Corridor Study	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
COMMUNITY DEVELOPMENT							
43-465-310	Ridge Pk W Corridor Study	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
ENDING BALANCE							
43-499-000	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Total West End Capital Improvement Exj	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

Total West End Capital Improvement Revenues:	\$225.00	\$16.96	\$72.77	\$0.00	\$152.23
Total West End Capital Improvement Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total West End Capital Improvement Fund Balance	\$225.00	\$16.96	\$72.77	\$0.00	\$152.23

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Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
55 Township Self Insurance Fund							
Revenue							
INTEREST							
55-341-000	Interest Earnings	\$30,000.00	\$842.50	\$7,193.10	\$0.00	23.98%	\$22,806.90
	Subtotal	\$30,000.00	\$842.50	\$7,193.10	\$0.00	23.98%	\$22,806.90
FUND BALANCE FORWARD							
55-399-101	Fund Balance Forward	\$1,526,110.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,526,110.00
	Subtotal	\$1,526,110.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,526,110.00
	Total Township Self Insurance Fund Rev	\$1,556,110.00	\$842.50	\$7,193.10	\$0.00	0.46%	\$1,548,916.90
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	Total Township Self Insurance Fund Revenues:	\$1,556,110.00	\$842.50	\$7,193.10	\$0.00		\$1,548,916.90
	Total Township Self Insurance Fund Expenditures:	\$1,556,110.00	(\$3,286.36)	\$225,355.87	\$0.00		\$1,330,754.13
	Total Township Self Insurance Fund Fund Balance	\$0.00	\$4,128.86	(\$218,162.77)	\$0.00		\$218,162.77

Lower Providence Township
Statement of Revenues, Expenditures and Encumbrances - Compared to Budget
Year (2022) Period (5)

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06/09/2022
9:56 AM

Account	Account Description	Budget	MTD Actual	YTD Actual	Enc	% Used	Remaining
Expenditure							
INSURANCE							
55-486-156	Health Savings Account	\$3,273.00	\$286.66	\$1,433.30	\$0.00	43.79%	\$1,839.70
	Subtotal	\$3,273.00	\$286.66	\$1,433.30	\$0.00	43.79%	\$1,839.70
POST RETIREMENT BENEFITS							
55-488-196	Medical Insurance Benefit	\$52,057.00	\$4,251.46	\$19,442.60	\$0.00	37.35%	\$32,614.40
	Subtotal	\$52,057.00	\$4,251.46	\$19,442.60	\$0.00	37.35%	\$32,614.40
UNCLASSIFIED EXPENSES							
55-489-163	Management Fee	\$8,500.00	\$0.00	\$3,051.25	\$0.00	35.90%	\$5,448.75
55-489-900	Unrealized Loss (Gain)	(\$70,000.00)	(\$7,824.48)	\$201,428.72	\$0.00	-287.76%	(\$271,428.72)
	Subtotal	(\$61,500.00)	(\$7,824.48)	\$204,479.97	\$0.00	-332.49%	(\$265,979.97)
ENDING BALANCE							
55-499-100	Reserved Fund Balance	\$1,562,280.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,562,280.00
	Subtotal	\$1,562,280.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,562,280.00
	Total Township Self Insurance Fund Exp	\$1,556,110.00	(\$3,286.36)	\$225,355.87	\$0.00	14.48%	\$1,330,754.13
<hr/>							
	Total Township Self Insurance Fund Revenues:	\$1,556,110.00	\$842.50	\$7,193.10	\$0.00		\$1,548,916.90
	Total Township Self Insurance Fund Expenditures:	\$1,556,110.00	(\$3,286.36)	\$225,355.87	\$0.00		\$1,330,754.13
	Total Township Self Insurance Fund Fund Balance	\$0.00	\$4,128.86	(\$218,162.77)	\$0.00		\$218,162.77

Revenue Trends -May 2022

Earned Income - 01-310-210

1% of wages of residents. .5% to Methacton School District, .5% to Township. Quarterly deposits are due the end of the month after the end of the quarter. For example, 1st quarter – January through March is due by April 30th.

	2013	2014	2015	2016	2017	2018	2019	2020 *	2021	2021 YTD	2022
January	\$ 469,565.64	\$ 226,357.37	\$ 115,605.49	\$ 109,924.84	\$ 116,377.67	\$ 145,242.32	\$ 203,877.16	\$ 136,868.63	\$ 120,755.11	\$	\$ 148,813.39
February	\$ 422,705.40	\$ 787,296.10	\$ 906,220.57	\$ 811,271.72	\$ 956,989.57	\$ 919,502.27	\$ 1,191,923.62	\$ 1,105,197.40	\$ 1,104,665.82	\$	\$ 1,189,803.26
March	\$ 588,415.74	\$ 772,941.01	\$ 429,527.01	\$ 428,024.02	\$ 242,357.21	\$ 275,302.45	\$ 276,630.04	\$ 267,584.80	\$ 355,635.09	\$	\$ 324,072.62
April	\$ 391,045.94	\$ 304,070.98	\$ 252,070.78	\$ 250,200.20	\$ 200,282.87	\$ 205,286.35	\$ 259,972.30	\$ 309,941.98	\$ 137,886.60	\$	\$ 238,064.21
May	\$ 307,661.81	\$ 376,276.54	\$ 961,364.20	\$ 1,068,412.39	\$ 1,165,937.48	\$ 1,190,980.36	\$ 1,184,446.00	\$ 1,032,481.72	\$ 1,199,768.20	\$	\$ 1,398,927.66
June	\$ 550,006.18	\$ 692,844.99	\$ 350,520.93	\$ 239,872.03	\$ 312,176.34	\$ 306,491.11	\$ 326,854.41	\$ 360,579.22	\$ 459,104.39	\$	\$
July	\$ 509,171.29	\$ 361,239.92	\$ 142,872.67	\$ 83,211.43	\$ 98,224.82	\$ 141,413.25	\$ 103,020.39	\$ 200,671.41	\$ 76,084.85	\$	\$
August	\$ 306,789.02	\$ 647,015.82	\$ 651,431.58	\$ 857,986.12	\$ 900,578.02	\$ 901,027.53	\$ 961,748.09	\$ 917,909.06	\$ 1,042,452.77	\$	\$
September	\$ 433,231.27	\$ 412,748.18	\$ 462,644.97	\$ 248,013.52	\$ 247,896.04	\$ 285,345.67	\$ 260,796.99	\$ 240,509.44	\$ 284,842.15	\$	\$
October	\$ 193,372.03	\$ 190,948.39	\$ 90,491.66	\$ 114,258.04	\$ 116,433.75	\$ 130,223.75	\$ 142,342.33	\$ 103,062.90	\$ 107,840.96	\$	\$
November	\$ 620,633.96	\$ 627,485.69	\$ 623,993.79	\$ 886,729.49	\$ 869,732.57	\$ 859,741.45	\$ 1,044,650.04	\$ 953,407.34	\$ 1,077,998.42	\$	\$
December	\$ 379,426.70	\$ 410,675.49	\$ 490,724.46	\$ 244,749.58	\$ 227,756.64	\$ 230,466.37	\$ 255,821.09	\$ 263,545.14	\$ 245,223.10	\$	\$
	\$ 5,172,025.98	\$ 5,309,900.48	\$ 5,477,468.11	\$ 5,342,653.38	\$ 5,454,742.98	\$ 5,591,024.88	\$ 6,212,082.46	\$ 5,891,759.04	\$ 6,212,257.46	\$ 2,918,710.82	\$ 3,299,681.14
										YTD vs 2021	\$ 380,970.32
										2022 budgeted	\$ 6,100,000.00
										% of budget	54.09%

*2020 - year-end deadline extended from April 15 to July 15.

*2021-year-end deadline extended from April 15 to May 15.

Local Services Tax - 01-310-510

\$1.00 per week an employee works in the Township for a total of \$52.00 per year.
 \$5.00 to Methacton School District, \$47.00 to Township. Must earn a minimum of \$12,000.00 per year.
 Same cycle as Earned Income Tax making February, May, August and November the months
 with the highest collections.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021 YTD	2022
January	\$ 32,928.44	\$ 17,408.71	\$ 15,425.72	\$ 11,800.44	\$ 16,105.45	\$ 15,178.45	\$ 22,075.68	\$ 14,415.89	\$ 10,187.93	\$	\$ 11,229.74
February	\$ 51,512.53	\$ 77,456.12	\$ 75,920.62	\$ 72,382.40	\$ 92,768.74	\$ 109,164.58	\$ 115,140.26	\$ 125,374.01	\$ 107,938.16	\$	\$ 109,335.50
March	\$ 29,151.38	\$ 64,598.97	\$ 23,634.86	\$ 14,706.95	\$ 28,161.97	\$ 4,929.75	\$ 6,048.08	\$ 3,290.15	\$ 13,917.26	\$	\$ 7,493.00
April	\$ 28,268.51	\$ 15,854.82	\$ 20,067.14	\$ 25,756.87	\$ 25,825.94	\$ 19,968.39	\$ 16,241.60	\$ 17,098.28	\$ 16,320.23	\$	\$ 10,911.48
May	\$ 44,111.03	\$ 70,657.73	\$ 65,866.09	\$ 90,036.84	\$ 118,006.52	\$ 110,172.25	\$ 114,907.05	\$ 117,246.52	\$ 96,468.22	\$	\$ 97,021.50
June	\$ 55,410.16	\$ 22,391.96	\$ 43,274.69	\$ 31,877.86	\$ 4,957.99	\$ 11,484.77	\$ 14,692.53	\$ 5,567.74	\$ 23,779.05	\$	\$
July	\$ 49,683.72	\$ 17,952.71	\$ 20,583.91	\$ 19,779.16	\$ 16,446.62	\$ 23,018.98	\$ 17,696.04	\$ 18,638.67	\$ 10,188.14	\$	\$
August	\$ 15,232.97	\$ 107,952.90	\$ 72,320.67	\$ 108,557.92	\$ 123,094.63	\$ 118,527.04	\$ 123,228.42	\$ 110,077.94	\$ 122,225.06	\$	\$
September	\$ 52,438.23	\$ 4,161.90	\$ 32,643.13	\$ 7,213.16	\$ 2,882.96	\$ 5,856.70	\$ 3,126.65	\$ 2,027.77	\$ 3,139.43	\$	\$
October	\$ 22,299.79	\$ 37,437.18	\$ 16,187.97	\$ 12,989.23	\$ 20,256.45	\$ 33,139.51	\$ 24,690.62	\$ 22,269.53	\$ 12,576.09	\$	\$
November	\$ 45,479.08	\$ 77,798.90	\$ 76,915.78	\$ 103,356.15	\$ 107,760.94	\$ 99,082.25	\$ 118,481.33	\$ 102,628.66	\$ 110,611.23	\$	\$
December	\$ 28,661.96	\$ 21,618.55	\$ 20,902.64	\$ 15,064.08	\$ 2,686.85	\$ 2,484.61	\$ 693.96	\$ 9,844.80	\$ 4,839.07	\$	\$
	\$ 455,177.80	\$ 534,290.45	\$ 483,743.22	\$ 513,521.06	\$ 558,955.06	\$ 552,507.28	\$ 577,022.22	\$ 548,479.96	\$ 532,139.87	\$ 244,831.80	\$ 235,991.22
										YTD vs 2021	(8,840.58)
										2022 Budgeted	560,000.00
										% of budget	42.14%

Real Estate Transfer Taxes - 01-310-100

1% of sale price of property. .5% to Methacton School District, .5% to Township.
 Receipts depend on property sales.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021 YTD	2022
January	\$ 22,127.78	\$ 15,332.10	\$ 29,114.34	\$ 27,970.64	\$ 108,801.08	\$ 29,970.09	\$ 110,712.48	\$ 62,709.78	\$ 57,356.17	\$	\$ 100,572.95
February	\$ 11,201.40	\$ 9,432.24	\$ 27,822.20	\$ 18,707.71	\$ 17,584.63	\$ 17,980.55	\$ 28,416.47	\$ 32,231.13	\$ 28,926.36	\$	\$ 35,726.39
March	\$ 34,784.54	\$ 29,735.15	\$ 19,555.87	\$ 23,812.80	\$ 40,956.16	\$ 49,739.36	\$ 49,556.72	\$ 35,548.97	\$ 64,679.28	\$	\$ 64,575.63
April	\$ 27,106.81	\$ 16,099.88	\$ 31,285.15	\$ 42,759.78	\$ 56,454.16	\$ 37,986.94	\$ 104,714.62	\$ 41,742.14	\$ 76,496.81	\$	\$ 64,927.26
May	\$ 28,160.04	\$ 35,515.57	\$ 39,868.36	\$ 89,771.53	\$ 40,740.68	\$ 42,709.32	\$ 48,665.24	\$ 42,047.20	\$ 46,183.29	\$	\$ 71,651.93
June	\$ 35,311.64	\$ 26,111.57	\$ 42,064.54	\$ 54,474.13	\$ 60,823.98	\$ 38,258.13	\$ 75,639.17	\$ 44,814.12	\$ 88,108.49	\$	\$
July	\$ 158,758.75	\$ 68,719.76	\$ 46,577.03	\$ 61,169.50	\$ 56,568.04	\$ 112,290.31	\$ 71,249.82	\$ 45,568.23	\$ 92,290.98	\$	\$
August	\$ 85,476.75	\$ 77,980.56	\$ 59,663.45	\$ 56,700.82	\$ 56,331.03	\$ 58,740.00	\$ 263,330.07	\$ 45,258.11	\$ 118,560.72	\$	\$
September	\$ 41,843.89	\$ 56,188.30	\$ 48,992.64	\$ 36,791.73	\$ 45,476.63	\$ 67,965.71	\$ 39,450.27	\$ 69,185.78	\$ 90,318.62	\$	\$
October	\$ 25,208.21	\$ 59,703.02	\$ 35,915.26	\$ 28,433.72	\$ 35,879.91	\$ 176,436.07	\$ 40,263.33	\$ 63,373.46	\$ 60,827.64	\$	\$
November	\$ 44,254.35	\$ 27,378.75	\$ 46,846.24	\$ 40,898.89	\$ 29,353.44	\$ 40,532.50	\$ 36,552.04	\$ 61,492.99	\$ 49,203.04	\$	\$
December	\$ 41,688.53	\$ 27,717.17	\$ 59,084.17	\$ 40,262.31	\$ 36,760.52	\$ 35,786.61	\$ 68,475.16	\$ 40,457.65	\$ 53,019.24	\$	\$
	\$ 555,922.69	\$ 449,914.07	\$ 486,789.25	\$ 523,753.56	\$ 585,730.26	\$ 708,395.59	\$ 937,025.39	\$ 584,430.56	\$ 825,970.64	\$ 273,641.91	\$ 337,454.16
										YTD vs 2021	\$ 63,812.25
										2022 Budgeted	\$ 675,000.00
										% of budget	49.99%

Real Estate Taxes (General Fund) - 01-301-100

Tax bills are mailed March 1st. 2% discount if paid by April 30th. 10 % penalty if paid after June 30th. Receipts are heaviest in April and May as homeowners take advantage of the discount period. July receipts increase as payments are made before penalty is imposed. Unpaid taxes as of December 31st are reported to Montgomery County and the properties are liened.

	2013	2014	2015	2016	2017	2018	2019	2020*	2021	2021 YTD	2022
January	\$ (70.02)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
February	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
March	\$ 110,872.72	\$ 179,649.36	\$ 116,802.86	\$ 186,281.98	\$ 92,511.79	\$ 58,411.17	\$ 76,640.52	\$ 90,954.02	\$ -	\$ -	\$ -
April	\$ 282,902.58	\$ 755,695.42	\$ 577,492.95	\$ 801,496.06	\$ 331,127.57	\$ 289,560.05	\$ 434,215.71	\$ 337,625.72	\$ -	\$ -	\$ -
May	\$ 882,322.47	\$ 336,158.01	\$ 564,005.77	\$ 301,388.55	\$ 898,067.80	\$ 985,413.38	\$ 825,709.08	\$ 748,332.24	\$ 514,653.24	\$ -	\$ 582,268.50
June	\$ 7,030.87	\$ 20,126.58	\$ 15,358.88	\$ 25,875.49	\$ 1,636.13	\$ (10,127.97)	\$ (11,324.19)	\$ 141,042.64	\$ 1,121,437.21	\$ -	\$ -
July	\$ 48,856.15	\$ 58,014.36	\$ 66,627.37	\$ 46,167.29	\$ 46,459.74	\$ 43,141.39	\$ 42,743.58	\$ 32,139.00	\$ 36,359.37	\$ -	\$ 1,234,941.96
August	\$ 4,365.45	\$ 2,180.82	\$ 4,792.86	\$ 12,974.21	\$ 2,123.45	\$ 4,255.60	\$ 3,182.47	\$ 41,888.89	\$ 17,297.33	\$ -	\$ -
September	\$ 5,403.26	\$ 4,619.37	\$ 2,755.46	\$ 5,212.85	\$ 6,617.72	\$ 6,589.58	\$ 14,885.46	\$ 9,647.12	\$ 5,364.84	\$ -	\$ -
October	\$ 2,311.40	\$ 2,781.50	\$ 3,118.59	\$ 2,285.29	\$ 955.20	\$ 4,750.35	\$ 1,150.42	\$ 1,646.09	\$ 3,563.56	\$ -	\$ -
November	\$ 2,889.55	\$ 3,958.23	\$ 5,845.88	\$ 3,632.27	\$ 838.93	\$ 1,762.86	\$ 2,874.58	\$ 2,760.10	\$ 4,213.74	\$ -	\$ -
December	\$ 24,003.43	\$ 23,706.65	\$ 18,572.21	\$ 28,504.98	\$ 28,513.40	\$ 26,866.25	\$ 23,373.03	\$ 24,359.12	\$ 4,180.09	\$ -	\$ -
	\$ 1,370,887.86	\$ 1,386,890.30	\$ 1,375,372.83	\$ 1,414,818.97	\$ 1,408,851.73	\$ 1,410,622.66	\$ 1,413,450.66	\$ 1,430,394.94	\$ 1,732,917.10	\$ 1,636,150.45	\$ 1,817,210.46
										YTD vs 2021	\$ 181,060.01
										2022 Budgeted	\$ 2,065,065.00
										% of budget	88.08%

*2020 discount period extended from April 30 to May 31, Face payment date extended from June 30 to July 30.
 Shannondell paid taxes in protest. Put 25% in escrow account.
 2021 increase millage by .22 mills
 2022 increase millage by .16 mills

Community Development Revenue

01-362-410, 01-362-411, 01-362-420, 01-362-430, 01-362-450, 01-362-460, 01-362-470, 01-362-480
 Building, electrical, plumbing, etc. permits. Depends on new construction and property improvements.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021 YTD	2022
January	\$ 7,522.70	\$ 12,253.96	\$ 57,462.86	\$ 8,282.36	\$ 35,148.99	\$ 18,375.95	\$ 146,192.31	\$ 260,812.21	\$ 24,377.06	\$	\$ 114,088.36
February	\$ 9,701.98	\$ 12,402.33	\$ 19,954.12	\$ 27,939.21	\$ 20,168.05	\$ 232,492.61	\$ 42,699.60	\$ 58,960.70	\$ 120,431.23	\$	\$ 103,946.80
March	\$ 36,987.84	\$ 38,339.65	\$ 15,989.06	\$ 20,278.63	\$ 58,119.00	\$ 41,400.86	\$ 54,654.64	\$ 41,777.00	\$ 103,464.18	\$	\$ 46,947.60
April	\$ 39,045.29	\$ 32,112.62	\$ 137,149.01	\$ 208,028.31	\$ 39,990.71	\$ 65,803.57	\$ 86,051.35	\$ 6,027.55	\$ 135,882.45	\$	\$ 29,703.02
May	\$ 50,686.75	\$ 27,290.49	\$ 164,804.22	\$ 27,556.87	\$ 53,832.50	\$ 34,732.85	\$ 30,322.60	\$ 24,125.08	\$ 96,003.36	\$	\$ 68,406.31
June	\$ 20,129.22	\$ 55,420.88	\$ 18,151.56	\$ 24,655.70	\$ 37,520.57	\$ 146,654.66	\$ 62,105.65	\$ 83,336.80	\$ 42,891.45	\$	\$
July	\$ 26,524.59	\$ 22,384.04	\$ 29,908.86	\$ 23,201.80	\$ 22,991.40	\$ 24,847.80	\$ 34,839.77	\$ 26,723.28	\$ 108,768.81	\$	\$
August	\$ 22,320.94	\$ 18,750.70	\$ 26,443.42	\$ 32,016.80	\$ 110,751.96	\$ 82,949.58	\$ 40,698.81	\$ 49,950.47	\$ 39,927.44	\$	\$
September	\$ 20,368.60	\$ 27,167.72	\$ 16,611.41	\$ 41,312.81	\$ 17,717.10	\$ 26,165.29	\$ 27,946.52	\$ 32,637.00	\$ 33,046.35	\$	\$
October	\$ 17,511.97	\$ 19,273.54	\$ 45,016.48	\$ 33,509.87	\$ 21,161.32	\$ 22,544.76	\$ 30,162.60	\$ 45,927.68	\$ 29,003.80	\$	\$
November	\$ 59,895.59	\$ 278,277.02	\$ 16,810.53	\$ 17,158.14	\$ 26,038.15	\$ 36,731.61	\$ 33,582.33	\$ 64,274.16	\$ 49,716.36	\$	\$
December	\$ 32,911.02	\$ 11,264.14	\$ 19,412.00	\$ 42,637.83	\$ 15,743.80	\$ 25,500.25	\$ 19,714.80	\$ 46,362.05	\$ 69,158.90	\$	\$
	\$ 343,606.49	\$ 554,937.09	\$ 567,713.53	\$ 506,578.33	\$ 459,183.55	\$ 758,199.79	\$ 608,970.98	\$ 740,913.98	\$ 852,671.39	\$ 480,158.28	\$ 363,092.09
										YTD vs 2021	\$ (117,066.19)
										2022 Budgeted	\$ 628,000.00
										% of budget	57.82%

	Budgeted	Grand Totals YTD Actual	YTD % of budget	Averaged YTD % of budget	Over/(Under) % of budget
2022	\$ 10,026,065.00	\$ 6,053,429.07	60.38%	41.67%	18.71%
2021	\$ 9,254,812.00	\$ 5,553,493.26	60.01%	41.67%	18.34%
	above(below) prior year	\$499,935.81			



LOWER PROVIDENCE TOWNSHIP



100 Parklane Drive • Eagleville, PA 19403 • www.lowerprovidence.org

Administration: 610 539-8020 • Fax: 610 539-6347

Police: 610-539-5900 • Fax: 610-630-2219

LOWER PROVIDENCE TOWNSHIP INTER-OFFICE MEMORANDUM

TO: Members of the Board of Supervisors; E.J. Mentry, Township Manager

FROM: Mike Mrozinski, Director of Community Development

DATE: June 7, 2022

RE: Yiqian Lian- 1008 Doris Dr – fence waiver for 6 ft PVC fence

For your consideration is a request from Yiqian Lian for a waiver pursuant to Chapter 123-36. D to permit the installation of a 6 ft high solid style fence in the front yard along the Vincent Drive frontage. Fences in front yards are to be no higher than five feet and are to be of open design.



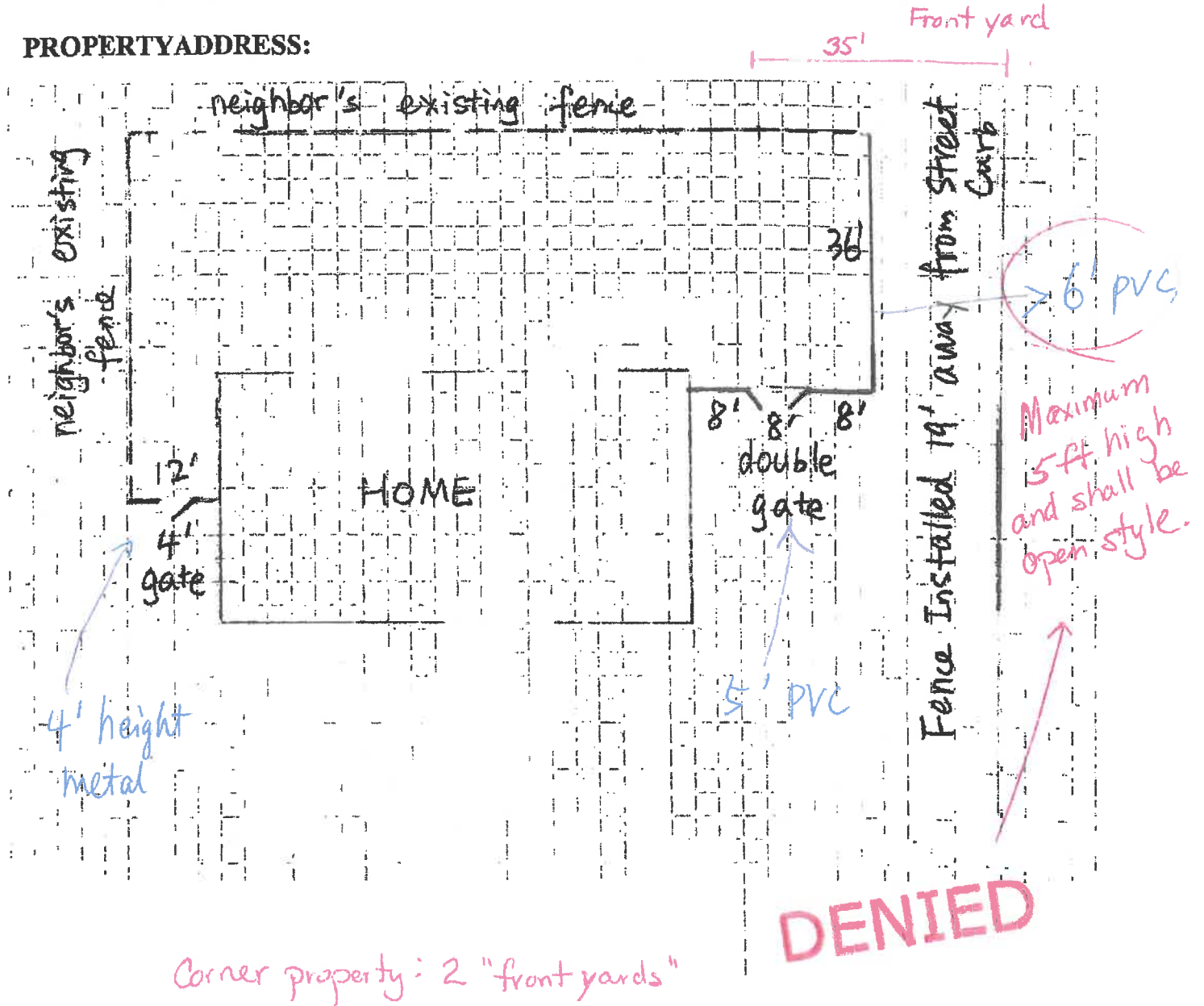
PLOT PLAN

DETAILS TO INCLUDE ON SKETCH/DRAWING:

Property Lines, Easements, Work Layout, Roads, & Dimensions

This page is provided for your convenience. We will accept alternative sketches/drawings ... but whatever you provide must display distances to property lines & dimensions.

PROPERTY ADDRESS:



SCALE = 1 Inch / 20 Feet

Michael W. Mrozinski

From: Michael W. Mrozinski
Sent: Monday, June 6, 2022 2:56 PM
To: 'Yiqian Lian'
Cc: Tina Blain
Subject: RE: 1008 Doris Fence

Yiqian,

Hello. We are meeting internally tomorrow to set the agenda for the meeting of June 16 and I will request that your item be added. Once we discuss, I will let you know. Thanks.

Mike

From: Yiqian Lian <lianchem@gmail.com>
Sent: Monday, June 6, 2022 11:59 AM
To: Michael W. Mrozinski <mmrozinski@lowerprovidence.org>
Cc: Tina Blain <tblain@lowerprovidence.org>
Subject: Re: 1008 Doris Fence

Hi Mike,

Thanks for your email. A main reason for installing a 6 ft PVC fence is to match that of my backyard neighbor's existing pvc fence on a corner lot on Janet Drive. The fence will not obstruct vision of both streets. We have at least 4 of this type of fence in very similar corner lots in our neighborhood.

Can I request a waiver by presenting my case at a public meeting of the Board of Supervisors? As my contract date is coming up soon, can you schedule me for the earliest possible date?

Thanks,
Yiqian (Roger)

On Fri, Jun 3, 2022 at 3:20 PM Michael W. Mrozinski <mmrozinski@lowerprovidence.org> wrote:

Hello.

Good afternoon. Your proposal shows a 6 ft high PVC fence, assumed to be solid style, along the frontage of your property. As a corner property, you have two front yards. Lower Providence does not permit fences taller than 5 ft high and of solid style within front yards. Please see the attached. Your application cannot be approved as submitted.

Please review, revise, and resubmit your proposal. Alternately, you may seek a waiver by sending a written request. The matter will be put on the agenda for a public meeting of the Board of Supervisors and you will be asked to present your case to them. Thanks.

OTM, LLC *Surveying, Land Planning & Design Services*

200 Spring Ridge Drive, Suite 201, Wyomissing, Pa. 19610
(484) 336-6454

Wednesday, June 8, 2022

Lower Providence Township
Board of Supervisors
100 Parklane Drive
Eagleville, Pa. 19403

VIA ELECTRONIC TRANSMISSION

Re: Evansburg Winery accessory pavilions project
Request for waiver of land development

Dear Township Officials,

Mr. and Mrs. Yuval Blat, the owners of Evansburg Winery are proposing to install two accessory pavilions on the property, one of which will be enclosed to accommodate the guests and visitors to the winery and to provide an area for the guests to gather in case of inclement weather.

On behalf of Mr. and Mrs. Blat, I am respectfully requesting that the Township consider a waiver of the requirements of a full submission of Land Development plans and to allow the project to be reviewed and approved under the Township's building permit process.

Thank you for your kind consideration of both this project and these requests and I look forward to answering any questions you may have.

Sincerely,

Bradford R. Grauel, PLS

OTM, LLC

Cc w/encl:

Mr. and Mrs. Yuval Blat

Mr. Michael Mrozinski, Lower Providence Township

Mr. Timothy Woodrow, PE, Woodrow and Assoc.

TEMPORARY AND PERMANENT STABILIZATION METHODS
 IMMEDIATELY UPON THE CESSATION OF EARTH DISTURBANCE ACTIVITIES WHETHER TEMPORARY (EXCEEDING 4 DAYS) OR FOLLOWING FINAL GRADING, THE OPERATOR SHALL STABILIZE ANY AND ALL DISTURBED AREAS. DURING SEASONS OF NON-GERMINATION OF SEED, STRAW MULCH MUST BE APPLIED AT THE SPECIFIED RATES OF 3.0 TONS PER ACRE. MULCH SHALL BE APPLIED IN LONG STRANDS AND SHALL BE HELD IN PLACE WITH A GLUE TACKIFIER. AREAS THAT HAVE NOT BEEN FINAL GRADED AND WILL BE DISTURBED WITHIN ONE YEAR, MUST BE STABILIZED UTILIZING TEMPORARY STABILIZATION METHODS.

TEMPORARY AND PERMANENT SEEDING METHODS AND SPECIFICATIONS
 NOTE: THE FOLLOWING SPECIFIC SEEDING SPECIFICATIONS ARE GENERAL GUIDELINES ONLY. CONTRACTORS AND LOT OWNERS ARE ADVISED TO CONDUCT SOILS TESTING FOR INDIVIDUAL SITES TO DETERMINE EXACT NUTRIENT AND TOPSOIL SUPPLEMENTAL NEEDS AND TO CONSULT WITH SEED MANUFACTURERS FOR THE MOST OPTIMUM SEED MIXTURE TO UTILIZE IN SPECIFIC SITUATIONS.

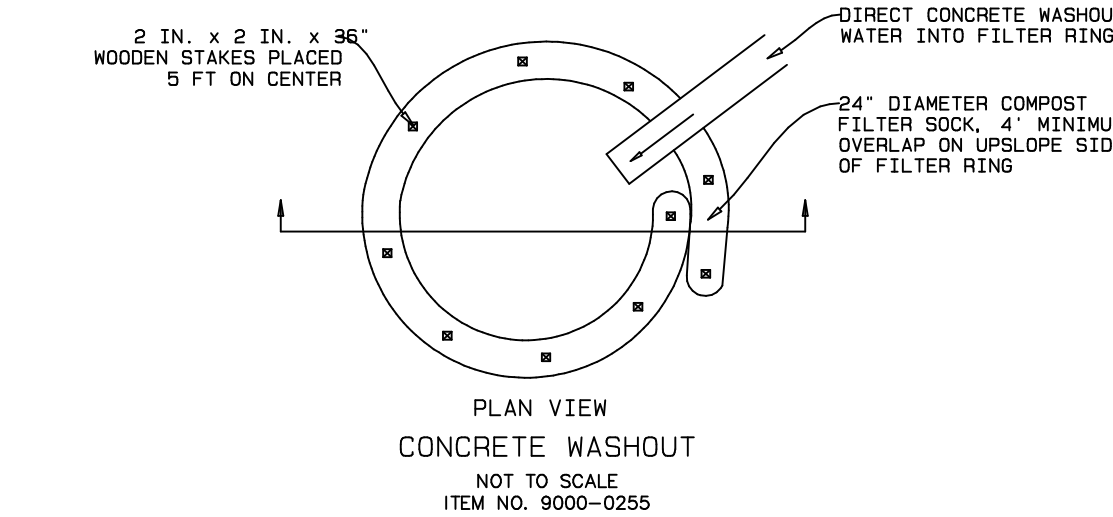
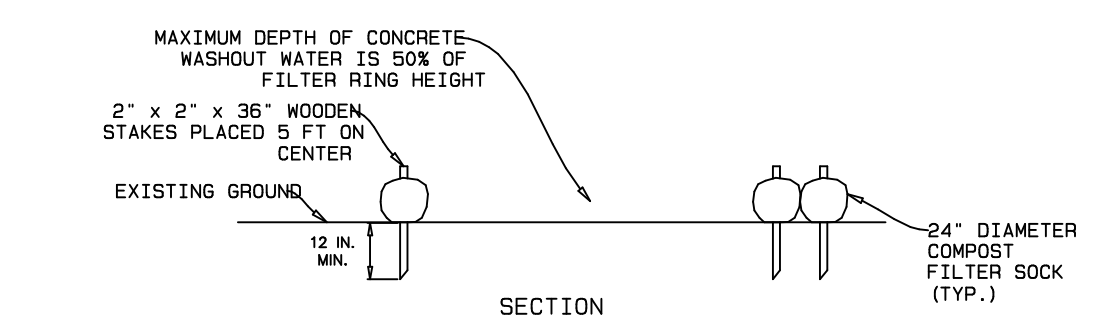
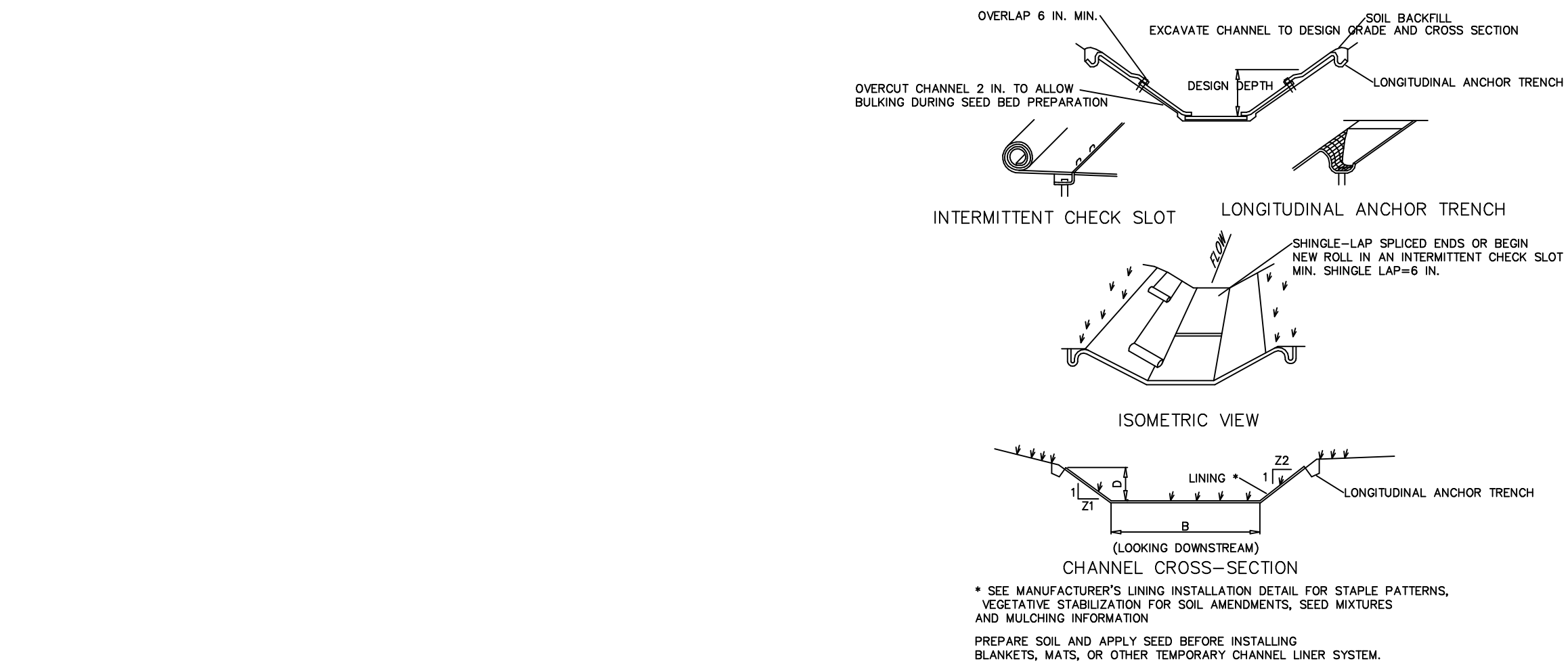
TEMPORARY STABILIZATION AND SEEDING:
 DURING NON-GERMINATING PERIODS (OCTOBER 15TH THRU APRIL 15TH) APPLY MULCH AND TACKIFIER ONLY
 AREAS THAT WILL NOT ACHIEVE FINAL GRADE OR WILL BE REDISTURBED WITHIN ONE YEAR SHALL BE LIMED AND FERTILIZED AT A RATE OF 1 TON OF AGRICULTURAL GRADE OF LIMESTONE PER ACRE AND APPLICATION OF 50-50-50 FERTILIZER AT A RATE OF 100 LBS. PER ACRE FOLLOWED BY SEEDING WITH ANNUAL RYE GRASS AT A RATE OF 40 LBS. PER ACRE AND APPLICATION OF STRAW MULCH.

FINAL GRADING AND PERMANENT SEEDING:
 FOLLOWING FINAL GRADING OF DISTURBED AREAS, SCARIFY ALL SUBGRADE AREAS TO A MINIMUM DEPTH OF 6 INCHES AND PLACE TOPSOIL TO A MINIMUM DEPTH OF 6 INCHES. TOPSOIL SHOULD BE FREE AND CLEAR OF ALL LARGE DEBRIS, ROCK AND FOREIGN MATERIAL AND FROZEN MATERIAL SHALL NOT BE UTILIZED. FERTILIZE AND LIME ALL AREAS WITH A MINIMUM OF 6 TONS PER ACRE OF AGRICULTURAL GRADE LIMESTONE AND 10-20-20 FERTILIZER AT A RATE OF 1,000 LBS. PER ACRE (SUBJECT TO INDIVIDUAL PROPERTY SOILS TESTING) PLACE SEED AND COVER WITH A MINIMUM OF 3/4 OF FINE SOIL.
 PLACE STRAW MULCH OR EROSION CONTROL BLANKETING (WHERE SPECIFIED)

FINAL GRADE SEEDING SPECIFICATIONS (SUGGESTED AND SUBJECT TO INDIVIDUAL SITE CONDITIONS)
 NOTE: ALL SEED MIXTURES SHOULD BE LABELED IN ACCORDANCE WITH THE US DEPT. OF AGRICULTURE RULES AND REGULATIONS WITH INERT WATER NOT EXCEEDING 15%
 MOWED AREAS (2:1 OR LESS SIDESLOPE) RATE: 100 LBS. PER ACRE
 KENTUCKY BLUEGRASS (2 OR MORE VARIETIES, NONE GREATER THAN 25% OF TOTAL) 50% BY WEIGHT, 90% PURITY, 80% GERMINATION, 0.2% MAX WEED SEED
 PENNINE PERENNIAL RYE GRASS 20% BY WEIGHT, 90% PURITY, 90% GERMINATION, 0.15% WEED SEED
 PENNLAINE RED FESCUE 30% BY WEIGHT, 98% PURITY, 85% GERMINATION, 0.25% MAX. WEED SEED

GENERAL PLAN NOTES:
 1. THE LIMITS OF DISTURBANCE ARE TO BE CLEARLY MARKED AND DELINEATED. NO CONSTRUCTION OR VEHICULAR TRAFFIC SHALL BE PERMITTED OUTSIDE OF THE MARKED LIMITS OF DISTURBANCE.
 2. STOCKPILES AS INDICATED ON THE PLAN SHALL BE MAINTAINED AT A MAXIMUM HEIGHT OF 35 FT. WITH SIDESLOPES OF 2:1 MAXIMUM. ALL STOCKPILES SHALL HAVE APPROPRIATE EGS CONTROLS PLACED DOWNSLOPE OF THE STOCKPILE AREA.
 3. IN THE EVENT THAT CONSTRUCTION ACTIVITIES CEASE FOR A PERIOD OF 30 DAYS OR LONGER IN DURATION, ALL AREAS OF DISTURBANCE SHALL BE TEMPORARILY SEEDED AND MULCHED.
 4. ALL PUMPING OF SEDIMENT LADEN WATER SHALL BE THROUGH THE USE OF A PUMPED WATER FILTRATION BAG SYSTEM.
 5. THE SITE CONTRACTOR IS RESPONSIBLE TO ENSURE THAT ALL OFF SITE FILL BEING BROUGHT ON TO THE SITE IS CLEAN FILL.
 6. ALL SEDIMENT TRACKED ONTO A PUBLIC ROADWAY SHALL BE REMOVED ON A DAILY BASIS AND RETURNED TO THE CONSTRUCTION SITE. REMOVAL CAN BE ACCOMPLISHED THROUGH THE USE OF MACHINERY OR HAND TOOLS BUT SHALL NEVER BE WASHED OFF OF THE ROAD SURFACE WITH WATER.
 7. ALL SEDIMENT REMOVED FROM EROSION CONTROL BMPS SHALL BE PLACED WITHIN THE SOIL STOCKPILE AREAS AND TO BE UTILIZED INTO FINAL GRADING AND TOPSOIL PLACEMENT.
 8. ROCK CONSTRUCTION ENTRANCES SHALL BE MAINTAINED AND REPAIRED/REPLACED AS NECESSARY TO ENSURE PROPER FUNCTIONING
 9. COMPOST FILTER SOCK AND FILTER FABRIC FENCE: ACCUMULATED SEDIMENT REACHING 1/2 OF THE FACILITY SITE SHALL BE REMOVED AND ANY SECTION OF THE FACILITY DAMAGED OR FOUND TO BE NOT FUNCTIONAL SHALL BE REPLACED.
 10. TOPSOIL PLACEMENT SHALL INCLUDE SCARIFYING OR TILLING THE SUBSURFACE AREA TO A MINIMUM DEPTH OF 6" PRIOR TO PLACEMENT OF TOPSOIL.
 11. ALL FILL AND TOPSOIL REPLACEMENT MATERIALS SHALL BE FREE OF FROZEN SOILS, BRUSH, ROOTS OR OTHER FOREIGN MATERIALS.
 12. IT SHALL BE THE SITE OWNER OR CONTRACTOR'S RESPONSIBILITY TO ENSURE THAT ALL SEDIMENT EROSION CONTROL FACILITIES ARE INSTALLED AND FUNCTIONING PROPERLY AND THAT SAID FACILITIES REMAIN IN PLACE AND FUNCTIONING UNTIL SUCH TIME AS PERMANENT SITE STABILIZATION HAS BEEN ACHIEVED.
 13. PERMANENT SITE STABILIZATION IS DEFINED AS A UNIFORM, PERENNIAL 70% VEGETATIVE COVER OR OTHER PERMANENT COVER WITH A DENSITY SUFFICIENT TO RESIST ACCELERATED EROSION.
 14. PRIOR TO REMOVAL OF SEDIMENT EROSION CONTROL FACILITIES, IT SHALL BE THE SITE OWNER/CONTRACTOR'S RESPONSIBILITY TO CONTACT THE OVERSEING AGENCY (CONSERVATION DISTRICT OR MUNICIPALITY) TO ARRANGE FOR AN INSPECTION OF THE SITE AND TO OBTAIN PERMISSIONS FOR FACILITY REMOVALS.

STANDARD EGS PLAN NOTES
 1) ALL EARTH DISTURBANCES, INCLUDING CLEARING AND GRUBBING, AS WELL AS CUTS AND FILLS SHALL BE DONE IN ACCORDANCE WITH THE APPROVED EROSION AND SEDIMENT (EGS) PLAN. A COPY OF THE APPROVED DRAWINGS (STAMPED, SIGNED AND DATED BY THE BERKS COUNTY CONSERVATION DISTRICT) MUST BE AVAILABLE AT THE PROJECT SITE AT ALL TIMES; THE CONSERVATION DISTRICT SHALL BE NOTIFIED OF ANY CHANGES TO THE APPROVED PLAN PRIOR TO IMPLEMENTATION OF THOSE CHANGES. THE DISTRICT MAY REQUIRE A WRITTEN SUBMITTAL OF THOSE CHANGES FOR REVIEW AND APPROVAL AT ITS DISCRETION.
 2) AREAS TO BE FILLED ARE TO BE CLEARED, GRUBBED AND STRIPPED OF TOPSOIL TO REMOVE TREES, VEGETATION, ROOTS AND OTHER OBJECTIONABLE MATERIAL.
 3) CLEARING, GRUBBING AND TOPSOIL STRIPPING SHALL BE LIMITED TO THOSE AREAS DESCRIBED IN EACH STAGE OF THE CONSTRUCTION SEQUENCE. GENERAL SITE CLEARING, GRUBBING AND TOPSOIL STRIPPING MAY NOT COMMENCE IN ANY STAGE OR PHASE OF THE PROJECT UNTIL EGS BEST MANAGEMENT PRACTICES (BMPs) SPECIFIED BY THE CONSTRUCTION SEQUENCE FOR THAT STAGE OR PHASE HAVE BEEN INSTALLED AND ARE FUNCTIONING AS DESCRIBED IN THE EGS PLAN.
 4) AT NO TIME SHALL CONSTRUCTION VEHICLES BE ALLOWED TO ENTER AREAS OUTSIDE THE LIMIT OF DISTURBANCE BOUNDARIES SHOWN ON THE PLAN MAPS. THESE AREAS MUST BE CLEARLY MARKED AND FENCED OFF BEFORE CLEARING AND GRUBBING OPERATIONS BEGIN.
 5) IMMEDIATELY UPON DISCOVERING UNFORESEEN CIRCUMSTANCES POSING THE POTENTIAL FOR ACCELERATED EROSION AND/OR SEDIMENT POLLUTION, THE OPERATOR SHALL IMPLEMENT APPROPRIATE BMPs TO MINIMIZE THE POTENTIAL FOR EROSION AND SEDIMENT POLLUTION AND NOTIFY THE BERKS COUNTY CONSERVATION DISTRICT AND/OR THE SOUTH-CENTRAL REGIONAL OFFICE OF DEP.
 6) ALL PUMPING OF WATER FROM ANY WORK AREA SHALL BE DONE ACCORDING TO THE PROCEDURE DESCRIBED ON THIS PLAN, OVER UN-DISTURBED VEGETATED AREAS. DISCHARGE POINTS SHOULD BE ESTABLISHED TO PROVIDE FOR MAXIMUM DISTANCE TO ACTIVE WATERWAYS.
 7) UNTIL THE SITE IS STABILIZED, ALL EGS BMPs MUST BE MAINTAINED PROPERLY. MAINTENANCE SHALL INCLUDE INSPECTIONS OF ALL EGS BMPs AFTER EACH RUNOFF EVENT AND ON A WEEKLY BASIS. ALL PREVENTATIVE AND REMEDIAL MAINTENANCE WORK, INCLUDING CLEAN OUT, REPAIR, RESEEDING, REMULCHING AND RENEWING MUST BE PERFORMED IMMEDIATELY. IF EGS BMPs FAIL TO PERFORM AS EXPECTED, REPLACEMENT BMPs OR MODIFICATIONS OF THOSE INSTALLED WILL BE REQUIRED.
 8) A LOG SHOWING DATES THAT EGS BMPs WERE INSPECTED AS WELL AS ANY DEFICIENCIES FOUND AND THE DATE THEY WERE CORRECTED SHALL BE MAINTAINED ON SITE AND BE MADE AVAILABLE TO REGULATORY AGENCY OFFICIALS AT THE TIME OF INSPECTION.
 9) SEDIMENT TRACKED ONTO ANY PUBLIC ROADWAY OR SIDEWALK SHALL BE RETURNED TO THE CONSTRUCTION SITE BY THE END OF EACH WORK DAY AND DISPOSED IN THE MANNER DESCRIBED ON THE PLAN DRAWINGS.
 10) ALL SEDIMENT REMOVED FROM BMPs SHALL BE DISPOSED OF IN THE MANNER DESCRIBED ON THE PLAN DRAWINGS.
 11) ALL EXCAVATION FOR UTILITY LINE INSTALLATION SHALL BE LIMITED TO THE AMOUNT THAT CAN BE EXCAVATED, INSTALLED, BACKFILLED AND STABILIZED WITHIN ONE WORKING DAY. ALL EXCAVATED MATERIAL SHALL BE DEPOSITED ON THE UPSLOPE SIDE OF THE TRENCH.
 12) CONCRETE WASH WATER SHALL BE HANDLED IN THE MANNER DESCRIBED ON THE PLAN DRAWINGS. IN NO CASE SHALL IT BE ALLOWED TO BE DEPOSITED ON THE UPSLOPE SIDE OF THE TRENCH.
 13) SEEPS OR SPRINGS ENCOUNTERED DURING CONSTRUCTION SHALL BE HANDLED IN ACCORDANCE WITH THE STANDARD AND SPECIFICATION FOR SUBSURFACE DRAIN OR OTHER APPROVED METHOD.
 14) FAILURE TO CORRECTLY INSTALL EGS BMPs, FAILURE TO PREVENT SEDIMENT-LADEN RUNOFF FROM LEAVING THE CONSTRUCTION SITE, OR FAILURE TO TAKE IMMEDIATE CORRECTIVE ACTION TO RESOLVE FAILURE OF EGS BMPs MAY RESULT IN ADMINISTRATIVE, CIVIL, AND/OR CRIMINAL PENALTIES BEING INSTITUTED BY THE PENNSYLVANIA DEPARTMENT OF ENVIRONMENTAL PROTECTION AS DEFINED IN SECTION 602 OF THE PENNSYLVANIA CLEAN STREAMS LAW. THE CLEAN STREAMS LAW PROVIDES FOR UP TO \$10,000.00 IN SUMMARY CRIMINAL PENALTIES, AND UP TO \$25,000 IN MISDEMEANOR CRIMINAL PENALTIES FOR EACH VIOLATION.

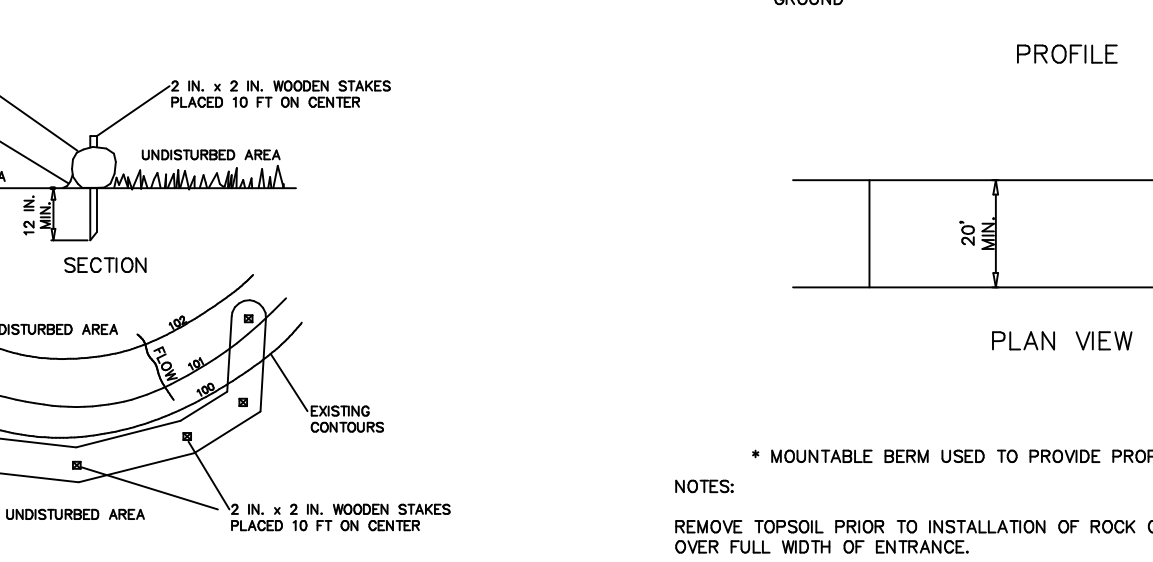


NOTES:
 A SUITABLE IMPERVIOUS GEOMEMBRANE SHALL BE PLACED AT THE LOCATION OF THE WASHOUT PRIOR TO INSTALLING THE SOCKS.
 INSTALL OF FLAT GRADE FOR OPTIMUM PERFORMANCE. COMPOST SOCKS SHALL BE STACKED IN THE MANNER RECOMMENDED BY THE MANUFACTURER AROUND THE PERIMETER OF THE GEOMEMBRANE SO AS TO FORM A RING WITH THE ENDS OF THE SOCK LOCATED AT THE UPSLOPE CORNER.
 CARE SHALL BE TAKEN TO ENSURE CONTINUOUS CONTACT OF THE SOCK WITH THE GEOMEMBRANE AT ALL LOCATIONS.
 18" DIAMETER FILTER SOCK MAY BE STACKED ONTO DOUBLE 24" DIAMETER FILTER SOCKS IN PYRAMIDAL CONFIGURATION FOR ADDED HEIGHT.
 MAINTENANCE: ALL CONCRETE WASHOUT FACILITIES SHOULD BE INSPECTED DAILY. DAMAGED OR LEAKING WASHOUTS SHOULD BE DEACTIVATED AND REPAIRED OR REPLACED IMMEDIATELY. ACCUMULATED MATERIALS SHALL BE REMOVED WHEN THEY REACH 50% CAPACITY. GEOMEMBRANE SHALL BE REPLACED WITH EACH CLEANING OF THE WASHOUT FACILITY.

ALL EARTH STOCKPILES SHALL BE STABILIZED WITH TEMPORARY VEGETATION AND/OR MULCHING IMMEDIATELY

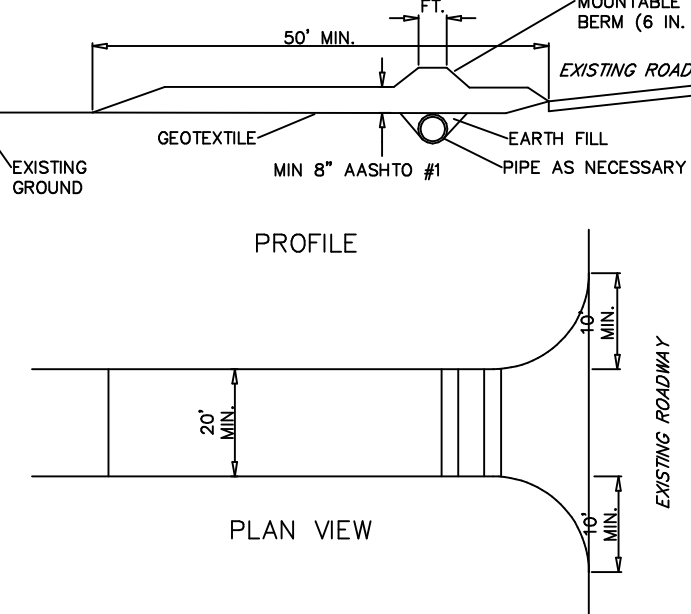
RECOMMENDED MULCHING SPECIFICATIONS
 MULCHING SHALL BE PROVIDED AS REQUIRED IN AREAS DIFFICULT TO VEGETATE AND DURING OFF-SEASON OPERATIONS. MULCHING METHODS SHALL CONFORM TO THE FOLLOWING:
 A) MULCH MATERIALS SHALL BE UNROTTED SALT HAY, HAY OR SMALL GRASS STRAW APPLIED AT THE RATE OF 3 TONS PER ACRE. MULCH BLOWER SHALL NOT GRIND OR CHOP THE MATERIAL. WOODCHIPS, FREE OF INSECTS AND DISEASE ARE PERMITTED AT A RATE OF 4-6 TONS PER ACRE.
 B) MULCH SHALL BE SPREAD UNIFORMLY BY HAND OR MECHANICALLY SO THAT APPROXIMATELY 85% TO 95% OF THE SOIL SURFACE WILL BE COVERED.
 C) MULCH ANCHORING SHALL BE ACCOMPLISHED IMMEDIATELY AFTER PLACEMENT TO MINIMIZE LOSS BY WIND OR WATER. THIS MAY BE DONE BY ONE OF THE FOLLOWING METHODS, DEPENDING ON THE SIZE OF THE SLOPE:
 C-1) PEG AND TWINE- DRIVE 8 TO 10 PEGS TO WITHIN 2" TO 3" OF THE OR AFTER APPLYING MULCH, SECURE THE MULCH TO THE SOIL SURFACE BY STRETCHING TWINE BETWEEN PEGS IN A CRISSCROSS OR SQUARE PATTERN AND SECURE THE TWINE AROUND EACH PEG WITH TWO OR MORE ROUND TURNS.
 C-2) MULCH NETTING- STAPLE PAPER, JUTE, COTTON OR PLASTIC NETTINGS TO THE SOIL SURFACE. USE DEGRADABLE NETTING IN AREAS TO BE MOWED.
 C-3) MULCH MATERIALS AND BINDERS ROLLED IN PLACE BY TRACKED VEHICLE OR OTHER SUITABLE EQUIPMENT
 D) APPLICATIONS SHOULD BE HEAVIER AT EDGES WHERE WIND CATCHES THE MULCH. IN VALLEYS AND AT CREST OF BANKS. REMAINDER OF AREA SHOULD BE UNIFORM IN APPEARANCE.
 E) WOOD FIBER OR PAPER-FIBER MULCH AT THE RATE OF 1,500 LBS. PER ACRE, OR PER MANUFACTURER RECOMMENDATION MAY BE APPLIED BY A HYDROSEDER. USE IS LIMITED TO FLATTER SLOPES AND DURING OPTIMUM SEEDING PERIODS IN SPRING AND FALL.
 F) OTHER: WHERE EXCESSIVE SOIL EROSION, TRACKING OR FLOWING OF SEDIMENT IS EVIDENT OR ANTICIPATED, A MINIMUM OF 4" OF CRUSHED STONE SHALL BE PLACED WITHIN THE AFFECTED AREA AND MAINTAINED UNTIL PERMANENT STABILIZATION IS ACHIEVED. CRUSHED STONE SHALL CONFORM TO AASHTO DESIGNATION M43, SIZE NO. 2 (2 1/2 TO 1 1/2")

CHANNEL NO.	STATIONS	BOTTOM B (FT)	DEPTH (FT)	TOP WIDTH M (FT)	Z1 (FT)	Z2 (FT)	LINING *
ENTIRE	ENTIRE	S	1	11	3:1	11	NAG S75 OR EQUAL



NOTES:
 SOCK FABRIC SHALL MEET STANDARDS OF TABLE 4.1 OF THE PA DEP EROSION CONTROL MANUAL. COMPOST SHALL MEET THE STANDARDS OF TABLE 4.2 OF THE PA DEP EROSION CONTROL MANUAL.
 COMPOST FILTER SOCKS SHALL BE PLACED IN A SLOPE AT 45 DEGREES TO THE HORN BARRIER ALIGNMENT. MAXIMUM SLOPE LENGTH ABOVE ANY BARRIER SHALL NOT EXCEED THAT OF THE SIDE OF THE SOCK AND THE SLOPE OF ITS TRIBUTARY AREA. TRAFFIC SHALL NOT BE PERMITTED TO CROSS COMPOST FILTER SOCKS.
 ACCUMULATED SEDIMENT SHALL BE REMOVED WHEN IT REACHES 1/2 THE ABOVE-GROUND HEIGHT OF THE BARRIER AND DISPOSED IN THE MANNER DESCRIBED ELSEWHERE IN THIS PLAN.
 COMPOST FILTER SOCKS SHALL BE INSPECTED WEEKLY AND AFTER EACH RUNOFF EVENT. DAMAGED SOCKS SHALL BE REPAIRED ACCORDING TO MANUFACTURER'S SPECIFICATIONS OR REPLACED WITHIN 24 HOURS OF FAILURE. PHOTOGRAPHABLE SOCKS AFTER 1 YEAR. POLYPROPYLENE SOCKS SHALL BE REPLACED ACCORDING TO MANUFACTURER'S RECOMMENDATIONS.
 UPON STABILIZATION OF THE AREA TRIBUTARY TO THE SOCK, STAKES SHALL BE REMOVED. THE SOCK MAY BE LEFT IN PLACE AND VEGETATION PROMOTED IN THE LATTER CASE, THE MEDIA SHALL BE CUT OPEN AND THE MULCH SPREAD AS A SOIL SUPPLEMENT.

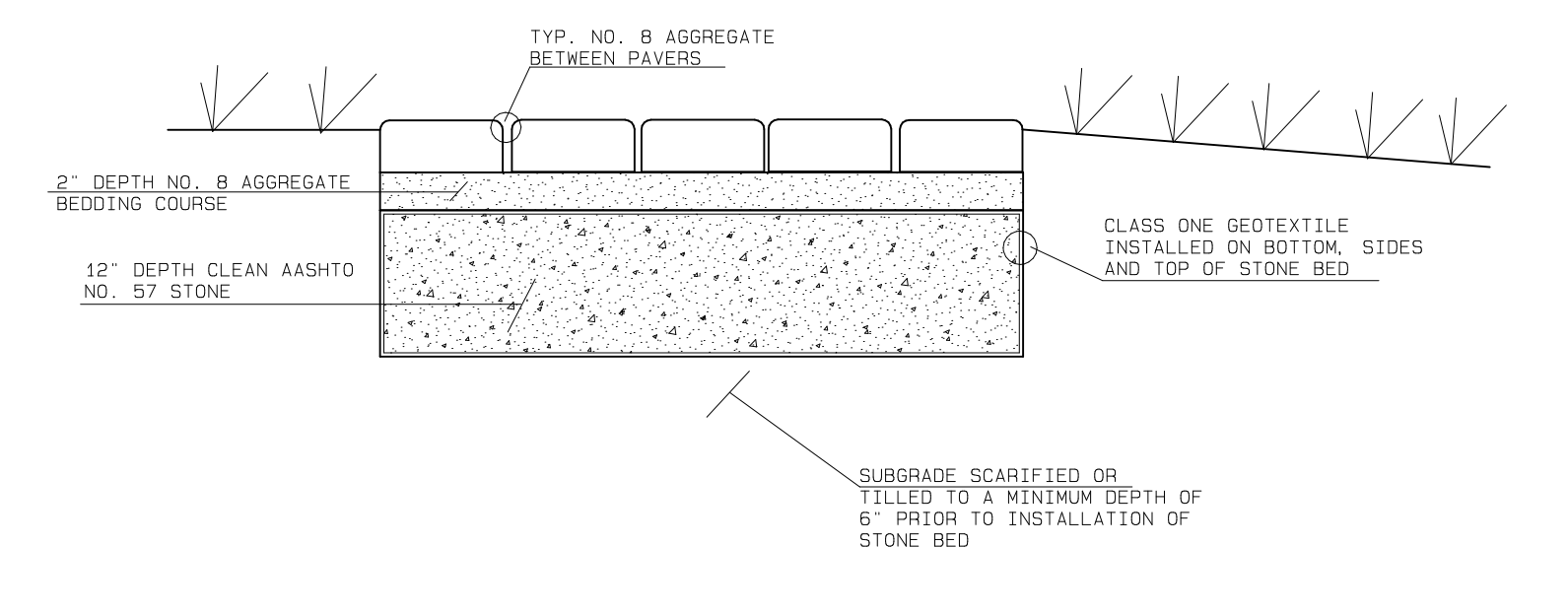
STANDARD CONSTRUCTION DETAIL #4-1
 COMPOST FILTER SOCK NOT TO SCALE



NOTES:
 REMOVE TOPSOIL PRIOR TO INSTALLATION OF ROCK CONSTRUCTION ENTRANCE. EXTEND ROCK OVER FULL WIDTH OF ENTRANCE.
 RUNOFF SHALL BE DIVERTED FROM ROADWAY TO A SUITABLE SEDIMENT REMOVAL BMP PRIOR TO ENTERING ROCK CONSTRUCTION ENTRANCE.
 MOUNTABLE BERM SHALL BE INSTALLED WHEREVER OPTIONAL CULVERT PIPE IS USED AND PROPER PIPE COVER AS SPECIFIED BY MANUFACTURER IS NOT OTHERWISE PROVIDED. PIPE SHALL BE SIZED APPROPRIATELY FOR SIZE OF DITCH BEING CROSSED.
 MAINTENANCE: ROCK CONSTRUCTION ENTRANCE THICKNESS SHALL BE CONSTANTLY MAINTAINED TO THE SPECIFIED DIMENSIONS BY ADDING ROCK. A STOCKPILE SHALL BE MAINTAINED ON SITE FOR THIS PURPOSE. ALL SEDIMENT DEPOSITED ON PAVED ROADWAYS SHALL BE REMOVED AND RETURNED TO THE CONSTRUCTION SITE IMMEDIATELY IF EXCESSIVE AMOUNTS OF SEDIMENT ARE BEING DEPOSITED ON PAVED ROADWAYS. EXTEND LENGTH OF ROCK CONSTRUCTION ENTRANCE BY 50 FOOT INCREMENTS UNTIL CONDITION IS ALLEVATED OR INSTALL WASH ROCK, WASHING THE ROADWAY OR SHEEPING THE DEPOSITS INTO ROADWAY DITCHES, SEWERS, CULVERTS, OR OTHER DRAINAGE COURSES IS NOT NECESSARY.

STANDARD CONSTRUCTION DETAIL #3-1
 ROCK CONSTRUCTION ENTRANCE NOT TO SCALE

PERVIOUS PAVER PATIO CONSTRUCTION DETAIL



CONSTRUCTION SEQUENCE NOTES:
 1. THE OPERATOR OR CONTRACTOR SHALL ENSURE THAT THE APPROVED EROSION AND SEDIMENTATION CONTROL PLAN IS PROPERLY AND COMPLETELY IMPLEMENTED AND MAINTAIN A COPY OF THE APPROVED PLAN ON SITE AT ALL TIMES DURING EARTH MOVING ACTIVITIES.
 2. ALL OFF-SITE BORROW OR SPOIL SITES SHALL HAVE AN APPROVED, CURRENT SEDIMENT EROSION CONTROL PLAN IN PLACE AND FUNCTIONING.
 3. ALL EARTH DISTURBANCE ACTIVITIES SHALL PROCEED IN ACCORDANCE WITH THE CONSTRUCTION SEQUENCE WITH EACH STAGE BEING COMPLETED PRIOR TO THE INITIATION OF THE FOLLOWING STAGE. CLEARING OF BRUSH AND TREE REMOVAL SHALL BE LIMITED TO ONLY THOSE AREAS DESCRIBED IN EACH STAGE.
 4. EROSION AND SEDIMENT BMP'S SHALL BE INSTALLED, STABILIZED AND FUNCTIONAL PRIOR TO ANY EARTH DISTURBANCE TRIBUTARY TO A BMP.
 5. PRIOR TO INITIATING ANY REVISIONS TO THE APPROVED SEDIMENT EROSION CONTROL PLAN OR REVISIONS TO ANY SUPPLEMENTAL PLANS THERETO WHICH WOULD AFFECT THE SEDIMENT EROSION CONTROL FACILITIES, THE OWNER, OPERATOR OR CONTRACTOR SHALL SUBMIT SUCH CHANGES TO THE APPROPRIATE REVIEW AGENCY (EITHER MUNICIPALITY OR CONSERVATION DISTRICT) FOR APPROVALS OF SAID REVISIONS.
 6. (PRE-CONSTRUCTION MEETING) IF REQUIRED BY EITHER THE CONSERVATION DISTRICT OR MUNICIPALITY, THE SITE CONTRACTOR, OWNER OR OPERATOR SHALL BE REQUIRED TO NOTIFY THE REVIEWING AGENCY A MINIMUM OF 7 DAYS PRIOR TO CONSTRUCTION TO ARRANGE (IF REQUIRED) A SITE MEETING WITH THE REVIEWING ENTITY, THE SITE CONTRACTOR AND THE PLAN DESIGNER.
 7. THE SITE CONTRACTOR, OWNER OR OPERATOR IS RESPONSIBLE TO CONTACT THE PA. ONE CALL SYSTEM A MINIMUM OF 3 WORKING DAYS PRIOR TO START OF CONSTRUCTION TO HAVE ALL UNDERGROUND UTILITY LINES LOCATED AND MARKED.
 8. FOLLOWING FINAL SITE STABILIZATION (DEFINED AS UNIFORM 70% PERMANENT VEGETATIVE OR OTHER PERMANENT GROUND COVER OVER ALL DISTURBED AREAS) ANY REMAINING SEDIMENT EROSION CONTROL BMPs SHALL BE REMOVED INCLUDING ANY REMAINING TRAPPED SEDIMENT WHICH SHALL BE UTILIZED INTO FINAL GRADING OR REMOVED FROM THE SITE. ALL AREAS DISTURBED DURING THE REMOVAL PROCESS SHALL BE FINAL GRADED AND PERMANENTLY STABILIZED.

SITE PERMIT PLAN FOR PROPOSED PAVILIONS AND BUILDING ADDITION PREPARED FOR EVANSBURG WINERY 3855 GERMANTOWN PIKE Situate In: The Township of Lower Providence Montgomery County, Pennsylvania

REVISIONS	
BR GRAUEL, PLS 03/27/2022	
ADD PAVILLION ENCLOSURE 06/08/22	

DRAWN BR GRAUEL, PLS 01/22/2022 CHECK SCALE 1"=20' PROJECT NO. 22-012 SHEET 2 of 2

OTM LLC
 SURVEYING - LAND PLANNING & DESIGN SERVICES
 200 Spring Ridge Drive, Suite 201, Wyomissing, Pa. 19610
 (484) 336-6454

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LOWER PROVIDENCE TOWNSHIP



100 Parklane Drive • Eagleville, PA 19403 • www.lowerprovidence.org

Administration: 610 539-8020 • Fax: 610 539-6347

Police: 610-539-5901 • Fax: 610-630-2219

June 16, 2022

Berks County Commissioners
Bucks County Commissioners
Lehigh County Commissioners
Montgomery County Commissioners

Dear Commissioners,

Pennsylvania Act 167 was enacted in 1978 and requires Pennsylvania counties to undertake plans to address stormwater issues and prepare storm water plans that reduce stormwater runoff and associated pollution. While tributaries of the Perkiomen Creek have had Act 167 Plans completed, all are out-of-date, and none address the watershed in its entirety.

The USGS's Graterford gauge began recording water levels around 1990, since then (31 years) the Perkiomen Creek has exceeded flood stage 36 times, regularly devastating communities along all reaches of the creek. The rate and intensity of flooding is anticipated to increase as the global climate continues to change. The costs of flooding are felt regularly in our communities through the replacement of critical infrastructure, rebuilding of businesses, and helping neighbors and friends cope with the trauma of having one's home and belongings washed away.

We are requesting that the counties of Berks, Bucks, Lehigh, and Montgomery begin immediately to conduct an Act 167 Plan study, or other significant stormwater mitigation study, of the entire Perkiomen Creek watershed with the specific purpose of identifying causes of flooding and mitigation measures that can be taken on existing landscapes and proposed developments in the future.

While we can all make significant improvements locally, flooding does not respect municipal or property boundaries. Therefore, we need our county leaders to initiate a watershed-wide, four-county effort that results in meaningful guidance as we all work to stem the tide of stormwater in the Perkiomen Creek watershed.

Sincerely,

Lower Providence Township
Board of Supervisors

Gary Neights, Chair

Cara Coless, Vice Chair

Dr. Janine Darby

Peter MacFarland

Jason Sorgini

RESOLUTION 22-20

D-30 (9-19)



pennsylvania
DEPARTMENT OF TRANSPORTATION
www.penndot.gov

POLICY AND PROCEDURE FOR CONSULTANT SELECTION

Appendix 7A
Publication 93

The following procedures have been adopted by the Lower Providence Township as authorized by action of the Board of Supervisors on June 16, 2022. These procedures shall be used for the orderly determination of the need to use consulting engineering firms, qualification and selection of firms, and general administration and monitoring of the engineering agreements.

A detailed scope of work, describing the project, its location, and services required, will be prepared (if the Municipality, Township, etc., has the capability to prepare an engineering cost estimate, one should be prepared to compare with the consultant's proposal).

An advertisement including the DBE Goal Request will be submitted in ECMS to PennDOT's Contract Management Section. Advertising the request for statements of interest from consulting firms interested in performing the required engineering services is governed by municipal Home Rule Charters, codes or statutes. The advertisement may need to appear in at least one newspaper of general circulation.

The advertisement will include the following information:

- a) Location and brief description of the required engineering services.
- b) Indication of the method of procurement as competitive negotiations;
- c) A statement that the Township encourages responses from small firms, minority firms, and firms who have not previously performed work for the Township.
- d) The Disadvantaged Business Enterprise Goal, if any. Or nondiscrimination provisions to encourage the prime to notify DBE subconsultants of contracting opportunities associated with the agreement and solicit their participation, if DBE Goals are not required for the agreement.
- e) A statement that indicates whether the modified or normal selection method will be used.
- f) A list, in order of importance, of the selection criteria against which the statements of interest will be reviewed.
- g) A requirement that responding consultants must be registered business partners in ECMS with their qualification packages submitted prior to the submission of the SOI.
- h) Outside of ECMS, include contact information for project discussions and a description of the method of discussion. For ECMS, a statement must be included in the advertisement stating that all questions and answers are required to go through ECMS's "Questions and Responses" forum. If oral presentations are required, it must be stated in the advertisement.
- i) Cut-off time for response to the advertisement (minimum of two weeks).

Note: For a Municipal Engineer advertisement, the Municipality has the option of submitting their advertisements for approval electronically in ECMS or by email, for newspaper advertising, as

required by their Home Rules Charters, and for publishing paper advertisements in ECMS to [ECMS Local Advertisements@pa.gov](mailto:ECMS_Local_Advertisements@pa.gov).

Three consultants will be selected from those consultants who submit statements of interest. A qualification selection committee, consisting of a minimum of three people:

- a. Township Manager or designee,
- b. Public Works Director or designee,
- c. Solicitor or designee,
- d. Township Supervisors or designee

shall review the qualifications of consultants who submit statements of interest as well as their responsiveness to the requirements of the advertisement. Documentation of consultants considered and the committee's recommendation shall be maintained in the project file. The committee shall document the reasons for their recommendation.

For selecting a consultant to perform bridge inspection, construction inspection agreements, or noncomplex or selected moderately complex projects as defined in DMI, or for selecting a consultant as a Municipal Engineer a modified process may be used, and a ranking will be determined based on a review of the statements of interest.

For all other Agreements the normal selection method should be used. The Township Manager shall review the recommendations of the qualification committee and select three firms to be recommended to the Pennsylvania Department of Transportation (hereinafter called the Department) as the consultants to prepare a proposal. Upon receipt of the approval of the consultants from the Department, a technical proposal shall be requested from the consultants.

The request for technical proposals shall include a brief written scope of work. The consultants will be invited to a scope of work meeting at which time the project will be explained in detail. Representatives from the Department will be invited to the meeting. The consultants will be advised of the applicable Federal regulations, review procedures, contract format, and administration. A copy of the Department's Publication 442 will be supplied to the consultants with the understanding that the specifications will be made a part of the contract. The Township limitations of profit, wages, etc., will be explained. The consultants will be given a name and phone number to contact in case they would have any questions during the preparation of their proposal.

Upon receipt of the technical proposals from the consultants, the qualification committee shall review the technical proposals and make a recommendation for the ranking of the shortlisted consultants for

the purpose of negotiating an engineering agreement. The committee shall document the reasons for their recommendation.

The Municipality shall conduct discussions with the firms to consider anticipated concepts and compare alternative methods for furnishing services.

For both modified and normal methods of selection, the Board of Supervisors shall review the recommendation of the qualification committee and rank, in order of preference, the firms. The ranking will be recommended to the Department for approval. Documentation supporting the ranking of the consultants shall be forwarded to the Department when requesting approval of the consultant's ranking. The Department shall approve and/or comment on the municipalities recommended ranking.

The municipality will request a price proposal from the approved first ranked firm and submit the appropriate number of copies to the Department.

The Department will conduct the pre-award evaluation and schedule and hold negotiations, if necessary.

The agreement will be prepared by the Department and circulated for signatures.

It is understood that the consultant cannot begin work until the Federal authorization has been obtained, and both the engineering Agreement and the Reimbursement Agreement have been fully executed, and notification of this fact has been received by the Township.

The Township Manager will designate a person to perform liaison activities between the Township, the Department, and the consultant.

The Township will enter into a reimbursement agreement with the Department setting forth the methods for reimbursing the federal funds to the Township. The reimbursement agreement will be prepared by the Department.

During the life of the engineering agreement, monthly (or at other appropriate times) meetings will be held with the consultant and the designated liaison person. The Department will be invited to attend these meetings. Documentation of these meetings will be included in the project file.

Partial payment invoices for work performed will be processed as provided by Publication 442. After review of the invoices by the Township Manager, it will be paid. The invoice will in turn be forwarded to the Department with recommendation for reimbursement of the Federal and/or State share.

Prior to termination of services and payment of the final invoice, a joint review will be made by the Department and the Township to insure the propriety of claims and that all terms and conditions of the

contract have been satisfied. Documentation of these findings will be submitted to the Department with the final invoice.

The Township's designated liaison person will complete copies of the Form D-429, "Past Performance Report for Consultant Engineers", see Appendix 7F or Form D-429 CI, "Past Performance Report for Consultant Engineers Construction Inspection", see Appendix 7G. For projects that were entered in ECMS, the evaluations can be completed in ECMS.

It is understood and made part of these procedures that the employees of the Township will neither solicit nor accept gratuities, favors, or anything of monetary value from consultants or contractors or potential consultants or contractors. Violators of said standards will be subject to dismissal from their employment with the Township, by order of the Board of Supervisors.

Now, Therefore Be It Resolved that the Board of Supervisors of the Lower Providence Township has adopted these policies and procedures for engineering by consultants and will adhere to the rules and regulations of the Department.

NOW, THEREFORE BE IT FURTHER RESOLVED that the Board of Supervisors this 15th day of June, 2022, on behalf of the Lower Providence Township hereby accept the aforesaid policies and procedures.

UPON MOTION DULY MADE and seconded, the above resolution as adopted the day and year set forth above.

Lower Providence Township

ATTEST:

BY: _____
Title: Township Manager/Secretary
E.J. Mentry

BY: _____
Title: Chair, Board of Supervisors
Gary Neights




LOWER PROVIDENCE TOWNSHIP

100 Parklane Drive • Eagleville, PA 19403 • www.lowerprovidence.org
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MEMORANDUM

TO: Board of Supervisors
FROM: E.J. Mentry, Township Manager 
SUBJECT: Hybrid Meeting Attendance Three-Month Update
DATE: June 10, 2022

At the March 17, 2022 Board of Supervisors meeting, the BOS approved a proposal from PMG to provide hybrid video services for all Township meetings for a three-month trial period. Per the proposal, the cost is **\$695.00 per meeting**. The purpose of this memorandum is to provide an update on the attendance and utilization of the hybrid meeting offerings for the past three months and to request the Board's guidance on how it would like to proceed with this service moving forward.

Below is a summary of all of the meetings which have utilized PMG's hybrid video service and the number of live virtual attendees for each.

Board/Committee/ Commission Meeting	Date	Virtual Attendees	Notes/Comments
EAC	3/21/22	0	
Planning Commission	3/23/22	3	
Zoning Hearing Board	3/24/22	1	
BOS	4/7/22	5	
BOS	4/21/22	2	
EAC	4/25/22	1	
Planning Commission	4/27/22	N/A	<i>Meeting cancelled</i>
Zoning Hearing Board	4/28/22	1	
BOS	5/5/22	3	
EAC	5/16/22	N/A	<i>Entire meeting over Zoom due to weather</i>
Planning Commission	5/25/22	1	<i>Attendee was PC member</i>
Zoning Hearing Board	5/26/22	1	<i>Attendee was BOS member</i>
BOS	6/2/22	4	
Average attendees per meeting (11 meetings total)		2	
Cost breakdown		\$347.50 per virtual attendee	
Average attendees per non-BOS meeting		1.14	
Cost breakdown (non-BOS meetings)		\$609.65 per virtual attendee	



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Budget Impact

The total 2022 budget allocation for contracted AV services is \$17,850.00. As of June 9, we have spent a total of \$11,390.71 on these services, leaving a remaining budget balance of **\$6,459.29**. Given that we are not yet halfway through the fiscal year, we are on track to significantly exceed the budget allocation for these services if we continue with the current level of service. Even if we revert back to only providing hybrid meetings for the Board of Supervisors and video recordings for the Zoning Hearing Board, we will still exceed the budget allocation.

Video on Demand (VOD) Statistics

We have requested VOD viewing statistics from PMG for the number of views of each meeting on the Municipal Meetings website. These statistics represent the number of views after the fact, as opposed to the live video participants/viewers. I do not yet have those numbers but will have them in advance of the June 16th BOS meeting.

Recommendation

While I recognize and completely agree with the need for increased transparency and accessibility for all Township meetings and events, the public utilization of the live hybrid meeting option has been very low and is difficult to justify the continued excess expenditures. Therefore, I would recommend discontinuing paying for this underutilized service for the EAC, Planning Commission, and ZHB meetings, and returning these bodies to in-person only meetings.

Regarding the ZHB meetings specifically, for many years the Township has paid a slightly lower rate (\$440.00 per meeting) to have the meetings recorded and posted online after the fact. If the BOS decides to discontinue the live hybrid option for EAC, PC, and ZHB meetings, it will also need to decide whether to continue this video recording option for the ZHB meetings. I believe the VOD statistics will be helpful in making this decision.

Please let me know if you have any questions.