# UPPER FREDERICK TOWNSHIP

# TREASURER'S REPORT

## August 31, 2026

## MEETING DATE September 9, 2026

## Contents

Balance Sheets (All Funds) at August 31, 2026

All Funds Budget/Income Reports

Tax Collector Report for August Collections

Date: September 8, 2026

To: Board of Supervisors and Aaron Walizer, Township Manager
From: Linda Major, Treasurer

August 31, 2026, Financial Report

Attached you will find a Balance Sheet and a Budget vs Actual Report for each fund of the Township for August 2026.

Attached you will find a Balance Sheet and a Budget vs Actual Report for each fund of the Township for the month of August 2026. On average, 67% (8 month /12 months) of revenues collected and expenditures paid should be realized in 8 months.

Revenue collections are at 71.66% of the budget for the year for the General Fund.

Real Estate Current tax collections are at 98.72% of the budget and less than 2025 by $5,423.

Real Estate Transfer Taxes are at 72.85% of the budget and more than the prior year by $13,956. The Earned Income Tax, one of the larger revenue sources for the Township, is at 71.97% of the budget in the general fund, and more than prior year collections by $1,611 in the general fund. Part of earned income taxes are recorded in the open space fund starting with January 2026 collections. The total collected for the Open Space Fund so far is $33,404. Cable Television Franchise fees collected are at 72.85% of the budget. These fees are paid quarterly, so they are on target with the budget. The interest income is at 2243.44% of the budget and more than last year by $6,624.

Total revenue collections are more than 2025 by $25,846.

Expenditures paid are at 62.23% of the budget. Expenditures in total are less than the prior year by $66,075.

Capital Purchase for the Public Works department (line item 01.430.740) in the amount of $144,212 was for a backhoe. This was paid for with a grant. We have not yet received the grant reimbursement.

UPPER FREDERICK TOWNSHIP
BALANCE SHEET
AUGUST 31, 2026

GENERAL FUND

ASSETS

| | | | |
|---|---|---|---|
| 01-100000 | GENERAL FUND CASH CHKG QNB | 50,900.57 | |
| 01-100010 | EASY ESCROW CHECKING ACCOUNT | .00 | |
| 01-100050 | GENERAL FD CASH CKING-UNIVEST | 707.70 | |
| 01-100100 | GF CASH IN UTILITY FUND | .00 | |
| 01-100105 | CASH-DEBIT CARD | 3,710.58 | |
| 01-103020 | GF MM PLUS SAVINGS PLGIT | 967,799.18 | |
| 01-103500 | LEGAL FEES REGIONAL PLAN CHALL | 4,089.06 | |
| 01-105000 | PAYROLL CHECKING QNB | 18,514.81 | |
| 01-106010 | PUBLIC FUNDS MM QNB | 350,449.57 | |
| 01-106015 | PUBLIC FUNDS MM-UNIVEST | 2,199.07 | |
| 01-106020 | XPRESS DEPOSIT ACCOUNT | .00 | |
| 01-106050 | AMERICAN RESCUE PLAN ACT MM | .00 | |
| 01-106051 | FIRE CO HOLDING ACCT-QNB | 37,296.20 | |
| 01-106100 | WATER/SEWER PYMNTS MM QNB | .00 | |
| 01-109030 | GENERAL FUND CD (1/27/26) | .00 | |
| 01-109031 | GENERAL FUND CD (6/10/23) | .00 | |
| 01-109040 | GENERAL FUND CD (9/4/25) | .00 | |
| 01-109055 | GENERAL FUND CD (5/8/23) | .00 | |
| 01-109068 | GENERAL FUND CD (4/27/23) | .00 | |
| 01-109070 | GF TIPTON BANK CD (8/12/27) | 100,000.00 | |
| 01-109071 | GF TIPTON LATHAM CD (8/18/24) | .00 | |
| 01-109072 | GENERAL TAP CD (8/19/24) | .00 | |
| 01-110000 | PETTY CASH | 288.86 | |
| 01-111100 | AR CLEARING ACCOUNT | .00 | |
| 01-111105 | AR UNAPPLIED ACCOUNT | .00 | |
| 01-120000 | ACCOUNTS RECEIVABLE | 9,165.96 | |
| 01-130000 | DUE FROM OTHER FUNDS - AP | .00 | |
| 01-130003 | DUE FROM EMERGENCY SERVICES | ( 36,675.65) | |
| 01-130060 | DUE FROM WATER FUND | 4,538.51 | |
| 01-130080 | DUE FROM SEWER FUND-PC | 2,270.29 | |
| 01-130082 | DUE FROM IVY RIDGE | .00 | |
| 01-130090 | DUE FROM IVY RIDGE | 1,178.96 | |
| 01-130310 | DUE FROM EQUIPMENT CAP RESERVE | .00 | |
| 01-130330 | DUE FROM BLDG EXPANSION FUND | .00 | |
| 01-130350 | DUE FROM LIQUID FUELS | .00 | |
| 01-130400 | DUE FROM ESCROW FUND | 126,161.29 | |
| 01-145000 | ACCOUNTS RECEIVABLE | .00 | |
| 01-149900 | UNDEPOSITED FUNDS | .00 | |
| 01-150000 | PREPAID PAYROLL | .00 | |
| 01-155000 | DEPOSIT ON POSTAGE METER | 100.00 | |
| | TOTAL ASSETS | | 1,642,694.96 |

LIABILITIES AND EQUITY

UPPER FREDERICK TOWNSHIP
BALANCE SHEET
AUGUST 31, 2026

GENERAL FUND

| | | | | |
|---|---|---|---|---|
| | LIABILITIES | | | |
| 01-200000 | ACCOUNTS PAYABLE | | 1,747.12 | |
| 01-200220 | UNEMPLOYMENT INSURANCE | | .00 | |
| 01-200230 | FICA | | .00 | |
| 01-200240 | MEDICARE | | .00 | |
| 01-200250 | PMRS TOWNSHIP CONTRIBUTION | | 3,057.83 | |
| 01-210010 | FEDERAL INCOME TAX WITHHELD | | .00 | |
| 01-211010 | SOCIAL SECURITY WITHHOLDING | | .00 | |
| 01-211020 | MEDICARE TAX WITHHELD | | .00 | |
| 01-212000 | EIT WITHHELD | | .00 | |
| 01-215000 | PMRS VOLUNTARY CONTRIBUTION | | 896.23 | |
| 01-217000 | STATE INCOME TAX WITHHELD | | .00 | |
| 01-219000 | LST/OPT | | .00 | |
| 01-220000 | SUI EMPLOYEE WITHHELD | | .00 | |
| 01-221000 | AFLAC WITHHELD | | 242.41 | |
| 01-222000 | CREDIT CARD PAYMENTS | | .00 | |
| 01-230030 | DUE TO EMERGENCY SERVICES FUND | | .00 | |
| 01-230060 | DUE TO WATER FUND | | .00 | |
| 01-230080 | DUE TO SEWER FUND-PC | | .00 | |
| 01-230082 | DUE TO IVY | | .00 | |
| 01-230310 | DUE TO EQUIPMENT CAPITAL RES | | .00 | |
| 01-230320 | DUE TO OPEN SPACE FUND | | 1,419.61 | |
| 01-230330 | DUE TO BUILDING EXPANSION FUND | | 120.60 | |
| 01-235000 | CPVRPC LEGAL DEFENSE FUND | | 3,000.00 | |
| 01-257000 | SPILLANE COURT STIPULATION | | 100.00 | |
| 01-258000 | BUILDING INSP ESCROW PAYABLE | | 691.60 | |
| 01-258200 | ROAD OPENING DEPOSITS | | 1,550.00 | |
| | TOTAL LIABILITIES | | | 12,825.40 |
| | FUND EQUITY | | | |
| 01-279010 | GENERAL FUND BALANCE | | 1,494,833.42 | |
| 01-279050 | AMERICAN RESCUE PLAN FUND BAL | | .00 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | 135,036.14 | | |
| | BALANCE - CURRENT DATE | | 135,036.14 | |
| | TOTAL FUND EQUITY | | | 1,629,869.56 |
| | TOTAL LIABILITIES AND EQUITY | | | 1,642,694.96 |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| **Real Property Taxes** | | | | | | |
| 01-301-100 | Real Estate Tax - Current | 273,357.55 | 267,934.00 | 271,400.00 | 3,466.00- | 98.72% |
| 01-301-200 | Real Estate Tax - Prior Year | 1,968.94 | 1,719.56 | 1,500.00 | 219.56 | 114.64% |
| 01-301-400 | Real Estate Tax - Delinquent | 5,404.28 | 1,187.64 | 5,400.00 | 4,212.36- | 21.99% |
| 01-301-600 | Real Estate Tax - Interim | .00 | .00 | .00 | .00 | 0.00% |
| Total Real Property Taxes: | | 280,730.77 | 270,841.20 | 278,300.00 | 7,458.80- | 97.32% |
| **Per Capital Tax** | | | | | | |
| 01-310-010 | Per Capita Tax - Current | 3,126.20 | 4,929.40 | 6,300.00 | 1,370.60- | 78.24% |
| 01-310-020 | Per Capita Tax - Prior Year | 1,180.01 | 1,793.00 | 1,000.00 | 793.00 | 179.30% |
| 01-310-100 | Real Estate Transfer Tax | 47,965.81 | 61,922.25 | 85,000.00 | 23,077.75- | 72.85% |
| 01-310-200 | Earned Income Tax | 538,168.52 | 539,780.11 | 750,000.00 | 210,219.89- | 71.97% |
| 01-310-500 | Local Services Tax | 17,312.13 | 19,018.77 | 28,000.00 | 8,981.23- | 67.92% |
| Total Per Capital Tax: | | 607,752.67 | 627,443.53 | 870,300.00 | 242,856.47- | 72.10% |
| **Business License and Permits** | | | | | | |
| 01-321-600 | Contractor Licensing/Regis | 800.00 | 1,179.50 | 400.00 | 779.50 | 294.88% |
| 01-321-610 | Soliciting License | 200.00 | .00 | 100.00 | 100.00- | 0.00% |
| 01-321-800 | Cable Television Franchise | 46,518.73 | 43,711.45 | 60,000.00 | 16,288.55- | 72.85% |
| 01-321-900 | Special Events Permit | 175.00 | 125.00 | 150.00 | 25.00- | 83.33% |
| Total Business License and Permits: | | 47,693.73 | 45,015.95 | 60,650.00 | 15,634.05- | 74.22% |
| **Fines** | | | | | | |
| 01-331-110 | Vehicle Code Violations | .00 | .00 | 1,300.00 | 1,300.00- | 0.00% |
| 01-331-120 | Violations of Ordinances | 557.34 | 930.53 | 200.00 | 730.53 | 465.27% |
| Total Fines: | | 557.34 | 930.53 | 1,500.00 | 569.47- | 62.04% |
| **Interest Earnings** | | | | | | |
| 01-341-000 | Interest | 31,514.30 | 38,138.43 | 1,700.00 | 36,438.43 | 2243.44% |
| Total Interest Earnings: | | 31,514.30 | 38,138.43 | 1,700.00 | 36,438.43 | 2243.44% |
| **Rents and Royalties** | | | | | | |
| 01-342-200 | Rent of Buildings | .00 | .00 | 100.00 | 100.00- | 0.00% |
| Total Rents and Royalties: | | .00 | .00 | 100.00 | 100.00- | 0.00% |
| **Rents and Royalties** | | | | | | |
| 01-352-530 | Federal Entitlements | .00 | .00 | .00 | .00 | 0.00% |
| Total Rents and Royalties: | | .00 | .00 | .00 | .00 | 0.00% |
| **State Captial/Operating Grants** | | | | | | |
| 01-354-010 | State Operating Grants - 904 | .00 | .00 | .00 | .00 | 0.00% |
| 01-354-060 | CFALSA Grant | .00 | .00 | .00 | .00 | 0.00% |
| 01-354-070 | DCNR Park Grant | .00 | .00 | .00 | .00 | 0.00% |
| 01-354-090 | DCED Community Development | .00 | .00 | .00 | .00 | 0.00% |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| Total State Captial/Operating Grants: | | .00 | .00 | .00 | .00 | 0.00% |
| **State Revenue/Entitlements** | | | | | | |
| 01-355-010 | Public Utility Realty Tax | .00 | .00 | 1,100.00 | 1,100.00- | 0.00% |
| 01-355-050 | Gen Municipal Pension State Ai | 22,395.51- | .00 | 32,000.00 | 32,000.00- | 0.00% |
| 01-355-070 | Foreign Fire Insurance Tax | .00 | .00 | 26,640.00 | 26,640.00- | 0.00% |
| Total State Revenue/Entitlements: | | 22,395.51- | .00 | 59,740.00 | 59,740.00- | 0.00% |
| **Penndot Winter Maintenance** | | | | | | |
| 01-358-010 | PennDot Winter Road Contract | .00 | 16,393.35 | 24,250.00 | 7,856.65- | 67.60% |
| Total Penndot Winter Maintenance: | | .00 | 16,393.35 | 24,250.00 | 7,856.65- | 67.60% |
| **Zoning/Subdivision** | | | | | | |
| 01-361-300 | Subdivision/Land Dev Fees | .00 | .00 | 2,000.00 | 2,000.00- | 0.00% |
| 01-361-340 | Zoning Hearing Board Fees | 3,650.00 | .00 | 2,000.00 | 2,000.00- | 0.00% |
| 01-361-350 | Conditional Use Hearing Fees | .00 | .00 | .00 | .00 | 0.00% |
| Total Zoning/Subdivision: | | 3,650.00 | .00 | 4,000.00 | 4,000.00- | 0.00% |
| **Public Safety** | | | | | | |
| 01-362-000 | Protective Inspection Fees-Oth | .00 | .00 | .00 | .00 | 0.00% |
| 01-362-400 | Permit Application Fee | 12,736.70 | 16,266.70 | 1,900.00 | 14,366.70 | 856.14% |
| 01-362-410 | Builiding Permits | 10,816.70 | 2,629.50 | 16,000.00 | 13,370.50- | 16.43% |
| 01-362-420 | Electrical Permits | 1,085.00 | 264.50 | 2,500.00 | 2,235.50- | 10.58% |
| 01-362-430 | Plumbing Permits | 60.00 | .00 | 500.00 | 500.00- | 0.00% |
| 01-362-450 | Use & Occupancy Permits | 1,385.00 | 2,300.00 | 2,000.00 | 300.00 | 115.00% |
| 01-362-470 | Mechanical Permits | 236.00 | .00 | 2,500.00 | 2,500.00- | 0.00% |
| 01-362-500 | UCC & Admin Fees | 49.50 | 58.50 | 300.00 | 241.50- | 19.50% |
| 01-362-510 | Zoning Permit | 850.00 | 100.00 | 700.00 | 600.00- | 14.29% |
| 01-362-520 | Other Permits/Fees | .00 | .00 | 100.00 | 100.00- | 0.00% |
| 01-362-530 | Driveway Permit | .00 | 150.00 | 300.00 | 150.00- | 50.00% |
| Total Public Safety: | | 27,218.90 | 21,769.20 | 26,800.00 | 5,030.80- | 81.23% |
| **Recreation** | | | | | | |
| 01-367-200 | Recreation Program Fees - Oth | .00 | 150.00 | .00 | 150.00 | 0.00% |
| 01-367-201 | Swamp Creek Stomp | .00 | .00 | 1,800.00 | 1,800.00- | 0.00% |
| 01-367-202 | Community Day | 500.00 | 350.00 | 1,500.00 | 1,150.00- | 23.33% |
| 01-367-203 | Other Misc Events | .00 | .00 | 950.00 | 950.00- | 0.00% |
| Total Recreation: | | 500.00 | 500.00 | 4,250.00 | 3,750.00- | 11.76% |
| **Miscellaneous Revenue** | | | | | | |
| 01-380-000 | Miscellaneous Revenue | 22,028.16 | 3,366.22 | 1,000.00 | 2,366.22 | 336.62% |
| Total Miscellaneous Revenue: | | 22,028.16 | 3,366.22 | 1,000.00 | 2,366.22 | 336.62% |
| **Contributions and Donations** | | | | | | |
| 01-387-000 | Contributions and Donations | 1,450.00 | 2,150.00 | .00 | 2,150.00 | 0.00% |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| | Total Contributions and Donations: | 1,450.00 | 2,150.00 | .00 | 2,150.00 | 0.00% |
| **Proceeds of Gen Fixed Assets** | | | | | | |
| 01-391-100 | Sale of General Fixed Assets | .00 | .00 | .00 | .00 | 0.00% |
| | Total Proceeds of Gen Fixed Assets: | .00 | .00 | .00 | .00 | 0.00% |
| **Proceeds of Gen Fixed Assets** | | | | | | |
| 01-392-310 | Transfer from Equip Reserve | .00 | .00 | 100,000.00 | 100,000.00- | 0.00% |
| | Total Proceeds of Gen Fixed Assets: | .00 | .00 | 100,000.00 | 100,000.00- | 0.00% |
| **Refunds of Prior Years** | | | | | | |
| 01-395-000 | Refunds of Prior Years Expen | .00 | 1.70- | .00 | 1.70- | 0.00% |
| | Total Refunds of Prior Years: | .00 | 1.70- | .00 | 1.70- | 0.00% |
| **Legislative** | | | | | | |
| 01-400-110 | Salaries Elected Officials | 4,082.05 | 2,933.30 | 9,435.00 | 6,501.70- | 31.09% |
| 01-400-350 | Insurance & Bonding | 1,326.00 | 1,355.00 | 3,200.00 | 1,845.00- | 42.34% |
| 01-400-460 | Supervisors Meetings/Conferenc | 1,633.69 | 1,477.19 | 1,600.00 | 122.81- | 92.32% |
| | Total Legislative: | 7,041.74 | 5,765.49 | 14,235.00 | 8,469.51- | 40.50% |
| **Executive** | | | | | | |
| 01-401-110 | Manager's Salary | 98,061.45 | 73,020.18 | 106,708.03 | 33,687.85- | 68.43% |
| 01-401-350 | Manager Bond | .00 | 250.00 | 100.00 | 150.00 | 250.00% |
| | Total Executive: | 98,061.45 | 73,270.18 | 106,808.03 | 33,537.85- | 68.60% |
| **Financial Administration** | | | | | | |
| 01-402-110 | Treasurer | 29,061.87 | 23,009.31 | 45,000.00 | 21,990.69- | 51.13% |
| 01-402-310 | Auditor | .00 | 6,750.00 | 6,250.00 | 500.00 | 108.00% |
| 01-402-350 | Treasurer Bond | .00 | 1,250.00 | 1,250.00 | .00 | 100.00% |
| | Total Financial Administration: | 29,061.87 | 31,009.31 | 52,500.00 | 21,490.69- | 59.07% |
| **Tax Collection** | | | | | | |
| 01-403-110 | Commission - Tax Collector | 9,488.65 | 10,777.81 | 9,500.00 | 1,277.81 | 113.45% |
| 01-403-120 | Salary Census Enumerator | .00 | .00 | 1,001.00 | 1,001.00- | 0.00% |
| 01-403-200 | Tax Collector Supplies | 1,647.29 | 709.66 | 1,000.00 | 290.34- | 70.97% |
| 01-403-350 | Insurance & Bonding | .00 | 1,176.00 | .00 | 1,176.00 | 0.00% |
| 01-403-450 | Tax Collector Service, EIT | 10,948.77 | 10,256.58 | 16,500.00 | 6,243.42- | 62.16% |
| | Total Tax Collection: | 22,084.71 | 22,920.05 | 28,001.00 | 5,080.95- | 81.85% |
| **Legal Services** | | | | | | |
| 01-404-310 | Legal Expense | 37,088.33 | 28,788.03 | 60,000.00 | 31,211.97- | 47.98% |
| | Total Legal Services: | 37,088.33 | 28,788.03 | 60,000.00 | 31,211.97- | 47.98% |
| **Secretary** | | | | | | |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| 01-405-120 | Salary Admin Assistant | .00 | .00 | .00 | .00 | 0.00% |
| 01-405-130 | Salary Billing/Bookkeeper | 19,894.61 | 21,025.58 | 30,250.00 | 9,224.42- | 69.51% |
| 01-405-210 | Office Supplies | 4,047.28 | 2,021.94 | 2,500.00 | 478.06- | 80.88% |
| 01-405-260 | Minor Equipment Purchase | 368.88 | 372.06 | 1,000.00 | 627.94- | 37.21% |
| 01-405-270 | Computer Program Purchase | 96.00 | 780.63 | 20,000.00 | 19,219.37- | 3.90% |
| 01-405-300 | General Expense | 3,399.28 | 2,492.17 | 3,000.00 | 507.83- | 83.07% |
| 01-405-310 | Professional Services | 2,326.57 | 2,876.65 | 3,800.00 | 923.35- | 75.70% |
| 01-405-320 | Communications | 6,700.25 | 5,770.60 | 14,000.00 | 8,229.40- | 41.22% |
| 01-405-330 | Transportation - Sec/Clerk | .00 | .00 | .00 | .00 | 0.00% |
| 01-405-340 | Advertising, Printing and Bind | 1,493.45 | 3,232.11 | 4,500.00 | 1,267.89- | 71.82% |
| 01-405-370 | Maint/Repair Contracts Office | 1,342.52 | 1,880.76 | 2,000.00 | 119.24- | 94.04% |
| 01-405-375 | Computer Maint Contract | 10,072.55 | 13,736.16 | 14,000.00 | 263.84- | 98.12% |
| 01-405-380 | Document Management System | .00 | .00 | .00 | .00 | 0.00% |
| 01-405-390 | Bank Charges and Fees | 168.72 | 350.74 | .00 | 350.74 | 0.00% |
| 01-405-420 | Membership, Dues & Subs | 3,590.34 | 4,904.20 | 4,500.00 | 404.20 | 108.98% |
| 01-405-460 | Meetings & Conferences | 2,406.46 | 123.00 | 1,000.00 | 877.00- | 12.30% |
| 01-405-470 | Capital Purchases | .00 | .00 | .00 | .00 | 0.00% |
| 01-405-700 | Capital Purchases | .00 | .00 | .00 | .00 | 0.00% |
| Total Secretary: | | 55,906.91 | 59,566.60 | 100,550.00 | 40,983.40- | 59.24% |
| **Engineering Services** | | | | | | |
| 01-408-310 | Admin Engineering Service | 21,415.31 | 16,607.51 | 32,000.00 | 15,392.49- | 51.90% |
| 01-408-313 | Engineering & Architectual Ser | .00 | 4,177.88 | .00 | 4,177.88 | 0.00% |
| Total Engineering Services: | | 21,415.31 | 20,785.39 | 32,000.00 | 11,214.61- | 64.95% |
| **General Building and Plant** | | | | | | |
| 01-409-190 | Uniforms | 5,235.64 | 4,844.72 | 9,500.00 | 4,655.28- | 51.00% |
| 01-409-200 | Municipal Bldg Supplies | 1,915.30 | 1,077.40 | 2,000.00 | 922.60- | 53.87% |
| 01-409-350 | Insurance & Bonding | 8,913.99 | 9,541.09 | 18,200.00 | 8,658.91- | 52.42% |
| 01-409-361 | Municipal Building Electric | 4,695.04 | 5,169.60 | 9,000.00 | 3,830.40- | 57.44% |
| 01-409-362 | Municipal Bldg Fuel Oil & Gas | 4,433.81 | 2,271.58 | 7,500.00 | 5,228.42- | 30.29% |
| 01-409-366 | Municipal Building Water | 547.19 | 248.32 | 1,000.00 | 751.68- | 24.83% |
| 01-409-370 | Repairs & Maintenance Services | 7,853.23 | 5,957.64 | 7,000.00 | 1,042.36- | 85.11% |
| 01-409-720 | Capital-3211 Big Road-School | .00 | .00 | .00 | .00 | 0.00% |
| 01-409-730 | Capital Purchases - Building | .00 | 8,097.09 | 140,000.00 | 131,902.91- | 5.78% |
| Total General Building and Plant: | | 33,594.20 | 37,207.44 | 194,200.00 | 156,992.56- | 19.16% |
| **Fire** | | | | | | |
| 01-411-110 | Fire Marshall Salary | 1,041.65 | 2,708.30 | 4,000.00 | 1,291.70- | 67.71% |
| 01-411-232 | Fire Co Vehicle Fuel - Diesel | .00 | .00 | 2,000.00 | 2,000.00- | 0.00% |
| 01-411-351 | Fire Co Vehicle Insurance | 2,128.50 | 1,583.25 | 5,200.00 | 3,616.75- | 30.45% |
| 01-411-354 | Workers Comp Insurance | 9,634.00 | 7,113.50 | 16,000.00 | 8,886.50- | 44.46% |
| 01-411-530 | Foreign Fire Relief Tax | .00 | .00 | 28,524.00 | 28,524.00- | 0.00% |
| Total Fire: | | 12,804.15 | 11,405.05 | 55,724.00 | 44,318.95- | 20.47% |
| **UCC and Code Enforcement** | | | | | | |
| 01-413-200 | Code Enforcement Supplies | 63.00- | .00 | 100.00 | 100.00- | 0.00% |
| 01-413-310 | Building Inspector - Prof Serv | 19,467.61 | 29,628.47 | 32,000.00 | 2,371.53- | 92.59% |
| 01-413-500 | UCC State Permit Fees | .00 | 165.00 | 200.00 | 35.00- | 82.50% |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| Total UCC and Code Enforcement: | | 19,404.61 | 29,793.47 | 32,300.00 | 2,506.53- | 92.24% |
| **Planning and Zoning** | | | | | | |
| 01-414-150 | Zoning Hearing Board Salary | 56.46 | .00 | 500.00 | 500.00- | 0.00% |
| 01-414-240 | Regional Planning Commission | .00 | 2,565.00 | 500.00 | 2,065.00 | 513.00% |
| 01-414-270 | Software | .00 | .00 | .00 | .00 | 0.00% |
| 01-414-310 | Zoning Hearing Legal | 11,886.50 | 883.90 | 6,000.00 | 5,116.10- | 14.73% |
| 01-414-311 | Zoning Officer - Prof Serv | 8,562.66 | 2,014.11 | 10,000.00 | 7,985.89- | 20.14% |
| 01-414-340 | Zoning Advertising and Printin | 2,858.16 | 7,898.00 | 2,500.00 | 5,398.00 | 315.92% |
| 01-414-450 | Planning Assistance | .00 | 949.21 | 6,000.00 | 5,050.79- | 15.82% |
| Total Planning and Zoning: | | 23,363.78 | 14,310.22 | 25,500.00 | 11,189.78- | 56.12% |
| **Emergency Management** | | | | | | |
| 01-415-300 | General Expense | 191.72 | 3,421.90 | 500.00 | 2,921.90 | 684.38% |
| Total Emergency Management: | | 191.72 | 3,421.90 | 500.00 | 2,921.90 | 684.38% |
| **Health Centers/Clinics** | | | | | | |
| 01-421-500 | Contributions to Health Organ | .00 | .00 | .00 | .00 | 0.00% |
| Total Health Centers/Clinics: | | .00 | .00 | .00 | .00 | 0.00% |
| **Recyclying** | | | | | | |
| 01-426-450 | Recycling Trash - Dumpsters | 1,799.20 | 1,096.96 | 2,800.00 | 1,703.04- | 39.18% |
| Total Recyclying: | | 1,799.20 | 1,096.96 | 2,800.00 | 1,703.04- | 39.18% |
| **General Services-Admin** | | | | | | |
| 01-430-120 | Road Wages | 162,225.94 | 173,835.40 | 242,295.15 | 68,459.75- | 71.75% |
| 01-430-231 | Highways Vehicle Fuel - Transp | 11,945.89 | 17,657.86 | 16,000.00 | 1,657.86 | 110.36% |
| 01-430-245 | Highway Supplies | 4,534.64 | 4,491.71 | 8,001.00 | 3,509.29- | 56.14% |
| 01-430-260 | Small Tools & Minor Equipment | 3,852.46 | 1,646.68 | 4,000.00 | 2,353.32- | 41.17% |
| 01-430-313 | Highway Engineering | 21,363.24 | .00 | 35,000.00 | 35,000.00- | 0.00% |
| 01-430-314 | Highways- Legal Services | .00 | .00 | 1,000.00 | 1,000.00- | 0.00% |
| 01-430-320 | Highways - Communications | 1,215.00 | 1,215.00 | 1,620.00 | 405.00- | 75.00% |
| 01-430-350 | Highways Insurance | 13,442.64 | 9,338.75 | 26,000.00 | 16,661.25- | 35.92% |
| 01-430-380 | Equipment Rentals | 1,151.50 | 544.30 | 1,000.00 | 455.70- | 54.43% |
| 01-430-460 | Road Crew Meetings/Conference | .00 | .00 | 600.00 | 600.00- | 0.00% |
| 01-430-740 | Capital Purch - Major Mach&Eq | .00 | 144,212.40 | .00 | 144,212.40 | 0.00% |
| Total General Services-Admin: | | 219,731.31 | 352,942.10 | 335,516.15 | 17,425.95 | 105.19% |
| **Winter Maintenance - Snow** | | | | | | |
| 01-432-183 | Snow & Ice Wages O/T | .00 | 507.00 | 7,818.33 | 7,311.33- | 6.48% |
| 01-432-200 | Snow & Ice Supplies | .00 | .00 | 1,000.00 | 1,000.00- | 0.00% |
| 01-432-250 | Snow Equip Repair & Maint | 342.80 | 281.47 | 2,000.00 | 1,718.53- | 14.07% |
| Total Winter Maintenance - Snow: | | 342.80 | 788.47 | 10,818.33 | 10,029.86- | 7.29% |
| **Traffic Control** | | | | | | |
| 01-433-200 | Supplies - Traffic Signs/Strip | 1,098.00 | 1,000.00 | 6,000.00 | 5,000.00- | 16.67% |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| Total Traffic Control: | | 1,098.00 | 1,000.00 | 6,000.00 | 5,000.00- | 16.67% |
| **Tools and Machinery Repairs** | | | | | | |
| 01-437-200 | Supplies-Repairs to Machinery | 2,040.51 | 6,256.07 | 10,000.00 | 3,743.93- | 62.56% |
| 01-437-450 | Major Repairs Machinery | 2,627.95 | 14,123.72 | 15,000.00 | 876.28- | 94.16% |
| Total Tools and Machinery Repairs: | | 4,668.46 | 20,379.79 | 25,000.00 | 4,620.21- | 81.52% |
| **Maintenace - Roads/Bridges** | | | | | | |
| 01-438-200 | Highways Materials | 207,941.95 | 8,124.71 | 18,000.00 | 9,875.29- | 45.14% |
| 01-438-450 | Contracted Serv - Tree Removal | .00 | .00 | .00 | .00 | 0.00% |
| Total Maintenace - Roads/Bridges: | | 207,941.95 | 8,124.71 | 18,000.00 | 9,875.29- | 45.14% |
| **Highway Construction** | | | | | | |
| 01-439-000 | Highway Construction Projects | .00 | 10,559.08 | 64,513.00 | 53,953.92- | 16.37% |
| Total Highway Construction: | | .00 | 10,559.08 | 64,513.00 | 53,953.92- | 16.37% |
| **Parks** | | | | | | |
| 01-454-200 | Parks - Supplies | 6,144.36 | 8,597.31 | 20,000.00 | 11,402.69- | 42.99% |
| 01-454-310 | Parks - Professional Services | .00 | .00 | 500.00 | 500.00- | 0.00% |
| 01-454-317 | Community Day Expenses | .00 | 8,049.86 | .00 | 8,049.86 | 0.00% |
| 01-454-370 | Parks - Maintenance | 2,756.35 | 7,157.29 | 18,000.00 | 10,842.71- | 39.76% |
| 01-454-540 | Contribution Natural Lands Trs | .00 | .00 | .00 | .00 | 0.00% |
| 01-454-700 | Parks Capital Purchase | .00 | .00 | 8,000.00 | 8,000.00- | 0.00% |
| 01-454-710 | Park Development/Trail | .00 | .00 | 25,000.00 | 25,000.00- | 0.00% |
| Total Parks: | | 8,900.71 | 23,804.46 | 71,500.00 | 47,695.54- | 33.29% |
| **Libraries** | | | | | | |
| 01-456-500 | Library Donation | .00 | .00 | .00 | .00 | 0.00% |
| Total Libraries: | | .00 | .00 | .00 | .00 | 0.00% |
| **Insurance** | | | | | | |
| 01-486-351 | Insurance - Liability | 520.00 | 300.00 | 4,000.00 | 3,700.00- | 7.50% |
| 01-486-354 | Workers Compensation | 9,822.00 | 7,845.50 | 15,000.00 | 7,154.50- | 52.30% |
| 01-486-355 | Disability | 1,659.73 | 711.00 | 2,000.00 | 1,289.00- | 35.55% |
| Total Insurance: | | 12,001.73 | 8,856.50 | 21,000.00 | 12,143.50- | 42.17% |
| **Employer Benefits** | | | | | | |
| 01-487-156 | Medical Expense | 60,230.07 | 75,789.64 | 92,000.00 | 16,210.36- | 82.38% |
| 01-487-161 | FICA - Social Sec Exp | 18,027.68 | 17,422.54 | 26,000.00 | 8,577.46- | 67.01% |
| 01-487-162 | Umemployment Comp Ins | 377.56 | 650.06 | 2,000.00 | 1,349.94- | 32.50% |
| 01-487-163 | Medicare Expense | 5,439.13 | 4,073.50 | 8,000.00 | 3,926.50- | 50.92% |
| 01-487-172 | Paid Non-Worked Time | .00 | .00 | .00 | .00 | 0.00% |
| 01-487-197 | Pension Contribution | 10,198.97 | 27,779.63 | 36,801.00 | 9,021.37- | 75.49% |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| Total Employer Benefits: | | 94,273.41 | 125,715.37 | 164,801.00 | 39,085.63- | 76.28% |
| **Employer Benefits** | | | | | | |
| 01-492-090 | Operating Transfer-Ivy Ridge | 46,810.00 | .00 | .00 | .00 | 0.00% |
| 01-492-301 | Transfer to Cap Reserve/Equip | .00 | .00 | 10,323.49 | 10,323.49- | 0.00% |
| Total Employer Benefits: | | 46,810.00 | .00 | 10,323.49 | 10,323.49- | 0.00% |
| GENERAL FUND Revenue Total: | | 1,000,700.36 | 1,026,546.71 | 1,432,590.00 | 406,043.29- | 71.66% |
| GENERAL FUND Expenditure Total: | | 957,586.35 | 891,510.57 | 1,432,590.00 | 541,079.43- | 62.23% |
| Total GENERAL FUND: | | 43,114.01 | 135,036.14 | .00 | 135,036.14 | 0.00% |

UPPER FREDERICK TOWNSHIP
BALANCE SHEET
AUGUST 31, 2026

EMERGENCY SERVICES

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 03-106030 | EMERGENCY SERVICES CASH | | 2,122.84 | |
| 03-130000 | DUE TO GENERAL FUND - AP | | .00 | |
| 03-130010 | DUE FROM GENERAL FUND | | 36,675.65 | |
| | TOTAL ASSETS | | | 38,798.49 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 03-200000 | ACCOUNTS PAYABLE | | .00 | |
| | TOTAL LIABILITIES | | | .00 |
| | FUND EQUITY | | | |
| 03-279000 | FUND BALANCE | | 1,515.31 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | 37,283.18 | | |
| | BALANCE - CURRENT DATE | | 37,283.18 | |
| | TOTAL FUND EQUITY | | | 38,798.49 |
| | TOTAL LIABILITIES AND EQUITY | | | 38,798.49 |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| **EMERGENCY SERVICES** | | | | | | |
| **Real Property Taxes** | | | | | | |
| 03-302-100 | Emergency Services | 42,664.61 | 42,115.00 | 50,000.00 | 7,885.00- | 84.23% |
| 03-302-200 | Emergency Services - Prior Yr | 282.60 | 238.30 | 400.00 | 161.70- | 59.58% |
| 03-302-400 | Emergency Services - Delinquen | .00 | .00 | .00 | .00 | 0.00% |
| 03-302-600 | Emergency Services - Interim | .00 | .00 | .00 | .00 | 0.00% |
| Total Real Property Taxes: | | 42,947.21 | 42,353.30 | 50,400.00 | 8,046.70- | 84.03% |
| **Real Property Taxes** | | | | | | |
| 03-341-000 | Interest Income | 53.56 | 52.59 | .00 | 52.59 | 0.00% |
| 03-341-100 | Interest Income | 45.93 | 4.57 | 100.00 | 95.43- | 4.57% |
| Total Real Property Taxes: | | 99.49 | 57.16 | 100.00 | 42.84- | 57.16% |
| **Fire** | | | | | | |
| 03-411-500 | Fire Protection Tax | 38,949.79 | 353.50 | 44,763.00 | 44,409.50- | 0.79% |
| Total Fire: | | 38,949.79 | 353.50 | 44,763.00 | 44,409.50- | 0.79% |
| **Ambulance** | | | | | | |
| 03-412-501 | Ambulance Services, LFRAC | 4,991.77 | 4,773.78 | 5,737.00 | 963.22- | 83.21% |
| Total Ambulance: | | 4,991.77 | 4,773.78 | 5,737.00 | 963.22- | 83.21% |
| EMERGENCY SERVICES Revenue Total: | | 43,046.70 | 42,410.46 | 50,500.00 | 8,089.54- | 83.98% |
| EMERGENCY SERVICES Expenditure Total: | | 43,941.56 | 5,127.28 | 50,500.00 | 45,372.72- | 10.15% |
| Total EMERGENCY SERVICES: | | 894.86- | 37,283.18 | .00 | 37,283.18 | 0.00% |

UPPER FREDERICK TOWNSHIP
BALANCE SHEET
AUGUST 31, 2026

WATER FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 06-100100 | WATER CASH IN UTILITY FUND | | 15,692.36 | |
| 06-103060 | WATER, PLGIT - CAPITAL RESERVE | | 685,861.18 | |
| 06-106060 | WATER FUNDS MM QNB | | 296,928.03 | |
| 06-106100 | WATER/SEWER PYMNTS MM QNB | | .00 | |
| 06-109069 | WATER FUND CD (4/27/23) | | .00 | |
| 06-109075 | WATER MODERN BANK CD (8/26/24) | | .00 | |
| 06-109076 | CD WATER - FINANIAL FED 6/3/24 | | .00 | |
| 06-109077 | DMB $150K (10-18/24) | | .00 | |
| 06-109078 | MAPLEMARK $100,000 MAT 10/23/2 | | .00 | |
| 06-130000 | DUE TO GENERAL FUND - AP | | .00 | |
| 06-130010 | DUE FROM GENERAL FUND | | .00 | |
| 06-130060 | DUE FROM WATER FUND | | .00 | |
| 06-130080 | DUE FROM SEWER FUND-PC | | .00 | |
| 06-145060 | ACCOUNTS RECEIVABLE - WATER | | 27,126.40 | |
| | TOTAL ASSETS | | | 1,025,607.97 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 06-200000 | ACCOUNTS PAYABLE | | .00 | |
| 06-230010 | DUE TO GENERAL FUND | | 4,538.51 | |
| 06-230060 | DUE TO WATER FUND | | .00 | |
| 06-230080 | DUE TO SEWER FUND-PC | | .00 | |
| 06-230090 | DUE FROM UTILITY FUND | | .00 | |
| | TOTAL LIABILITIES | | | 4,538.51 |
| | FUND EQUITY | | | |
| 06-279060 | WATER FUND BALANCE | | 1,035,785.01 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 14,715.55) | | |
| | BALANCE - CURRENT DATE | | ( 14,715.55) | |
| | TOTAL FUND EQUITY | | | 1,021,069.46 |
| | TOTAL LIABILITIES AND EQUITY | | | 1,025,607.97 |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| **WATER FUND** | | | | | | |
| **Interest Earnings** | | | | | | |
| 06-341-000 | Interest | 26,622.09 | 23,555.27 | 33,000.00 | 9,444.73- | 71.38% |
| Total Interest Earnings: | | 26,622.09 | 23,555.27 | 33,000.00 | 9,444.73- | 71.38% |
| **Water System** | | | | | | |
| 06-378-100 | Metered Sales to Residents | 117,466.51 | 116,182.10 | 180,000.00 | 63,817.90- | 64.55% |
| 06-378-200 | Penalties & Interest | .00 | 632.38 | 150.00 | 482.38 | 421.59% |
| 06-378-900 | Certification Fees | 63.04 | .00 | 300.00 | 300.00- | 0.00% |
| Total Water System: | | 117,529.55 | 116,814.48 | 180,450.00 | 63,635.52- | 64.74% |
| **Proceeds from GON** | | | | | | |
| 06-393-130 | Proceeds from GON | .00 | .00 | .00 | .00 | 0.00% |
| Total Proceeds from GON: | | .00 | .00 | .00 | .00 | 0.00% |
| **Proceeds from GON** | | | | | | |
| 06-395-000 | Refund of Prior Year | .00 | .00 | .00 | .00 | 0.00% |
| Total Proceeds from GON: | | .00 | .00 | .00 | .00 | 0.00% |
| **Department: 401** | | | | | | |
| 06-401-110 | Manager's Salary | .00 | 6,843.03 | 10,000.00 | 3,156.97- | 68.43% |
| Total Department: 401: | | .00 | 6,843.03 | 10,000.00 | 3,156.97- | 68.43% |
| **Solicitor/Legal Services** | | | | | | |
| 06-404-310 | Legal Expense | .00 | .00 | .00 | .00 | 0.00% |
| Total Solicitor/Legal Services: | | .00 | .00 | .00 | .00 | 0.00% |
| **Secretary** | | | | | | |
| 06-405-130 | Salary Billing/Bookkeeper | 9,947.31 | 10,512.87 | 15,120.00 | 4,607.13- | 69.53% |
| 06-405-210 | Office Supplies | .00 | .00 | .00 | .00 | 0.00% |
| 06-405-300 | General Expense | .00 | .00 | .00 | .00 | 0.00% |
| 06-405-320 | Communications | 393.34 | .00 | 400.00 | 400.00- | 0.00% |
| 06-405-330 | Transportation - Sec/Clerk | .00 | .00 | .00 | .00 | 0.00% |
| 06-405-370 | Maint/Repair Contracts Office | 760.05 | 210.67 | 21,000.00 | 20,789.33- | 1.00% |
| 06-405-375 | Computer Maint Contract | 1,746.57 | 3,358.79 | 2,000.00 | 1,358.79 | 167.94% |
| 06-405-390 | Bank Charges and Fees | 315.13 | 307.83 | 500.00 | 192.17- | 61.57% |
| Total Secretary: | | 13,162.40 | 14,390.16 | 39,020.00 | 24,629.84- | 36.88% |
| **Engineering Services** | | | | | | |
| 06-408-313 | Engineering & Architectual Ser | 4,876.50 | .00 | 7,500.00 | 7,500.00- | 0.00% |
| Total Engineering Services: | | 4,876.50 | .00 | 7,500.00 | 7,500.00- | 0.00% |
| **General Building and Plant** | | | | | | |
| 06-409-361 | Municipal Building Electric | 5,567.67 | 12,082.98 | 9,000.00 | 3,082.98 | 134.26% |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| Total General Building and Plant: | | 5,567.67 | 12,082.98 | 9,000.00 | 3,082.98 | 134.26% |
| **General Services-Admin** | | | | | | |
| 06-430-120 | Road Wages | 17,657.71 | 18,728.58 | 25,741.17 | 7,012.59- | 72.76% |
| Total General Services-Admin: | | 17,657.71 | 18,728.58 | 25,741.17 | 7,012.59- | 72.76% |
| **General Services-Admin** | | | | | | |
| 06-432-200 | Snow & Ice Supplies | .00 | .00 | .00 | .00 | 0.00% |
| Total General Services-Admin: | | .00 | .00 | .00 | .00 | 0.00% |
| **Maintenace - Roads/Bridges** | | | | | | |
| 06-438-200 | Highways Materials | .00 | .00 | .00 | .00 | 0.00% |
| Total Maintenace - Roads/Bridges: | | .00 | .00 | .00 | .00 | 0.00% |
| **Water System** | | | | | | |
| 06-448-222 | Chemicals | .00 | 1,219.25 | 500.00 | 719.25 | 243.85% |
| 06-448-225 | Laboratory Expense | 556.00 | 6,493.92 | 1,500.00 | 4,993.92 | 432.93% |
| 06-448-232 | Generator Maintenance/Fuel | .00 | .00 | 2,500.00 | 2,500.00- | 0.00% |
| 06-448-250 | Water Maintenance Supplies | .00 | 2,304.89 | 1,000.00 | 1,304.89 | 230.49% |
| 06-448-260 | Small Tools & Minor Equipment | .00 | .00 | 1,200.00 | 1,200.00- | 0.00% |
| 06-448-310 | Non-Contractual Services | 6,581.66 | 2,934.26 | 8,500.00 | 5,565.74- | 34.52% |
| 06-448-350 | Contractual Services | 8,882.66 | 15,239.14 | 13,800.00 | 1,439.14 | 110.43% |
| 06-448-700 | Capital Purchase | .00 | 49,036.57 | .00 | 49,036.57 | 0.00% |
| 06-448-720 | Emergency Improvements | .00 | .00 | 10,000.00 | 10,000.00- | 0.00% |
| Total Water System: | | 16,020.32 | 77,228.03 | 39,000.00 | 38,228.03 | 198.02% |
| **Insurance** | | | | | | |
| 06-486-351 | Insurance - Liability | 9,154.36 | 5,915.45 | 10,000.00 | 4,084.55- | 59.15% |
| Total Insurance: | | 9,154.36 | 5,915.45 | 10,000.00 | 4,084.55- | 59.15% |
| **Insurance** | | | | | | |
| 06-487-161 | FICA - Social Sec Exp | 1,748.24 | 2,232.46 | 3,000.00 | 767.54- | 74.42% |
| 06-487-162 | Unemployment Comp Ins | 180.86 | 64.78 | 400.00 | 335.22- | 16.20% |
| 06-487-163 | Medicare Expense | 408.84 | 522.64 | 600.00 | 77.36- | 87.11% |
| 06-487-172 | Paid Non-Worked Time | .00 | .00 | .00 | .00 | 0.00% |
| 06-487-197 | Pension Contribution | .00 | .00 | .00 | .00 | 0.00% |
| Total Insurance: | | 2,337.94 | 2,819.88 | 4,000.00 | 1,180.12- | 70.50% |
| **Insurance** | | | | | | |
| 06-492-080 | Transfer to PC Sewer | .00 | 17,077.19 | 69,188.83 | 52,111.64- | 24.68% |
| Total Insurance: | | .00 | 17,077.19 | 69,188.83 | 52,111.64- | 24.68% |
| WATER FUND Revenue Total: | | 144,151.64 | 140,369.75 | 213,450.00 | 73,080.25- | 65.76% |
| WATER FUND Expenditure Total: | | 68,776.90 | 155,085.30 | 213,450.00 | 58,364.70- | 72.66% |
| Total WATER FUND: | | 75,374.74 | 14,715.55- | .00 | 14,715.55- | 0.00% |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|

UPPER FREDERICK TOWNSHIP
BALANCE SHEET
AUGUST 31, 2026

PERKIOMEN CROSSING

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 08-100100 | PC CASH IN UTILITY FUND | | 27,195.64 | |
| 08-103080 | SEWER, PLGIT - SAVINGS | | 7,631.36 | |
| 08-106080 | SEWER FUND MM QNB | | 25,578.24 | |
| 08-106081 | SEWER FUNDS MM-UNIVEST | | 1,020.36 | |
| 08-106100 | WATER/SEWER PYMNTS MM QNB | | .00 | |
| 08-130000 | DUE TO GENERAL FUND - AP | | .00 | |
| 08-130010 | DUE FROM GENERAL FUND | | .00 | |
| 08-130060 | DUE FROM WATER FUND | | .00 | |
| 08-130080 | DUE FROM SEWER FUND-PC | | .00 | |
| 08-130082 | DUE FROM IVY RIDGE | | .00 | |
| 08-145080 | ACCOUNTS RECEIVABLE - SEWER | | 41,708.91 | |
| | TOTAL ASSETS | | | 103,134.51 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 08-200000 | ACCOUNTS PAYABLE | | .00 | |
| 08-230010 | DUE TO GENERAL FUND | | 2,270.29 | |
| 08-230060 | DUE TO WATER FUND | | .00 | |
| 08-230080 | DUE TO SEWER FUND-PC | | .00 | |
| 08-230081 | DUE TO IVY RIDGE | | .00 | |
| 08-230090 | DUE FROM UTILITY FUND | | .00 | |
| 08-230330 | DUE TO BUILDING EXPANSION FUND | | .00 | |
| | TOTAL LIABILITIES | | | 2,270.29 |
| | FUND EQUITY | | | |
| 08-279080 | SEWER FUND BALANCE | | 87,680.19 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | 13,184.03 | | |
| | BALANCE - CURRENT DATE | | 13,184.03 | |
| | TOTAL FUND EQUITY | | | 100,864.22 |
| | TOTAL LIABILITIES AND EQUITY | | | 103,134.51 |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| **PERKIOMEN CROSSING** | | | | | | |
| **Interest Earnings** | | | | | | |
| 08-341-000 | Interest | 1,944.51 | 1,259.79 | 2,300.00 | 1,040.21- | 54.77% |
| Total Interest Earnings: | | 1,944.51 | 1,259.79 | 2,300.00 | 1,040.21- | 54.77% |
| **Sewer** | | | | | | |
| 08-364-120 | Sewer Use Charges | 200,439.86 | 200,640.00 | 300,000.00 | 99,360.00- | 66.88% |
| 08-364-900 | Sewer Penalties, U & O Certs | 79.12 | 1,575.00 | 2,500.00 | 925.00- | 63.00% |
| Total Sewer: | | 200,518.98 | 202,215.00 | 302,500.00 | 100,285.00- | 66.85% |
| **Interfund Transfers** | | | | | | |
| 08-392-060 | Transfer from Water Fund | .00 | 17,077.19 | 69,180.00 | 52,102.81- | 24.69% |
| Total Interfund Transfers: | | .00 | 17,077.19 | 69,180.00 | 52,102.81- | 24.69% |
| **Interfund Transfers** | | | | | | |
| 08-395-000 | Refund of Prior Year | .00 | .00 | .00 | .00 | 0.00% |
| Total Interfund Transfers: | | .00 | .00 | .00 | .00 | 0.00% |
| **Department: 401** | | | | | | |
| 08-401-110 | Manager's Salary | .00 | .00 | .00 | .00 | 0.00% |
| Total Department: 401: | | .00 | .00 | .00 | .00 | 0.00% |
| **Solicitor/Legal Services** | | | | | | |
| 08-404-310 | Legal Expense | .00 | .00 | 500.00 | 500.00- | 0.00% |
| Total Solicitor/Legal Services: | | .00 | .00 | 500.00 | 500.00- | 0.00% |
| **Professional Services** | | | | | | |
| 08-405-130 | Salary Billing/Bookkeeper | 7,957.75 | 8,410.16 | 12,100.00 | 3,689.84- | 69.51% |
| 08-405-210 | Office Supplies | .00 | .00 | .00 | .00 | 0.00% |
| 08-405-310 | Professional Services | .00 | .00 | .00 | .00 | 0.00% |
| 08-405-320 | Communications | 1,071.26 | 484.93 | 2,000.00 | 1,515.07- | 24.25% |
| 08-405-330 | Transportation - Sec/Clerk | .00 | .00 | .00 | .00 | 0.00% |
| 08-405-370 | Maint/Repair Contracts Office | 807.94 | .00 | 2,000.00 | 2,000.00- | 0.00% |
| 08-405-375 | Computer Maint Contract | 1,342.96 | 2,839.66 | 3,000.00 | 160.34- | 94.66% |
| 08-405-390 | Bank Charges and Fees | 545.64 | 498.87 | 1,000.00 | 501.13- | 49.89% |
| Total Professional Services: | | 11,725.55 | 12,233.62 | 20,100.00 | 7,866.38- | 60.86% |
| **Engineering Services** | | | | | | |
| 08-408-313 | Engineering & Architectual Ser | .00 | 1,161.12 | 10,000.00 | 8,838.88- | 11.61% |
| Total Engineering Services: | | .00 | 1,161.12 | 10,000.00 | 8,838.88- | 11.61% |
| **General Building and Plant** | | | | | | |
| 08-409-200 | Municipal Bldg Supplies | .00 | .00 | .00 | .00 | 0.00% |
| 08-409-361 | Municipal Building Electric | 14,892.05 | 14,859.17 | 18,000.00 | 3,140.83- | 82.55% |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| | Total General Building and Plant: | 14,892.05 | 14,859.17 | 18,000.00 | 3,140.83- | 82.55% |
| **Sewer - Wastewater Collection** | | | | | | |
| 08-429-221 | WWTP Chemicals | 15,102.75 | 22,689.75 | 18,000.00 | 4,689.75 | 126.05% |
| 08-429-225 | Laboratory Expense | 3,409.00 | 5,969.59 | 6,500.00 | 530.41- | 91.84% |
| 08-429-232 | Generator Maintenance/Fuel | .00 | 525.00 | 2,000.00 | 1,475.00- | 26.25% |
| 08-429-244 | Misc Supplies/Equipment | 1,547.00 | 2,869.36 | 2,500.00 | 369.36 | 114.77% |
| 08-429-260 | Small Tools, Minor Equipment | .00 | 339.18 | 1,000.00 | 660.82- | 33.92% |
| 08-429-316 | Other Non-Contracted Services | 1,526.64 | 3,712.40 | 2,500.00 | 1,212.40 | 148.50% |
| 08-429-365 | Solid Waste Hauling | 27,955.65 | 38,987.72 | 40,000.00 | 1,012.28- | 97.47% |
| 08-429-370 | Repairs and Maintenance | 4,905.42 | 5,584.28 | 8,000.00 | 2,415.72- | 69.80% |
| 08-429-450 | Subcontracted Services | 26,180.47 | 26,965.92 | 40,700.00 | 13,734.08- | 66.26% |
| 08-429-700 | Capital Purchases Sewer | .00 | .00 | 86,784.59 | 86,784.59- | 0.00% |
| 08-429-720 | Emergency Improvements Sewer | .00 | 1,399.85 | 8,000.00 | 6,600.15- | 17.50% |
| | Total Sewer - Wastewater Collection: | 80,626.93 | 109,043.05 | 215,984.59 | 106,941.54- | 50.49% |
| **General Services-Admin** | | | | | | |
| 08-430-120 | Road Wages | 9,557.75 | 9,090.98 | 18,667.00 | 9,576.02- | 48.70% |
| | Total General Services-Admin: | 9,557.75 | 9,090.98 | 18,667.00 | 9,576.02- | 48.70% |
| **Insurance** | | | | | | |
| 08-486-351 | Insurance - Liability | 9,455.04 | 6,231.23 | 8,500.00 | 2,268.77- | 73.31% |
| | Total Insurance: | 9,455.04 | 6,231.23 | 8,500.00 | 2,268.77- | 73.31% |
| **Employer Benefits** | | | | | | |
| 08-487-161 | FICA - Social Sec Exp | 1,074.02 | 1,084.77 | 1,510.37 | 425.60- | 71.82% |
| 08-487-162 | Unemployment Comp Ins | 104.36 | 34.35 | 301.00 | 266.65- | 11.41% |
| 08-487-163 | Medicare Expense | 251.18 | 254.14 | 353.23 | 99.09- | 71.95% |
| 08-487-172 | Paid Non-Worked Time | .00 | .00 | .00 | .00 | 0.00% |
| 08-487-197 | Pension Contribution | .00 | .00 | .00 | .00 | 0.00% |
| | Total Employer Benefits: | 1,429.56 | 1,373.26 | 2,164.60 | 791.34- | 63.44% |
| **Interfund Operating Transfers** | | | | | | |
| 08-492-020 | UNB Sinking Fund | 53,375.52 | 53,375.52 | 80,063.81 | 26,688.29- | 66.67% |
| | Total Interfund Operating Transfers: | 53,375.52 | 53,375.52 | 80,063.81 | 26,688.29- | 66.67% |
| | PERKIOMEN CROSSING Revenue Total: | 202,463.49 | 220,551.98 | 373,980.00 | 153,428.02- | 58.97% |
| | PERKIOMEN CROSSING Expenditure Total: | 181,062.40 | 207,367.95 | 373,980.00 | 166,612.05- | 55.45% |
| | Total PERKIOMEN CROSSING: | 21,401.09 | 13,184.03 | .00 | 13,184.03 | 0.00% |

UPPER FREDERICK TOWNSHIP
BALANCE SHEET
AUGUST 31, 2026

IVY RIDGE

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 09-100100 | IVY RIDGE CASH IN UTILITY FUND | | 5,541.63 | |
| 09-103081 | IVY RIDGE SEWER PLANT, PLGIT | | 16,436.11 | |
| 09-106082 | IVY RIDGE MM QNB | | 24,450.85 | |
| 09-106100 | WATER/SEWER PYMNTS MM QNB | | .00 | |
| 09-130000 | DUE TO GENERAL FUND - AP | | .00 | |
| 09-130010 | DUE FROM GENERAL FUND | | .00 | |
| 09-130080 | DUE FROM SEWER FUND - PC | | .00 | |
| 09-145080 | ACCOUNTS RECEIVABLE - SEWER | | 7,779.40 | |
| 09-146000 | AR - OTHER | | .00 | |
| | TOTAL ASSETS | | | 54,207.99 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 09-200000 | ACCOUNTS PAYABLE | | .00 | |
| 09-230010 | DUE TO GENERAL FUND | | 1,178.96 | |
| 09-230080 | DUE TO SEWER FUND - PC | | .00 | |
| 09-230090 | DUE FROM UTILITY FUND | | .00 | |
| | TOTAL LIABILITIES | | | 1,178.96 |
| | FUND EQUITY | | | |
| 09-279082 | IVY RIDGE SEWER FUND BALANCE | | 35,342.69 | |
| 09-282000 | CONTRIBUTION - IVY RIDGE RESID | | 19,125.00 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 1,438.66) | | |
| | BALANCE - CURRENT DATE | | ( 1,438.66) | |
| | TOTAL FUND EQUITY | | | 53,029.03 |
| | TOTAL LIABILITIES AND EQUITY | | | 54,207.99 |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| **IVY RIDGE** | | | | | | |
| **Interest Earnings** | | | | | | |
| 09-341-000 | Interest | 883.79 | 809.42 | 1,000.00 | 190.58- | 80.94% |
| Total Interest Earnings: | | 883.79 | 809.42 | 1,000.00 | 190.58- | 80.94% |
| **Interest Earnings** | | | | | | |
| 09-346-120 | Sewer Capacity Reservation | .00 | .00 | 14,616.00 | 14,616.00- | 0.00% |
| Total Interest Earnings: | | .00 | .00 | 14,616.00 | 14,616.00- | 0.00% |
| **Sewer** | | | | | | |
| 09-364-120 | Sewer Use Charges | 36,773.33 | 42,320.00 | 64,850.00 | 22,530.00- | 65.26% |
| 09-364-900 | Sewer Penalties, U & O Certs | .00 | 35.00- | .00 | 35.00- | 0.00% |
| Total Sewer: | | 36,773.33 | 42,285.00 | 64,850.00 | 22,565.00- | 65.20% |
| **Sewer** | | | | | | |
| 09-392-000 | Operating Transfer from Genera | 46,810.00 | .00 | .00 | .00 | 0.00% |
| Total Sewer: | | 46,810.00 | .00 | .00 | .00 | 0.00% |
| **Sewer** | | | | | | |
| 09-395-000 | Refund of Prior Year | 375.00 | .00 | .00 | .00 | 0.00% |
| Total Sewer: | | 375.00 | .00 | .00 | .00 | 0.00% |
| **Department: 401** | | | | | | |
| 09-401-110 | Manager's Salary | .00 | 2,252.78 | 3,291.97 | 1,039.19- | 68.43% |
| Total Department: 401: | | .00 | 2,252.78 | 3,291.97 | 1,039.19- | 68.43% |
| **Solicitor/Legal Services** | | | | | | |
| 09-404-310 | Legal Expense | .00 | .00 | .00 | .00 | 0.00% |
| Total Solicitor/Legal Services: | | .00 | .00 | .00 | .00 | 0.00% |
| **Secretary** | | | | | | |
| 09-405-130 | Salary Billing/Bookkeeper | 1,989.40 | 2,102.54 | 3,020.00 | 917.46- | 69.62% |
| 09-405-210 | Office Supplies | .00 | .00 | 100.00 | 100.00- | 0.00% |
| 09-405-320 | Communications | 501.96 | 779.34 | 700.00 | 79.34 | 111.33% |
| 09-405-330 | Transportation - Sec/Clerk | .00 | .00 | .00 | .00 | 0.00% |
| 09-405-370 | Maint/Repair Contracts Office | 130.78 | .00 | 250.00 | 250.00- | 0.00% |
| 09-405-375 | Computer Maint Contract | 4,815.30 | 504.69 | 4,000.00 | 3,495.31- | 12.62% |
| 09-405-390 | Bank Charges and Fees | 97.22 | 92.28 | 150.00 | 57.72- | 61.52% |
| Total Secretary: | | 7,534.66 | 3,478.85 | 8,220.00 | 4,741.15- | 42.32% |
| **Engineering Services** | | | | | | |
| 09-408-313 | Engineering & Architectual Ser | .00 | 550.00 | .00 | 550.00 | 0.00% |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| Total Engineering Services: | | .00 | 550.00 | .00 | 550.00 | 0.00% |
| **General Building and Plant** | | | | | | |
| 09-409-361 | Municipal Building Electric | 16,656.19 | 8,362.49 | 22,000.00 | 13,637.51- | 38.01% |
| Total General Building and Plant: | | 16,656.19 | 8,362.49 | 22,000.00 | 13,637.51- | 38.01% |
| **Sewer - Wastewater Collection** | | | | | | |
| 09-429-221 | WWTP Chemicals | 2,889.75 | 2,119.60 | 3,000.00 | 880.40- | 70.65% |
| 09-429-225 | Laboratory Expense | 3,657.56 | 4,960.29 | 5,000.00 | 39.71- | 99.21% |
| 09-429-232 | Generator Maintenance/Fuel | .00 | 275.00 | 800.00 | 525.00- | 34.38% |
| 09-429-244 | Misc Supplies/Equipment | 1,206.15 | .00 | 1,500.00 | 1,500.00- | 0.00% |
| 09-429-260 | Small Tools, Minor Equipment | .00 | 52.99 | .00 | 52.99 | 0.00% |
| 09-429-316 | Other Non-Contracted Services | 2,447.59 | 1,402.87 | 4,000.00 | 2,597.13- | 35.07% |
| 09-429-365 | Solid Waste Hauling | 1,783.60 | 1,702.80 | 3,000.00 | 1,297.20- | 56.76% |
| 09-429-370 | Repairs and Maintenance | .00 | 504.24 | 1,000.00 | 495.76- | 50.42% |
| 09-429-450 | Subcontracted Services | 11,687.70 | 13,001.08 | 18,300.00 | 5,298.92- | 71.04% |
| 09-429-700 | Capital Purchases Sewer | .00 | .00 | .00 | .00 | 0.00% |
| 09-429-720 | Emergency Improvements Sewer | .00 | .00 | 1,000.00 | 1,000.00- | 0.00% |
| Total Sewer - Wastewater Collection: | | 23,672.35 | 24,018.87 | 37,600.00 | 13,581.13- | 63.88% |
| **General Services-Admin** | | | | | | |
| 09-430-120 | Road Wages | 3,868.58 | 4,105.07 | 5,318.00 | 1,212.93- | 77.19% |
| Total General Services-Admin: | | 3,868.58 | 4,105.07 | 5,318.00 | 1,212.93- | 77.19% |
| **Insurance** | | | | | | |
| 09-486-351 | Insurance - Liability | 1,052.36 | 1,105.23 | 3,300.00 | 2,194.77- | 33.49% |
| Total Insurance: | | 1,052.36 | 1,105.23 | 3,300.00 | 2,194.77- | 33.49% |
| **Employer Benefits** | | | | | | |
| 09-487-161 | FICA - Social Sec Exp | 358.40 | 522.75 | 496.83 | 25.92 | 105.22% |
| 09-487-162 | Unemployment Comp Ins | 39.66 | 14.69 | 123.00 | 108.31- | 11.94% |
| 09-487-163 | Medicare Expense | 83.82 | 122.35 | 116.19 | 6.16 | 105.30% |
| 09-487-172 | Paid Non-Worked Time | .00 | .00 | .00 | .00 | 0.00% |
| 09-487-197 | Pension Contribution | .00 | .00 | .00 | .00 | 0.00% |
| Total Employer Benefits: | | 481.88 | 659.79 | 736.02 | 76.23- | 89.64% |
| IVY RIDGE Revenue Total: | | 84,842.12 | 43,094.42 | 80,466.00 | 37,371.58- | 53.56% |
| IVY RIDGE Expenditure Total: | | 53,266.02 | 44,533.08 | 80,465.99 | 35,932.91- | 55.34% |
| Total IVY RIDGE: | | 31,576.10 | 1,438.66- | .01 | 1,438.67- | -14386600.0 |

UPPER FREDERICK TOWNSHIP
BALANCE SHEET
AUGUST 31, 2026

SINKING FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 20-106200 | SINKING FUND STMT SAVINGS | | 186.33 | |
| 20-130000 | DUE TO GENERAL FUND - AP | | .00 | |
| | TOTAL ASSETS | | | 186.33 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 20-200000 | ACCOUNTS PAYABLE | | .00 | |
| | TOTAL LIABILITIES | | | .00 |
| | FUND EQUITY | | | |
| 20-279200 | DEBT SERVICE FUND BALANCE | | 186.10 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | .23 | | |
| | BALANCE - CURRENT DATE | | .23 | |
| | TOTAL FUND EQUITY | | | 186.33 |
| | TOTAL LIABILITIES AND EQUITY | | | 186.33 |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| **SINKING FUND** | | | | | | |
| **Interest Earnings** | | | | | | |
| 20-341-000 | Interest | .23 | .23 | .00 | .23 | 0.00% |
| Total Interest Earnings: | | .23 | .23 | .00 | .23 | 0.00% |
| **Interfund Operating Transfers** | | | | | | |
| 20-392-080 | Transfer from Sewer Fund | 53,375.52 | 53,375.52 | 80,063.28 | 26,687.76- | 66.67% |
| Total Interfund Operating Transfers: | | 53,375.52 | 53,375.52 | 80,063.28 | 26,687.76- | 66.67% |
| **Debt Principal** | | | | | | |
| 20-471-000 | Debt Principal | 51,207.92 | 51,833.28 | 77,652.00 | 25,818.72- | 66.75% |
| Total Debt Principal: | | 51,207.92 | 51,833.28 | 77,652.00 | 25,818.72- | 66.75% |
| **Debt Interest** | | | | | | |
| 20-472-000 | Debt Interest | 2,167.60 | 1,542.24 | 2,411.28 | 869.04- | 63.96% |
| Total Debt Interest: | | 2,167.60 | 1,542.24 | 2,411.28 | 869.04- | 63.96% |
| SINKING FUND Revenue Total: | | 53,375.75 | 53,375.75 | 80,063.28 | 26,687.53- | 66.67% |
| SINKING FUND Expenditure Total: | | 53,375.52 | 53,375.52 | 80,063.28 | 26,687.76- | 66.67% |
| Total SINKING FUND: | | .23 | .23 | .00 | .23 | 0.00% |

UPPER FREDERICK TOWNSHIP
BALANCE SHEET
AUGUST 31, 2026

SEWER CAPTIAL RESERVE

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 30-103550 | PLGIT NEW SEWER PLANT CAPITAL | | 77,577.49 | |
| 30-130000 | DUE TO GENERAL FUND - AP | | .00 | |
| | TOTAL ASSETS | | | 77,577.49 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 30-200000 | ACCOUNTS PAYABLE | | .00 | |
| | TOTAL LIABILITIES | | | .00 |
| | FUND EQUITY | | | |
| 30-279300 | CAPITAL RESERVE FUND BALANCE | | 75,751.66 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | 1,825.83 | | |
| | BALANCE - CURRENT DATE | | 1,825.83 | |
| | TOTAL FUND EQUITY | | | 77,577.49 |
| | TOTAL LIABILITIES AND EQUITY | | | 77,577.49 |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| **SEWER CAPTIAL RESERVE** | | | | | | |
| **Interest Earnings** | | | | | | |
| 30-341-000 | Interest | 2,085.73 | 1,825.83 | .00 | 1,825.83 | 0.00% |
| Total Interest Earnings: | | 2,085.73 | 1,825.83 | .00 | 1,825.83 | 0.00% |
| **Engin/Architetual Services** | | | | | | |
| 30-408-313 | Engineering/Architectual | .00 | .00 | .00 | .00 | 0.00% |
| Total Engin/Architetual Services: | | .00 | .00 | .00 | .00 | 0.00% |
| **Highways - General Services** | | | | | | |
| 30-430-740 | Cap Purch - Major Mach/Equip | .00 | .00 | .00 | .00 | 0.00% |
| Total Highways - General Services: | | .00 | .00 | .00 | .00 | 0.00% |
| SEWER CAPTIAL RESERVE Revenue Total: | | 2,085.73 | 1,825.83 | .00 | 1,825.83 | 0.00% |
| SEWER CAPTIAL RESERVE Expenditure Total: | | .00 | .00 | .00 | .00 | 0.00% |
| Total SEWER CAPTIAL RESERVE: | | 2,085.73 | 1,825.83 | .00 | 1,825.83 | 0.00% |

UPPER FREDERICK TOWNSHIP
BALANCE SHEET
AUGUST 31, 2026

EQUIPMENT CAPTIAL RESERVE

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 31-103310 | EQUIP, PLGIT - CAPITAL RESERVE | | 93,425.21 | |
| 31-130000 | DUE TO GENERAL FUND - AP | | .00 | |
| 31-130010 | DUE FROM GENERAL FUND | | .00 | |
| | TOTAL ASSETS | | | 93,425.21 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 31-230010 | DUE TO GENERAL FUND | | .00 | |
| | TOTAL LIABILITIES | | | .00 |
| | FUND EQUITY | | | |
| 31-279300 | CAPITAL RESERVE FUND BALANCE | | 91,278.56 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | 2,146.65 | | |
| | BALANCE - CURRENT DATE | | 2,146.65 | |
| | TOTAL FUND EQUITY | | | 93,425.21 |
| | TOTAL LIABILITIES AND EQUITY | | | 93,425.21 |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| **EQUIPMENT CAPTIAL RESERVE** | | | | | | |
| **Interest Earnings** | | | | | | |
| 31-341-000 | Interest | 2,457.57 | 2,146.65 | 11,305.00 | 9,158.35- | 18.99% |
| Total Interest Earnings: | | 2,457.57 | 2,146.65 | 11,305.00 | 9,158.35- | 18.99% |
| **Interest Earnings** | | | | | | |
| 31-392-010 | Transfer from General Fund | .00 | .00 | 13,291.97 | 13,291.97- | 0.00% |
| Total Interest Earnings: | | .00 | .00 | 13,291.97 | 13,291.97- | 0.00% |
| **Department: 405** | | | | | | |
| 31-405-210 | Office supplies | .00 | .00 | 1.00 | 1.00- | 0.00% |
| Total Department: 405: | | .00 | .00 | 1.00 | 1.00- | 0.00% |
| **Highways - General Services** | | | | | | |
| 31-430-740 | Cap Purch - Major Mach/Equip | .00 | .00 | .00 | .00 | 0.00% |
| Total Highways - General Services: | | .00 | .00 | .00 | .00 | 0.00% |
| **Highways - General Services** | | | | | | |
| 31-492-010 | Transfer to General Fund | .00 | .00 | 100,000.00 | 100,000.00- | 0.00% |
| Total Highways - General Services: | | .00 | .00 | 100,000.00 | 100,000.00- | 0.00% |
| EQUIPMENT CAPTIAL RESERVE Revenue Total: | | 2,457.57 | 2,146.65 | 24,596.97 | 22,450.32- | 8.73% |
| EQUIPMENT CAPTIAL RESERVE Expenditure Total: | | .00 | .00 | 100,001.00 | 100,001.00- | 0.00% |
| Total EQUIPMENT CAPTIAL RESERVE: | | 2,457.57 | 2,146.65 | 75,404.03- | 77,550.68 | -2.85% |

UPPER FREDERICK TOWNSHIP
BALANCE SHEET
AUGUST 31, 2026

OPEN SPACE

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 32-103320 | OPEN SPACE - PLGIT, CAP RESERV | | 45,269.45 | |
| 32-130000 | DUE TO GENERAL FUND - AP | | .00 | |
| 32-130010 | DUE FROM GENERAL FUND | | 1,419.61 | |
| | TOTAL ASSETS | | | 46,689.06 |
| | LIABILITIES AND EQUITY | | | |
| | FUND EQUITY | | | |
| 32-279300 | CAPITAL RESERVE FUND BALANCE | | 11,656.21 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | 35,032.85 | | |
| | BALANCE - CURRENT DATE | | 35,032.85 | |
| | TOTAL FUND EQUITY | | | 46,689.06 |
| | TOTAL LIABILITIES AND EQUITY | | | 46,689.06 |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| **OPEN SPACE** | | | | | | |
| **Source: 310** | | | | | | |
| 32-310-200 | Earned Income Tax Revenue | .00 | 33,404.57 | .00 | 33,404.57 | 0.00% |
| Total Source: 310: | | .00 | 33,404.57 | .00 | 33,404.57 | 0.00% |
| **Interest Earnings** | | | | | | |
| 32-341-000 | Interest | 320.68 | 528.28 | .00 | 528.28 | 0.00% |
| Total Interest Earnings: | | 320.68 | 528.28 | .00 | 528.28 | 0.00% |
| **Interest Earnings** | | | | | | |
| 32-380-100 | Misc Revenue | .00 | 1,100.00 | .00 | 1,100.00 | 0.00% |
| Total Interest Earnings: | | .00 | 1,100.00 | .00 | 1,100.00 | 0.00% |
| OPEN SPACE Revenue Total: | | 320.68 | 35,032.85 | .00 | 35,032.85 | 0.00% |
| Total OPEN SPACE: | | 320.68 | 35,032.85 | .00 | 35,032.85 | 0.00% |

UPPER FREDERICK TOWNSHIP
BALANCE SHEET
AUGUST 31, 2026

BUILDING IMPROVEMENTS

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 33-103330 | BLDG IMP - PLGIT, CAP RESERVE | | 92,463.33 | |
| 33-103331 | BLDG EXP - PLGIT, CAP RESERVE | | 265,996.51 | |
| 33-109065 | BLDG EXPANSION FUND | | 100,000.00 | |
| 33-109073 | BLDG EXP TRISTATE CD (8/19/24) | | .00 | |
| 33-109074 | BLDG EX EASTBANK CD (8/26/24) | | .00 | |
| 33-130000 | DUE TO GENERAL FUND - AP | | .00 | |
| 33-130010 | DUE FROM GENERAL FUND | | 120.60 | |
| 33-130080 | DUE FROM SEWER FUND-PC | | .00 | |
| | TOTAL ASSETS | | | 458,580.44 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 33-230010 | DUE TO GENERAL FUND | | .00 | |
| | TOTAL LIABILITIES | | | .00 |
| | FUND EQUITY | | | |
| 33-279300 | CAPITAL RESERVE FUND BALANCE | | 449,357.28 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | 9,223.16 | | |
| | BALANCE - CURRENT DATE | | 9,223.16 | |
| | TOTAL FUND EQUITY | | | 458,580.44 |
| | TOTAL LIABILITIES AND EQUITY | | | 458,580.44 |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| **BUILDING IMPROVEMENTS** | | | | | | |
| **Interst Earnings** | | | | | | |
| 33-341-000 | Interest | 10,262.96 | 9,223.16 | .00 | 9,223.16 | 0.00% |
| Total Interst Earnings: | | 10,262.96 | 9,223.16 | .00 | 9,223.16 | 0.00% |
| BUILDING IMPROVEMENTS Revenue Total: | | 10,262.96 | 9,223.16 | .00 | 9,223.16 | 0.00% |
| Total BUILDING IMPROVEMENTS: | | 10,262.96 | 9,223.16 | .00 | 9,223.16 | 0.00% |

UPPER FREDERICK TOWNSHIP
BALANCE SHEET
AUGUST 31, 2026

HIGHWAY IMPROVEMENTS

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 34-103340 | HGWAY IMP - PLGIT, CAP RESERVE | | 15,591.00 | |
| 34-130000 | DUE TO GENERAL FUND - AP | | .00 | |
| | TOTAL ASSETS | | | 15,591.00 |
| | LIABILITIES AND EQUITY | | | |
| | FUND EQUITY | | | |
| 34-279300 | CAPITAL RESERVE FUND BALANCE | | 15,224.79 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | 366.21 | | |
| | BALANCE - CURRENT DATE | | 366.21 | |
| | TOTAL FUND EQUITY | | | 15,591.00 |
| | TOTAL LIABILITIES AND EQUITY | | | 15,591.00 |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| **HIGHWAY IMPROVEMENTS** | | | | | | |
| **Interest Earnings** | | | | | | |
| 34-341-000 | Interest | 418.44 | 366.21 | .00 | 366.21 | 0.00% |
| Total Interest Earnings: | | 418.44 | 366.21 | .00 | 366.21 | 0.00% |
| HIGHWAY IMPROVEMENTS Revenue Total: | | 418.44 | 366.21 | .00 | 366.21 | 0.00% |
| Total HIGHWAY IMPROVEMENTS: | | 418.44 | 366.21 | .00 | 366.21 | 0.00% |

UPPER FREDERICK TOWNSHIP
BALANCE SHEET
AUGUST 31, 2026

LIQUID FUELS

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 35-103350 | PLGIT, STATE LIQUID FUELS | | 372,758.31 | |
| 35-106010 | PUBLIC FUNDS MM VICTORY | | .00 | |
| 35-130000 | DUE TO GENERAL FUND - AP | | .00 | |
| | TOTAL ASSETS | | | 372,758.31 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 35-200000 | LIQUID FUELS ACCOUNTS PAYABLE | | .00 | |
| 35-230010 | DUE TO GENERAL FUND | | .00 | |
| | TOTAL LIABILITIES | | | .00 |
| | FUND EQUITY | | | |
| 35-279350 | LIQUID FUELS FUND BALANCE | | 278,832.53 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE OVER EXPENDITURES - YTD | 93,925.78 | | |
| | BALANCE - CURRENT DATE | | 93,925.78 | |
| | TOTAL FUND EQUITY | | | 372,758.31 |
| | TOTAL LIABILITIES AND EQUITY | | | 372,758.31 |

| Account Number | Account Title | 2025 Prior year Actual | 2026 Current year Actual | 2026 Current year Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|
| **LIQUID FUELS** | | | | | | |
| **Interest Earnings** | | | | | | |
| 35-341-000 | Interest | 6,224.96 | 8,304.52 | 1,001.00 | 7,303.52 | 829.62% |
| Total Interest Earnings: | | 6,224.96 | 8,304.52 | 1,001.00 | 7,303.52 | 829.62% |
| **State Revenue/Entitlements** | | | | | | |
| 35-355-020 | Liquid Fuels Tax | 116,357.80 | 113,279.71 | 113,909.00 | 629.29- | 99.45% |
| 35-355-030 | State Road Turnback Payments | 3,920.00 | 3,920.00 | 3,921.00 | 1.00- | 99.97% |
| Total State Revenue/Entitlements: | | 120,277.80 | 117,199.71 | 117,830.00 | 630.29- | 99.47% |
| **Winter Maintenance - Snow** | | | | | | |
| 35-432-200 | Snow & Ice Supplies | 42,490.88 | 31,578.45 | 31,501.00 | 77.45 | 100.25% |
| Total Winter Maintenance - Snow: | | 42,490.88 | 31,578.45 | 31,501.00 | 77.45 | 100.25% |
| **Winter Maintenance - Snow** | | | | | | |
| 35-439-000 | Highway Construction Projects | .00 | .00 | 104,000.00 | 104,000.00- | 0.00% |
| Total Winter Maintenance - Snow: | | .00 | .00 | 104,000.00 | 104,000.00- | 0.00% |
| LIQUID FUELS Revenue Total: | | 126,502.76 | 125,504.23 | 118,831.00 | 6,673.23 | 105.62% |
| LIQUID FUELS Expenditure Total: | | 42,490.88 | 31,578.45 | 135,501.00 | 103,922.55- | 23.30% |
| Total LIQUID FUELS: | | 84,011.88 | 93,925.78 | 16,670.00- | 110,595.78 | -563.44% |
| Grand Totals: | | 270,128.57 | 311,869.85 | 92,074.02- | 403,943.87 | -338.72% |

UPPER FREDERICK TOWNSHIP
BALANCE SHEET
AUGUST 31, 2026

ESCROW

ASSETS

| | | | |
|---|---|---|---|
| 40-100010 | EASY ESCROW CHECKING ACCOUNT | 111.03 | |
| 40-107060 | RUOCCO/ROSE MEADOW ESCROW | 1,145.24 | |
| 40-107118 | HOLDING TANK MAINT - L & L | 4,029.68 | |
| 40-107123 | GIRL SCOUTS EASTERN PA-GRADING | 1,175.41 | |
| 40-107131 | BARTHOLEMEW - STORMWATER MGMT | 102.60 | |
| 40-107135 | THE MEADOWS AT FREDERICK | 19.88 | |
| 40-107143 | C&S FARMS LLC, MINOR STRMWTR | 233.78 | |
| 40-107147 | LESLIE ROBINSON | 3,017.22 | |
| 40-107148 | PMC STORMWATER CONTROLS BMP | 1,508.63 | |
| 40-107156 | FREDERICK LIVING MAINTENANCE | 24,410.86 | |
| 40-107160 | MONTGOMERY COUNTY S.P.C.A | 1,094.17 | |
| 40-107164 | BENNER GRADING STORMWATER | 470.20 | |
| 40-107173 | COLLIER - 3060 GOTTSHALK RD | 1,507.39 | |
| 40-107176 | ERWIN FORREST BLDRS GR & STRM | 144.48 | |
| 40-107178 | ERWIN FORREST DRIVEWAY PERMIT | 1,506.86 | |
| 40-107181 | SPROUT/HESS HOLDING TANK MAINT | 4,017.58 | |
| 40-107182 | BURKE GRADING/MINOR STORMWATER | 304.61 | |
| 40-107183 | CTY OF MONTGOMERY-HOLDING TANK | .00 | |
| 40-107186 | ANTHONY & SYLVAN 3312 SALFORD | 169.25 | |
| 40-107187 | FREDERICK LIVING - MODULAR UNI | .00 | |
| 40-107188 | 3131 GOEZEL/PECO | 1,003.84 | |
| 40-107189 | FREDERICK LIVING EXPANSION PRO | 1,545.94 | |
| 40-107193 | MESSA - 838 PERKIOMENVILLE LOT | 2,352.85 | |
| 40-107196 | EAGLE POOL, MCNAMARA 1072 SNYD | 250.79 | |
| 40-107197 | KENNTH WIBLE STORMWTR MGMT | 18.89 | |
| 40-107198 | MATTHEW L MESSA JR MAINTENANCE | 1,003.01 | |
| 40-107199 | AECOM TECH CORP GRADING | 517.15 | |
| 40-107200 | FREDERICK LIVING STRMWTR MAINT | .00 | |
| 40-107203 | LEIGHTY - ALBERT TRACT 1753 | .19 | |
| 40-107204 | A ROSS & BETH W MYERS | 799.82 | |
| 40-107206 | BERNHARD/BECKER LOT CONSOLIDAT | 1,135.96 | |
| 40-107207 | LINROSE LMTD PTRSHP - BIG ROAD | 1,133.54 | |
| 40-107208 | HENDRICKS GROUP DEVELOPERS LLC | .60 | |
| 40-107209 | NICHOLAS NOVAK | 69.24 | |
| 40-107210 | ERIK & JILL HARMAN | 231.17 | |
| 40-107211 | GEVERD 1151 FAUST RD | 25.40 | |
| 40-107212 | CATAGNUS - 3440 LITTLE ROAD | 391.07 | |
| 40-107213 | JERMAANS STYLE INC | 7,296.54 | |
| 40-107214 | BERKS MONT SERVIES | 1,502.70 | |
| 40-107215 | BIG ROAD LLC - 3 DOG GARAGE | .82 | |
| 40-107216 | MICHAEL & TARA LYNN 3106 HAUCK | 770.94 | |
| 40-107217 | ML HOMES | 552.88 | |
| 40-107220 | 3234 ROCKHILL ROAD ESCROW | 1,772.22 | |
| 40-107580 | ROSE MEADOWS ACCESS ROAD | 3,919.87 | |
| 40-107710 | ROBERT ZAWADA SEWAGE ESCROW | 1,023.14 | |
| 40-107730 | LISA B. LEVIN | 1,022.24 | |
| 40-107731 | JAMES HENNAN - 1457 SNYDER RD. | 1,451.01 | |
| 40-107732 | RODNEY GOODWIN ESCROW | 1,000.70 | |
| 40-107733 | CGS 1 LLC | 2,001.11 | |
| 40-107734 | NELSON SWARTLY | 5,000.04 | |
| 40-130000 | DUE TO GENERAL FUND - AP | .00 | |
| | TOTAL ASSETS | | 82,762.54 |

UPPER FREDERICK TOWNSHIP
BALANCE SHEET
AUGUST 31, 2026

ESCROW

| | | | |
|---|---|---|---|
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 40-200000 | ACCOUNTS PAYABLE | .00 | |
| 40-230010 | DUE TO GENERAL FUND | 126,161.29 | |
| 40-248000 | DEVELOPER ESCROW ACCOUNT | ( 41,655.30) | |
| | TOTAL LIABILITIES | | 84,505.99 |
| | FUND EQUITY | | |
| 40-279000 | FUND BALANCE | ( 1,743.45) | |
| | TOTAL FUND EQUITY | | ( 1,743.45) |
| | TOTAL LIABILITIES AND EQUITY | | 82,762.54 |

9/5/2026

# Tax Collector's Monthly Report to Taxing District

Taxes Included: TWP GENERAL PURPOSE

For The Month of : 8/1/2026 00:00:00 To 8/31/2026 23:59:59

| | Municipal/County | | | School | | | Per Capita | Others | Totals |
|---|---|---|---|---|---|---|---|---|---|
| A. Collections | Current | Interim | Other | Current | Interim | Interim/Other | | | |
| 1. Balance Collectable -Beginning of the Month | $12,337.00 | $13.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $12350.00 |
| 2A. Additions: During the Month | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 2B. Deduction: Credits During the Month from 17 | | | | | | | | | |
| 3. Total Collectable | $12,337.00 | $13.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $12,350.00 |
| 4. Less: Face Collections for the month | $3,854.00 | $6.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $3,860.00 |
| 5. Less: Deletions from the List | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 6. Less: Exoneration | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 7. Less: Liens/ Non-lienable Installments | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 8. Balance Collectable -End of the Month | $8,483.00 | $7.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $8,490.00 |
| B. Reconciliation of Cash Collected | | | | | | | | | |
| 9. Face Amount of Collections - Must agree with line 4 | $3,854.00 | $6.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $3,860.00 |
| 10. Plus: Penalties | $390.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $390.00 |
| 11. Less: Discounts | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 12.Total Cash Collected Per Column | $4,244.00 | $6.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 13.Total Cash Collected All Columns | | | | | | | | | $4,250.00 |

C. Payments of Taxes

14.Amount Remitted During the Month

| Date | Transaction # | Amount | |
|---|---|---|---|
| 08/04/2026 | check # 2112 8/13/26 | $410.00 | $764.00 |
| 08/06/2026 | | $354.00 | |
| 08/10/2026 | check # 2116 8/19/26 | $171.00 | $1454.00 |
| 08/11/2026 | | $149.00 | |
| 08/12/2026 | | $311.00 | |
| 08/14/2026 | | $823.00 | |
| 08/17/2026 | check #2124 9/2/26 | $1,541.00 | $2,032.00 |
| 08/18/2026 | | $182.00 | |
| 08/19/2026 | | $98.00 | |
| 08/26/2026 | | $205.00 | |
| 08/29/2026 | | $6.00 | |
| | | TOTAL | **$4,250.00** |

15.Amount Paid with this report Applicable to this reporting Month TOTAL

16. Total Remitted this Month TOTAL $4,250.00

17. Total Other Credits and Adjustments

| Parcel # | Name | Amount |
|---|---|---|

18. Interest Earnings (If applicable) $ _____

| Taxing District Use (Optional) | |
|---|---|
| Carryover from Previous Month | |
| Amount Collected this Month | |
| Less Amount Paid This Month | |
| Ending Balance | |

Damon Rhoads Kratz 8/31/2026

Tax Collector Date

I Verify this is a complete and accurate reporting of the balance collectable, taxes collected and remitted for the month

Received by(taxing district) _____

Title: _____ Date: _____

# MTS Collection Summary

| | Current Tax | Interim Tax | |
|---|---|---|---|
| Face Amount | $3,854.00 | $6.00 | |
| Discount Amount | $0.00 | $0.00 | |
| Penalties Amount | $390.00 | $0.00 | |
| Refunds Payments Collected to be returned | $0.00 | $0.00 | |
| Exoneration Refunds (for payments made on previous monthly reports, not part of any calculations) | | | $0.00 |
| Total Over/Under Paid | $0.00 | $0.00 | |
| Total Deposit (Including Refunds) | | | $4,250.00 |
| Adjusted Total Cash Collected | | | $4,250.00 |
| Bounced Checks - Deposits Reversed by Bank for insufficient funding | | | **$0.00** |

| Collection Statistics | Face Current | Disc/Pen Cur | Face Interim | Disc/Pen Int | Face Total | Disc/Pen Total | Total |
|---|---|---|---|---|---|---|---|
| Face Amount Collected in Discount | $0.00 | $0.00 | $6.00 | $0.00 | $6.00 | $0.00 | $6.00 |
| Face Amount Collected in Face | $0.00 | | $0.00 | | $0.00 | | $0.00 |
| Face Amount Collected in Penalty | $3,854.00 | $390.00 | $0.00 | $0.00 | $3,854.00 | $390.00 | $4,244.00 |
| | | | | | | | **$4,250.00** |

| Commission | Municipal/County | | School | | | Per Capita | Others |
|---|---|---|---|---|---|---|---|
| | Current | Interim | Current | Interim | Interim/Other | | |
| 12.Total Cash Collected Per Column | $ 4,244.00 | $6.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | |
| Commission Rate | | | | | | | |
| Monthly Commission per column | | | | | | | |

# Tax Collector's Monthly Report to Taxing District

Taxes Included: **TWP EMERGENCY SERVICES**

For The Month of : 8/1/2026 00:00:00 To 8/31/2026 23:59:59

| | Municipal/County | | | School | | | Per Capita | Others | Totals |
|---|---|---|---|---|---|---|---|---|---|
| A. Collections | Current | Interim | Other | Current | Interim | Interim/Other | | | |
| 1. Balance Collectable -Beginning of the Month | $1,935.00 | $2.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $1,937.00 |
| 2A. Additions: During the Month | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 2B. Deduction: Credits During the Month from 17 | | | | | | | | | |
| 3. Total Collectable | $1,935.00 | $2.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $1,937.00 |
| 4. Less: Face Collections for the month | $605.00 | $1.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $606.00 |
| 5. Less: Deletions from the List | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 6. Less: Exoneration | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 7. Less: Liens/ Non-lienable Installments | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 8. Balance Collectable -End of the Month | $1,330.00 | $1.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $1,331.00 |
| B. Reconciliation of Cash Collected | | | | | | | | | |
| 9. Face Amount of Collections - Must agree with line 4 | $605.00 | $1.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $606.00 |
| 10. Plus: Penalties | $59.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $59.00 |
| 11. Less: Discounts | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 12.Total Cash Collected Per Column | $664.00 | $1.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 13.Total Cash Collected All Columns | | | | | | | | | $665.00 |

C. Payments of Taxes

14.Amount Remitted During the Month

| Date | Transaction # | Amount |
|---|---|---|
| 08/04/2026 | Check #2113 8/13/26 | $65.00 |
| 08/06/2026 | | $56.00 $121.00 |
| 08/10/2026 | Check #2117 8/20/26 | $26.00 |
| 08/11/2026 | | $23.00 |
| 08/12/2026 | | $48.00 $226.00 |
| 08/14/2026 | | $129.00 |
| 08/17/2026 | check #2125 9/2/26 | $241.00 |
| 08/18/2026 | | $29.00 |
| 08/19/2026 | | $15.00 $318.00 |
| 08/26/2026 | | $32.00 |
| 08/29/2026 | | $1.00 |
| | | TOTAL **$665.00** |

15.Amount Paid with this report Applicable to this reporting Month TOTAL

16. Total Remitted this Month TOTAL $665.00

17. Total Other Credits and Adjustments

| Parcel # | Name | Amount |
|---|---|---|

18. Interest Earnings (If applicable) $ _____

| Taxing District Use (Optional) | |
|---|---|
| Carryover from Previous Month | |
| Amount Collected this Month | |
| Less Amount Paid This Month | |
| Ending Balance | |

Denver Rhoads Kratz 8/31/26

Tax Collector Date

I Verify this is a complete and accurate reporting of the balance collectable, taxes collected and remitted for the month

Received by(taxing district) _____

Title: _____ Date: _____

# MTS Collection Summary

| | Current Tax | Interim Tax | |
|---|---|---|---|
| Face Amount | $605.00 | $1.00 | |
| Discount Amount | $0.00 | $0.00 | |
| Penalties Amount | $59.00 | $0.00 | |
| Refunds Payments Collected to be returned | $0.00 | $0.00 | |
| Exoneration Refunds (for payments made on previous monthly reports, not part of any calculations) | | | $0.00 |
| Total Over/Under Paid | $0.00 | $0.00 | |
| Total Deposit (Including Refunds) | | | $665.00 |
| Adjusted Total Cash Collected | | | $665.00 |
| Bounced Checks - Deposits Reversed by Bank for insufficient funding | | | $0.00 |

| Collection Statistics | Face Current | Disc/Pen Cui | Face Interim | Disc/Pen Int | Face Total | Disc/Pen Total | Total |
|---|---|---|---|---|---|---|---|
| Face Amount Collected in Discount | $0.00 | $0.00 | $1.00 | $0.00 | $1.00 | $0.00 | $1.00 |
| Face Amount Collected in Face | $0.00 | | $0.00 | | $0.00 | | $0.00 |
| Face Amount Collected in Penalty | $605.00 | $59.00 | $0.00 | $0.00 | $605.00 | $59.00 | $664.00 |
| | | | | | | | $665.00 |

| Commission | Municipal/County | | School | | | Per Capita | Others |
|---|---|---|---|---|---|---|---|
| | Current | Interim | Current | Interim | Interim/Other | | |
| 12.Total Cash Collected Per Column | $ 664.00 | $1.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | |
| Commission Rate | | | | | | | |
| Monthly Commission per column | | | | | | | |