



Lower Nazareth Township
Financial Report
January 2018

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Jan-18</u>
General Fund - 01	\$ 1,099,193
Special Revenue Fund - Host Fee - 05	\$ 147,729
Palmer Sewer Fund - 08	\$ 171,124
Nazareth Sewer Fund - 09	\$ 23,684
Capital Reserve - Open Space Fund - 16	\$ 1,855,105
Capital Reserve - Sewer/Signals Fund - 18	\$ 398
Fiscal Stability Fund - 95	\$ 290,709
Capital Reserve - Municipal - 30	\$ 350,166
Capital Reserve - Fire Fund - 31	\$ 26,077
Highway Reconstruction/Rehabilitation -	\$ 416,003
Capital Reserve - Equipment Replacement -	\$ 187,952
Refuse/Recycling Collection - 33	\$ 2,669
State Liquid Fuels Fund - 35	\$ 220,715
Traffic Impact - 091	\$ 2,139,263
<i>Total Township Funds...</i>	<u><u>\$6,930,787</u></u>
Lower Nazareth Township Sewer Department	\$ 175,720
Master Escrow Account	\$ 486,010
Development & Inspection Account	\$ 123,387
<i>Total Escrow Accounts...</i>	<u><u>\$785,117</u></u>

02/21/18

Lower Nazareth Township
General Fund Balance Sheet
As of January 31, 2018

	Jan 31, 18
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-145,324.38
105.000 · Payroll Account	65,889.46
106.000 · LAB Savings Account	1,069,875.24
106.100 · PLGIT Account	87,205.27
106.200 · Real Estate Tax Collections	19,034.40
110.000 · Petty Cash	250.00
Total Checking/Savings	1,096,929.99
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	1,096,943.25
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,099,193.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	864.83
219 · Occup Privilege Tax Withheld	58.00
223 · Unemployment Withheld	42.24
Total 210.000 · PAYROLL LIABILITIES	965.07
Total Other Current Liabilities	965.07
Total Current Liabilities	965.07
Total Liabilities	965.07
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	761,558.66
Net Income	-435,182.96
Total Equity	1,098,228.18
TOTAL LIABILITIES & EQUITY	1,099,193.25

Lower Nazareth Township
General Fund Budget vs. Actual
January 2018

	Jan 18	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,729.35	1,550,000.00	-1,548,270.65	0.1%
301.200 - Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 - Real Estate - Delinquent	0.00	15,000.00	-15,000.00	0.0%
301.000 - REAL PROPERTY TAXES - Other	273.15			
Total 301.000 - REAL PROPERTY TAXES	2,002.50	1,565,050.00	-1,563,047.50	0.1%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	47,232.81	180,000.00	-132,767.19	26.2%
310.210 - Earned Income - Current	0.00	1,100,000.00	-1,100,000.00	0.0%
310.220 - Earned Income - Prior	0.00	60,000.00	-60,000.00	0.0%
310.510 - Local Services Tax	451.00	360,000.00	-359,549.00	0.1%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	47,683.81	1,700,000.00	-1,652,316.19	2.8%
Total 300.000 - TAXES	49,686.31	3,265,050.00	-3,215,363.69	1.5%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	0.00	85,000.00	-85,000.00	0.0%
Total 320.000 - LICENSES & PERMITS	0.00	85,000.00	-85,000.00	0.0%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	5,145.25	30,000.00	-24,854.75	17.2%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	889.05	5,000.00	-4,110.95	17.8%
Total 330.000 - FINES & FORFEITS	6,034.30	35,000.00	-28,965.70	17.2%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	16.04	100.00	-83.96	16.0%
341.02 - Interest on Savings	182.62	700.00	-517.38	26.1%
Total 341.000 - Interest Earnings	198.66	800.00	-601.34	24.8%
342.00 - Rents and Royalties				
342.20 - Property Rental Income	3,050.00	100,000.00	-96,950.00	3.1%
Total 342.000 - Rents and Royalties	3,050.00	100,000.00	-96,950.00	3.1%
Total 340.000 - INTEREST, RENTS & ROYALTIES	3,248.66	100,800.00	-97,551.34	3.2%
350.000 - INTERGOVERNMENTAL REVENUES				
354.000 - STATE CAPITAL & OPER. GRANTS				
354.12 - Emergency Disaster Relief-PEMA	0.00	0.00	0.00	0.0%
Total 354.000 - STATE CAPITAL & OPER. GR...	0.00	0.00	0.00	0.0%
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	0.00	3,800.00	-3,800.00	0.0%
355.040 - Alcoholic Beverage Licenses	0.00	2,000.00	-2,000.00	0.0%
355.051 - Non-Uniform	0.00	50,000.00	-50,000.00	0.0%
355.052 - Police Department	0.00	0.00	0.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2018

02/21/18

	Jan 18	Budget	\$ Over Budget	% of Budget
355.070 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
Total 355.000 - STATE SHARED REVENUES	0.00	125,800.00	-125,800.00	0.0%
Total 350.000 - INTERGOVERNMENTAL REVE...	0.00	125,800.00	-125,800.00	0.0%
357.000 - Local Gaming Grant				
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	1,230.00	15,000.00	-13,770.00	8.2%
361.330 - Zoning Hearings	0.00	6,500.00	-6,500.00	0.0%
361.500 - Maps & Publications				
361.51 - Map Sales	0.00	0.00	0.00	0.0%
361.53 - SALDO	0.00	0.00	0.00	0.0%
361.54 - Zoning Ordinance	0.00	0.00	0.00	0.0%
361.56 - Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 - Misc. Publications/Copying	46.02	250.00	-203.98	18.4%
Total 361.500 - Maps & Publications	46.02	250.00	-203.98	18.4%
361.630 - Proceeds from tax collection	370.00	2,000.00	-1,630.00	18.5%
361.74 - Postage collected	0.00	50.00	-50.00	0.0%
Total 361.000 - General Government	1,646.02	23,800.00	-22,153.98	6.9%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	0.00	150.00	-150.00	0.0%
362.410 - Building & Zoning Permits	200.00	18,000.00	-17,800.00	1.1%
362.440 - Sewer Permits	200.00	1,500.00	-1,300.00	13.3%
362.451 - Use & Occupancy Permits	0.00	40.00	-40.00	0.0%
362.452 - Moving Permits	140.00	500.00	-360.00	28.0%
362.470 - Driveway Permits	500.00	3,000.00	-2,500.00	16.7%
362.480 - Grading Permits	4,750.00	20,000.00	-15,250.00	23.8%
362.481 - Swimming Pool Grading Permits	650.00	3,500.00	-2,850.00	18.6%
362.490 - Peddling Permit	0.00	50.00	-50.00	0.0%
Total 362.000 - PUBLIC SAFETY	6,440.00	46,740.00	-40,300.00	13.8%
Total 360.000 - CHARGES FOR SERVICES	8,086.02	70,540.00	-62,453.98	11.5%
363.000 - HIGHWAYS AND STREETS				
363.239 - Proceeds from Public Prop Damage	0.00	100.00	-100.00	0.0%
363.246 - Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
363.500 - Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
Total 363.000 - HIGHWAYS AND STREETS	0.00	300.00	-300.00	0.0%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	0.00	9,000.00	-9,000.00	0.0%
367.301 - Business Donations	0.00	0.00	0.00	0.0%
367.350 - Field Use Fees	0.00	2,500.00	-2,500.00	0.0%
Total 367.000 - CULTURE-RECREATION	0.00	11,500.00	-11,500.00	0.0%
369.000 - MISCELLANEOUS INCOME				
391.000 - Proceeds of Gen. Fxd. Asset Dis	0.00	50.00	-50.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2018

02/21/18

	Jan 18	Budget	\$ Over Budget	% of Budget
391.100 · Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
Total 391.000 · Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
395.000 · Refund of Prior Yr Expenditures	0.00	15,000.00	-15,000.00	0.0%
49900 · Uncategorized Income	0.00			
Total Income	67,055.29	3,709,040.00	-3,641,984.71	1.8%
Gross Profit	67,055.29	3,709,040.00	-3,641,984.71	1.8%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	1,041.65	12,500.00	-11,458.35	8.3%
400.215 · Postage	528.39	3,500.00	-2,971.41	15.1%
400.300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 · Stenographer/BOS	207.00	1,000.00	-793.00	20.7%
400.317 · Professional Services	0.00	500.00	-500.00	0.0%
400.320 · Telephone				
400.321 · Local	317.23	4,100.00	-3,782.77	7.7%
400.322 · Long Distance	0.00	50.00	-50.00	0.0%
400.324 · Wireless	120.32	1,600.00	-1,479.68	7.5%
Total 400.320 · Telephone	437.55	5,750.00	-5,312.45	7.6%
400.340 · Advertising	704.07	5,500.00	-4,795.93	12.8%
400.342 · Public Relations Printing	0.00	6,000.00	-6,000.00	0.0%
400.343 · Certification/Printing	0.00	5,000.00	-5,000.00	0.0%
400.374 · Maintenance Agreements	1,740.58	18,500.00	-16,759.42	9.4%
400.384 · Office Equipment Rental	180.00	1,000.00	-820.00	18.0%
400.420 · Dues & Subscriptions	2,528.00	4,200.00	-1,672.00	60.2%
400.460 · Meetings & Continuing Education	30.00	8,000.00	-7,970.00	0.4%
400.700 · Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	7,397.44	78,500.00	-71,102.56	9.4%
402.000 · AUDITING				
402.105 · Audit Wages	20.00	100.00	-80.00	20.0%
402.311 · Accounting & Auditing Services	0.00	8,000.00	-8,000.00	0.0%
Total 402.000 · AUDITING	20.00	8,100.00	-8,080.00	0.2%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	0.00	8,000.00	-8,000.00	0.0%
403.110 · EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 · EIT Collection Supplies	27.99	0.00	27.99	100.0%
403.201 · Real Estate Collection Supplies	0.00	2,100.00	-2,100.00	0.0%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	0.00	50.00	-50.00	0.0%
403.216 · Real Estate Postage	0.00	1,500.00	-1,500.00	0.0%
403.310 · Computer Services	0.00	0.00	0.00	0.0%
403.311 · Audit	0.00	2,300.00	-2,300.00	0.0%
403.317 · Tax Collection Committee Servc	140.97	400.00	-259.03	35.2%
403.319 · Tax Refunds	856.20	100.00	756.20	856.2%
403.350 · Insurance & Bonding	1,455.00	300.00	1,155.00	485.0%
403.400 · Court Costs	0.00	0.00	0.00	0.0%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2018

02/21/18

	Jan 18	Budget	\$ Over Budget	% of Budget
Total 403.000 - TAX COLLECTION	2,480.16	15,450.00	-12,969.84	16.1%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	0.00	30,000.00	-30,000.00	0.0%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	0.00	31,500.00	-31,500.00	0.0%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	27,071.98	375,000.00	-347,928.02	7.2%
405.200 - Office Supplies	659.56	6,000.00	-5,340.44	11.0%
405.300 - Bond	10,750.00	1,500.00	9,250.00	716.7%
Total 405.000 - PERSONNEL SERVICES	38,481.54	382,500.00	-344,018.46	10.1%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	116.28	900.00	-783.72	12.9%
406.316 - Drug Testing	0.00	600.00	-600.00	0.0%
406.317 - Employee Record Checks	0.00	50.00	-50.00	0.0%
406.318 - Bank Fees	0.00	50.00	-50.00	0.0%
406.319 - Reimburse private prop damage	0.00	150.00	-150.00	0.0%
406.325 - Internet fees / Website Develop	439.90	5,900.00	-5,460.10	7.5%
406.331 - Mileage	0.00	50.00	-50.00	0.0%
406.338 - Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 - Personnel Advertising	173.34	600.00	-426.66	28.9%
406.421 - License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	729.52	8,600.00	-7,870.48	8.5%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	5,280.00	2,000.00	3,280.00	264.0%
407.215 - Software	0.00	5,100.00	-5,100.00	0.0%
407.370 - Computer Services	1,245.75	13,000.00	-11,754.25	9.6%
Total 407.000 - DATA PROCESSING	6,525.75	20,100.00	-13,574.25	32.5%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	0.00	9,000.00	-9,000.00	0.0%
408.317 - Act 537 Plan	0.00	2,000.00	-2,000.00	0.0%
408.318 - Traffic Impact Study	0.00	50.00	-50.00	0.0%
408.319 - Special Projects	0.00	10,000.00	-10,000.00	0.0%
Total 408.000 - ENGINEERING SERVICES	0.00	21,050.00	-21,050.00	0.0%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	12.20	3,000.00	-2,987.80	0.4%
409.230 - Heating Fuel	10,043.42	25,000.00	-14,956.58	40.2%
409.300 - Facilities Maintenance	0.00	4,500.00	-4,500.00	0.0%
409.318 - Building Security Systems	167.27	3,000.00	-2,832.73	5.6%
409.360 - Public Utilities				
409.361 - Electricity	989.72	15,000.00	-14,010.28	6.6%
409.366 - Water	328.76	3,000.00	-2,671.24	11.0%
Total 409.360 - Public Utilities	1,318.48	18,000.00	-16,681.52	7.3%
409.367 - Trash Removal	0.00	6,000.00	-6,000.00	0.0%
409.375 - Communication Equip Repair/Main	0.00	300.00	-300.00	0.0%
409.386 - Rental Property Expenses	0.00	2,500.00	-2,500.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2018

	Jan 18	Budget	\$ Over Budget	% of Budget
409.600 - Capital Construction	0.00	10,000.00	-10,000.00	0.0%
Total 409.000 - GEN GOVT. BUILDINGS	11,541.37	72,300.00	-60,758.63	16.0%
410.000 - PUBLIC SAFETY				
410.110 - Fire/Police	0.00	0.00	0.00	0.0%
410.160 - Police Pension	0.00	0.00	0.00	0.0%
410.200 - Fire-Police Supplies	628.09	0.00	628.09	100.0%
410.250 - Repair Lights	0.00	50.00	-50.00	0.0%
410.327 - Radio Repair	0.00	50.00	-50.00	0.0%
410.500 - Police Services Contract	226,880.12	1,385,000.00	-1,158,119.88	16.4%
Total 410.000 - PUBLIC SAFETY	227,508.21	1,385,100.00	-1,157,591.79	16.4%
411.000 - FIRE				
411.300 - Building Capital Reserve	2,023.54	80,000.00	-77,976.46	2.5%
411.500 - Contributions	5,294.66	90,000.00	-84,705.34	5.9%
411.541 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 - Water Hydrant Assessment	18,333.00	75,000.00	-54,667.00	25.1%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	3,954.06	30,000.00	-26,045.94	13.2%
Total 411.000 - FIRE	29,605.26	423,000.00	-393,394.74	7.0%
412.000 - AMBULANCE				
412.140 - Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 - Ambulance Building Maintenance	0.00	1,500.00	-1,500.00	0.0%
412.542 - Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
412.600 - Capital Construction	0.00	1,000.00	-1,000.00	0.0%
412.700 - Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
Total 412.000 - AMBULANCE	0.00	32,500.00	-32,500.00	0.0%
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	4,982.19	74,000.00	-69,017.81	6.7%
413.121 - Sewage Enforcement Officer	0.00	750.00	-750.00	0.0%
413.200 - Supplies	27.99	700.00	-672.01	4.0%
413.325 - Postage	0.00	1,100.00	-1,100.00	0.0%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	5,010.18	77,050.00	-72,039.82	6.5%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	0.00	1,400.00	-1,400.00	0.0%
414.116 - Zoning Hearing Bd Compensation	0.00	3,000.00	-3,000.00	0.0%
414.117 - Planning Commission Comp.	0.00	3,500.00	-3,500.00	0.0%
414.120 - Legal	0.00	100.00	-100.00	0.0%
414.310 - Developer Refunds	0.00	35,000.00	-32,767.75	6.4%
414.313 - Engineer	2,232.25	3,000.00	-3,000.00	0.0%
414.340 - Zoning Hearing Advertisements	0.00	3,000.00	-3,000.00	0.0%
Total 414.000 - PLANNING & ZONING	2,232.25	49,000.00	-46,767.75	4.6%
415.114 - EMERGENCY MANAGEMENT COORD	200.00	2,400.00	-2,200.00	8.3%
419.540 - Crime Watch	0.00	0.00	0.00	0.0%
422.450 - Animal Control	0.00	200.00	-200.00	0.0%
426.000 - SANITATION EXPENSE				
426.115 - Recycling Collection Wages	391.00	8,500.00	-8,109.00	4.6%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2018

	Jan 18	Budget	\$ Over Budget	% of Budget
426.421 - FRCA Membership	5,089.58	20,500.00	-15,410.42	24.8%
Total 426.000 - SANITATION EXPENSE	5,480.58	29,000.00	-23,519.42	18.9%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	616.26	10,000.00	-9,383.74	6.2%
Total 429.000 - PUBLIC WORKS - SANITATION	616.26	10,000.00	-9,383.74	6.2%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	37,730.17	515,000.00	-477,269.83	7.3%
430.245 - Supplies	1,153.51	12,000.00	-10,846.49	9.6%
430.300 - Facilities Maintenance	222.50	1,500.00	-1,277.50	14.8%
430.320 - Telephone				
430.321 - Local	47.95	600.00	-552.05	8.0%
430.322 - Long Distance	0.00	0.00	0.00	0.0%
430.329 - Wiretess	263.19	3,500.00	-3,236.81	7.5%
Total 430.320 - Telephone	311.14	4,100.00	-3,788.86	7.6%
430.330 - Heating Fuel	1,392.90	5,500.00	-4,107.10	25.3%
430.360 - Electricity	261.64	2,500.00	-2,238.36	10.5%
430.384 - Equip/Machinery Rental	0.00	8,000.00	-8,000.00	0.0%
430.450 - Contracted Services	16.40	750.00	-733.60	2.2%
430.460 - Continuing Education	0.00	2,500.00	-2,500.00	0.0%
430.600 - Capital Construction	0.00	8,000.00	-8,000.00	0.0%
430.740 - Equipment Purchase	7,304.00	45,000.00	-37,696.00	16.2%
430.750 - Misc. Shop Tools & Equipment	3,207.36	7,000.00	-3,792.64	45.8%
Total 430.000 - HWYS., ROADS & STREETS	51,599.62	611,850.00	-560,250.38	8.4%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	20,581.48	60,000.00	-39,418.52	34.3%
432.000 - WINTER MAINTENANCE - Other	1,240.97			
Total 432.000 - WINTER MAINTENANCE	21,822.45	60,000.00	-38,177.55	36.4%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	0.00	5,000.00	-5,000.00	0.0%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	0.00	2,200.00	-2,200.00	0.0%
433.360 - Traffic signal electric	323.31	4,000.00	-3,676.69	8.1%
433.375 - Lime Painting	0.00	300.00	-300.00	0.0%
433.450 - Signals contracted service	0.00	3,000.00	-3,000.00	0.0%
Total 433.000 - TRAFFIC CONTROL DEVICES	323.31	17,000.00	-16,676.69	1.9%
434.000 - STREET LIGHTING				
434.360 - St. Light Electricity	300.68	4,000.00	-3,699.32	7.5%
Total 434.000 - STREET LIGHTING	300.68	4,000.00	-3,699.32	7.5%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	1,207.20	8,000.00	-6,792.80	15.1%
437.213 - Equipment Parts & Supplies	2,664.45	40,000.00	-37,335.55	6.7%
437.233 - Equipment Motor Fuel	2,160.99	28,000.00	-25,839.01	7.7%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	6,032.64	76,000.00	-69,967.36	7.9%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2018

	Jan 18	Budget	\$ Over Budget	% of Budget
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	213.30	4,000.00	-3,786.70	5.3%
438.272 - Aggregate Supplies	0.00	2,500.00	-2,500.00	0.0%
438.273 - Pipe and Drainage Supplies	0.00	1,500.00	-1,500.00	0.0%
438.274 - Pavement Maintenance Supplies	0.00	5,000.00	-5,000.00	0.0%
Total 438.000 - HIGHWAY MAINT & REPAIR	213.30	13,000.00	-12,786.70	1.6%
439.000 - HWY CONST & REBUILDING PRJCTS				
439.513 - Engineer	0.00	500.00	-500.00	0.0%
439.600 - Construction/Rebuilding	0.00	90,000.00	-90,000.00	0.0%
Total 439.000 - HWY CONST & REBUILDING P...	0.00	90,500.00	-90,500.00	0.0%
452.000 - RECREATION & CULTURE				
452.115 - Staff Wages	0.00	13,000.00	-13,000.00	0.0%
452.249 - Recreation Programs	0.00	3,000.00	-3,000.00	0.0%
452.300 - Recreation Safety Insurance	82.59	23,000.00	-22,917.41	0.4%
Total 452.000 - RECREATION & CULTURE	82.59	39,000.00	-38,917.41	0.2%
454.000 - PARKS				
454.115 - Park Personnel	0.00	0.00	0.00	0.0%
454.200 - Park supplies	0.00	3,000.00	-3,000.00	0.0%
454.230 - Fuel	1,187.46	2,900.00	-1,712.54	40.9%
454.367 - Trash Removal	0.00	0.00	0.00	0.0%
454.378 - Park Facilities Maintenance	0.00	4,000.00	-4,000.00	0.0%
454.500 - Contracted Services	0.00	3,000.00	-3,000.00	0.0%
454.600 - Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454.700 - Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
454.710 - Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454.000 - PARKS	1,187.46	14,900.00	-13,712.54	8.0%
456.000 - LIBRARY				
456.520 - Library Contribution	23,212.00	93,000.00	-69,788.00	25.0%
Total 456.000 - LIBRARY	23,212.00	93,000.00	-69,788.00	25.0%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	4,429.11	62,000.00	-57,570.89	7.1%
481.200 - Medicare Employer Paid	1,035.82	16,000.00	-14,964.18	6.5%
481.300 - Unemployment Comp Employer Paid	587.64	3,000.00	-2,412.36	19.6%
483.197 - Non-Uniform Pension Plan Contrib	0.00	115,000.00	-115,000.00	0.0%
483.310 - Pension Plan Admin Fees	175.00	3,500.00	-3,325.00	5.0%
484.354 - Workers Comp Insurance	16,081.50	43,000.00	-26,918.50	37.4%
487.196 - Health Insurance	22,414.91	290,000.00	-267,585.09	7.7%
487.197 - Other Group Benefits	3,626.85	27,000.00	-23,373.15	13.4%
Total 480.000 - INSURANCE & EMPLOYEE BE...	48,350.83	559,500.00	-511,149.17	8.6%
486.000 - Insurance				
486.350 - Liability Insurance	11,231.60	70,000.00	-58,768.40	16.0%
Total 486.000 - Insurance	11,231.60	70,000.00	-58,768.40	16.0%
489.000 - JUDGEMENT & LOSSES				
489.410 - Judges & Damages	0.00	50.00	-50.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2018

	Jan 18	Budget	\$ Over Budget	% of Budget
489,411 · Refund of fines collected	0.00	50.00	-50.00	0.0%
Total 489,000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
6561 · *Payroll Expenses	53.25			
Total Expense	502,238.25	4,295,200.00	-3,792,961.75	11.7%
Net Income	-435,182.96	-586,160.00	150,977.04	74.2%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of January 31, 2018

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	84,578.55
106.002 · Fire/Ambulance	52,662.11
106.003 · Recycling	9,786.93
106.000 · Host Fee Savings Account - Other	701.45
Total 106.000 · Host Fee Savings Account	<u>147,729.04</u>
Total Checking/Savings	<u>147,729.04</u>
Total Current Assets	<u>147,729.04</u>
TOTAL ASSETS	<u><u>147,729.04</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	49,537.84
Net Income	144.16
Total Equity	<u>147,729.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>147,729.04</u></u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of January 31, 2018

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100,000 · Palmer Sewer Checking Account	720.35
106,000 · Palmer Sewer Savings Account	<u>170,403.95</u>
Total Checking/Savings	<u>171,124.30</u>
Total Current Assets	<u>171,124.30</u>
TOTAL ASSETS	<u>171,124.30</u>
LIABILITIES & EQUITY	
Equity	
270,000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,432.51
Net Income	<u>14.53</u>
Total Equity	<u>171,124.30</u>
TOTAL LIABILITIES & EQUITY	<u>171,124.30</u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of January 31, 2018

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,240.32
106.000 · Nazareth Sewer Savings Account	<u>22,443.70</u>
Total Checking/Savings	<u>23,684.02</u>
Total Current Assets	<u>23,684.02</u>
TOTAL ASSETS	<u>23,684.02</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	18,471.67
Net Income	<u>2.02</u>
Total Equity	<u>23,684.02</u>
TOTAL LIABILITIES & EQUITY	<u>23,684.02</u>

LNT Open Space Fund-16
Balance Sheet
As of January 31, 2018

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,343,220.93
106.000 · PLGIT Savings Account	511,884.14
Total Checking/Savings	<u>1,855,105.07</u>
Total Current Assets	<u>1,855,105.07</u>
TOTAL ASSETS	<u><u>1,855,105.07</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,805,164.67
Net Income	19,445.45
Total Equity	<u>1,855,105.07</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,855,105.07</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of January 31, 2018

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	267.45
106.000 · Swr/Signal PLUS Account	130.18
Total Checking/Savings	<u>397.63</u>
Total Current Assets	<u>397.63</u>
TOTAL ASSETS	<u><u>397.63</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-831,591.00
Net Income	-20,422.58
Total Equity	<u>397.63</u>
TOTAL LIABILITIES & EQUITY	<u><u>397.63</u></u>

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02/21/18

Accrual Basis

(95)LNT Fiscal Stability Fund
Balance Sheet
As of January 31, 2018

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	290,708.99
Total Checking/Savings	<u>290,708.99</u>
Total Current Assets	<u>290,708.99</u>
TOTAL ASSETS	<u><u>290,708.99</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	290,643.30
Net Income	65.69
Total Equity	<u>290,708.99</u>
TOTAL LIABILITIES & EQUITY	<u><u>290,708.99</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of January 31, 2018

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	346,011.18
106.000 · Capital Reserve Savings Account - Other	<u>4,073.84</u>
Total 106.000 · Capital Reserve Savings Account	<u>350,085.02</u>
Total Checking/Savings	<u>350,085.02</u>
Total Current Assets	350,085.02
Other Assets	
130.02 · Due from Master Escrow	<u>80.51</u>
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>350,165.53</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	161,100.40
Net Income	<u>-19,902.55</u>
Total Equity	<u>350,165.53</u>
TOTAL LIABILITIES & EQUITY	<u><u>350,165.53</u></u>

LNT Capital Reserve Fire-31
Balance Sheet
As of January 31, 2018

	Jan 31, 18
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	10,389.40
106.001 · Fire Truck Fund	13,943.33
106.002 · Building Land Fund	1,744.51
106.000 · Fire CR Savings Account - Other	1,744.51
Total 106.000 · Fire CR Savings Account	26,077.24
Total Checking/Savings	26,077.24
Total Current Assets	26,077.24
TOTAL ASSETS	26,077.24
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-198,701.10
Net Income	-9,819.29
Total Equity	26,077.24
TOTAL LIABILITIES & EQUITY	26,077.24

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37LNT Highway Reconstruction & Rehabilitation

02/21/18

Balance Sheet

Accrual Basis

As of January 31, 2018

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	16,001.46
106.000 · Hwy Recon/Rehab MM/Savings Acct	400,001.82
Total Checking/Savings	<u>416,003.28</u>
Total Current Assets	<u>416,003.28</u>
TOTAL ASSETS	<u><u>416,003.28</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	417,630.18
Net Income	<u>-1,626.90</u>
Total Equity	<u>416,003.28</u>
TOTAL LIABILITIES & EQUITY	<u><u>416,003.28</u></u>

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LNT Capital Reserve - Equipment Replacement

02/21/18

Balance Sheet

Accrual Basis

As of January 31, 2018

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	84,751.86
100.000 · CR Equip Replacement - Checking - Other	<u>62.28</u>
Total 100.000 · CR Equip Replacement - Checking	84,814.14
106.000 · CR Equip Replacement MM/Savings	<u>103,137.53</u>
Total Checking/Savings	<u>187,951.67</u>
Total Current Assets	<u>187,951.67</u>
TOTAL ASSETS	<u><u>187,951.67</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	187,924.53
Net Income	<u>27.14</u>
Total Equity	<u>187,951.67</u>
TOTAL LIABILITIES & EQUITY	<u><u>187,951.67</u></u>

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02/21/18

Accrual Basis

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of January 31, 2018

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	1,668.96
103.000 · Embassy Checking Account	999.98
Total Checking/Savings	<u>2,668.94</u>
Total Current Assets	<u>2,668.94</u>
TOTAL ASSETS	<u><u>2,668.94</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	2,848.77
Net Income	<u>-179.83</u>
Total Equity	<u>2,668.94</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,668.94</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of January 31, 2018

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	220,715.38
Total Checking/Savings	<u>220,715.38</u>
Total Current Assets	<u>220,715.38</u>
TOTAL ASSETS	<u><u>220,715.38</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	111,079.90
Net Income	215.95
Total Equity	<u>220,715.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>220,715.38</u></u>

10:10 AM
02/21/18
Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of January 31, 2018

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,555.56
106.000 Traffic Impact Account	2,130,707.03
Total Checking/Savings	<u>2,139,262.59</u>
Total Current Assets	<u>2,139,262.59</u>
TOTAL ASSETS	<u>2,139,262.59</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	2,134,865.27
Net Income	4,397.32
Total Equity	<u>2,139,262.59</u>
TOTAL LIABILITIES & EQUITY	<u>2,139,262.59</u>

Lower Nazareth Township Sewer Department
Balance Sheet
As of January 31, 2018

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	2,708.06
102.000 · LNT Sewer Department - Savings	173,011.68
Total Checking/Savings	<u>175,719.74</u>
Total Current Assets	<u>175,719.74</u>
TOTAL ASSETS	<u><u>175,719.74</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	167,420.52
Net Income	8,299.22
Total Equity	<u>175,719.74</u>
TOTAL LIABILITIES & EQUITY	<u><u>175,719.74</u></u>

**Lower Nazareth Township Master Escrow
Balance Sheet
As of January 31, 2018**

	Jan 31, 18
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	786.22
102.000 · SAVINGS ACCOUNTS - LAB	468,068.76
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	17,154.67
Total Checking/Savings	486,010.25
Total Current Assets	486,010.25
TOTAL ASSETS	486,010.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	2,330.51
Total Current Liabilities	2,330.51
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(361,907.07)
Net Income	1,516.10
Total Equity	483,679.74
TOTAL LIABILITIES & EQUITY	486,010.25

Lower Nazareth Township
Balance Sheet
As of January 31, 2018

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	100,716.27
100.000 · Checking Account - Other	1,395.37
	<hr/>
Total 100.000 · Checking Account	123,387.47
	<hr/>
Total Checking/Savings	123,387.47
	<hr/>
Total Current Assets	123,387.47
	<hr/>
TOTAL ASSETS	123,387.47
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	56,362.35
Net Income	6,311.59
	<hr/>
Total Equity	123,387.47
	<hr/>
TOTAL LIABILITIES & EQUITY	123,387.47
	<hr/> <hr/>