



Lower Nazareth Township
Financial Report
June 2018

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Jun-18</u>
General Fund - 01	\$ 1,696,913
Special Revenue Fund - Host Fee - 05	\$ 154,890
Palmer Sewer Fund - 08	\$ 171,195
Nazareth Sewer Fund - 09	\$ 23,809
Capital Reserve - Open Space Fund - 16	\$ 1,802,908
Capital Reserve - Sewer/Signals Fund - 18	\$ 228,532
Fiscal Stability Fund - 95	\$ 341,026
Capital Reserve - Municipal - 30	\$ 341,851
Capital Reserve - Fire Fund - 31	\$ 26,227
Highway Reconstruction/Rehabilitation -	\$ 764,177
Capital Reserve - Equipment Replacement -	\$ 220,604
Refuse/Recycling Collection - 33	\$ 172,426
State Liquid Fuels Fund - 35	\$ 498,754
Traffic Impact - 091	\$ 2,190,315
<i>Total Township Funds...</i>	<u><u>\$8,633,625</u></u>
Lower Nazareth Township Sewer Department	\$ 191,726
Master Escrow Account	\$ 467,024
Development & Inspection Account	\$ 119,988
<i>Total Escrow Accounts...</i>	<u><u>\$778,738</u></u>

07/31/18

Lower Nazareth Township
General Fund Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	155,543.47
105.000 · Payroll Account	58,535.07
106.000 · LAB Savings Account	445,637.02
106.100 · PLGIT Account	90,234.72
106.200 · Real Estate Tax Collections	946,712.74
110.000 · Petty Cash	250.00
Total Checking/Savings	<u>1,696,913.02</u>
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	<u>13.26</u>
Total Current Assets	<u>1,696,926.28</u>
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	<u>2,250.00</u>
TOTAL ASSETS	<u><u>1,699,176.28</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
220 · PA Unemployment Withheld - LNT	-13.00
223 · Unemployment Withheld	-3.09
Total 210.000 · PAYROLL LIABILITIES	<u>-16.09</u>
Total Other Current Liabilities	<u>-16.09</u>
Total Current Liabilities	<u>-16.09</u>
Total Liabilities	<u>-16.09</u>
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	761,558.66
Net Income	165,781.23
Total Equity	<u>1,699,192.37</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,699,176.28</u></u>

Lower Nazareth Township
General Fund Budget vs. Actual
January through June 2018

07/31/18

	Jan - Jun 18	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,729,010.23	1,550,000.00	179,010.23	111.5%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	8,040.01	15,000.00	-6,959.99	53.6%
301.000 · REAL PROPERTY TAXES - Other	273.15			
Total 301.000 · REAL PROPERTY TAXES	1,737,323.39	1,565,050.00	172,273.39	111.0%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	194,920.86	180,000.00	14,920.86	108.3%
310.210 · Earned Income - Current	650,913.33	1,100,000.00	-449,086.67	59.2%
310.220 · Earned Income - Prior	84,330.09	60,000.00	24,330.09	140.6%
310.510 · Local Services Tax	222,302.74	360,000.00	-137,697.26	61.8%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,152,467.02	1,700,000.00	-547,532.98	67.8%
Total 300.000 · TAXES	2,889,790.41	3,265,050.00	-375,259.59	88.5%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	47,973.89	85,000.00	-37,026.11	56.4%
Total 320.000 · LICENSES & PERMITS	47,973.89	85,000.00	-37,026.11	56.4%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	22,497.08	30,000.00	-7,502.92	75.0%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	4,535.14	5,000.00	-464.86	90.7%
Total 330.000 · FINES & FORFEITS	27,032.22	35,000.00	-7,967.78	77.2%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	110.61	100.00	10.61	110.6%
341.02 · Interest on Savings	1,305.35	700.00	605.35	186.5%
Total 341.000 · Interest Earnings	1,415.96	800.00	615.96	177.0%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	17,250.00	100,000.00	-82,750.00	17.3%
Total 342.000 · Rents and Royalties	17,250.00	100,000.00	-82,750.00	17.3%
Total 340.000 · INTEREST, RENTS & ROYALTIES	18,665.96	100,800.00	-82,134.04	18.5%
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. GRA...	0.00	0.00	0.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through June 2018

07/31/18

	Jan - Jun 18	Budget	\$ Over Budget	% of Budget
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	600.00	2,000.00	-1,400.00	30.0%
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%
355.070 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
Total 355.000 - STATE SHARED REVENUES	600.00	125,800.00	-125,200.00	0.5%
Total 350.000 - INTERGOVERNMENTAL REVENUE...	600.00	125,800.00	-125,200.00	0.5%
357.000 - Local Gaming Grant	0.00	0.00	0.00	0.0%
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	11,507.00	15,000.00	-3,493.00	76.7%
361.330 - Zoning Hearings	2,893.41	6,500.00	-3,606.59	44.5%
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	411.55	250.00	161.55	164.6%
Total 361.500 - Maps & Publications	411.55	250.00	161.55	164.6%
361.630 - Proceeds from tax collection	5,386.85	2,000.00	3,386.85	269.3%
361.74 - Postage collected	114.73	50.00	64.73	229.5%
Total 361.000 - General Government	20,313.54	23,800.00	-3,486.46	85.4%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	90.00	150.00	-60.00	60.0%
362.410 - Building & Zoning Permits	3,620.00	18,000.00	-14,380.00	20.1%
362.440 - Sewer Permits	1,370.00	1,500.00	-130.00	91.3%
362.450 - Moving & Occupancy Permits	15.00	40.00	0.00	100.0%
362.451 - Use & Occupancy Permits	40.00	500.00	-80.00	84.0%
362.452 - Moving Permits	420.00	3,000.00	-1,500.00	50.0%
362.470 - Driveway Permits	1,500.00	20,000.00	-4,050.00	79.8%
362.480 - Grading Permits	15,950.00	3,500.00	450.00	112.9%
362.481 - Swimming Pool Grading Permits	3,950.00	50.00	25.00	150.0%
362.490 - Peddling Permit	75.00	50.00	25.00	150.0%
Total 362.000 - PUBLIC SAFETY	27,030.00	46,740.00	-19,710.00	57.8%
Total 360.000 - CHARGES FOR SERVICES	47,343.54	70,540.00	-23,196.46	67.1%
363.000 - HIGHWAYS AND STREETS				
363.239 - Proceeds from Public Prop Damage	365.00	100.00	265.00	365.0%
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	365.00	300.00	65.00	121.7%

Lower Nazareth Township
General Fund Budget vs. Actual
January through June 2018

07/31/18

	Jan - Jun 18	Budget	\$ Over Budget	% of Budget
367.000 · CULTURE-RECREATION				
367.300 · Summer Park Program	16,580.00	9,000.00	7,580.00	184.2%
367.301 · Business Donations	0.00	0.00	0.00	0.0%
367.350 · Field Use Fees	1,840.00	2,500.00	-660.00	73.6%
Total 367.000 · CULTURE-RECREATION	18,420.00	11,500.00	6,920.00	160.2%
389.000 · MISCELLANEOUS INCOME				
391.000 · Proceeds of Gen. Fxd. Asset Dis	0.00	50.00	-50.00	0.0%
391.100 · Sales of General Fixed Assets	842.40	0.00	842.40	100.0%
Total 391.000 · Proceeds of Gen. Fxd. Asset Dis	842.40	0.00	842.40	100.0%
395.000 · Refund of Prior Yr Expenditures	0.00	15,000.00	-15,000.00	0.0%
49900 · Uncategorized Income	0.00			
Total Income	3,051,033.42	3,709,040.00	-658,006.58	82.3%
Gross Profit	3,051,033.42	3,709,040.00	-658,006.58	82.3%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	6,041.57	12,500.00	-6,458.43	48.3%
400.215 · Postage	3,508.87	3,500.00	8.87	100.3%
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	520.00	500.00	20.00	104.0%
400.320 · Telephone				
400.321 · Local	1,901.21	4,100.00	-2,198.79	46.4%
400.322 · Long Distance	0.00	50.00	-50.00	0.0%
400.324 · Wireless	2,182.33	1,600.00	582.33	136.4%
Total 400.320 · Telephone	4,083.54	5,750.00	-1,666.46	71.0%
400.340 · Advertising	5,279.07	5,500.00	-220.93	96.0%
400.342 · Public Relations Printing	3,553.00	6,000.00	-2,447.00	59.2%
400.343 · Codification/Printing	0.00	5,000.00	-5,000.00	0.0%
400.374 · Maintenance Agreements	9,779.87	18,500.00	-8,720.13	52.9%
400.384 · Office Equipment Rental	540.00	1,000.00	-460.00	54.0%
400.420 · Dues & Subscriptions	3,373.00	4,200.00	-827.00	80.3%
400.460 · Meetings & Continuing Education	4,882.30	8,000.00	-3,117.70	61.0%
400.700 · Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	41,768.22	78,500.00	-36,731.78	53.2%
402.000 · AUDITING				
402.105 · Audit Wages	20.00	100.00	-80.00	20.0%
402.311 · Accounting & Auditing Services	8,540.00	8,000.00	540.00	106.8%
Total 402.000 · AUDITING	8,560.00	8,100.00	460.00	105.7%

Lower Nazareth Township
General Fund Budget vs. Actual
January through June 2018

07/31/18

	Jan - Jun 18	Budget	\$ Over Budget	% of Budget
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	6,101.65	8,000.00	-1,898.35	76.3%
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	1,914.41	2,100.00	-185.59	91.2%
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	31.76	1,500.00	-1,468.24	2.1%
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	55.2%
403.319 - Tax Refunds	1,837.20	100.00	1,737.20	1,837.2%
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%
403.450 - Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 - TAX COLLECTION	11,508.98	15,450.00	-3,941.02	74.5%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	21,881.25	30,000.00	-8,118.75	72.9%
404.314 - Legal Services - Human Resource	790.50	1,500.00	-709.50	52.7%
Total 404.000 - SOLICITOR/LEGAL	22,671.75	31,500.00	-8,828.25	72.0%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	170,926.46	375,000.00	-204,073.54	45.6%
405.200 - Office Supplies	2,873.78	6,000.00	-3,126.22	47.9%
405.300 - Bond	6,510.49	1,500.00	5,010.49	434.0%
Total 405.000 - PERSONNEL SERVICES	180,310.73	382,500.00	-202,189.27	47.1%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	360.01	900.00	-539.99	40.0%
406.316 - Drug Testing	120.00	600.00	-480.00	20.0%
406.317 - Employee Record Checks	22.00	50.00	-28.00	44.0%
406.318 - Bank Fees	-87.00	50.00	-137.00	-174.0%
406.319 - Reimburse private prop damage	212.88	150.00	62.88	141.9%
406.325 - Internet fees / Website Develop	2,839.39	5,900.00	-3,060.61	48.1%
406.331 - Mileage	0.00	50.00	-50.00	0.0%
406.338 - Highway/Toll Reimbursement	11.00	100.00	-89.00	11.0%
406.341 - Personnel Advertising	851.22	600.00	251.22	141.9%
406.421 - License & Permit Renewal	2,493.06	200.00	2,293.06	1,246.5%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	6,822.56	8,600.00	-1,777.44	79.3%
407.000 - DATA PROCESSING				
407.215 - Data Processing Equipment	5,280.00	2,000.00	3,280.00	264.0%
407.215 - Software	2,223.41	5,100.00	-2,876.59	43.6%
407.370 - Computer Services	4,222.14	13,000.00	-8,777.86	32.5%
Total 407.000 - DATA PROCESSING	11,725.55	20,100.00	-8,374.45	58.3%

Lower Nazareth Township
General Fund Budget vs. Actual
January through June 2018

07/31/18

	Jan - Jun 18	Budget	\$ Over Budget	% of Budget
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	6,278.88	9,000.00	-2,721.12	69.8%
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	7,972.63	10,000.00	-2,027.37	79.7%
Total 408.000 · ENGINEERING SERVICES	14,251.51	21,050.00	-6,798.49	67.7%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,288.64	3,000.00	-1,711.36	43.0%
409.230 · Heating Fuel	23,079.60	25,000.00	-1,920.40	92.3%
409.300 · Facilities Maintenance	1,919.46	4,500.00	-2,580.54	42.7%
409.318 · Building Security Systems	631.97	3,000.00	-2,368.03	21.1%
409.360 · Public Utilities				
409.361 · Electricity	5,879.02	15,000.00	-9,120.98	39.2%
409.366 · Water	936.76	3,000.00	-2,063.24	31.2%
Total 409.360 · Public Utilities	6,815.78	18,000.00	-11,184.22	37.9%
409.367 · Trash Removal	4,517.75	6,000.00	-1,482.25	75.3%
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%
409.600 · Capital Construction	-262.45	10,000.00	-10,262.45	-2.6%
Total 409.000 · GEN GOVT. BUILDINGS	37,990.75	72,300.00	-34,309.25	52.5%
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	0.00	0.00	0.00	0.0%
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	680,640.36	1,385,000.00	-704,359.64	49.1%
Total 410.000 · PUBLIC SAFETY	680,640.36	1,385,100.00	-704,459.64	49.1%
411.000 · FIRE				
411.300 · Building Capital Reserve	69,778.45	80,000.00	-10,221.55	87.2%
411.500 · Contributions	44,687.58	90,000.00	-45,312.42	49.7%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	37,140.84	73,000.00	-35,859.16	50.9%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	11,862.18	30,000.00	-18,137.82	39.5%
Total 411.000 · FIRE	163,469.05	423,000.00	-259,530.95	38.6%
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	30,000.00	30,000.00	0.00	100.0%
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	30,000.00	32,500.00	-2,500.00	92.3%

Lower Nazareth Township
General Fund Budget vs. Actual
January through June 2018

07/31/18

	Jan - Jun 18	Budget	\$ Over Budget	% of Budget
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	35,628.77	74,000.00	-38,371.23	48.1%
413.121 - Sewage Enforcement Officer	14,728.88	750.00	13,978.88	1,963.9%
413.200 - Supplies	439.75	700.00	-260.25	62.8%
413.325 - Postage	26.80	1,100.00	-1,073.20	2.4%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	50,824.20	77,050.00	-26,225.80	66.0%
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	150.00	3,000.00	-2,850.00	5.0%
414.117 - Planning Commission Comp.	450.00	3,000.00	-2,550.00	15.0%
414.120 - Legal	0.00	3,500.00	-3,500.00	0.0%
414.310 - Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 - Engineer	4,358.50	35,000.00	-30,641.50	12.5%
414.340 - Zoning Hearing Advertisements	188.50	3,000.00	-2,811.50	6.3%
Total 414.000 - PLANNING & ZONING	5,147.00	49,000.00	-43,853.00	10.5%
415.114 - EMERGENCY MANAGEMENT COORD	1,200.00	2,400.00	-1,200.00	50.0%
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	3,910.00	8,500.00	-4,590.00	46.0%
426.115 - Recycling Collection Wages	10,179.16	20,500.00	-10,320.84	49.7%
426.421 - FRCA Membership				
Total 426.000 - SANITATION EXPENSE	14,089.16	29,000.00	-14,910.84	48.6%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	4,482.38	10,000.00	-5,517.62	44.8%
Total 429.000 - PUBLIC WORKS - SANITATION	4,482.38	10,000.00	-5,517.62	44.8%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	267,546.78	515,000.00	-247,453.22	52.0%
430.245 - Supplies	7,705.02	12,000.00	-4,294.98	64.2%
430.300 - Facilities Maintenance	3,812.94	1,500.00	2,312.94	254.2%
430.320 - Telephone				
430.321 - Local	289.04	600.00	-310.96	48.2%
430.322 - Long Distance	0.00	0.00	0.00	0.0%
430.329 - Wireless	1,443.39	3,500.00	-2,056.61	41.2%
Total 430.320 - Telephone	1,732.43	4,100.00	-2,367.57	42.3%
430.330 - Heating Fuel	6,398.44	5,500.00	898.44	116.3%
430.360 - Electricity	1,369.69	2,500.00	-1,130.31	54.8%
430.384 - Equip/Machinery Rental	0.00	8,000.00	-8,000.00	0.0%
430.450 - Contracted Services	250.80	750.00	-499.20	33.4%
430.460 - Continuing Education	6,464.03	2,500.00	3,964.03	258.6%
430.600 - Capital Construction	20,053.64	8,000.00	12,053.64	250.7%
430.740 - Equipment Purchase	21,786.13	45,000.00	-23,213.87	48.4%
430.750 - Misc. Shop Tools & Equipment	15,573.23	7,000.00	8,573.23	222.5%
Total 430.000 - HWYS., ROADS & STREETS	352,693.13	611,850.00	-259,156.87	57.6%

Lower Nazareth Township
General Fund Budget vs. Actual
January through June 2018

07/31/18

	Jan - Jun 18	Budget	\$ Over Budget	% of Budget
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	47,906.55	60,000.00	-12,093.45	79.8%
432.000 - WINTER MAINTENANCE - Other	5,184.88			
Total 432.000 - WINTER MAINTENANCE	53,091.43	60,000.00	-6,908.57	88.3%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	2,078.56	5,000.00	-2,921.44	41.6%
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	1,891.92	4,000.00	-2,108.08	47.3%
433.375 - Line Painting	0.00	300.00	-300.00	0.0%
433.450 - Signals contracted service	2,766.50	3,000.00	-233.50	92.2%
Total 433.000 - TRAFFIC CONTROL DEVICES	6,736.98	17,000.00	-10,263.02	39.6%
434.00 - STREET LIGHTING				
434.360 - St. Light Electricity	1,811.37	4,000.00	-2,188.63	45.3%
Total 434.00 - STREET LIGHTING	1,811.37	4,000.00	-2,188.63	45.3%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	1,327.38	8,000.00	-6,672.62	16.6%
437.213 - Equipment Parts & Supplies	28,063.69	40,000.00	-11,936.31	70.2%
437.233 - Equipment Motor Fuel	10,908.56	28,000.00	-17,091.44	39.0%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	40,299.63	76,000.00	-35,700.37	53.0%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	1,395.20	4,000.00	-2,604.80	34.9%
438.272 - Aggregate Supplies	0.00	2,500.00	-2,500.00	0.0%
438.273 - Pipe and Drainage Supplies	214.50	1,500.00	-1,285.50	14.3%
438.274 - Pavement Maintenance Supplies	0.00	5,000.00	-5,000.00	0.0%
Total 438.000 - HIGHWAY MAINT & REPAIR	1,609.70	13,000.00	-11,390.30	12.4%
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - 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 PRJ...	0.00	90,500.00	-90,500.00	0.0%
452.000 - RECREATION & CULTURE				
452.115 - Staff Wages	315.66	13,000.00	-12,684.34	2.4%
452.249 - Recreation Programs	4,001.50	3,000.00	1,001.50	133.4%
452.300 - Recreation Safety Insurance	2,051.54	25,000.00	-20,948.46	8.9%
Total 452.000 - RECREATION & CULTURE	6,368.70	39,000.00	-32,631.30	16.3%

Lower Nazareth Township
General Fund Budget vs. Actual
January through June 2018

07/31/18

	Jan - Jun 18	Budget	\$ Over Budget	% of Budget
454,000 - PARKS				
454,115 - Park Personnel	0.00	0.00	0.00	0.0%
454,200 - Park supplies	2,849.13	3,000.00	-150.87	95.0%
454,230 - Fuel	2,892.76	2,900.00	-7.24	99.8%
454,367 - Trash Removal	0.00	0.00	0.00	0.0%
454,370 - Park Facilities Maintenance	747.74	4,000.00	-3,252.26	18.7%
454,500 - Contracted Services	959.08	3,000.00	-2,040.92	32.0%
454,600 - Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454,700 - Capital Purchases	2,469.63	1,000.00	1,469.63	247.0%
454,710 - Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454,000 - PARKS	9,918.34	14,900.00	-4,981.66	66.6%
456,000 - LIBRARY				
456,520 - Library Contribution	46,333.00	93,000.00	-46,667.00	49.8%
Total 456,000 - LIBRARY	46,333.00	93,000.00	-46,667.00	49.8%
480,000 - INSURANCE & EMPLOYEE BENEFITS				
481,100 - Social Security Employer Paid	30,522.03	62,000.00	-31,477.97	49.2%
481,200 - Medicare Employer Paid	7,138.22	16,000.00	-8,861.78	44.6%
481,300 - Unemployment Comp Employer Paid	1,415.18	3,000.00	-1,584.82	47.2%
483,197 - Non-Uniform Pension Plan Contrib	0.00	115,000.00	-115,000.00	0.0%
483,310 - Pension Plan Admin Fees	3,125.00	3,500.00	-375.00	89.3%
484,354 - Workers Comp Insurance	33,438.00	43,000.00	-9,562.00	77.8%
487,196 - Health Insurance	150,864.78	290,000.00	-139,135.22	52.0%
487,197 - Other Group Benefits	11,847.03	27,000.00	-15,152.97	43.9%
Total 480,000 - INSURANCE & EMPLOYEE BENE...	238,350.24	559,500.00	-321,149.76	42.6%
486,000 - Insurance				
486,350 - Liability Insurance	42,188.47	70,000.00	-27,811.53	60.3%
Total 486,000 - Insurance	42,188.47	70,000.00	-27,811.53	60.3%
489,000 - JUDGEMENT & LOSSES				
489,410 - Judges & Damages	0.00	50.00	-50.00	0.0%
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%
492,000 - Interfund Operating Transfers	800,000.00			
6561 - *Payroll Expenses	389.00			
Total Expense	2,885,252.19	4,295,200.00	-1,409,947.81	67.2%
Net Income	165,781.23	-586,160.00	751,941.23	-28.3%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of June 30, 2018

	Jun 30, 18
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	87,728.55
106.002 · Fire/Ambulance	54,237.11
106.003 · Recycling	11,361.93
106.000 · Host Fee Savings Account - Other	1,562.48
Total 106.000 · Host Fee Savings Account	154,890.07
Total Checking/Savings	154,890.07
Total Current Assets	154,890.07
TOTAL ASSETS	154,890.07
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	49,537.84
Net Income	7,305.19
Total Equity	154,890.07
TOTAL LIABILITIES & EQUITY	154,890.07

LNT Palmer Sewer Fund - 08
Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	720.65
106.000 · Palmer Sewer Savings Account	<u>170,473.99</u>
Total Checking/Savings	<u>171,194.64</u>
Total Current Assets	<u>171,194.64</u>
TOTAL ASSETS	<u><u>171,194.64</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,432.51
Net Income	<u>84.87</u>
Total Equity	<u>171,194.64</u>
TOTAL LIABILITIES & EQUITY	<u><u>171,194.64</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,240.84
106.000 · Nazareth Sewer Savings Account	22,567.93
Total Checking/Savings	<u>23,808.77</u>
Total Current Assets	<u>23,808.77</u>
TOTAL ASSETS	<u><u>23,808.77</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	18,471.67
Net Income	126.77
Total Equity	<u>23,808.77</u>
TOTAL LIABILITIES & EQUITY	<u><u>23,808.77</u></u>

LNT Open Space Fund-16
Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	874,232.30
106.000 · PLGIT Savings Account	428,675.37
109.000 · Certificates of Deposit	<u>500,000.00</u>
Total Checking/Savings	<u>1,802,907.67</u>
Total Current Assets	<u>1,802,907.67</u>
TOTAL ASSETS	<u>1,802,907.67</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,805,164.67
Net Income	<u>-532,751.95</u>
Total Equity	<u>1,802,907.67</u>
TOTAL LIABILITIES & EQUITY	<u>1,802,907.67</u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	228,400.85
106.000 · Swr/Signal PLUS Account	131.14
Total Checking/Savings	<u>228,531.99</u>
Total Current Assets	<u>228,531.99</u>
TOTAL ASSETS	<u><u>228,531.99</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-831,591.00
Net Income	207,711.78
Total Equity	<u>228,531.99</u>
TOTAL LIABILITIES & EQUITY	<u><u>228,531.99</u></u>

11:59 AM
07/31/18
Accrual Basis

(95)LNT Fiscal Stability Fund
Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	341,026.00
Total Checking/Savings	<u>341,026.00</u>
Total Current Assets	<u>341,026.00</u>
TOTAL ASSETS	<u><u>341,026.00</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	290,643.30
Net Income	50,382.70
Total Equity	<u>341,026.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>341,026.00</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	342,436.43
106.000 · Capital Reserve Savings Account - Other	<u>-666.43</u>
Total 106.000 · Capital Reserve Savings Account	<u>341,770.00</u>
Total Checking/Savings	<u>341,770.00</u>
Total Current Assets	341,770.00
Other Assets	
130.02 · Due from Master Escrow	<u>80.51</u>
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>341,850.51</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	161,100.40
Net Income	<u>-28,217.57</u>
Total Equity	<u>341,850.51</u>
TOTAL LIABILITIES & EQUITY	<u><u>341,850.51</u></u>

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

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	10,389.40
106.002 · Building Land Fund	13,943.33
106.000 · Fire CR Savings Account - Other	1,894.56
Total 106.000 · Fire CR Savings Account	<u>26,227.29</u>
Total Checking/Savings	<u>26,227.29</u>
Total Current Assets	<u>26,227.29</u>
TOTAL ASSETS	<u><u>26,227.29</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-198,701.10
Net Income	-9,669.24
Total Equity	<u>26,227.29</u>
TOTAL LIABILITIES & EQUITY	<u><u>26,227.29</u></u>

11:54 AM
07/31/18
Accrual Basis

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	13,624.88
106.000 · Hwy Recon/Rehab MM/Savings Acct	750,551.66
Total Checking/Savings	<u>764,176.54</u>
Total Current Assets	<u>764,176.54</u>
TOTAL ASSETS	<u><u>764,176.54</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	417,630.18
Net Income	346,546.36
Total Equity	<u>764,176.54</u>
TOTAL LIABILITIES & EQUITY	<u><u>764,176.54</u></u>

11:56 AM
07/31/18
Accrual Basis

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	8,922.23
100.000 · CR Equip Replacement - Checking - Other	<u>10,391.76</u>
Total 100.000 · CR Equip Replacement - Checking	19,313.99
106.000 · CR Equip Replacement MM/Savings	<u>201,289.61</u>
Total Checking/Savings	<u>220,603.60</u>
Total Current Assets	<u>220,603.60</u>
TOTAL ASSETS	<u><u>220,603.60</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	187,924.53
Net Income	<u>32,679.07</u>
Total Equity	<u>220,603.60</u>
TOTAL LIABILITIES & EQUITY	<u><u>220,603.60</u></u>

11:50 AM

Lower Nazareth Township - Refuse/Recycling Collection

07/31/18

Balance Sheet

Accrual Basis

As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	171,956.07
103.000 · Embassy Checking Account	<u>469.98</u>
Total Checking/Savings	<u>172,426.05</u>
Total Current Assets	<u>172,426.05</u>
TOTAL ASSETS	<u>172,426.05</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	2,848.77
Net Income	<u>169,577.28</u>
Total Equity	<u>172,426.05</u>
TOTAL LIABILITIES & EQUITY	<u>172,426.05</u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>498,753.58</u>
Total Checking/Savings	<u>498,753.58</u>
Total Current Assets	<u>498,753.58</u>
TOTAL ASSETS	<u>498,753.58</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	111,079.90
Net Income	<u>278,254.15</u>
Total Equity	<u>498,753.58</u>
TOTAL LIABILITIES & EQUITY	<u>498,753.58</u>

12:10 PM

07/31/18

Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,557.31
106.000 Traffic Impact Account	1,681,757.71
109.000 Certificate of Deposit	500,000.00
Total Checking/Savings	<u>2,190,315.02</u>
Total Current Assets	<u>2,190,315.02</u>
TOTAL ASSETS	<u><u>2,190,315.02</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	2,134,865.27
Net Income	-444,550.25
Total Equity	<u>2,190,315.02</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,190,315.02</u></u>

12:09 PM
07/31/18
Accrual Basis

Lower Nazareth Township Sewer Department
Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	1,280.17
102.000 · LNT Sewer Department - Savings	<u>190,446.20</u>
Total Checking/Savings	<u>191,726.37</u>
Total Current Assets	<u>191,726.37</u>
TOTAL ASSETS	<u><u>191,726.37</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	167,420.52
Net Income	<u>24,305.85</u>
Total Equity	<u>191,726.37</u>
TOTAL LIABILITIES & EQUITY	<u><u>191,726.37</u></u>

Lower Nazareth Township Master Escrow
Balance Sheet
As of June 30, 2018

	Jun 30, 18
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	428.52
102.000 · SAVINGS ACCOUNTS - LAB	445,226.66
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	21,368.02
Total Checking/Savings	467,023.80
Total Current Assets	467,023.80
TOTAL ASSETS	467,023.80
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	(17,470.35)
Total Equity	464,693.29
TOTAL LIABILITIES & EQUITY	467,023.80

Lower Nazareth Township
Balance Sheet
As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	97,266.14
100.000 · Checking Account - Other	<u>1,446.26</u>
Total 100.000 · Checking Account	<u>119,988.23</u>
Total Checking/Savings	<u>119,988.23</u>
Total Current Assets	<u>119,988.23</u>
TOTAL ASSETS	<u><u>119,988.23</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	56,362.35
Net Income	<u>2,912.35</u>
Total Equity	<u>119,988.23</u>
TOTAL LIABILITIES & EQUITY	<u><u>119,988.23</u></u>