



Lower Nazareth Township
Financial Report
March 2018

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Mar-18

| | |
|--|---------------------------|
| General Fund - 01 | \$ 2,491,782 |
| Special Revenue Fund - Host Fee - 05 | \$ 148,018 |
| Palmer Sewer Fund - 08 | \$ 171,152 |
| Nazareth Sewer Fund - 09 | \$ 23,688 |
| Capital Reserve - Open Space Fund - 16 | \$ 1,866,823 |
| Capital Reserve - Sewer/Signals Fund - 18 | \$ 399 |
| Fiscal Stability Fund - 95 | \$ 290,824 |
| Capital Reserve - Municipal - 30 | \$ 343,093 |
| Capital Reserve - Fire Fund - 31 | \$ 26,128 |
| Highway Reconstruction/Rehabilitation - | \$ 414,432 |
| Capital Reserve - Equipment Replacement - | \$ 166,319 |
| Refuse/Recycling Collection - 33 | \$ 2,489 |
| State Liquid Fuels Fund - 35 | \$ 496,869 |
| Traffic Impact - 091 | \$ 2,184,067 |
| <i>Total Township Funds...</i> | <u>\$8,626,082</u> |

| | |
|---|-------------------------|
| Lower Nazareth Township Sewer Department | \$ 181,603 |
| Master Escrow Account | \$ 451,483 |
| Development & Inspection Account | \$ 113,757 |
| <i>Total Escrow Accounts...</i> | <u>\$746,842</u> |

04/25/18

**Lower Nazareth Township
General Fund Balance Sheet**

As of March 31, 2018

| | Mar 31, 18 |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Checking Account | 22,793.39 |
| 105.000 · Payroll Account | 17,269.06 |
| 106.000 · LAB Savings Account | 972,196.93 |
| 106.100 · PLGIT Account | 87,375.67 |
| 106.200 · Real Estate Tax Collections | 1,389,633.63 |
| 110.000 · Petty Cash | 250.00 |
| Total Checking/Savings | 2,489,518.68 |
| Other Current Assets | |
| Employee Advance | 13.26 |
| Total Other Current Assets | 13.26 |
| Total Current Assets | 2,489,531.94 |
| Other Assets | |
| 130.500 · Due from Master Escrow Account | 2,250.00 |
| Total Other Assets | 2,250.00 |
| TOTAL ASSETS | 2,491,781.94 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 210.000 · PAYROLL LIABILITIES | |
| 223 · Unemployment Withheld | -0.44 |
| Total 210.000 · PAYROLL LIABILITIES | -0.44 |
| Total Other Current Liabilities | -0.44 |
| Total Current Liabilities | -0.44 |
| Total Liabilities | -0.44 |
| Equity | |
| 270 · Opening Bal Equity | 771,852.48 |
| 3900 · Retained Earnings | 761,558.66 |
| Net Income | 958,371.24 |
| Total Equity | 2,491,782.38 |
| TOTAL LIABILITIES & EQUITY | 2,491,781.94 |

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

04/25/18

| | Jan - Mar 18 | Budget | \$ Over Budget | % of Budget |
|---|--------------|--------------|----------------|-------------|
| Income | | | | |
| 300.000 · TAXES | | | | |
| 301.000 · REAL PROPERTY TAXES | | | | |
| 301.100 · Real Estate - Current | 1,372,169.13 | 1,550,000.00 | -177,830.87 | 88.5% |
| 301.200 · Real Estate - Prior | 0.00 | 50.00 | -50.00 | 0.0% |
| 301.400 · Real Estate - Delinquent | 4,431.95 | 15,000.00 | -10,568.05 | 29.5% |
| 301.000 · REAL PROPERTY TAXES - Other | 273.15 | | | |
| Total 301.000 · REAL PROPERTY TAXES | 1,376,874.23 | 1,565,050.00 | -188,175.77 | 88.0% |
| 310.000 · LOCAL ENABLING ACT TAXES | | | | |
| 310.100 · Real Estate Transfer Tax | 143,481.21 | 180,000.00 | -36,518.79 | 79.7% |
| 310.210 · Earned Income - Current | 251,143.44 | 1,100,000.00 | -848,856.56 | 22.8% |
| 310.220 · Earned Income - Prior | 84,330.09 | 60,000.00 | 24,330.09 | 140.6% |
| 310.510 · Local Services Tax | 101,741.25 | 360,000.00 | -258,258.75 | 28.3% |
| 310.610 · Admission Tax | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 310.000 · LOCAL ENABLING ACT TAXES | 580,695.99 | 1,700,000.00 | -1,119,304.01 | 34.2% |
| Total 300.000 · TAXES | 1,957,570.22 | 3,265,050.00 | -1,307,479.78 | 60.0% |
| 320.000 · LICENSES & PERMITS | | | | |
| 321.800 · Cable TV franchise | 23,716.61 | 85,000.00 | -61,283.39 | 27.9% |
| Total 320.000 · LICENSES & PERMITS | 23,716.61 | 85,000.00 | -61,283.39 | 27.9% |
| 330.000 · FINES & FORFEITS | | | | |
| 331.110 · Vehicle Code Violations | 9,671.45 | 30,000.00 | -20,328.55 | 32.2% |
| 331.121 · Earned Income Tax Fines | 0.00 | 0.00 | 0.00 | 0.0% |
| 331.122 · Ordinance Violations | 2,709.80 | 5,000.00 | -2,290.20 | 54.2% |
| Total 330.000 · FINES & FORFEITS | 12,381.25 | 35,000.00 | -22,618.75 | 35.4% |
| 340.000 · INTEREST, RENTS & ROYALTIES | | | | |
| 341.000 · Interest Earnings | | | | |
| 341.01 · Interest on checking | 36.06 | 100.00 | -63.94 | 36.1% |
| 341.02 · Interest on Savings | 570.31 | 700.00 | -129.69 | 81.5% |
| Total 341.000 · Interest Earnings | 606.37 | 800.00 | -193.63 | 75.8% |
| 342.000 · Rents and Royalties | | | | |
| 342.20 · Property Rental Income | 9,150.00 | 100,000.00 | -90,850.00 | 9.2% |
| Total 342.000 · Rents and Royalties | 9,150.00 | 100,000.00 | -90,850.00 | 9.2% |
| Total 340.000 · INTEREST, RENTS & ROYALTIES | 9,756.37 | 100,800.00 | -91,043.63 | 9.7% |
| 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% |

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

| | Jan - Mar 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 REVE... | 600.00 | 125,800.00 | -125,200.00 | 0.5% |
| 357.000 - Local Gaming Grant | | | | |
| 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 | 393.41 | 6,500.00 | -6,106.59 | 6.1% |
| 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 | 1,258.33 | 250.00 | 1,008.33 | 503.3% |
| Total 361.500 - Maps & Publications | 1,258.33 | 250.00 | 1,008.33 | 503.3% |
| 361.630 - Proceeds from tax collection | 860.00 | 2,000.00 | -1,140.00 | 43.0% |
| 361.74 - Postage collected | 6.44 | 50.00 | -43.56 | 12.9% |
| Total 361.000 - General Government | 14,025.18 | 23,800.00 | -9,774.82 | 58.9% |
| 362.000 - PUBLIC SAFETY | | | | |
| 362.100 - Fire Police Dept.Earnings | 0.00 | 0.00 | 0.00 | 0.0% |
| 362.140 - Alarm Permits | 30.00 | 150.00 | -120.00 | 20.0% |
| 362.410 - Building & Zoning Permits | 1,070.00 | 18,000.00 | -16,930.00 | 5.9% |
| 362.440 - Sewer Permits | 550.00 | 1,500.00 | -950.00 | 36.7% |
| 362.451 - Use & Occupancy Permits | 20.00 | 40.00 | -20.00 | 50.0% |
| 362.452 - Moving Permits | 220.00 | 500.00 | -280.00 | 44.0% |
| 362.470 - Driveway Permits | 750.00 | 3,000.00 | -2,250.00 | 25.0% |
| 362.480 - Grading Permits | 7,600.00 | 20,000.00 | -12,400.00 | 38.0% |
| 362.481 - Swimming Pool Grading Permits | 1,300.00 | 3,500.00 | -2,200.00 | 37.1% |
| 362.490 - Peddling Permit | 0.00 | 50.00 | -50.00 | 0.0% |
| Total 362.000 - PUBLIC SAFETY | 11,540.00 | 46,740.00 | -35,200.00 | 24.7% |
| Total 360.000 - CHARGES FOR SERVICES | 25,565.18 | 70,540.00 | -44,974.82 | 36.2% |
| 363.000 - HIGHWAYS AND STREETS | | | | |
| 363.239 - Proceeds from Public Prop Damage | 207.00 | 100.00 | 107.00 | 207.0% |
| 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 | 207.00 | 300.00 | -93.00 | 69.0% |

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

| | Jan - Mar 18 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|----------------------|--------------|
| 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% |
| 389.000 · MISCELLANEOUS INCOME | | | | |
| 391.000 · Proceeds of Gen. Fxd. Asset Dis | | 50.00 | -50.00 | 0.0% |
| 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 | 2,029,796.63 | 3,709,040.00 | -1,679,243.37 | 54.7% |
| Gross Profit | 2,029,796.63 | 3,709,040.00 | -1,679,243.37 | 54.7% |
| Expense | | | | |
| 400.000 · GENERAL GOVERNMENT | | | | |
| 400.105 · Salary | 3,124.95 | 12,500.00 | -9,375.05 | 25.0% |
| 400.215 · Postage | 2,157.18 | 3,500.00 | -1,342.82 | 61.6% |
| 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 | 951.69 | 4,100.00 | -3,148.31 | 23.2% |
| 400.322 · Long Distance | 0.00 | 50.00 | -50.00 | 0.0% |
| 400.324 · Wireless | 196.47 | 1,600.00 | -1,403.53 | 12.3% |
| Total 400.320 · Telephone | 1,148.16 | 5,750.00 | -4,601.84 | 20.0% |
| 400.340 · Advertising | 1,560.66 | 5,500.00 | -3,939.34 | 28.4% |
| 400.342 · Public Relations Printing | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| 400.343 · Codification/Printing | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 400.374 · Maintenance Agreements | 3,889.56 | 18,500.00 | -14,610.44 | 21.0% |
| 400.384 · Office Equipment Rental | 360.00 | 1,000.00 | -640.00 | 36.0% |
| 400.420 · Dues & Subscriptions | 2,845.00 | 4,200.00 | -1,355.00 | 67.7% |
| 400.460 · Meetings & Continuing Education | 987.79 | 8,000.00 | -7,012.21 | 12.3% |
| 400.700 · Capital Purchases | 0.00 | 7,000.00 | -7,000.00 | 0.0% |
| Total 400.000 · GENERAL GOVERNMENT | 16,800.30 | 78,500.00 | -61,699.70 | 21.4% |
| 402.000 · AUDITING | | | | |
| 402.105 · Audit Wages | 20.00 | 100.00 | -80.00 | 20.0% |
| 402.311 · Accounting & Auditing Services | 3,940.00 | 8,000.00 | -4,060.00 | 49.3% |
| Total 402.000 · AUDITING | 3,960.00 | 8,100.00 | -4,140.00 | 48.9% |

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

04/25/18

| | Jan - Mar 18 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|--------------------|--------------|
| 403.000 • TAX COLLECTION | | | | |
| 403.105 • R.E. Tax Collector Salary | 1,055.45 | 8,000.00 | -6,944.55 | 13.2% |
| 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 | 1,913.92 | 2,100.00 | -186.08 | 91.1% |
| 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 | 1,631.20 | 100.00 | 1,531.20 | 1,631.2% |
| 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% |
| Total 403.000 • TAX COLLECTION | 6,224.53 | 15,450.00 | -9,225.47 | 40.3% |
| 404.000 • SOLICITOR/LEGAL | | | | |
| 404.310 • Legal Services | 10,387.50 | 30,000.00 | -19,612.50 | 34.6% |
| 404.314 • Legal Services - Human Resource | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| Total 404.000 • SOLICITOR/LEGAL | 10,387.50 | 31,500.00 | -21,112.50 | 33.0% |
| 405.000 • PERSONNEL SERVICES | | | | |
| 405.140 • Office Staff Wages | 97,644.17 | 375,000.00 | -277,355.83 | 26.0% |
| 405.200 • Office Supplies | 1,850.65 | 6,000.00 | -4,149.35 | 30.8% |
| 405.300 • Bond | 10,750.00 | 1,500.00 | 9,250.00 | 716.7% |
| Total 405.000 • PERSONNEL SERVICES | 110,244.82 | 382,500.00 | -272,255.18 | 28.8% |
| 406.000 • GENERAL GOVT. ADMINISTRATION | | | | |
| 406.280 • General Administrative Expense | | | | |
| 406.316 • Drug Testing | 166.51 | 900.00 | -733.49 | 18.5% |
| 406.317 • Employee Record Checks | 0.00 | 600.00 | -600.00 | 0.0% |
| 406.318 • Bank Fees | 22.00 | 50.00 | -28.00 | 44.0% |
| 406.319 • Reimburse private prop damage | -100.00 | 50.00 | -150.00 | -200.0% |
| 406.325 • Internet fees / Website Develop | 150.36 | 150.00 | 0.36 | 100.2% |
| 406.331 • Mileage | 1,319.70 | 5,900.00 | -4,580.30 | 22.4% |
| 406.338 • Highway/Toll Reimbursement | 0.00 | 50.00 | -50.00 | 0.0% |
| 406.341 • Personnel Advertising | 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 | 2,083.06 | 200.00 | 1,883.06 | 1,041.5% |
| Total 406.000 • GENERAL GOVT. ADMINISTRATION... | 3,814.97 | 8,600.00 | -4,785.03 | 44.4% |
| 407.000 • DATA PROCESSING | | | | |
| 407.213 • Data Processing Equipment | 5,280.00 | 2,000.00 | 3,280.00 | 264.0% |
| 407.215 • Software | 610.00 | 5,100.00 | -4,490.00 | 12.0% |
| 407.370 • Computer Services | 1,245.75 | 13,000.00 | -11,754.25 | 9.6% |
| Total 407.000 • DATA PROCESSING | 7,135.75 | 20,100.00 | -12,964.25 | 35.5% |

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

04/25/18

| | Jan - Mar 18 | Budget | \$ Over Budget | % of Budget |
|---|--------------|--------------|----------------|-------------|
| 408.000 · ENGINEERING SERVICES | | | | |
| 408.310 · Engineering Services - Gen Con | 4,724.88 | 9,000.00 | -4,275.12 | 52.5% |
| 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 | 4,724.88 | 21,050.00 | -16,325.12 | 22.4% |
| 409.000 · GEN GOVT. BUILDINGS | | | | |
| 409.200 · Supplies | 831.16 | 3,000.00 | -2,168.84 | 27.7% |
| 409.230 · Heating Fuel | 13,984.04 | 25,000.00 | -11,015.96 | 55.9% |
| 409.300 · Facilities Maintenance | 1,007.78 | 4,500.00 | -3,492.22 | 22.4% |
| 409.318 · Building Security Systems | 399.62 | 3,000.00 | -2,600.38 | 13.3% |
| 409.360 · Public Utilities | | | | |
| 409.361 · Electricity | 2,921.81 | 15,000.00 | -12,078.19 | 19.5% |
| 409.366 · Water | 444.13 | 3,000.00 | -2,555.87 | 14.8% |
| Total 409.360 · Public Utilities | 3,365.94 | 18,000.00 | -14,634.06 | 18.7% |
| 409.367 · Trash Removal | 163.25 | 6,000.00 | -5,836.75 | 2.7% |
| 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 | 19,489.34 | 72,300.00 | -52,810.66 | 27.0% |
| 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 | 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 | 340,320.18 | 1,385,000.00 | -1,044,679.82 | 24.6% |
| Total 410.000 · PUBLIC SAFETY | 340,320.18 | 1,385,100.00 | -1,044,779.82 | 24.6% |
| 411.000 · FIRE | | | | |
| 411.300 · Building Capital Reserve | 3,035.31 | 80,000.00 | -76,964.69 | 3.8% |
| 411.500 · Contributions | 22,625.72 | 90,000.00 | -67,374.28 | 25.1% |
| 411.541 · Fire Relief | 0.00 | 70,000.00 | -70,000.00 | 0.0% |
| 411.600 · Water Hydrant Assessment | 18,333.00 | 73,000.00 | -54,667.00 | 25.1% |
| 411.700 · Truck Capital Reserve | 0.00 | 80,000.00 | -80,000.00 | 0.0% |
| 411.740 · Equipment Purchase | 5,931.09 | 30,000.00 | -24,068.91 | 19.8% |
| Total 411.000 · FIRE | 49,925.12 | 423,000.00 | -373,074.88 | 11.8% |
| 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% |

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

04/25/18

| | Jan - Mar 18 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|--------------------|--------------|
| 413.000 · CODE ENFORCEMENT | | | | |
| 413.100 · Zoning Administrator | 18,595.72 | 74,000.00 | -55,404.28 | 25.1% |
| 413.121 · Sewage Enforcement Officer | 1,084.00 | 750.00 | 334.00 | 144.5% |
| 413.200 · Supplies | 77.97 | 700.00 | -622.03 | 11.1% |
| 413.325 · Postage | 6.70 | 1,100.00 | -1,093.30 | 0.6% |
| 413.400 · Court Costs | 0.00 | 500.00 | -500.00 | 0.0% |
| Total 413.000 · CODE ENFORCEMENT | 19,764.39 | 77,050.00 | -57,285.61 | 25.7% |
| 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 | 94.25 | 3,000.00 | -2,905.75 | 3.1% |
| Total 414.000 · PLANNING & ZONING | 5,052.75 | 49,000.00 | -43,947.25 | 10.3% |
| 415.114 · EMERGENCY MANAGEMENT COORD | 600.00 | 2,400.00 | -1,800.00 | 25.0% |
| 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 | | | | |
| 426.115 · Recycling Collection Wages | 1,472.00 | 8,500.00 | -7,028.00 | 17.3% |
| 426.421 · FRCA Membership | 5,089.58 | 20,500.00 | -15,410.42 | 24.8% |
| Total 426.000 · SANITATION EXPENSE | 6,561.58 | 29,000.00 | -22,438.42 | 22.6% |
| 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 | 145,737.94 | 515,000.00 | -369,262.06 | 28.3% |
| 430.245 · Supplies | 5,413.57 | 12,000.00 | -6,586.43 | 28.4% |
| 430.300 · Facilities Maintenance | 747.20 | 1,500.00 | -752.80 | 49.8% |
| 430.320 · Telephone | | | | |
| 430.321 · Local | 143.85 | 600.00 | -456.15 | 24.0% |
| 430.322 · Long Distance | 0.00 | 0.00 | 0.00 | 0.0% |
| 430.329 · Wireless | 789.57 | 3,500.00 | -2,710.43 | 22.6% |
| Total 430.320 · Telephone | 933.42 | 4,100.00 | -3,166.58 | 22.8% |
| 430.330 · Heating Fuel | 4,281.22 | 5,500.00 | -1,218.78 | 77.8% |
| 430.360 · Electricity | 762.52 | 2,500.00 | -1,737.48 | 30.5% |
| 430.384 · Equip/Machinery Rental | 0.00 | 8,000.00 | -8,000.00 | 0.0% |
| 430.450 · Contracted Services | 78.80 | 750.00 | -671.20 | 10.5% |
| 430.460 · Continuing Education | 600.00 | 2,500.00 | -1,900.00 | 24.0% |
| 430.600 · Capital Construction | 19,950.00 | 8,000.00 | 11,950.00 | 249.4% |
| 430.740 · Equipment Purchase | 13,277.99 | 45,000.00 | -31,722.01 | 29.5% |
| 430.750 · Misc. Shop Tools & Equipment | 15,038.41 | 7,000.00 | 8,038.41 | 214.8% |
| Total 430.000 · HWYS., ROADS & STREETS | 204,821.07 | 611,850.00 | -407,028.93 | 33.5% |

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

| | Jan - Mar 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 | 88.5% |
| 433.000 - TRAFFIC CONTROL DEVICES | | | | |
| 433.200 - Traffic signs | 1,792.75 | 5,000.00 | -3,207.25 | 35.9% |
| 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 | 964.58 | 4,000.00 | -3,035.42 | 24.1% |
| 433.375 - Line Painting | 0.00 | 300.00 | -300.00 | 0.0% |
| 433.450 - Signals contracted service | 520.00 | 3,000.00 | -2,480.00 | 17.3% |
| Total 433.000 - TRAFFIC CONTROL DEVICES | 3,277.33 | 17,000.00 | -13,722.67 | 19.3% |
| 434.00 - STREET LIGHTING | | | | |
| 434.360 - St. Light. Electricity | 903.03 | 4,000.00 | -3,096.97 | 22.6% |
| Total 434.00 - STREET LIGHTING | 903.03 | 4,000.00 | -3,096.97 | 22.6% |
| 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 | 8,624.54 | 40,000.00 | -31,375.46 | 21.6% |
| 437.233 - Equipment Motor Fuel | 9,109.01 | 28,000.00 | -18,890.99 | 32.5% |
| Total 437.000 - EQUIPMENT REPAIRS-FUEL | 18,940.75 | 76,000.00 | -57,059.25 | 24.9% |
| 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 | 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 | 1,395.20 | 13,000.00 | -11,604.80 | 10.7% |
| 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 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 | 202.44 | 23,000.00 | -22,797.56 | 0.9% |
| Total 452.000 - RECREATION & CULTURE | 202.44 | 39,000.00 | -38,797.56 | 0.5% |

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

| | Jan - Mar 18 | Budget | S Over Budget | % of Budget |
|--|---------------------|---------------------|----------------------|----------------|
| 454.000 - PARKS | | | | |
| 454.115 - Park Personnel | 0.00 | 0.00 | 0.00 | 0.0% |
| 454.200 - Park supplies | 807.56 | 3,000.00 | -2,192.44 | 26.9% |
| 454.230 - Fuel | 1,928.96 | 2,900.00 | -971.04 | 66.5% |
| 454.367 - Trash Removal | 0.00 | 0.00 | 0.00 | 0.0% |
| 454.370 - Park Facilities Maintenance | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| 454.500 - Contracted Services | 154.08 | 3,000.00 | -2,845.92 | 5.1% |
| 454.600 - Capital Construction | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 454.700 - Capital Purchases | 184.75 | 1,000.00 | -815.25 | 18.5% |
| 454.710 - Park Land Acquisition | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 454.000 - PARKS | 3,075.55 | 14,900.00 | -11,824.65 | 20.6% |
| 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 | 16,668.71 | 62,000.00 | -45,331.29 | 26.9% |
| 481.200 - Medicare Employer Paid | 3,898.35 | 16,000.00 | -12,101.65 | 24.4% |
| 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 | 17,969.50 | 43,000.00 | -25,030.50 | 41.8% |
| 487.196 - Health Insurance | 78,161.61 | 290,000.00 | -211,838.39 | 27.0% |
| 487.197 - Other Group Benefits | 8,598.66 | 27,000.00 | -18,401.34 | 31.8% |
| Total 480.000 - INSURANCE & EMPLOYEE BEN... | 126,059.47 | 559,500.00 | -433,440.53 | 22.5% |
| 486.000 - Insurance | | | | |
| 486.350 - Liability Insurance | 30,627.20 | 70,000.00 | -39,372.80 | 43.8% |
| Total 486.000 - Insurance | 30,627.20 | 70,000.00 | -39,372.80 | 43.8% |
| 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% |
| 6561 - *Payroll Expenses | 197.75 | | | |
| Total Expense | 1,071,425.39 | 4,295,200.00 | -3,223,774.61 | 24.9% |
| Net Income | 958,371.24 | -586,160.00 | 1,544,531.24 | -163.5% |

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

| | <u>Mar 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 | 990.10 |
| Total 106.000 · Host Fee Savings Account | <u>148,017.69</u> |
| Total Checking/Savings | <u>148,017.69</u> |
| Total Current Assets | <u>148,017.69</u> |
| TOTAL ASSETS | <u>148,017.69</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 98,047.04 |
| 3900 · Retained Earnings | 49,537.84 |
| Net Income | 432.81 |
| Total Equity | <u>148,017.69</u> |
| TOTAL LIABILITIES & EQUITY | <u>148,017.69</u> |

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

| | <u>Mar 31, 18</u> |
|---|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Palmer Sewer Checking Account | 720.47 |
| 106.000 · Palmer Sewer Savings Account | 170,431.49 |
| Total Checking/Savings | <u>171,151.96</u> |
| Total Current Assets | <u>171,151.96</u> |
| TOTAL ASSETS | <u>171,151.96</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 123,677.26 |
| 3900 · Retained Earnings | 47,432.51 |
| Net Income | 42.19 |
| Total Equity | <u>171,151.96</u> |
| TOTAL LIABILITIES & EQUITY | <u>171,151.96</u> |

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

| | <u>Mar 31, 18</u> |
|---|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100,000 · Nazareth Sewer Checking Account | 1,240.53 |
| 106,000 · Nazareth Sewer Savings Account | <u>22,447.33</u> |
| Total Checking/Savings | <u>23,687.86</u> |
| Total Current Assets | <u>23,687.86</u> |
| TOTAL ASSETS | <u><u>23,687.86</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270,000 · Opening Bal Equity | 5,210.33 |
| 3900 · Retained Earnings | 18,471.67 |
| Net Income | <u>5.86</u> |
| Total Equity | <u>23,687.86</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>23,687.86</u></u> |

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

| | <u>Mar 31, 18</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · LAB Checking Account | 1,353,938.29 |
| 106.000 · PLGIT Savings Account | 512,884.32 |
| Total Checking/Savings | <u>1,866,822.61</u> |
| Total Current Assets | <u>1,866,822.61</u> |
| TOTAL ASSETS | <u><u>1,866,822.61</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 30,494.95 |
| 3900 · Retained Earnings | 1,805,164.67 |
| Net Income | 31,162.99 |
| Total Equity | <u>1,866,822.61</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,866,822.61</u></u> |

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

| | <u>Mar 31, 18</u> |
|---------------------------------------|----------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.00 · Swr/Signal PLGIT Account | 267.97 |
| 106.000 · Swr/Signal PLUS Account | 130.60 |
| Total Checking/Savings | <u>398.57</u> |
| Total Current Assets | <u>398.57</u> |
| TOTAL ASSETS | <u><u>398.57</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 852,411.21 |
| 3900 · Retained Earnings | -831,591.00 |
| Net Income | -20,421.64 |
| Total Equity | <u>398.57</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>398.57</u></u> |

10:00 AM
04/25/18
Accrual Basis

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

| | <u>Mar 31, 18</u> |
|---|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Fiscal Stability MM / Savings | 290,824.49 |
| Total Checking/Savings | <u>290,824.49</u> |
| Total Current Assets | <u>290,824.49</u> |
| TOTAL ASSETS | <u><u>290,824.49</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 290,643.30 |
| Net Income | 181.19 |
| Total Equity | <u>290,824.49</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>290,824.49</u></u> |

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

| | Mar 31, 18 |
|---|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Capital Reserve Savings Account | 338,257.09 |
| 106.001 · CAPITAL PURCHASES | 4,755.14 |
| 106.000 · Capital Reserve Savings Account - Other | 4,755.14 |
| Total 106.000 · Capital Reserve Savings Account | 343,012.23 |
| Total Checking/Savings | 343,012.23 |
| Total Current Assets | 343,012.23 |
| Other Assets | |
| 130.02 · Due from Master Escrow | 80.51 |
| Total Other Assets | 80.51 |
| TOTAL ASSETS | 343,092.74 |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 208,967.68 |
| 3900 · Retained Earnings | 161,100.40 |
| Net Income | -26,975.34 |
| Total Equity | 343,092.74 |
| TOTAL LIABILITIES & EQUITY | 343,092.74 |

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

| | <u>Mar 31, 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 | <u>1,795.46</u> |
| Total 106.000 · Fire CR Savings Account | <u>26,128.19</u> |
| Total Checking/Savings | <u>26,128.19</u> |
| Total Current Assets | <u>26,128.19</u> |
| TOTAL ASSETS | <u>26,128.19</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 234,597.63 |
| 3900 · Retained Earnings | -198,701.10 |
| Net Income | <u>-9,768.34</u> |
| Total Equity | <u>26,128.19</u> |
| TOTAL LIABILITIES & EQUITY | <u>26,128.19</u> |

9:54 AM

37LNT Highway Reconstruction & Rehabilitation

04/25/18

Balance Sheet

Accrual Basis

As of March 31, 2018

| | <u>Mar 31, 18</u> |
|---|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Hwy Recon/Rehab Checking Acct | 14,270.88 |
| 106.000 · Hwy Recon/Rehab MM/Savings Acct | 400,160.74 |
| Total Checking/Savings | <u>414,431.62</u> |
| Total Current Assets | <u>414,431.62</u> |
| TOTAL ASSETS | <u>414,431.62</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 417,630.18 |
| Net Income | <u>-3,198.56</u> |
| Total Equity | <u>414,431.62</u> |
| TOTAL LIABILITIES & EQUITY | <u>414,431.62</u> |

9:58 AM

LNT Capital Reserve - Equipment Replacement

04/25/18

Balance Sheet

Accrual Basis

As of March 31, 2018

| | <u>Mar 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>-21,611.06</u> |
| Total 100.000 · CR Equip Replacement - Checking | 63,140.80 |
| 106.000 · CR Equip Replacement MM/Savings | <u>103,178.51</u> |
| Total Checking/Savings | <u>166,319.31</u> |
| Total Current Assets | <u>166,319.31</u> |
| TOTAL ASSETS | <u>166,319.31</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 187,924.53 |
| Net Income | <u>-21,605.22</u> |
| Total Equity | <u>166,319.31</u> |
| TOTAL LIABILITIES & EQUITY | <u>166,319.31</u> |

9:48 AM

04/25/18

Accrual Basis

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of March 31, 2018

| | <u>Mar 31, 18</u> |
|---------------------------------------|------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 102.000 · Embassy Savings Account | 1,669.23 |
| 103.000 · Embassy Checking Account | 819.98 |
| Total Checking/Savings | <u>2,489.21</u> |
| Total Current Assets | <u>2,489.21</u> |
| TOTAL ASSETS | <u><u>2,489.21</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 2,848.77 |
| Net Income | -359.56 |
| Total Equity | <u>2,489.21</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>2,489.21</u></u> |

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

| | <u>Mar 31, 18</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · SLF Savings Account | 496,869.12 |
| Total Checking/Savings | <u>496,869.12</u> |
| Total Current Assets | <u>496,869.12</u> |
| TOTAL ASSETS | <u>496,869.12</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 109,419.53 |
| 3900 · Retained Earnings | 111,079.90 |
| Net Income | <u>276,369.69</u> |
| Total Equity | <u>496,869.12</u> |
| TOTAL LIABILITIES & EQUITY | <u>496,869.12</u> |

10:23 AM
04/25/18
Accrual Basis

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

| | <u>Mar 31, 18</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 Traffic Impact Account | 8,556.25 |
| 106.000 Traffic Impact Account | 2,175,510.56 |
| Total Checking/Savings | <u>2,184,066.81</u> |
| Total Current Assets | <u>2,184,066.81</u> |
| TOTAL ASSETS | <u><u>2,184,066.81</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| Retained Earnings | 2,134,865.27 |
| Net Income | 49,201.54 |
| Total Equity | <u>2,184,066.81</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>2,184,066.81</u></u> |

10:20 AM
04/25/18
Accrual Basis

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

| | <u>Mar 31, 18</u> |
|---|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · LNT Sewer Department - Checking | 1,749.05 |
| 102.000 · LNT Sewer Department - Savings | <u>179,854.05</u> |
| Total Checking/Savings | <u>181,603.10</u> |
| Total Current Assets | <u>181,603.10</u> |
| TOTAL ASSETS | <u><u>181,603.10</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 32000 · Retained Earnings | 167,420.52 |
| Net Income | <u>14,182.58</u> |
| Total Equity | <u>181,603.10</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>181,603.10</u></u> |

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

| | Mar 31, 18 |
|--|--------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 101.000 · Master Escrow Checking - LAB | 1,089.72 |
| 102.000 · SAVINGS ACCOUNTS - LAB | 433,740.55 |
| 106.000 · SAVING ACCOUNTS | 0.60 |
| 109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB | 16,651.70 |
| Total Checking/Savings | 451,482.57 |
| Total Current Assets | 451,482.57 |
| TOTAL ASSETS | 451,482.57 |
| 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 | (33,011.58) |
| Total Equity | 449,152.06 |
| TOTAL LIABILITIES & EQUITY | 451,482.57 |

Lower Nazareth Township
Balance Sheet
As of March 31, 2018

| | Mar 31, 18 |
|---|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Checking Account | |
| 100.100 · Developer's Escrow | 21,275.83 |
| 100.200 · Code Enforcement & Inspection | 91,067.14 |
| 100.000 · Checking Account - Other | 1,413.59 |
| Total 100.000 · Checking Account | 113,756.56 |
| Total Checking/Savings | 113,756.56 |
| Total Current Assets | 113,756.56 |
| TOTAL ASSETS | 113,756.56 |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 60,713.53 |
| 3900 · Retained Earnings | 56,362.35 |
| Net Income | -3,319.32 |
| Total Equity | 113,756.56 |
| TOTAL LIABILITIES & EQUITY | 113,756.56 |