



Lower Nazareth Township
Financial Report
December 2018

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Dec-18

General Fund - 01	\$ 1,026,920
Special Revenue Fund - Host Fee - 05	\$ 169,089
Palmer Sewer Fund - 08	\$ 171,609
Nazareth Sewer Fund - 09	\$ 29,223
Capital Reserve - Open Space Fund - 16 - CASH	\$1,279,705
Capital Reserve - Open Space Fund - 16 - CD	\$ 500,000
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,779,705
Capital Reserve - Sewer/Signals Fund - 18	\$ 230,698
Fiscal Stability Fund - 95 - CASH	\$ 91,517
Fiscal Stability Fund - 95 - CD	\$ 250,000
Fiscal Stability Fund - 95 - TOTAL	\$ 341,517
Capital Reserve - Municipal - 30	\$ 295,970
Capital Reserve - Fire Fund - 31	\$ 67,690
Highway Reconstruction/Rehabilitation -	\$ 764,311
Capital Reserve - Equipment Replacement -	\$ 132,461
Refuse/Recycling Collection - 33	\$ 208,596
State Liquid Fuels Fund - 35	\$ 80,500
Traffic Impact - 091 - CASH	\$1,776,676
Traffic Impact - 091 - CD	\$ 500,000
Traffic Impact - 091 - TOTAL	\$ 2,276,676
<i>Total Township Funds...</i>	\$7,574,963
Lower Nazareth Township Sewer Department	\$ 220,565
Master Escrow Account	\$ 418,298
Development & Inspection Account	\$ 143,645
<i>Total Escrow Accounts...</i>	\$782,509

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

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-35,923.82
100.500 · Checking - ICS Sweep Account	872,174.14
105.000 · Payroll Account	-937.68
105.500 · Payroll - ICS Sweep Account	64,544.68
106.000 · LAB Savings Account	730.06
106.100 · PLGIT Account	93,307.84
106.200 · Real Estate Tax Collections	30,511.37
110.000 · Petty Cash	250.00
Total Checking/Savings	1,024,656.59
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	1,024,669.85
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,026,919.85
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
220 · PA Unemployment Withheld - LNT	-13.00
223 · Unemployment Withheld	-2.14
Total 210.000 · PAYROLL LIABILITIES	-15.14
Total Other Current Liabilities	-15.14
Total Current Liabilities	-15.14
Total Liabilities	-15.14
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	761,558.66
Net Income	-506,476.15
Total Equity	1,026,934.99
TOTAL LIABILITIES & EQUITY	1,026,919.85

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

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,768,032.28	1,550,000.00	218,032.28	114.1%
301.200 - Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 - Real Estate - Delinquent	21,404.99	15,000.00	6,404.99	142.7%
Total 301.000 - REAL PROPERTY TAXES	1,789,437.27	1,565,050.00	224,387.27	114.3%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	456,367.72	180,000.00	276,367.72	253.5%
310.210 - Earned Income - Current	1,377,294.34	1,100,000.00	277,294.34	125.2%
310.220 - Earned Income - Prior	84,330.09	60,000.00	24,330.09	140.6%
310.510 - Local Services Tax	436,450.95	360,000.00	76,450.95	121.2%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	2,354,443.10	1,700,000.00	654,443.10	138.5%
Total 300.000 - TAXES	4,143,880.37	3,265,050.00	878,830.37	126.9%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	95,782.13	85,000.00	10,782.13	112.7%
Total 320.000 - LICENSES & PERMITS	95,782.13	85,000.00	10,782.13	112.7%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	44,477.24	30,000.00	14,477.24	148.3%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	8,238.73	5,000.00	3,238.73	164.8%
Total 330.000 - FINES & FORFEITS	52,715.97	35,000.00	17,715.97	150.6%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	2,345.24	100.00	2,245.24	2,345.2%
341.02 - Interest on Savings	2,446.83	700.00	1,746.83	349.5%
Total 341.000 - Interest Earnings	4,792.07	800.00	3,992.07	599.0%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	126,046.48	100,000.00	26,046.48	126.0%
Total 342.000 - Rents and Royalties	126,046.48	100,000.00	26,046.48	126.0%
Total 340.000 - INTEREST, RENTS & ROYALTIES	130,838.55	100,800.00	30,038.55	129.8%
350.000 - INTERGOVERNMENTAL REVENUES				
354.000 - STATE CAPITAL & OPER. GRANTS				
354.12 - Emergency Disaster Relief/FEMA	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 December 2018

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	4,281.04	3,800.00	481.04	112.7%
355.040 - Alcoholic Beverage Licenses	2,200.00	2,000.00	200.00	110.0%
355.051 - Non-Uniform	65,581.43	50,000.00	15,581.43	131.2%
355.052 - Police Department	0.00	0.00	0.00	0.0%
355.070 - Fire Relief	65,140.77	70,000.00	-4,859.23	93.1%
Total 355.000 - STATE SHARED REVENUES	137,203.24	125,800.00	11,403.24	109.1%
Total 350.000 - INTERGOVERNMENTAL REVENUE...	137,203.24	125,800.00	11,403.24	109.1%
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	13,054.00	15,000.00	-1,946.00	87.0%
361.330 - Zoning Hearings	6,643.41	6,500.00	143.41	102.2%
361.500 - Maps & Publications	0.00	0.00	0.00	0.0%
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	482.24	250.00	232.24	192.9%
Total 361.500 - Maps & Publications	482.24	250.00	232.24	192.9%
361.630 - Proceeds from tax collection	5,755.35	2,000.00	3,755.35	287.8%
361.74 - Postage collected	131.34	50.00	81.34	262.7%
Total 361.000 - General Government	26,066.34	23,800.00	2,266.34	109.5%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	220.00	150.00	70.00	146.7%
362.410 - Building & Zoning Permits	28,417.14	18,000.00	10,417.14	157.9%
362.440 - Sewer Permits	2,070.00	1,500.00	570.00	138.0%
362.450 - Moving & Occupancy Permits	25.00	25.00	0.00	225.0%
362.451 - Use & Occupancy Permits	90.00	40.00	50.00	191.0%
362.452 - Moving Permits	955.00	500.00	455.00	110.0%
362.470 - Driveway Permits	3,300.00	3,000.00	300.00	145.3%
362.480 - Grading Permits	29,060.00	20,000.00	9,060.00	265.0%
362.481 - Swimming Pool Grading Permits	9,275.00	3,500.00	5,775.00	150.0%
362.490 - Peddling Permit	75.00	50.00	25.00	157.2%
Total 362.000 - PUBLIC SAFETY	73,487.14	46,740.00	26,747.14	141.1%
Total 360.000 - CHARGES FOR SERVICES	99,553.48	70,540.00	29,013.48	141.1%
363.000 - HIGHWAYS AND STREETS				
363.239 - Proceeds from Public Prop Damage	836.78	100.00	736.78	836.8%
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	836.78	300.00	536.78	278.9%

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

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
367.000 · CULTURE-RECREATION				
367.300 · Summer Park Program	17,150.00	9,000.00	8,150.00	190.6%
367.301 · Business Donations	350.00	0.00	350.00	100.0%
367.350 · Field Use Fees	3,360.00	2,500.00	860.00	134.4%
Total 367.000 · CULTURE-RECREATION	20,860.00	11,500.00	9,360.00	181.4%
389.000 · MISCELLANEOUS INCOME				
391.000 · Proceeds of Gen. Fxd. Asset Dis	0.00	50.00	-50.00	0.0%
591.100 · Sales of General Fixed Assets	7,292.40	0.00	7,292.40	100.0%
Total 391.000 · Proceeds of Gen. Fxd. Asset Dis	7,292.40	0.00	7,292.40	100.0%
395.000 · Refund of Prior Yr Expenditures	10,314.16	15,000.00	-4,685.84	68.8%
49900 · Uncategorized Income	0.00			
Total Income	4,699,277.98	3,709,040.00	990,237.98	126.7%
Gross Profit	4,699,277.98	3,709,040.00	990,237.98	126.7%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	12,291.47	12,500.00	-208.53	98.3%
400.215 · Postage	3,481.68	3,500.00	-18.32	99.5%
400.300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 · Stenographer/BOS	397.00	1,000.00	-603.00	39.7%
400.317 · Professional Services	8,780.00	500.00	8,280.00	1,756.0%
400.320 · Telephone				
400.321 · Local	3,804.95	4,100.00	-295.05	92.8%
400.322 · Long Distance	0.00	50.00	-50.00	0.0%
400.324 · Wireless	3,884.83	1,600.00	2,284.83	242.8%
Total 400.320 · Telephone	7,689.78	5,750.00	1,939.78	133.7%
400.340 · Advertising	9,060.16	5,500.00	3,560.16	164.7%
400.342 · Public Relations Printing	7,287.00	6,000.00	1,287.00	121.5%
400.343 · Codification/Printing	0.00	5,000.00	-5,000.00	0.0%
400.374 · Maintenance Agreements	20,850.44	18,500.00	2,350.44	112.7%
400.384 · Office Equipment Rental	720.00	1,000.00	-280.00	72.0%
400.420 · Dues & Subscriptions	3,735.00	4,200.00	-465.00	88.9%
400.460 · Meetings & Continuing Education	6,372.58	8,000.00	-1,627.42	79.7%
400.700 · Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	80,665.11	78,500.00	2,165.11	102.8%
402.000 · AUDITING				
402.105 · Audit Wages	20.00	100.00	-80.00	20.0%
402.311 · Accounting & Auditing Services	11,000.00	8,000.00	3,000.00	137.5%
Total 402.000 · AUDITING	11,020.00	8,100.00	2,920.00	136.0%

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

01/17/19

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	6,965.50	8,000.00	-1,034.50	87.1%
403.110 · EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 · EIT Collection Supplies	0.00	0.00	0.00	0.0%
403.201 · Real Estate Collection Supplies	1,992.38	2,100.00	-107.62	94.9%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	49.14	50.00	-0.86	98.3%
403.216 · Real Estate Postage	1,389.05	1,500.00	-110.95	92.6%
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 Serv	140.97	400.00	-259.03	35.2%
403.319 · Tax Refunds	4,471.89	100.00	4,371.89	4,471.9%
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	16,463.93	15,450.00	1,013.93	106.6%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	49,674.75	30,000.00	19,674.75	165.6%
404.314 · Legal Services - Human Resource	790.50	1,500.00	-709.50	52.7%
Total 404.000 · SOLICITOR/LEGAL	50,465.25	31,500.00	18,965.25	160.2%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	333,538.93	375,000.00	-41,461.07	88.9%
405.200 · Office Supplies	4,938.96	6,000.00	-1,061.04	82.3%
405.300 · Bond	1,500.16	1,500.00	0.16	100.0%
Total 405.000 · PERSONNEL SERVICES	339,978.05	382,500.00	-42,521.95	88.9%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	927.30	900.00	27.30	103.0%
406.316 · Drug Testing	240.00	600.00	-360.00	40.0%
406.317 · Employee Record Checks	44.00	50.00	-6.00	88.0%
406.318 · Bank Fees	200.00	50.00	150.00	400.0%
406.319 · Reimburse private prop damage	713.21	150.00	563.21	475.5%
406.325 · Internet fees / Website Develop	5,670.79	5,900.00	-229.21	96.1%
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	2,861.06	200.00	2,661.06	1,430.5%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	11,518.58	8,600.00	2,918.58	133.9%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	5,280.00	2,000.00	3,280.00	264.0%
407.215 · Software	7,394.39	5,100.00	2,294.39	145.0%
407.370 · Computer Services	18,689.64	13,000.00	5,689.64	143.8%
Total 407.000 · DATA PROCESSING	31,364.03	20,100.00	11,264.03	156.0%

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

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	8,760.39	9,000.00	-239.61	97.3%
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	52,244.56	10,000.00	42,244.56	522.4%
Total 408.000 · ENGINEERING SERVICES	61,004.95	21,050.00	39,954.95	289.8%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	2,324.41	3,000.00	-675.59	77.5%
409.230 · Heating Fuel	24,176.20	25,000.00	-823.80	96.7%
409.300 · Facilities Maintenance	2,895.70	4,500.00	-1,604.30	64.3%
409.318 · Building Security Systems	1,110.65	3,000.00	-1,889.35	37.0%
409.360 · Public Utilities				
409.361 · Electricity	13,317.27	15,000.00	-1,682.73	88.8%
409.366 · Water	1,906.22	3,000.00	-1,093.78	63.5%
Total 409.360 · Public Utilities	15,223.49	18,000.00	-2,776.51	84.6%
409.367 · Trash Removal	5,496.50	6,000.00	-503.50	91.6%
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	50,964.50	72,300.00	-21,335.50	70.5%
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%
410.527 · Radio Repair	0.00	50.00	-50.00	0.0%
410.500 · Police Services Contract	1,361,280.72	1,385,000.00	-23,719.28	98.3%
Total 410.000 · PUBLIC SAFETY	1,361,280.72	1,385,100.00	-23,819.28	98.3%
411.000 · FIRE				
411.300 · Building Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.500 · Contributions	90,000.00	90,000.00	0.00	100.0%
411.541 · Fire Relief	65,140.77	70,000.00	-4,859.23	93.1%
411.600 · Water Hydrant Assessment	74,809.08	73,000.00	1,809.08	102.5%
411.700 · Truck Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.740 · Equipment Purchase	30,000.00	30,000.00	0.00	100.0%
Total 411.000 · FIRE	419,949.85	423,000.00	-3,050.15	99.3%
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 December 2018

01/17/19

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	72,127.23	74,000.00	-1,872.77	97.5%
413.121 · Sewage Enforcement Officer	0.00	750.00	-750.00	0.0%
413.200 · Supplies	489.73	700.00	-210.27	70.0%
413.325 · Postage	886.55	1,100.00	-213.45	80.6%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	73,503.51	77,050.00	-3,546.49	95.4%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	415.00	1,400.00	-985.00	29.6%
414.116 · Zoning Hearing Bd Compensation	750.00	3,000.00	-2,250.00	25.0%
414.117 · Planning Commission Comp.	1,150.00	3,000.00	-1,850.00	38.3%
414.120 · Legal	2,212.00	3,500.00	-1,288.00	63.2%
414.310 · Developer Refunds	0.00	100.00	-100.00	0.0%
414.513 · Engineer	32,698.38	35,000.00	-2,301.62	93.4%
414.340 · Zoning Hearing Advertisements	1,431.10	3,000.00	-1,568.90	47.7%
Total 414.000 · PLANNING & ZONING	38,656.48	49,000.00	-10,343.52	78.9%
415.114 · EMERGENCY MANAGEMENT COORD	2,400.00	2,400.00	0.00	100.0%
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	8,901.00	8,500.00	401.00	104.7%
426.421 · FRCA Membership	20,358.32	20,500.00	-141.68	99.3%
Total 426.000 · SANITATION EXPENSE	29,259.32	29,000.00	259.32	100.9%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	8,964.76	10,000.00	-1,035.24	89.6%
Total 429.000 · PUBLIC WORKS - SANITATION	8,964.76	10,000.00	-1,035.24	89.6%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	557,727.41	515,000.00	42,727.41	108.3%
430.245 · Supplies	12,179.93	12,000.00	179.93	101.5%
430.300 · Facilities Maintenance	5,607.80	1,500.00	4,107.80	373.9%
430.320 · Telephone				
430.321 · Local	577.47	600.00	-22.53	96.2%
430.322 · Long Distance	0.00	0.00	0.00	0.0%
430.329 · Wireless	1,928.31	3,500.00	-1,571.69	55.1%
Total 430.320 · Telephone	2,505.78	4,100.00	-1,594.22	61.1%
430.330 · Heating Fuel	7,253.73	5,500.00	1,753.73	131.9%
430.360 · Electricity	2,534.78	2,500.00	34.78	101.4%
430.384 · Equip/Machinery Rental	0.00	8,000.00	-8,000.00	0.0%
430.450 · Contracted Services	809.31	750.00	59.31	107.9%
430.460 · Continuing Education	6,888.75	2,500.00	4,388.75	275.6%
430.600 · Capital Construction	20,053.64	8,000.00	12,053.64	250.7%
430.740 · Equipment Purchase	27,137.62	45,000.00	-17,862.38	60.3%
430.750 · Misc. Shop Tools & Equipment	18,609.75	7,000.00	11,609.75	265.9%
Total 430.000 · HWYS., ROADS & STREETS	661,308.50	611,850.00	49,458.50	108.1%

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

01/17/19

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	83,702.39	60,000.00	23,702.39	139.5%
Total 432.000 · WINTER MAINTENANCE	83,702.39	60,000.00	23,702.39	139.5%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	9,925.57	5,000.00	4,925.57	198.5%
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	3,715.80	4,000.00	-284.20	92.9%
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	16,407.87	17,000.00	-592.13	96.5%
434.00 · STREET LIGHTING				
434.560 · St. Lght. Electricity	3,504.70	4,000.00	-495.30	87.6%
Total 434.00 · STREET LIGHTING	3,504.70	4,000.00	-495.30	87.6%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	1,605.56	8,000.00	-6,394.44	20.1%
437.213 · Equipment Parts & Supplies	56,736.63	40,000.00	16,736.63	141.8%
437.233 · Equipment Motor Fuel	23,838.51	28,000.00	-4,161.49	85.1%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	82,180.70	76,000.00	6,180.70	108.1%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	29,102.12	4,000.00	25,102.12	727.6%
438.272 · Aggregate Supplies	877.49	2,500.00	-1,622.51	35.1%
438.273 · Pipe and Drainage Supplies	2,992.60	1,500.00	1,492.60	199.5%
438.274 · Pavement Maintenance Supplies	6,752.50	5,000.00	1,752.50	135.1%
Total 438.000 · HIGHWAY MAINT & REPAIR	39,724.71	13,000.00	26,724.71	305.6%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	89,875.91	90,000.00	-124.09	99.9%
Total 439.000 · HWY CONST & REBUILDING PRJ...	89,875.91	90,500.00	-624.09	99.3%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	11,577.82	13,000.00	-1,422.18	89.1%
452.249 · Recreation Programs	13,286.10	3,000.00	10,286.10	442.9%
452.300 · Recreation Safety Insurance	23,000.00	23,000.00	0.00	100.0%
Total 452.000 · RECREATION & CULTURE	47,863.92	39,000.00	8,863.92	122.7%

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

	Jan - Dec 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	4,160.76	3,000.00	1,160.76	138.7%
454.230 · Fuel	3,446.02	2,900.00	546.02	118.8%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	2,461.63	4,000.00	-1,538.37	61.5%
454.500 · Contracted Services	2,084.08	3,000.00	-915.92	69.5%
454.600 · Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454.700 · Capital Purchases	2,284.88	1,000.00	1,284.88	228.5%
454.710 · Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454.000 · PARKS	14,437.37	14,900.00	-462.63	96.9%
456.000 · LIBRARY				
456.520 · Library Contribution	92,484.00	93,000.00	-516.00	99.4%
Total 456.000 · LIBRARY	92,484.00	93,000.00	-516.00	99.4%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	62,461.91	62,000.00	461.91	100.7%
481.200 · Medicare Employer Paid	14,608.01	16,000.00	-1,391.99	91.3%
481.300 · Unemployment Comp Employer Paid	3,062.21	3,000.00	62.21	102.1%
483.197 · Non-Uniform Pension Plan Contrib	115,000.00	115,000.00	0.00	100.0%
483.310 · Pension Plan Admin Fees	3,125.00	3,500.00	-375.00	89.3%
484.354 · Workers Comp Insurance	42,836.75	43,000.00	-163.25	99.6%
487.196 · Health Insurance	314,014.48	290,000.00	24,014.48	108.3%
487.197 · Other Group Benefits	24,099.61	27,000.00	-2,900.39	89.3%
Total 480.000 · INSURANCE & EMPLOYEE BENE...	579,207.97	559,500.00	19,707.97	103.5%
486.000 · Insurance				
486.350 · Liability Insurance	76,756.90	70,000.00	6,756.90	109.7%
Total 486.000 · Insurance	76,756.90	70,000.00	6,756.90	109.7%
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				
6561 · *Payroll Expenses	839.25			
69800 · Uncategorized Expenses	0.00			
Total Expense	5,205,753.23	4,295,200.00	910,553.23	121.2%
Net Income	-506,476.15	-586,160.00	79,683.85	86.4%

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

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	94,090.05
106.002 · Fire/Ambulance	57,417.86
106.003 · Recycling	14,474.72
106.000 · Host Fee Savings Account - Other	3,106.61
Total 106.000 · Host Fee Savings Account	<u>169,089.24</u>
Total Checking/Savings	<u>169,089.24</u>
Total Current Assets	<u>169,089.24</u>
TOTAL ASSETS	<u>169,089.24</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	49,537.84
Net Income	21,504.36
Total Equity	<u>169,089.24</u>
TOTAL LIABILITIES & EQUITY	<u>169,089.24</u>

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

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	171,609.15
Total Checking/Savings	<u>171,609.15</u>
Total Current Assets	<u>171,609.15</u>
TOTAL ASSETS	<u>171,609.15</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,432.51
Net Income	499.38
Total Equity	<u>171,609.15</u>
TOTAL LIABILITIES & EQUITY	<u>171,609.15</u>

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

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	<u>29,222.52</u>
Total Checking/Savings	<u>29,222.52</u>
Total Current Assets	<u>29,222.52</u>
TOTAL ASSETS	<u><u>29,222.52</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	18,471.67
Net Income	<u>5,540.52</u>
Total Equity	<u>29,222.52</u>
TOTAL LIABILITIES & EQUITY	<u><u>29,222.52</u></u>

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

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	-2.00
100.500 · Open Space - Sweep Account	959,865.25
106.000 · PLGIT Savings Account	319,841.53
109.000 · Certificates of Deposit	500,000.00
Total Checking/Savings	<u>1,779,704.78</u>
Total Current Assets	<u>1,779,704.78</u>
TOTAL ASSETS	<u><u>1,779,704.78</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,805,164.67
Net Income	-555,954.84
Total Equity	<u>1,779,704.78</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,779,704.78</u></u>

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

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	230,565.48
106.000 · Swr/Signal PLUS Account	<u>132.48</u>
Total Checking/Savings	<u>230,697.96</u>
Total Current Assets	<u>230,697.96</u>
TOTAL ASSETS	<u>230,697.96</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-831,591.00
Net Income	<u>209,877.75</u>
Total Equity	<u>230,697.96</u>
TOTAL LIABILITIES & EQUITY	<u>230,697.96</u>

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01/17/19

Accrual Basis

(95)LNT Fiscal Stability Fund

Balance Sheet

As of December 31, 2018

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	91,516.68
109.000 · Certificate of Deposit - LAB	250,000.00
Total Checking/Savings	<u>341,516.68</u>
Total Current Assets	<u>341,516.68</u>
TOTAL ASSETS	<u>341,516.68</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	290,643.30
Net Income	50,873.38
Total Equity	<u>341,516.68</u>
TOTAL LIABILITIES & EQUITY	<u>341,516.68</u>

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

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	293,512.65
106.000 · Capital Reserve Savings Account - Other	2,377.13
Total 106.000 · Capital Reserve Savings Account	<u>295,889.78</u>
Total Checking/Savings	<u>295,889.78</u>
Total Current Assets	<u>295,889.78</u>
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>295,970.29</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	161,100.40
Net Income	-74,097.79
Total Equity	<u>295,970.29</u>
TOTAL LIABILITIES & EQUITY	<u><u>295,970.29</u></u>

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

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	47,425.32
106.002 · Building Land Fund	18,094.26
106.000 · Fire CR Savings Account - Other	2,169.92
	<hr/>
Total 106.000 · Fire CR Savings Account	67,689.50
	<hr/>
Total Checking/Savings	67,689.50
	<hr/>
Total Current Assets	67,689.50
	<hr/>
TOTAL ASSETS	67,689.50
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-198,701.10
Net Income	31,792.97
	<hr/>
Total Equity	67,689.50
	<hr/>
TOTAL LIABILITIES & EQUITY	67,689.50
	<hr/> <hr/>

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37LNT Highway Reconstruction & Rehabilitation

01/17/19

Balance Sheet

Accrual Basis

As of December 31, 2018

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	764,310.95
Total Checking/Savings	<u>764,310.95</u>
Total Current Assets	<u>764,310.95</u>
TOTAL ASSETS	<u>764,310.95</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	417,630.18
Net Income	<u>346,680.77</u>
Total Equity	<u>764,310.95</u>
TOTAL LIABILITIES & EQUITY	<u>764,310.95</u>

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LNT Capital Reserve - Equipment Replacement

01/17/19

Balance Sheet

Accrual Basis

As of December 31, 2018

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	132,460.95
Total Checking/Savings	<u>132,460.95</u>
Total Current Assets	<u>132,460.95</u>
TOTAL ASSETS	<u><u>132,460.95</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	187,924.53
Net Income	<u>-55,463.58</u>
Total Equity	<u>132,460.95</u>
TOTAL LIABILITIES & EQUITY	<u><u>132,460.95</u></u>

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Lower Nazareth Township - Refuse/Recycling Collection

01/17/19

Balance Sheet

Accrual Basis

As of December 31, 2018

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.000 · Recycling/Refuse - LAB	-100.00
104.500 · Recycling - Sweep Account	207,830.73
Total Checking/Savings	<u>208,595.72</u>
Total Current Assets	<u>208,595.72</u>
TOTAL ASSETS	<u><u>208,595.72</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	2,848.77
Net Income	205,746.95
Total Equity	<u>208,595.72</u>
TOTAL LIABILITIES & EQUITY	<u><u>208,595.72</u></u>

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

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	80,500.07
Total Checking/Savings	80,500.07
Total Current Assets	80,500.07
TOTAL ASSETS	80,500.07
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	111,079.90
Net Income	-139,999.36
Total Equity	80,500.07
TOTAL LIABILITIES & EQUITY	80,500.07

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

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-10.90
100.500 Traffic Impact - Sweep	1,776,686.61
109.000 Certificate of Deposit	500,000.00
Total Checking/Savings	<u>2,276,675.71</u>
Total Current Assets	<u>2,276,675.71</u>
TOTAL ASSETS	<u><u>2,276,675.71</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	2,134,865.27
Net Income	-358,189.56
Total Equity	<u>2,276,675.71</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,276,675.71</u></u>

Lower Nazareth Township Sewer Department

Balance Sheet

01/18/19

As of December 31, 2018

Accrual Basis

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-10.63
100.500 · Sewer - Sweep Account	220,576.03
Total Checking/Savings	<u>220,565.40</u>
Total Current Assets	<u>220,565.40</u>
TOTAL ASSETS	<u>220,565.40</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	167,420.52
Net Income	53,144.88
Total Equity	<u>220,565.40</u>
TOTAL LIABILITIES & EQUITY	<u>220,565.40</u>

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

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.19
102.000 · SAVINGS ACCOUNTS - LAB	399,719.50
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	17,866.94
Total Checking/Savings	418,298.23
Total Current Assets	418,298.23
TOTAL ASSETS	418,298.23
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	(66,195.92)
Total Equity	415,967.72
TOTAL LIABILITIES & EQUITY	418,298.23

Lower Nazareth Township
Balance Sheet
As of December 31, 2018

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	104,245.01
100.300 · Holding Account	16,365.01
100.000 · Checking Account - Other	-141,887.85
Total 100.000 · Checking Account	-2.00
100.500 · D&I Checking - Sweep Account	143,647.12
Total Checking/Savings	143,645.12
Total Current Assets	143,645.12
TOTAL ASSETS	143,645.12
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	56,362.35
Net Income	26,569.24
Total Equity	143,645.12
TOTAL LIABILITIES & EQUITY	143,645.12