



Lower Nazareth Township
Financial Report
April 2018

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Apr-18

General Fund - 01	\$ 1,668,081
Special Revenue Fund - Host Fee - 05	\$ 148,191
Palmer Sewer Fund - 08	\$ 171,166
Nazareth Sewer Fund - 09	\$ 23,690
Capital Reserve - Open Space Fund - 16	\$ 1,872,036
Capital Reserve - Sewer/Signals Fund - 18	\$ 225,436
Fiscal Stability Fund - 95	\$ 340,886
Capital Reserve - Municipal - 30	\$ 354,525
Capital Reserve - Fire Fund - 31	\$ 26,159
Highway Reconstruction/Rehabilitation -	\$ 764,517
Capital Reserve - Equipment Replacement -	\$ 235,581
Refuse/Recycling Collection - 33	\$ 2,399
State Liquid Fuels Fund - 35	\$ 497,452
Traffic Impact - 091	<u>\$ 2,186,296</u>
<i>Total Township Funds...</i>	<u><u>\$8,516,415</u></u>

Lower Nazareth Township Sewer Department	\$ 181,243
Master Escrow Account	\$ 474,457
Development & Inspection Account	<u>\$ 142,950</u>
<i>Total Escrow Accounts...</i>	<u><u>\$798,651</u></u>

**Lower Nazareth Township
GENERAL FUND BALANCE SHEET**

As of April 30, 2018

	Apr 30, 18
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	146,481.46
105.000 · Payroll Account	16,374.04
106.000 · LAB Savings Account	567,814.34
106.100 · PLGIT Account	87,478.23
106.200 · Real Estate Tax Collections	847,419.85
110.000 · Petty Cash	250.00
Total Checking/Savings	1,665,817.92
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	1,665,831.18
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,668,081.18
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	904.78
219 · Occup Privilege Tax Withheld	60.00
223 · Unemployment Withheld	41.59
Total 210.000 · PAYROLL LIABILITIES	1,006.37
2100 · *Payroll Liabilities	770.82
Total Other Current Liabilities	1,777.19
Total Current Liabilities	1,777.19
Total Liabilities	1,777.19
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	761,558.66
Net Income	132,892.85
Total Equity	1,666,303.99
TOTAL LIABILITIES & EQUITY	1,668,081.18

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

06/06/18

	Jan - Apr 18	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,629,866.96	1,550,000.00	79,866.96	105.2%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	4,490.06	15,000.00	-10,509.94	29.9%
301.000 · REAL PROPERTY TAXES - Other	273.15			
Total 301.000 · REAL PROPERTY TAXES	1,634,630.17	1,565,050.00	69,580.17	104.4%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Local Estate Transfer Tax	148,611.16	180,000.00	-31,388.84	82.6%
310.210 · Earned Income - Current	349,454.07	1,100,000.00	-750,545.93	31.8%
310.220 · Earned Income - Prior	84,330.09	60,000.00	24,330.09	140.6%
310.510 · Local Services Tax	102,685.09	360,000.00	-257,314.91	28.5%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	685,080.41	1,700,000.00	-1,014,919.59	40.3%
Total 300.000 · TAXES	2,319,710.58	3,265,050.00	-945,339.42	71.0%
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	13,333.97	30,000.00	-16,666.03	44.4%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	3,587.39	5,000.00	-1,412.61	71.7%
Total 330.000 · FINES & FORFEITS	16,921.36	35,000.00	-18,078.64	48.3%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	87.05	100.00	-12.95	87.1%
341.02 · Interest on Savings	829.16	700.00	129.16	118.5%
Total 341.000 · Interest Earnings	916.21	800.00	116.21	114.5%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	12,200.00	100,000.00	-87,800.00	12.2%
Total 342.000 · Rents and Royalties	12,200.00	100,000.00	-87,800.00	12.2%
Total 340.000 · INTEREST, RENTS & ROYALTIES	13,116.21	100,800.00	-87,683.79	13.0%
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%
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%

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

	Jan - Apr 18	Budget	\$ Over Budget	% of Budget
355.070 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
Total 355.000 - STATE SHARED REVENUES	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	1,393.41	6,500.00	-5,106.59	21.4%
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	276.53	250.00	26.53	110.6%
Total 361.500 - Maps & Publications	276.53	250.00	26.53	110.6%
361.630 - Proceeds from tax collection	2,161.60	2,000.00	161.60	108.1%
361.74 - Postage collected	11.46	50.00	-38.54	22.9%
Total 361.000 - General Government	15,350.00	23,800.00	-8,450.00	64.5%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	80.00	150.00	-70.00	53.3%
362.410 - Building & Zoning Permits	2,170.00	18,000.00	-15,830.00	12.1%
362.440 - Sewer Permits	900.00	1,500.00	-600.00	60.0%
362.451 - Use & Occupancy Permits	40.00	40.00	0.00	100.0%
362.452 - Moving Permits	270.00	500.00	-230.00	54.0%
362.470 - Driveway Permits	1,100.00	3,000.00	-1,900.00	36.7%
362.480 - Grading Permits	10,700.00	20,000.00	-9,300.00	53.5%
362.481 - Swimming Pool Grading Permits	2,625.00	3,500.00	-875.00	75.0%
362.490 - Peddling Permit	50.00	50.00	0.00	100.0%
Total 362.000 - PUBLIC SAFETY	17,935.00	46,740.00	-28,805.00	38.4%
Total 360.000 - CHARGES FOR SERVICES	33,285.00	70,540.00	-37,255.00	47.2%
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%
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	1,840.00	2,500.00	-650.00	73.6%
Total 367.000 - CULTURE-RECREATION	1,840.00	11,500.00	-9,660.00	16.0%
389.000 - MISCELLANEOUS INCOME	0.00	50.00	-50.00	0.0%
391.000 - Proceeds of Gen. Fxd. Asset Dis				

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

06/06/18

	Jan - Apr 18	Budget	\$ Over Budget	% of Budget
391.100 · Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
Total 391.000 · Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
395.000 · Refund of Prior Yr Expenditures	0.00	15,000.00	-15,000.00	0.0%
49900 · Uncategorized Income	0.00			
Total Income	2,409,396.76	3,709,040.00	-1,299,643.24	65.0%
Gross Profit	2,409,396.76	3,709,040.00	-1,299,643.24	65.0%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	3,958.27	12,500.00	-8,541.73	31.7%
400.215 · Postage	2,977.58	3,500.00	-522.42	85.1%
400.300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 · Stenographer/BOS	207.00	1,000.00	-793.00	20.7%
400.317 · Professional Services	520.00	500.00	20.00	104.0%
400.320 · Telephone				
400.321 · Local	1,267.97	4,100.00	-2,832.03	30.9%
400.322 · Long Distance	0.00	50.00	-50.00	0.0%
400.324 · Wireless	247.47	1,600.00	-1,352.53	15.5%
Total 400.320 · Telephone	1,515.44	5,750.00	-4,234.56	26.4%
400.340 · Advertising	2,080.56	5,500.00	-3,419.44	37.8%
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	5,191.07	18,500.00	-13,308.93	28.1%
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	987.54	8,000.00	-7,012.46	12.3%
400.700 · Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	24,195.46	78,500.00	-54,304.54	30.8%
402.000 · AUDITING				
402.105 · Audit Wages	20.00	100.00	-80.00	20.0%
402.311 · Accounting & Auditing Services	6,300.00	8,000.00	-1,700.00	78.8%
Total 402.000 · AUDITING	6,320.00	8,100.00	-1,780.00	78.0%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	5,232.40	8,000.00	-2,767.60	65.4%
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	12.76	1,500.00	-1,487.24	0.9%
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	1,735.20	100.00	1,635.20	1,735.2%
403.350 · Insurance & Bonding	1,455.00	300.00	1,155.00	485.0%
403.400 · Court Costs	0.00	0.00	0.00	0.0%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%

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

	Jan - Apr 18	Budget	\$ Over Budget	% of Budget
Total 403.000 - TAX COLLECTION	10,518.73	15,450.00	-4,931.27	68.1%
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	122,420.49	375,000.00	-252,579.51	32.6%
405.200 - Office Supplies	2,374.27	6,000.00	-3,625.73	39.6%
405.300 - Bond	8,822.95	1,500.00	7,322.95	588.2%
Total 405.000 - PERSONNEL SERVICES	133,617.71	382,500.00	-248,882.29	34.9%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense				
406.316 - Drug Testing	173.51	900.00	-726.49	19.3%
406.317 - Employee Record Checks	120.00	600.00	-480.00	20.0%
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	212.88	150.00	62.88	141.9%
406.331 - Mileage	1,951.60	5,900.00	-3,948.40	33.1%
406.338 - Highway/Toll Reimbursement	0.00	50.00	-50.00	0.0%
406.341 - Personnel Advertising	0.50	100.00	-99.50	0.5%
406.421 - License & Permit Renewal	173.34	600.00	-426.66	28.9%
	2,083.06	200.00	1,883.06	1,041.5%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	4,636.89	8,600.00	-3,963.11	53.9%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	5,280.00	2,000.00	3,280.00	264.0%
407.215 - Software	1,454.07	5,100.00	-3,645.93	28.5%
407.370 - Computer Services	2,676.39	13,000.00	-10,323.61	20.6%
Total 407.000 - DATA PROCESSING	9,410.46	20,100.00	-10,689.54	46.8%
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	944.76	3,000.00	-2,055.24	31.5%
409.230 - Heating Fuel	21,083.85	25,000.00	-3,916.15	84.3%
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	3,884.20	15,000.00	-11,115.80	25.9%
409.366 - Water	724.46	3,000.00	-2,275.54	24.1%
Total 409.360 - Public Utilities	4,608.66	18,000.00	-13,391.34	25.6%
409.367 - Trash Removal	337.75	6,000.00	-5,662.25	5.6%
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%

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

	Jan - Apr 18	Budget	\$ Over Budget	% of Budget
409.600 · Capital Construction	-262.45	10,000.00	-10,262.45	-2.6%
Total 409.000 · GEN GOVT. BUILDINGS	28,119.97	72,300.00	-44,180.03	38.9%
410.000 · PUBLIC SAFETY	0.00	0.00	0.00	0.0%
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	50.00	-50.00	0.0%
410.250 · Repair Lights	0.00	50.00	-50.00	0.0%
410.327 · Radio Repair	453,760.24	1,385,000.00	-931,239.76	32.8%
410.500 · Police Services Contract				
Total 410.000 · PUBLIC SAFETY	453,760.24	1,385,100.00	-931,339.76	32.8%
411.000 · FIRE	67,754.91	80,000.00	-12,245.09	84.7%
411.500 · Building Capital Reserve	37,659.80	90,000.00	-52,340.20	41.8%
411.500 · Contributions	0.00	70,000.00	-70,000.00	0.0%
411.541 · Fire Relief	36,827.76	73,000.00	-36,172.24	50.4%
411.600 · Water Hydrant Assessment	0.00	80,000.00	-80,000.00	0.0%
411.700 · Truck Capital Reserve	7,908.12	30,000.00	-22,091.88	26.4%
411.740 · Equipment Purchase				
Total 411.000 · FIRE	150,150.59	423,000.00	-272,849.41	35.5%
412.000 · AMBULANCE	0.00	0.00	0.00	0.0%
412.140 · Ambulance personnel	0.00	1,500.00	-1,500.00	0.0%
412.300 · Ambulance Building Maintenance	0.00	30,000.00	-30,000.00	0.0%
412.542 · Operation Contribution	0.00	1,000.00	-1,000.00	0.0%
412.600 · Capital Construction	0.00	0.00	0.00	0.0%
412.700 · Truck Fund Capital Reserve				
Total 412.000 · AMBULANCE	0.00	32,500.00	-32,500.00	0.0%
413.000 · CODE ENFORCEMENT	24,221.20	74,000.00	-49,778.80	32.7%
413.100 · Zoning Administrator	1,908.75	750.00	1,158.75	254.5%
413.121 · Sewage Enforcement Officer	77.97	700.00	-622.03	11.1%
413.200 · Supplies	13.40	1,100.00	-1,086.60	1.2%
413.325 · Postage	0.00	500.00	-500.00	0.0%
413.400 · Court Costs				
Total 413.000 · CODE ENFORCEMENT	26,221.32	77,050.00	-50,828.68	34.0%
414.000 · PLANNING & ZONING	0.00	1,400.00	-1,400.00	0.0%
414.112 · Stenographer, ZH & PC	150.00	3,000.00	-2,850.00	5.0%
414.116 · Zoning Hearing Bd Compensation	450.00	3,000.00	-2,550.00	15.0%
414.117 · Planning Commission Comp.	0.00	3,500.00	-3,500.00	0.0%
414.120 · Legal	0.00	100.00	-100.00	0.0%
414.310 · Developer Refunds	4,358.50	35,000.00	-30,641.50	12.5%
414.313 · Engineer	188.50	3,000.00	-2,811.50	6.3%
414.340 · Zoning Hearing Advertisements				
Total 414.000 · PLANNING & ZONING	5,147.00	49,000.00	-43,853.00	10.5%
415.114 · EMERGENCY MANAGEMENT COORD	800.00	2,400.00	-1,600.00	33.3%
419.540 · Crime Watch	0.00	0.00	0.00	0.0%
422.450 · Animal Control	0.00	200.00	-200.00	0.0%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	2,265.50	8,500.00	-6,234.50	26.7%

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

	Jan - Apr 18	Budget	\$ Over Budget	% of Budget
426.421 · FRCA Membership	10,179.16	20,500.00	-10,320.84	49.7%
Total 426.000 · SANITATION EXPENSE	12,444.66	29,000.00	-16,555.34	42.9%
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	184,221.13	515,000.00	-330,778.87	35.8%
430.245 · Supplies	6,156.76	12,000.00	-5,843.24	51.3%
430.300 · Facilities Maintenance	797.94	1,500.00	-702.06	53.2%
430.320 · Telephone				
430.321 · Local	191.80	600.00	-408.20	32.0%
430.322 · Long Distance	0.00	0.00	0.00	0.0%
430.329 · Wireless	1,052.22	3,500.00	-2,447.78	30.1%
Total 430.320 · Telephone	1,244.02	4,100.00	-2,855.98	30.3%
430.330 · Heating Fuel	5,578.39	5,500.00	78.39	101.4%
430.360 · Electricity	1,009.57	2,500.00	-1,490.43	40.4%
430.384 · Equip/Machinery Rental	0.00	8,000.00	-8,000.00	0.0%
430.450 · Contracted Services	137.20	750.00	-612.80	18.3%
430.460 · Continuing Education	2,990.73	2,500.00	490.73	119.6%
430.600 · Capital Construction	19,950.00	8,000.00	11,950.00	249.4%
430.740 · Equipment Purchase	13,464.18	45,000.00	-31,535.82	29.9%
430.750 · Misc. Shop Tools & Equipment	15,234.35	7,000.00	8,234.35	217.6%
Total 430.000 · HWYS., ROADS & STREETS	250,784.27	611,850.00	-361,065.73	41.0%
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	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	1,277.72	4,000.00	-2,722.28	31.9%
433.375 · Line Painting	0.00	300.00	-300.00	0.0%
433.450 · Signals contracted service	2,295.00	3,000.00	-705.00	76.5%
Total 433.000 · TRAFFIC CONTROL DEVICES	5,651.28	17,000.00	-11,348.72	33.2%
434.000 · STREET LIGHTING				
434.360 · St. Light Electricity	1,206.49	4,000.00	-2,793.51	30.2%
Total 434.000 · STREET LIGHTING	1,206.49	4,000.00	-2,793.51	30.2%
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	17,188.53	40,000.00	-22,811.47	43.0%
437.233 · Equipment Motor Fuel	9,109.01	28,000.00	-18,890.99	32.5%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	27,504.74	76,000.00	-48,495.26	36.2%

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

06/06/18

	Jan - Apr 18	Budget	\$ Over Budget	% of Budget
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 PRJ...	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	23.74	3,000.00	-2,976.26	0.8%
452.300 · Recreation Safety Insurance	883.89	23,000.00	-22,116.11	3.8%
Total 452.000 · RECREATION & CULTURE	907.63	39,000.00	-38,092.37	2.3%
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%
454.250 · Fuel	2,509.50	2,900.00	-390.50	86.5%
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	734.08	3,000.00	-2,265.92	24.5%
454.600 · Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454.700 · Capital Purchases	1,835.75	1,000.00	835.75	183.6%
454.710 · Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454.000 · PARKS	7,928.46	14,900.00	-6,971.54	53.2%
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	21,311.81	62,000.00	-40,688.19	34.4%
481.200 · Medicare Employer Paid	4,984.23	16,000.00	-11,015.77	31.2%
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	175.00	3,500.00	-3,325.00	5.0%
484.354 · Workers Comp Insurance	25,918.25	43,000.00	-17,081.75	60.3%
487.196 · Health Insurance	102,396.00	290,000.00	-187,604.00	35.3%
487.197 · Other Group Benefits	9,681.45	27,000.00	-17,318.55	35.9%
Total 480.000 · INSURANCE & EMPLOYEE BENE...	165,881.92	559,500.00	-393,618.08	29.6%
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%

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

	Jan - Apr 18	Budget	\$ Over Budget	% of Budget
489,411 · Refund of fines collected	0.00	50.00	-50.00	0.0%
Total 489,000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
492,000 · Interfund Operating Transfers	800,000.00			
6561 · *Payroll Expenses	254.50			
Total Expense	2,276,503.91	4,295,200.00	-2,018,696.09	53.0%
Net Income	132,892.85	-586,160.00	719,052.85	-22.7%

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

	Apr 30, 18
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	1,163.83
Total 106.000 · Host Fee Savings Account	148,191.42
Total Checking/Savings	148,191.42
Total Current Assets	148,191.42
TOTAL ASSETS	148,191.42
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	49,537.84
Net Income	606.54
Total Equity	148,191.42
TOTAL LIABILITIES & EQUITY	148,191.42

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

	<u>Apr 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	720.53
106.000 · Palmer Sewer Savings Account	170,445.50
Total Checking/Savings	<u>171,166.03</u>
Total Current Assets	<u>171,166.03</u>
TOTAL ASSETS	<u><u>171,166.03</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,432.51
Net Income	56.26
Total Equity	<u>171,166.03</u>
TOTAL LIABILITIES & EQUITY	<u><u>171,166.03</u></u>

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

	<u>Apr 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,240.63
106.000 · Nazareth Sewer Savings Account	22,449.17
Total Checking/Savings	<u>23,689.80</u>
Total Current Assets	<u>23,689.80</u>
TOTAL ASSETS	<u><u>23,689.80</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	18,471.67
Net Income	7.80
Total Equity	<u>23,689.80</u>
TOTAL LIABILITIES & EQUITY	<u><u>23,689.80</u></u>

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

	<u>Apr 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,358,549.76
106.000 · PLGIT Savings Account	<u>513,486.31</u>
Total Checking/Savings	<u>1,872,036.07</u>
Total Current Assets	<u>1,872,036.07</u>
TOTAL ASSETS	<u><u>1,872,036.07</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,805,164.67
Net Income	<u>36,376.45</u>
Total Equity	<u>1,872,036.07</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,872,036.07</u></u>

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

	<u>Apr 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	225,305.05
106.000 · Swr/Signal PLUS Account	130.60
Total Checking/Savings	<u>225,435.65</u>
Total Current Assets	<u>225,435.65</u>
TOTAL ASSETS	<u><u>225,435.65</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-831,591.00
Net Income	204,615.44
Total Equity	<u>225,435.65</u>
TOTAL LIABILITIES & EQUITY	<u><u>225,435.65</u></u>

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06/06/18

Accrual Basis

(95)LNT Fiscal Stability Fund

Balance Sheet

As of April 30, 2018

	<u>Apr 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	340,886.24
Total Checking/Savings	<u>340,886.24</u>
Total Current Assets	<u>340,886.24</u>
TOTAL ASSETS	<u><u>340,886.24</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	290,643.30
Net Income	<u>50,242.94</u>
Total Equity	<u>340,886.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>340,886.24</u></u>

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

	Apr 30, 18
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	349,285.21
106.001 · CAPITAL PURCHASES	5,158.92
106.000 · Capital Reserve Savings Account - Other	5,158.92
Total 106.000 · Capital Reserve Savings Account	354,444.13
Total Checking/Savings	354,444.13
Total Current Assets	354,444.13
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	354,524.64
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	161,100.40
Net Income	-15,543.44
Total Equity	354,524.64
TOTAL LIABILITIES & EQUITY	354,524.64

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

	<u>Apr 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	1,826.13
Total 106.000 · Fire CR Savings Account	<u>26,158.86</u>
Total Checking/Savings	<u>26,158.86</u>
Total Current Assets	<u>26,158.86</u>
TOTAL ASSETS	<u>26,158.86</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-198,701.10
Net Income	-9,737.67
Total Equity	<u>26,158.86</u>
TOTAL LIABILITIES & EQUITY	<u>26,158.86</u>

8:28 AM

37LNT Highway Reconstruction & Rehabilitation

06/06/18

Balance Sheet

Accrual Basis

As of April 30, 2018

	<u>Apr 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	14,271.49
106.000 · Hwy Recon/Rehab MM/Savings Acct	750,245.71
Total Checking/Savings	<u>764,517.20</u>
Total Current Assets	<u>764,517.20</u>
TOTAL ASSETS	<u>764,517.20</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	417,630.18
Net Income	346,887.02
Total Equity	<u>764,517.20</u>
TOTAL LIABILITIES & EQUITY	<u>764,517.20</u>

8:30 AM

LNT Capital Reserve - Equipment Replacement

06/06/18

Balance Sheet

Accrual Basis

As of April 30, 2018

	<u>Apr 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	3,990.15
100.000 · CR Equip Replacement - Checking - Other	<u>10,390.52</u>
Total 100.000 · CR Equip Replacement - Checking	14,380.67
106.000 · CR Equip Replacement MM/Savings	<u>221,200.10</u>
Total Checking/Savings	<u>235,580.77</u>
Total Current Assets	<u>235,580.77</u>
TOTAL ASSETS	<u><u>235,580.77</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	187,924.53
Net Income	<u>47,656.24</u>
Total Equity	<u>235,580.77</u>
TOTAL LIABILITIES & EQUITY	<u><u>235,580.77</u></u>

8:24 AM

Lower Nazareth Township - Refuse/Recycling Collection

06/06/18

Balance Sheet

Accrual Basis

As of April 30, 2018

	<u>Apr 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	1,669.37
103.000 · Embassy Checking Account	729.98
Total Checking/Savings	<u>2,399.35</u>
Total Current Assets	<u>2,399.35</u>
TOTAL ASSETS	<u><u>2,399.35</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	2,848.77
Net Income	-449.42
Total Equity	<u>2,399.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,399.35</u></u>

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

	<u>Apr 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	497,452.31
Total Checking/Savings	<u>497,452.31</u>
Total Current Assets	<u>497,452.31</u>
TOTAL ASSETS	<u><u>497,452.31</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	111,079.90
Net Income	<u>276,952.88</u>
Total Equity	<u>497,452.31</u>
TOTAL LIABILITIES & EQUITY	<u><u>497,452.31</u></u>

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

	<u>Apr 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,556.60
106.000 Traffic Impact Account	2,177,739.05
Total Checking/Savings	<u>2,186,295.65</u>
Total Current Assets	<u>2,186,295.65</u>
TOTAL ASSETS	<u><u>2,186,295.65</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	2,134,865.27
Net Income	51,430.38
Total Equity	<u>2,186,295.65</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,186,295.65</u></u>

8:41 AM

Lower Nazareth Township Sewer Department

06/06/18

Balance Sheet

Accrual Basis

As of April 30, 2018

	<u>Apr 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	1,374.64
102.000 · LNT Sewer Department - Savings	179,868.83
Total Checking/Savings	<u>181,243.47</u>
Total Current Assets	<u>181,243.47</u>
TOTAL ASSETS	<u><u>181,243.47</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	167,420.52
Net Income	13,822.95
Total Equity	<u>181,243.47</u>
TOTAL LIABILITIES & EQUITY	<u><u>181,243.47</u></u>

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

	Apr 30, 18
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	1,244.90
102.000 · SAVINGS ACCOUNTS - LAB	459,220.91
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	13,990.77
Total Checking/Savings	474,457.18
Total Current Assets	474,457.18
TOTAL ASSETS	474,457.18
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	(10,036.97)
Total Equity	472,126.67
TOTAL LIABILITIES & EQUITY	474,457.18

Lower Nazareth Township
Balance Sheet
As of April 30, 2018

	Apr 30, 18
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	120,249.14
100.000 · Checking Account - Other	1,425.03
Total 100.000 · Checking Account	142,950.00
Total Checking/Savings	142,950.00
Total Current Assets	142,950.00
TOTAL ASSETS	142,950.00
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	56,362.35
Net Income	25,874.12
Total Equity	142,950.00
TOTAL LIABILITIES & EQUITY	142,950.00