



Lower Nazareth Township
Financial Report
August 2018

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Aug-18

General Fund - 01		\$ 1,363,086
Special Revenue Fund - Host Fee - 05		\$ 161,675
Palmer Sewer Fund - 08		\$ 171,224
Nazareth Sewer Fund - 09		\$ 26,300
Capital Reserve - Open Space Fund - 16 - CASH	\$ 1,279,216	
Capital Reserve - Open Space Fund - 16 - CD	\$ 500,000	
Capital Reserve - Open Space Fund - 16 - TOTAL		\$ 1,779,216
Capital Reserve - Sewer/Signals Fund - 18		\$ 229,206
Fiscal Stability Fund - 95		\$ 341,173
Capital Reserve - Municipal - 30		\$ 325,023
Capital Reserve - Fire Fund - 31		\$ 26,305
Highway Reconstruction/Rehabilitation -		\$ 764,502
Capital Reserve - Equipment Replacement -		\$ 131,987
Refuse/Recycling Collection - 33		\$ 171,985
State Liquid Fuels Fund - 35		\$ 500,225
Traffic Impact - 091 - CASH	\$ 1,713,921	
Traffic Impact - 091 - CD	\$ 500,000	
Traffic Impact - 091 - TOTAL		\$ 2,213,921
<i>Total Township Funds...</i>		\$8,205,828
Lower Nazareth Township Sewer Department		\$ 199,280
Master Escrow Account		\$ 435,072
Development & Inspection Account		\$ 114,022
<i>Total Escrow Accounts...</i>		\$748,374

09/21/18

Lower Nazareth Township General Fund Balance Sheet

As of August 31, 2018

	Aug 31, 18
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	20,530.06
105.000 · Payroll Account	14,280.43
106.000 · LAB Savings Account	1,154,578.63
106.100 · PLGIT Account	90,500.93
106.200 · Real Estate Tax Collections	80,682.96
110.000 · Petty Cash	250.00
Total Checking/Savings	1,360,823.01
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	1,360,836.27
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,363,086.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,365.44
219 · Occup Privilege Tax Withheld	160.00
220 · PA Unemployment Withheld - LNT	-13.00
223 · Unemployment Withheld	117.51
Total 210.000 · PAYROLL LIABILITIES	2,629.95
2100 · *Payroll Liabilities	1,927.05
Total Other Current Liabilities	4,557.00
Total Current Liabilities	4,557.00
Total Liabilities	4,557.00
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	761,558.66
Net Income	-174,881.87
Total Equity	1,358,529.27
TOTAL LIABILITIES & EQUITY	1,363,086.27

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

09/21/18

	Jan - Aug 18	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,738,216.50	1,550,000.00	188,216.50	112.1%
301.200 - Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 - Real Estate - Delinquent	11,401.47	15,000.00	-3,598.53	76.0%
Total 301.000 - REAL PROPERTY TAXES	1,749,617.97	1,565,050.00	184,567.97	111.8%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	287,639.65	180,000.00	107,639.65	159.8%
310.210 - Earned Income - Current	835,788.59	1,100,000.00	-264,211.41	76.0%
310.220 - Earned Income - Prior	84,330.09	60,000.00	24,330.09	140.6%
310.510 - Local Services Tax	285,425.92	360,000.00	-74,574.08	79.3%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	1,493,184.25	1,700,000.00	-206,815.75	87.8%
Total 300.000 - TAXES	3,242,802.22	3,265,050.00	-22,247.78	99.3%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	72,082.18	85,000.00	-12,917.82	84.8%
Total 320.000 - LICENSES & PERMITS	72,082.18	85,000.00	-12,917.82	84.8%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	29,303.02	30,000.00	-696.98	97.7%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	6,016.06	5,000.00	1,016.06	120.3%
Total 330.000 - FINES & FORFEITS	35,319.08	35,000.00	319.08	100.9%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	135.63	100.00	35.63	135.6%
341.02 - Interest on Savings	1,793.77	700.00	1,093.77	256.3%
Total 341.000 - Interest Earnings	1,929.40	800.00	1,129.40	241.2%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	21,250.00	100,000.00	-78,750.00	21.3%
Total 342.000 - Rents and Royalties	21,250.00	100,000.00	-78,750.00	21.3%
Total 340.000 - INTEREST, RENTS & ROYALTIES	23,179.40	100,800.00	-77,620.60	23.0%
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%
355.070 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%

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

09/21/18

	Jan - Aug 18	Budget	\$ Over Budget	% of Budget
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	12,007.00	15,000.00	-2,993.00	80.0%
361,330 · Zoning Hearings	2,893.41	6,500.00	-3,606.59	44.5%
361,500 · Maps & Publications				
361,51 · Map Sales	0.00	0.00	0.00	0.0%
361,53 · SALDO	0.00	0.00	0.00	0.0%
361,54 · Zoning Ordinance	0.00	0.00	0.00	0.0%
361,56 · Comprehensive Plan	0.00	0.00	0.00	0.0%
361,57 · Misc. Publications/Copying	429.10	250.00	179.10	171.6%
Total 361,500 · Maps & Publications	429.10	250.00	179.10	171.6%
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	21,216.20	23,800.00	-2,583.80	89.1%
362,000 · PUBLIC SAFETY				
362,100 · Fire Police Dept Earnings	0.00	0.00	0.00	0.0%
362,140 · Alarm Permits	150.00	150.00	0.00	100.0%
362,410 · Building & Zoning Permits	5,780.00	18,000.00	-12,220.00	32.1%
362,440 · Sewer Permits	1,820.00	1,500.00	320.00	121.3%
362,450 · Moving & Occupancy Permits	0.00	0.00	0.00	100.0%
362,451 · Use & Occupancy Permits	40.00	40.00	0.00	100.0%
362,452 · Moving Permits	690.00	500.00	190.00	138.0%
362,470 · Driveway Permits	2,500.00	3,000.00	-500.00	83.3%
362,480 · Grading Permits	24,650.00	20,000.00	4,650.00	123.3%
362,481 · Swimming Pool Grading Permits	7,250.00	3,500.00	3,750.00	207.1%
362,490 · Peddling Permit	75.00	50.00	25.00	150.0%
Total 362,000 · PUBLIC SAFETY	42,955.00	46,740.00	-3,785.00	91.9%
Total 360,000 · CHARGES FOR SERVICES	64,171.20	70,540.00	-6,368.80	91.0%
363,000 · HIGHWAYS AND STREETS				
363,239 · Proceeds from Public Prop Damage	365.00	100.00	265.00	365.0%
363,246 · Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
363,500 · Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
Total 363,000 · HIGHWAYS AND STREETS	365.00	300.00	65.00	121.7%
367,000 · CULTURE-RECREATION				
367,300 · Summer Park Program	17,150.00	9,000.00	8,150.00	190.6%
367,301 · Business Donations	0.00	0.00	0.00	0.0%
367,350 · Field Use Fees	1,840.00	2,500.00	-660.00	73.6%
Total 367,000 · CULTURE-RECREATION	18,990.00	11,500.00	7,490.00	165.1%
389,000 · MISCELLANEOUS INCOME	0.00	50.00	-50.00	0.0%
391,000 · Proceeds of Gen. Fxd. Asset Dis				
391,100 · Sales of General Fixed Assets	6,542.40	0.00	6,542.40	100.0%

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

	Jan - Aug 18	Budget	\$ Over Budget	% of Budget
Total 391,000 - Proceeds of Gen. Fxd. Asset Dis	6,542.40	0.00	6,542.40	100.0%
395,000 - Refund of Prior Yr Expenditures	0.00	15,000.00	-15,000.00	0.0%
49900 - Uncategorized Income	315.58			
Total Income	3,464,367.06	3,709,040.00	-244,672.94	93.4%
Gross Profit	3,464,367.06	3,709,040.00	-244,672.94	93.4%
Expense				
400,000 - GENERAL GOVERNMENT				
400.105 - Salary	8,124.87	12,500.00	-4,375.13	65.0%
400.215 - Postage	2,221.38	3,500.00	-1,278.62	63.5%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	302.00	1,000.00	-698.00	30.2%
400.317 - Professional Services	5,780.00	500.00	5,280.00	1,156.0%
400.320 - Telephone				
400.321 - Local	2,532.89	4,100.00	-1,567.11	61.8%
400.322 - Long Distance	0.00	50.00	-50.00	0.0%
400.324 - Wireless	2,521.75	1,600.00	921.75	157.6%
Total 400.320 - Telephone	5,054.64	5,750.00	-695.36	87.9%
400.340 - Advertising	6,362.98	5,500.00	862.98	115.7%
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	14,047.84	18,500.00	-4,452.16	75.9%
400.384 - Office Equipment Rental	540.00	1,000.00	-460.00	54.0%
400.420 - Dues & Subscriptions	3,507.00	4,200.00	-693.00	83.5%
400.460 - Meetings & Continuing Education	5,717.30	8,000.00	-2,282.70	71.5%
400.700 - Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400,000 - GENERAL GOVERNMENT	55,211.01	78,500.00	-23,288.99	70.3%
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%
403,000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	6,577.35	8,000.00	-1,422.65	82.2%
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	39.58	50.00	-10.42	79.2%
403.216 - Real Estate Postage	1,330.56	1,500.00	-169.44	88.7%
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	2,525.26	100.00	2,425.26	2,425.3%
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	14,061.10	15,450.00	-1,388.90	91.0%

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

	Jan - Aug 18	Budget	\$ Over Budget	% of Budget
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	31,665.00	30,000.00	1,665.00	105.6%
404.314 - Legal Services - Human Resource	790.50	1,500.00	-709.50	52.7%
Total 404.000 - SOLICITOR/LEGAL	32,455.50	31,500.00	955.50	103.0%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	232,161.58	375,000.00	-142,838.42	61.9%
405.200 - Office Supplies	3,741.92	6,000.00	-2,258.08	62.4%
405.300 - Bond	6,510.49	1,500.00	5,010.49	434.0%
Total 405.000 - PERSONNEL SERVICES	242,413.99	382,500.00	-140,086.01	63.4%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense				
406.316 - Drug Testing	516.33	900.00	-383.67	57.4%
406.317 - Employee Record Checks	120.00	600.00	-480.00	20.0%
406.318 - Bank Fees	44.00	50.00	-6.00	88.0%
406.319 - Reimburse private prop damage	-87.00	50.00	-137.00	-174.0%
406.325 - Internet fees / Website Develop	212.88	150.00	62.88	141.9%
406.331 - Mileage	3,719.19	5,900.00	-2,180.81	63.0%
406.338 - Highway/Toll Reimbursement	0.00	50.00	-50.00	0.0%
406.341 - Personnel Advertising	11.00	100.00	-89.00	11.0%
406.421 - License & Permit Renewal	851.22	600.00	251.22	141.9%
	2,493.06	200.00	2,293.06	1,246.5%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	7,880.68	8,600.00	-719.32	91.6%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	5,280.00	2,000.00	3,280.00	264.0%
407.215 - Software	4,009.39	5,100.00	-1,090.61	78.6%
407.370 - Computer Services	17,428.14	13,000.00	4,428.14	134.1%
Total 407.000 - DATA PROCESSING	26,717.53	20,100.00	6,617.53	132.9%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	7,639.64	9,000.00	-1,360.36	84.9%
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	36,495.91	10,000.00	26,495.91	365.0%
Total 408.000 - ENGINEERING SERVICES	44,135.55	21,050.00	23,085.55	209.7%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	1,741.82	3,000.00	-1,258.18	58.1%
409.230 - Heating Fuel	23,079.60	25,000.00	-1,920.40	92.3%
409.300 - Facilities Maintenance	2,091.93	4,500.00	-2,408.07	46.5%
409.318 - Building Security Systems	631.97	3,000.00	-2,368.03	21.1%
409.360 - Public Utilities				
409.361 - Electricity	8,588.71	15,000.00	-6,411.29	57.3%
409.366 - Water	1,270.37	3,000.00	-1,729.63	42.3%
Total 409.360 - Public Utilities	9,859.08	18,000.00	-8,140.92	54.8%
409.367 - Trash Removal	4,745.50	6,000.00	-1,254.50	79.1%
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%

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

	Jan - Aug 18	Budget	\$ Over Budget	% of Budget
Total 409,000 - GEN GOVT. BUILDINGS	41,887.45	72,300.00	-30,412.55	57.9%
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	907,520.48	1,385,000.00	-477,479.52	65.5%
Total 410,000 - PUBLIC SAFETY	907,520.48	1,385,100.00	-477,579.52	65.5%
411,000 - FIRE				
411.300 - Building Capital Reserve	71,801.99	80,000.00	-8,198.01	89.8%
411.500 - Contributions	54,265.13	90,000.00	-35,734.87	60.3%
411.541 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 - Water Hydrant Assessment	55,786.92	73,000.00	-17,213.08	76.4%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	15,816.24	30,000.00	-14,183.76	52.7%
Total 411,000 - FIRE	197,670.28	423,000.00	-225,329.72	46.7%
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%
413,000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	49,184.39	74,000.00	-24,815.61	66.5%
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	584.00	1,100.00	-516.00	53.1%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413,000 - CODE ENFORCEMENT	50,258.12	77,050.00	-26,791.88	65.2%
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	300.00	3,000.00	-2,700.00	10.0%
414.117 - Planning Commission Comp.	600.00	3,000.00	-2,400.00	20.0%
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	27,382.88	35,000.00	-7,617.12	78.2%
414.340 - Zoning Hearing Advertisements	610.60	3,000.00	-2,389.40	20.4%
Total 414,000 - PLANNING & ZONING	28,893.48	49,000.00	-20,106.52	59.0%
415,114 - EMERGENCY MANAGEMENT COORD	1,600.00	2,400.00	-800.00	66.7%
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	5,980.00	8,500.00	-2,520.00	70.4%
426.421 - FRCA Membership	15,268.74	20,500.00	-5,231.26	74.5%

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

09/21/18

	Jan - Aug 18	Budget	\$ Over Budget	% of Budget
Total 426.000 - SANITATION EXPENSE	21,248.74	29,000.00	-7,751.26	73.3%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	5,098.64	10,000.00	-4,901.36	51.0%
Total 429.000 - PUBLIC WORKS - SANITATION	5,098.64	10,000.00	-4,901.36	51.0%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	379,252.18	515,000.00	-135,747.82	73.6%
430.245 - Supplies	9,929.62	12,000.00	-2,070.38	82.7%
430.300 - Facilities Maintenance	3,954.29	1,500.00	2,454.29	263.6%
430.320 - Telephone				
430.321 - Local	385.00	600.00	-215.00	64.2%
430.322 - Long Distance	0.00	0.00	0.00	0.0%
430.329 - Wireless	1,355.66	3,500.00	-2,144.34	38.7%
Total 430.320 - Telephone	1,740.66	4,100.00	-2,359.34	42.5%
430.330 - Heating Fuel	6,398.44	5,500.00	898.44	116.3%
430.360 - Electricity	1,758.22	2,500.00	-741.78	70.3%
430.384 - Equip/Machinery Rental	0.00	8,000.00	-8,000.00	0.0%
430.450 - Contracted Services	250.80	750.00	-499.20	33.4%
430.460 - Continuing Education	6,714.03	2,500.00	4,214.03	268.6%
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	17,532.90	7,000.00	10,532.90	250.5%
Total 430.000 - HWYS., ROADS & STREETS	474,722.40	611,850.00	-137,127.60	77.6%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	53,091.43	60,000.00	-6,908.57	88.5%
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	2,198.57	5,000.00	-2,801.43	44.0%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	0.00	2,200.00	-2,200.00	0.0%
433.360 - Traffic signal electric	2,502.75	4,000.00	-1,497.25	62.6%
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	7,467.82	17,000.00	-9,532.18	43.9%
434.00 - STREET LIGHTING				
434.360 - St. Lght. Electricity	2,383.88	4,000.00	-1,616.12	59.6%
Total 434.00 - STREET LIGHTING	2,383.88	4,000.00	-1,616.12	59.6%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	1,401.91	8,000.00	-6,598.09	17.5%
437.213 - Equipment Parts & Supplies	39,586.77	40,000.00	-413.23	99.0%
437.233 - Equipment Motor Fuel	13,783.74	28,000.00	-14,216.26	49.2%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	54,772.42	76,000.00	-21,227.58	72.1%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	2,571.87	4,000.00	-1,428.13	64.3%
438.272 - Aggregate Supplies	315.88	2,500.00	-2,184.12	12.6%

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

	Jan - Aug 18	Budget	\$ Over Budget	% of Budget
438.273 · Pipe and Drainage Supplies	1,259.50	1,500.00	-240.50	84.0%
438.274 · Pavement Maintenance Supplies	2,632.50	5,000.00	-2,367.50	52.7%
Total 438.000 · HIGHWAY MAINT & REPAIR	6,779.75	13,000.00	-6,220.25	52.2%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Constructio/Rebuilding	42,740.12	90,000.00	-47,259.88	47.5%
Total 439.000 · HWY CONST & REBUILDING PRJ...	42,740.12	90,500.00	-47,759.88	47.2%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	11,577.82	13,000.00	-1,422.18	89.1%
452.249 · Recreation Programs	9,945.46	3,000.00	6,945.46	331.5%
452.300 · Recreation Safety Insurance	3,114.42	23,000.00	-19,885.58	13.5%
Total 452.000 · RECREATION & CULTURE	24,637.70	39,000.00	-14,362.30	63.2%
454.000 · PARKS				
454.115 · Park Personnel	0.00	0.00	0.00	0.0%
454.200 · Park supplies	2,933.83	3,000.00	-46.17	98.5%
454.230 · Fuel	3,056.11	2,900.00	156.11	105.4%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	1,746.42	4,000.00	-2,253.58	43.7%
454.500 · Contracted Services	1,409.08	3,000.00	-1,590.92	47.0%
454.600 · Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454.700 · Capital Purchases	2,469.63	1,000.00	1,469.63	247.0%
454.710 · Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454.000 · PARKS	11,635.07	14,900.00	-3,264.93	78.1%
456.000 · LIBRARY				
456.520 · Library Contribution	69,454.00	93,000.00	-23,546.00	74.7%
Total 456.000 · LIBRARY	69,454.00	93,000.00	-23,546.00	74.7%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	43,113.44	62,000.00	-18,886.56	69.5%
481.200 · Medicare Employer Paid	10,083.00	16,000.00	-5,917.00	63.0%
481.300 · Unemployment Comp Employer Paid	2,433.18	3,000.00	-566.82	81.1%
483.197 · Non-Uniform Pension Plan Contrib	0.00	115,000.00	-115,000.00	0.0%
483.310 · Pension Plan Admin Fees	3,125.00	3,500.00	-375.00	89.3%
484.354 · Workers Comp Insurance	36,530.00	43,000.00	-6,470.00	85.0%
487.196 · Health Insurance	206,680.79	290,000.00	-83,319.21	71.3%
487.197 · Other Group Benefits	16,873.73	27,000.00	-10,126.27	62.5%
Total 480.000 · INSURANCE & EMPLOYEE BENE...	318,839.14	559,500.00	-240,660.86	57.0%
486.000 · Insurance				
486.350 · Liability Insurance	54,054.40	70,000.00	-15,945.60	77.2%
Total 486.000 · Insurance	54,054.40	70,000.00	-15,945.60	77.2%
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%

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

	Jan - Aug 18	Budget	\$ Over Budget	% of Budget
492,000 - Interfund Operating Transfers	800,000.00			
6561 - *Payroll Expenses	598.25			
Total Expense	3,639,248.93	4,295,200.00	-655,951.07	84.7%
Net Income	-174,881.87	-586,160.00	411,278.13	29.8%

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

	<u>Aug 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	90,890.05
106.002 · Fire/Ambulance	55,817.86
106.003 · Recycling	12,942.68
106.000 · Host Fee Savings Account - Other	2,024.88
	<hr/>
Total 106.000 · Host Fee Savings Account	161,675.47
	<hr/>
Total Checking/Savings	161,675.47
	<hr/>
Total Current Assets	161,675.47
	<hr/>
TOTAL ASSETS	161,675.47
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	49,537.84
Net Income	14,090.59
	<hr/>
Total Equity	161,675.47
	<hr/>
TOTAL LIABILITIES & EQUITY	161,675.47
	<hr/> <hr/>

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

	<u>Aug 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	720.77
106.000 · Palmer Sewer Savings Account	<u>170,502.95</u>
Total Checking/Savings	<u>171,223.72</u>
Total Current Assets	<u>171,223.72</u>
TOTAL ASSETS	<u><u>171,223.72</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,432.51
Net Income	<u>113.95</u>
Total Equity	<u>171,223.72</u>
TOTAL LIABILITIES & EQUITY	<u><u>171,223.72</u></u>

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

	<u>Aug 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,241.06
106.000 · Nazareth Sewer Savings Account	25,058.79
Total Checking/Savings	<u>26,299.85</u>
Total Current Assets	<u>26,299.85</u>
TOTAL ASSETS	<u><u>26,299.85</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	18,471.67
Net Income	2,617.85
Total Equity	<u>26,299.85</u>
TOTAL LIABILITIES & EQUITY	<u><u>26,299.85</u></u>

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

	Aug 31, 18
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	911,882.74
106.000 · PLGIT Savings Account	367,333.24
109.000 · Certificates of Deposit	500,000.00
Total Checking/Savings	<u>1,779,215.98</u>
Total Current Assets	<u>1,779,215.98</u>
TOTAL ASSETS	<u><u>1,779,215.98</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,805,164.67
Net Income	-556,443.64
Total Equity	<u>1,779,215.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,779,215.98</u></u>

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

	<u>Aug 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	229,074.67
106.000 · Swr/Signal PLUS Account	131.14
Total Checking/Savings	<u>229,205.81</u>
Total Current Assets	<u>229,205.81</u>
TOTAL ASSETS	<u><u>229,205.81</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-831,591.00
Net Income	208,385.60
Total Equity	<u>229,205.81</u>
TOTAL LIABILITIES & EQUITY	<u><u>229,205.81</u></u>

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

	<u>Aug 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability Merchants Bank	341,173.18
Total Checking/Savings	<u>341,173.18</u>
Total Current Assets	<u>341,173.18</u>
TOTAL ASSETS	<u><u>341,173.18</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	290,643.30
Net Income	<u>50,529.88</u>
Total Equity	<u>341,173.18</u>
TOTAL LIABILITIES & EQUITY	<u><u>341,173.18</u></u>

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

	Aug 31, 18
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	324,618.71
106.001 · CAPITAL PURCHASES	324.01
106.000 · Capital Reserve Savings Account - Other	324.01
Total 106.000 · Capital Reserve Savings Account	324,942.72
Total Checking/Savings	324,942.72
Total Current Assets	324,942.72
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	325,023.23
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	161,100.40
Net Income	-45,044.85
Total Equity	325,023.23
TOTAL LIABILITIES & EQUITY	325,023.23

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

	<u>Aug 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	1,971.93
	<hr/>
Total 106.000 · Fire CR Savings Account	26,304.66
	<hr/>
Total Checking/Savings	26,304.66
	<hr/>
Total Current Assets	26,304.66
	<hr/>
TOTAL ASSETS	26,304.66
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-198,701.10
Net Income	-9,591.87
	<hr/>
Total Equity	26,304.66
	<hr/>
TOTAL LIABILITIES & EQUITY	26,304.66
	<hr/> <hr/>

12:00 PM
09/21/18
Accrual Basis

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of August 31, 2018

	<u>Aug 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	13,626.06
106.000 · Hwy Recon/Rehab MM/Savings Acct	<u>750,875.56</u>
Total Checking/Savings	<u>764,501.62</u>
Total Current Assets	<u>764,501.62</u>
TOTAL ASSETS	<u><u>764,501.62</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	417,630.18
Net Income	<u>346,871.44</u>
Total Equity	<u>764,501.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>764,501.62</u></u>

12:12 PM

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of August 31, 2018

09/21/18

Accrual Basis

	<u>Aug 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	15,621.62
100.000 · CR Equip Replacement - Checking - Other	1.35
Total 100.000 · CR Equip Replacement - Checking	<u>15,622.97</u>
106.000 · CR Equip Replacement MM/Savings	
106.002 · EQUIPMENT REPLACEMENT	116,333.73
106.000 · CR Equip Replacement MM/Savings - Other	30.45
Total 106.000 · CR Equip Replacement MM/Savings	<u>116,364.18</u>
Total Checking/Savings	<u>131,987.15</u>
Total Current Assets	<u>131,987.15</u>
TOTAL ASSETS	<u><u>131,987.15</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	187,924.53
Net Income	-55,937.38
Total Equity	<u>131,987.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>131,987.15</u></u>

11:52 AM

Lower Nazareth Township - Refuse/Recycling Collection

09/21/18

Balance Sheet

Accrual Basis

As of August 31, 2018

	<u>Aug 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	171,985.27
103.000 · Embassy Checking Account	<u>-0.01</u>
Total Checking/Savings	<u>171,985.26</u>
Total Current Assets	<u>171,985.26</u>
TOTAL ASSETS	<u>171,985.26</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	2,848.77
Net Income	<u>169,136.49</u>
Total Equity	<u>171,985.26</u>
TOTAL LIABILITIES & EQUITY	<u>171,985.26</u>

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

	<u>Aug 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	500,224.99
Total Checking/Savings	<u>500,224.99</u>
Total Current Assets	<u>500,224.99</u>
TOTAL ASSETS	<u><u>500,224.99</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	111,079.90
Net Income	279,725.56
Total Equity	<u>500,224.99</u>
TOTAL LIABILITIES & EQUITY	<u><u>500,224.99</u></u>

12:46 PM

09/21/18

Accrual Basis

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

	<u>Aug 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,558.03
106.000 Traffic Impact Account	1,689,225.12
109.000 Certificate of Deposit	500,000.00
Total Checking/Savings	<u>2,197,783.15</u>
Total Current Assets	<u>2,197,783.15</u>
TOTAL ASSETS	<u><u>2,197,783.15</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	2,134,865.27
Net Income	-437,082.12
Total Equity	<u>2,197,783.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,197,783.15</u></u>

12:44 PM

09/21/18

Accrual Basis

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

	<u>Aug 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	1,225.79
102.000 · LNT Sewer Department - Savings	198,053.94
Total Checking/Savings	<u>199,279.73</u>
Total Current Assets	<u>199,279.73</u>
TOTAL ASSETS	<u><u>199,279.73</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	167,420.52
Net Income	31,859.21
Total Equity	<u>199,279.73</u>
TOTAL LIABILITIES & EQUITY	<u><u>199,279.73</u></u>

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

	Aug 31, 18
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.19
102.000 · SAVINGS ACCOUNTS - LAB	411,968.23
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	22,391.90
Total Checking/Savings	435,071.92
Total Current Assets	435,071.92
TOTAL ASSETS	435,071.92
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	(49,422.23)
Total Equity	432,741.41
TOTAL LIABILITIES & EQUITY	435,071.92

Lower Nazareth Township
Balance Sheet
As of August 31, 2018

	<u>Aug 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	91,278.12
100.000 · Checking Account - Other	<u>1,468.38</u>
Total 100.000 · Checking Account	<u>114,022.33</u>
Total Checking/Savings	<u>114,022.33</u>
Total Current Assets	<u>114,022.33</u>
TOTAL ASSETS	<u><u>114,022.33</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	56,362.35
Net Income	<u>-3,053.55</u>
Total Equity	<u>114,022.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>114,022.33</u></u>