



**Lower Nazareth Township**  
**Financial Report**  
*February 2018*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

**Feb-18**

<b>General Fund - 01</b>	\$ 1,156,123
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 147,862
<b>Palmer Sewer Fund - 08</b>	\$ 171,137
<b>Nazareth Sewer Fund - 09</b>	\$ 23,686
<b>Capital Reserve - Open Space Fund - 16</b>	\$ 1,855,670
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 398
<b>Fiscal Stability Fund - 95</b>	\$ 290,765
<b>Capital Reserve - Municipal - 30</b>	\$ 349,148
<b>Capital Reserve - Fire Fund - 31</b>	\$ 26,101
<b>Highway Reconstruction/Rehabilitation -</b>	\$ 414,349
<b>Capital Reserve - Equipment Replacement -</b>	\$ 187,975
<b>Refuse/Recycling Collection - 33</b>	\$ 2,579
<b>State Liquid Fuels Fund - 35</b>	\$ 220,915
<b>Traffic Impact - 091</b>	\$ 2,139,345
<b><i>Total Township Funds...</i></b>	<b><u>\$6,986,053</u></b>

<b>Lower Nazareth Township Sewer Department</b>	\$ 175,465
<b>Master Escrow Account</b>	\$ 447,435
<b>Development &amp; Inspection Account</b>	\$ 103,990
<b><i>Total Escrow Accounts...</i></b>	<b><u>\$726,889</u></b>

12:01 PM  
03/26/18  
Cash Basis

Lower Nazareth Township  
**Balance Sheet**  
As of February 28, 2018

	<u>Feb 28, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	48,074.81
105.000 · Payroll Account	53,689.79
106.000 · LAB Savings Account	780,422.95
106.100 · PLGIT Account	87,284.01
106.200 · Real Estate Tax Collections	184,138.32
110.000 · Petty Cash	250.00
<b>Total Checking/Savings</b>	<u>1,153,859.88</u>
<b>Other Current Assets</b>	
Employee Advance	13.26
<b>Total Other Current Assets</b>	<u>13.26</u>
<b>Total Current Assets</b>	<u>1,153,873.14</u>
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
<b>Total Other Assets</b>	<u>2,250.00</u>
<b>TOTAL ASSETS</b>	<u><u>1,156,123.14</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,862.33
219 · Occup Privilege Tax Withheld	122.00
223 · Unemployment Withheld	91.34
<b>Total 210.000 · PAYROLL LIABILITIES</b>	<u>2,075.67</u>
2100 · *Payroll Liabilities	770.82
<b>Total Other Current Liabilities</b>	<u>2,846.49</u>
<b>Total Current Liabilities</b>	<u>2,846.49</u>
<b>Total Liabilities</b>	<u>2,846.49</u>
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	761,558.66
Net Income	-380,134.49
<b>Total Equity</b>	<u>1,153,276.65</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,156,123.14</u></u>

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

03/26/18

	Jan - Feb 18	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	166,774.79	1,550,000.00	-1,383,225.21	10.8%
301.200 - Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 - Real Estate - Delinquent	2,854.68	15,000.00	-12,145.32	19.0%
301.000 - REAL PROPERTY TAXES - Other	273.15			
Total 301.000 - REAL PROPERTY TAXES	169,902.62	1,565,050.00	-1,395,147.38	10.9%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	84,073.05	180,000.00	-95,926.95	46.7%
310.210 - Earned Income - Current	57,656.34	1,100,000.00	-1,042,343.66	5.2%
310.220 - Earned Income - Prior	84,330.09	60,000.00	24,330.09	140.6%
310.510 - Local Services Tax	16,806.93	360,000.00	-343,193.07	4.7%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	242,866.41	1,700,000.00	-1,457,133.59	14.3%
Total 300.000 - TAXES	412,769.03	3,265,050.00	-2,852,280.97	12.6%
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	6,914.90	30,000.00	-23,085.10	23.0%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	2,089.05	5,000.00	-2,910.95	41.8%
Total 330.000 - FINES & FORFEITS	9,003.95	35,000.00	-25,996.05	25.7%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	27.44	100.00	-72.56	27.4%
341.02 - Interest on Savings	343.10	700.00	-356.90	49.0%
Total 341.000 - Interest Earnings	370.54	800.00	-429.46	46.3%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	6,100.00	100,000.00	-93,900.00	6.1%
Total 342.000 - Rents and Royalties	6,100.00	100,000.00	-93,900.00	6.1%
Total 340.000 - INTEREST, RENTS & ROYALTIES	6,470.54	100,800.00	-94,329.46	6.4%
350.000 - INTERGOVERNMENTAL REVENUES				
354.000 - STATE CAPITAL & OPER. GRANTS				
354.12 - Emergency Disaster Relief-PEMA	0.00	0.00	0.00	0.0%
Total 354.000 - STATE CAPITAL & OPER. GR...	0.00	0.00	0.00	0.0%

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

	Jan - Feb 18	Budget	\$ Over Budget	% of Budget
<b>355.000 - STATE SHARED REVENUES</b>				
355.010 - Public Utility Realty Tax	0.00	3,800.00	-3,800.00	0.0%
355.040 - Alcoholic Beverage Licenses	0.00	2,000.00	-2,000.00	0.0%
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%
<b>Total 355.000 - STATE SHARED REVENUES</b>	<b>0.00</b>	<b>125,800.00</b>	<b>-125,800.00</b>	<b>0.0%</b>
<b>Total 350.000 - INTERGOVERNMENTAL REVE...</b>	<b>0.00</b>	<b>125,800.00</b>	<b>-125,800.00</b>	<b>0.0%</b>
<b>357.000 - Local Gaming Grant</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>360.000 - CHARGES FOR SERVICES</b>				
361.000 - General Government	11,507.00	15,000.00	-3,493.00	76.7%
361.310 - Subdivision & Land Development	0.00	6,500.00	-6,500.00	0.0%
361.330 - Zoning Hearings				
361.500 - Maps & Publications				
361.51 - Map Sales	0.00	0.00	0.00	0.0%
361.53 - SALDO	0.00	0.00	0.00	0.0%
361.54 - Zoning Ordinance	0.00	0.00	0.00	0.0%
361.56 - Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 - Misc. Publications/Copying	1,083.49	250.00	833.49	433.4%
<b>Total 361.500 - Maps &amp; Publications</b>	<b>1,083.49</b>	<b>250.00</b>	<b>833.49</b>	<b>433.4%</b>
361.630 - Proceeds from tax collection	770.00	2,000.00	-1,230.00	38.5%
361.74 - Postage collected	6.44	50.00	-43.56	12.9%
<b>Total 361.000 - General Government</b>	<b>13,366.93</b>	<b>23,800.00</b>	<b>-10,433.07</b>	<b>56.2%</b>
<b>362.000 - PUBLIC SAFETY</b>				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	10.00	150.00	-140.00	6.7%
362.410 - Building & Zoning Permits	370.00	18,000.00	-17,630.00	2.1%
362.440 - Sewer Permits	250.00	1,500.00	-1,250.00	16.7%
362.451 - Use & Occupancy Permits	0.00	40.00	-40.00	0.0%
362.452 - Moving Permits	190.00	500.00	-310.00	38.0%
362.470 - Driveway Permits	550.00	3,000.00	-2,450.00	18.3%
362.480 - Grading Permits	4,750.00	20,000.00	-15,250.00	23.8%
362.481 - Swimming Pool Grading Permits	1,300.00	3,500.00	-2,200.00	37.1%
362.490 - Peddling Permit	0.00	50.00	-50.00	0.0%
<b>Total 362.000 - PUBLIC SAFETY</b>	<b>7,420.00</b>	<b>46,740.00</b>	<b>-39,320.00</b>	<b>15.9%</b>
<b>Total 360.000 - CHARGES FOR SERVICES</b>	<b>20,786.93</b>	<b>70,540.00</b>	<b>-49,753.07</b>	<b>29.5%</b>
<b>363.000 - HIGHWAYS AND STREETS</b>				
363.239 - Proceeds from Public Prop. Damage	0.00	100.00	-100.00	0.0%
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%
<b>Total 363.000 - HIGHWAYS AND STREETS</b>	<b>0.00</b>	<b>300.00</b>	<b>-300.00</b>	<b>0.0%</b>

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

	Jan - Feb 18	Budget	\$ Over Budget	% of Budget
367,000 - CULTURE-RECREATION				
367,300 - Summer Park Program	0.00	9,000.00	-9,000.00	0.0%
367,301 - Business Donations	0.00	0.00	0.00	0.0%
367,350 - Field Use Fees	0.00	2,500.00	-2,500.00	0.0%
<b>Total 367,000 - CULTURE-RECREATION</b>	<b>0.00</b>	<b>11,500.00</b>	<b>-11,500.00</b>	<b>0.0%</b>
389,000 - MISCELLANEOUS INCOME				
391,000 - Proceeds of Gen. Fxd. Asset Dis	0.00	50.00	-50.00	0.0%
391,100 - Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
<b>Total 391,000 - Proceeds of Gen. Fxd. Asset Dis</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
395,000 - Refund of Prior Yr. Expenditures	0.00	15,000.00	-15,000.00	0.0%
49900 - Uncatagorized Income	0.00			
<b>Total Income</b>	<b>472,747.06</b>	<b>3,709,040.00</b>	<b>-3,236,292.94</b>	<b>12.7%</b>
<b>Gross Profit</b>	<b>472,747.06</b>	<b>3,709,040.00</b>	<b>-3,236,292.94</b>	<b>12.7%</b>
<b>Expense</b>				
400,000 - GENERAL GOVERNMENT				
400,105 - Salary	2,083.30	12,500.00	-10,416.70	16.7%
400,215 - Postage	2,153.38	3,500.00	-1,346.62	61.5%
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	0.00	500.00	-500.00	0.0%
400,320 - Telephone				
400,321 - Local	634.46	4,100.00	-3,465.54	15.5%
400,322 - Long Distance	0.00	50.00	-50.00	0.0%
400,324 - Wireless	145.56	1,600.00	-1,454.44	9.1%
<b>Total 400,320 - Telephone</b>	<b>779.82</b>	<b>5,750.00</b>	<b>-4,970.18</b>	<b>13.6%</b>
400,340 - Advertising	1,060.11	5,500.00	-4,439.89	19.3%
400,342 - Public Relations Printing	0.00	6,000.00	-6,000.00	0.0%
400,343 - Codification/Printing	0.00	5,000.00	-5,000.00	0.0%
400,374 - Maintenance Agreements	2,682.69	18,500.00	-15,817.31	14.5%
400,384 - Office Equipment Rental	180.00	1,000.00	-820.00	18.0%
400,420 - Dues & Subscriptions	2,733.00	4,200.00	-1,467.00	65.1%
400,460 - Meetings & Continuing Education	1,050.00	8,000.00	-6,970.00	12.9%
400,700 - Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
<b>Total 400,000 - GENERAL GOVERNMENT</b>	<b>12,909.30</b>	<b>78,500.00</b>	<b>-65,590.70</b>	<b>16.4%</b>
402,000 - AUDITING				
402,105 - Audit Wages	20.00	100.00	-80.00	20.0%
402,311 - Accounting & Auditing Services	2,400.00	8,000.00	-5,600.00	30.0%
<b>Total 402,000 - AUDITING</b>	<b>2,420.00</b>	<b>8,100.00</b>	<b>-5,680.00</b>	<b>29.9%</b>

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

03/26/18

	Jan - Feb 18	Budget	\$ Over Budget	% of Budget
<b>403.000 - TAX COLLECTION</b>				
403.105 - R.E. Tax Collector Salary	27.60	8,000.00	-7,972.40	0.3%
403.110 - EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 - EIT Collection Supplies	27.99	0.00	27.99	100.0%
403.201 - Real Estate Collection Supplies	1,863.94	2,100.00	-236.06	88.8%
403.213 - Office Equipment	0.00	200.00	-200.00	0.0%
403.215 - EIT Postage	0.00	50.00	-50.00	0.0%
403.216 - Real Estate Postage	0.00	1,500.00	-1,500.00	0.0%
403.310 - Computer Services	0.00	0.00	0.00	0.0%
403.311 - Audit	0.00	2,300.00	-2,300.00	0.0%
403.317 - Tax Collection Committee Servc	140.97	400.00	-259.03	35.2%
403.319 - Tax Refunds	1,476.20	100.00	1,376.20	1,476.2%
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%
<b>Total 403.000 - TAX COLLECTION</b>	<b>4,991.70</b>	<b>15,450.00</b>	<b>-10,458.30</b>	<b>32.3%</b>
<b>404.000 - SOLICITOR/LEGAL</b>				
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%
<b>Total 404.000 - SOLICITOR/LEGAL</b>	<b>10,387.50</b>	<b>31,500.00</b>	<b>-21,112.50</b>	<b>33.0%</b>
<b>405.000 - PERSONNEL SERVICES</b>				
405.140 - Office Staff Wages	60,936.36	375,000.00	-314,063.64	16.2%
405.200 - Office Supplies	1,115.28	6,000.00	-4,884.72	18.6%
405.300 - Bond	10,750.00	1,500.00	9,250.00	716.7%
<b>Total 405.000 - PERSONNEL SERVICES</b>	<b>72,801.64</b>	<b>382,500.00</b>	<b>-309,698.36</b>	<b>19.0%</b>
<b>406.000 - GENERAL GOVT. ADMINISTRATION</b>				
406.280 - General Administrative Expense	116.28	900.00	-783.72	12.9%
406.316 - Drug Testing	0.00	600.00	-600.00	0.0%
406.317 - Employee Record Checks	22.00	50.00	-28.00	44.0%
406.318 - Bank Fees	-50.00	50.00	-100.00	-100.0%
406.319 - Reimburse private prop damage	86.36	150.00	-63.64	57.6%
406.325 - Internet fees / Website Develop	879.80	5,900.00	-5,020.20	14.9%
406.331 - Mileage	0.00	50.00	-50.00	0.0%
406.338 - Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 - Personnel Advertising	173.34	600.00	-426.66	28.9%
406.421 - License & Permit Renewal	1,809.00	200.00	1,609.00	904.5%
<b>Total 406.000 - GENERAL GOVT. ADMINISTRATION</b>	<b>3,036.78</b>	<b>8,600.00</b>	<b>-5,563.22</b>	<b>35.3%</b>
<b>407.000 - DATA PROCESSING</b>				
407.213 - Data Processing Equipment	5,280.00	2,000.00	3,280.00	264.0%
407.215 - Software	610.00	5,100.00	-4,490.00	12.0%
407.370 - Computer Services	1,245.75	13,000.00	-11,754.25	9.6%
<b>Total 407.000 - DATA PROCESSING</b>	<b>7,135.75</b>	<b>20,100.00</b>	<b>-12,964.25</b>	<b>35.5%</b>

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

03/26/18

	Jan - Feb 18	Budget	\$ Over Budget	% of Budget
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	4,634.88	9,000.00	-4,365.12	51.5%
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%
<b>Total 408.000 - ENGINEERING SERVICES</b>	<b>4,634.88</b>	<b>21,050.00</b>	<b>-16,415.12</b>	<b>22.0%</b>
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	284.48	3,000.00	-2,715.52	9.5%
409.230 - Heating Fuel	13,984.04	25,000.00	-11,015.96	55.9%
409.300 - Facilities Maintenance	232.83	4,500.00	-4,267.17	5.2%
409.318 - Building Security Systems	167.27	3,000.00	-2,832.73	5.6%
409.360 - Public Utilities				
409.361 - Electricity	1,937.79	15,000.00	-13,062.21	12.9%
409.366 - Water	444.13	3,000.00	-2,555.87	14.8%
<b>Total 409.360 - Public Utilities</b>	<b>2,381.92</b>	<b>18,000.00</b>	<b>-15,618.08</b>	<b>13.2%</b>
409.367 - Trash Removal	163.25	6,000.00	-5,836.75	2.7%
409.375 - Communication Equip Repair/Main	0.00	300.00	-300.00	0.0%
409.386 - Rental Property Expenses	0.00	2,500.00	-2,500.00	0.0%
409.600 - Capital Construction	-262.45	10,000.00	-10,262.45	-2.6%
<b>Total 409.000 - GEN GOVT. BUILDINGS</b>	<b>16,951.34</b>	<b>72,300.00</b>	<b>-55,348.66</b>	<b>23.4%</b>
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	628.09	0.00	628.09	100.0%
410.250 - Repair Lights	0.00	50.00	-50.00	0.0%
410.327 - Radio Repair	0.00	50.00	-50.00	0.0%
410.500 - Police Services Contract	340,320.18	1,385,000.00	-1,044,679.82	24.6%
<b>Total 410.000 - PUBLIC SAFETY</b>	<b>340,948.27</b>	<b>1,385,100.00</b>	<b>-1,044,151.73</b>	<b>24.6%</b>
411.000 - FIRE				
411.300 - Building Capital Reserve	3,035.31	80,000.00	-76,964.69	3.8%
411.500 - Contributions	13,075.14	90,000.00	-76,924.86	14.5%
411.541 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 - Water Hydrant Assessment	18,333.00	73,000.00	-54,667.00	25.1%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	5,931.09	30,000.00	-24,068.91	19.8%
<b>Total 411.000 - FIRE</b>	<b>40,374.54</b>	<b>423,000.00</b>	<b>-382,625.46</b>	<b>9.5%</b>
412.000 - AMBULANCE				
412.140 - Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 - Ambulance Building Maintenance	0.00	1,500.00	-1,500.00	0.0%
412.542 - Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
412.600 - Capital Construction	0.00	1,000.00	-1,000.00	0.0%
412.700 - Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
<b>Total 412.000 - AMBULANCE</b>	<b>0.00</b>	<b>32,500.00</b>	<b>-32,500.00</b>	<b>0.0%</b>



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

	Jan - Feb 18	Budget	\$ Over Budget	% of Budget
<b>413.000 - CODE ENFORCEMENT</b>				
413.100 - Zoning Administrator	10,033.26	74,000.00	-63,966.74	13.6%
413.121 - Sewage Enforcement Officer	594.00	750.00	-156.00	79.2%
413.200 - Supplies	27.99	700.00	-672.01	4.0%
413.325 - Postage	0.00	1,100.00	-1,100.00	0.0%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 - CODE ENFORCEMENT</b>	<b>10,655.25</b>	<b>77,050.00</b>	<b>-66,394.75</b>	<b>13.8%</b>
<b>414.000 - PLANNING &amp; ZONING</b>				
414.112 - Stenographer, ZH & PC	0.00	1,400.00	-1,400.00	0.0%
414.116 - Zoning Hearing Bd Compensation	0.00	3,000.00	-3,000.00	0.0%
414.117 - Planning Commission Comp.	0.00	3,000.00	-3,000.00	0.0%
414.120 - Legal	0.00	3,500.00	-3,500.00	0.0%
414.310 - Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 - Engineer	4,358.50	35,000.00	-30,641.50	12.5%
414.340 - Zoning Hearing Advertisements	0.00	3,000.00	-3,000.00	0.0%
<b>Total 414.000 - PLANNING &amp; ZONING</b>	<b>4,358.50</b>	<b>49,000.00</b>	<b>-44,641.50</b>	<b>8.9%</b>
<b>415.114 - EMERGENCY MANAGEMENT COORD</b>				
415.114 - EMERGENCY MANAGEMENT COORD	400.00	2,400.00	-2,000.00	16.7%
419.540 - Crime Watch	0.00	0.00	0.00	0.0%
422.450 - Animal Control	0.00	200.00	-200.00	0.0%
<b>426.000 - SANITATION EXPENSE</b>				
426.115 - Recycling Collection Wages	563.50	8,500.00	-7,936.50	6.6%
426.421 - FRCA Membership	5,089.58	20,500.00	-15,410.42	24.8%
<b>Total 426.000 - SANITATION EXPENSE</b>	<b>5,653.08</b>	<b>29,000.00</b>	<b>-23,346.92</b>	<b>19.5%</b>
<b>429.000 - PUBLIC WORKS - SANITATION</b>				
429.364 - Sanitary Sewer Expenses	616.26	10,000.00	-9,383.74	6.2%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	<b>616.26</b>	<b>10,000.00</b>	<b>-9,383.74</b>	<b>6.2%</b>
<b>430.000 - HWYS., ROADS &amp; STREETS</b>				
430.100 - Personnel Services	80,072.04	515,000.00	-434,927.96	15.5%
430.245 - Supplies	2,522.97	12,000.00	-9,477.03	21.0%
430.300 - Facilities Maintenance	222.50	1,500.00	-1,277.50	14.8%
430.320 - Telephone				
430.321 - Local	95.90	600.00	-504.10	16.0%
430.322 - Long Distance	0.00	0.00	0.00	0.0%
430.329 - Wireless	526.38	3,500.00	-2,973.62	15.0%
<b>Total 430.320 - Telephone</b>	<b>622.28</b>	<b>4,100.00</b>	<b>-3,477.72</b>	<b>15.2%</b>
430.330 - Heating Fuel	4,281.22	5,500.00	-1,218.78	77.8%
430.360 - Electricity	514.97	2,500.00	-1,985.03	20.6%
430.384 - Equip/Machinery Rental	0.00	8,000.00	-8,000.00	0.0%
430.450 - Contracted Services	52.40	750.00	-697.60	7.0%
430.460 - Continuing Education	600.00	2,500.00	-1,900.00	24.0%
430.600 - Capital Construction	14,000.00	8,000.00	6,000.00	175.0%
430.740 - Equipment Purchase	7,304.00	45,000.00	-37,696.00	16.2%
430.750 - Misc. Shop Tools & Equipment	3,496.23	7,000.00	-3,503.77	49.9%
<b>Total 430.000 - HWYS., ROADS &amp; STREETS</b>	<b>113,688.61</b>	<b>611,850.00</b>	<b>-498,161.39</b>	<b>18.6%</b>

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

	Jan - Feb 18	Budget	\$ Over Budget	% of Budget
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	39,171.06	60,000.00	-20,828.94	65.3%
432.000 - WINTER MAINTENANCE - Other	3,828.10			
<b>Total 432.000 - WINTER MAINTENANCE</b>	<b>42,999.16</b>	<b>60,000.00</b>	<b>-17,000.84</b>	<b>71.7%</b>
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	0.00	5,000.00	-5,000.00	0.0%
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	644.39	4,000.00	-3,355.61	16.1%
433.575 - Line Painting	0.00	300.00	-300.00	0.0%
433.450 - Signals contracted service	0.00	3,000.00	-3,000.00	0.0%
<b>Total 433.000 - TRAFFIC CONTROL DEVICES</b>	<b>644.39</b>	<b>17,000.00</b>	<b>-16,355.61</b>	<b>3.8%</b>
434.000 - STREET LIGHTING				
434.360 - St. Light. Electricity	601.85	4,000.00	-3,398.15	15.0%
<b>Total 434.000 - STREET LIGHTING</b>	<b>601.85</b>	<b>4,000.00</b>	<b>-3,398.15</b>	<b>15.0%</b>
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	6,584.11	40,000.00	-33,415.89	16.5%
437.233 - Equipment Motor Fuel	5,844.10	28,000.00	-22,155.90	20.9%
<b>Total 437.000 - EQUIPMENT REPAIRS-FUEL</b>	<b>13,635.41</b>	<b>76,000.00</b>	<b>-62,364.59</b>	<b>17.9%</b>
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%
<b>Total 438.000 - HIGHWAY MAINT &amp; REPAIR</b>	<b>1,395.20</b>	<b>13,000.00</b>	<b>-11,604.80</b>	<b>10.7%</b>
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - Engineer	0.00	500.00	-500.00	0.0%
439.600 - Construction/Reblding	0.00	90,000.00	-90,000.00	0.0%
<b>Total 439.000 - HWY CONST &amp; REBUILDING P...</b>	<b>0.00</b>	<b>90,500.00</b>	<b>-90,500.00</b>	<b>0.0%</b>
452.000 - RECREATION & CULTURE				
452.115 - Staff Wages	0.00	13,000.00	-13,000.00	0.0%
452.249 - Recreation Programs	0.00	3,000.00	-3,000.00	0.0%
452.500 - Recreation Safety Insurance	137.95	23,000.00	-22,862.05	0.6%
<b>Total 452.000 - RECREATION &amp; CULTURE</b>	<b>137.95</b>	<b>39,000.00</b>	<b>-38,862.05</b>	<b>0.4%</b>

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

	Jan - Feb 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	19.70	3,000.00	-2,980.30	0.7%
454.230 - Fuel	1,752.33	2,900.00	-1,147.67	60.4%
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	0.00	3,000.00	-3,000.00	0.0%
454.600 - Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454.700 - Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
454.710 - Park Land Acquisition	0.00	0.00	0.00	0.0%
<b>Total 454.000 - PARKS</b>	<b>1,772.03</b>	<b>14,900.00</b>	<b>-13,127.97</b>	<b>11.9%</b>
456.000 - LIBRARY				
456.520 - Library Contribution	23,212.00	93,000.00	-69,788.00	25.0%
<b>Total 456.000 - LIBRARY</b>	<b>23,212.00</b>	<b>93,000.00</b>	<b>-69,788.00</b>	<b>25.0%</b>
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	9,556.42	62,000.00	-52,443.58	15.4%
481.200 - Medicare Employer Paid	2,234.96	16,000.00	-13,765.04	14.0%
481.300 - Unemployment Comp Employer Paid	587.64	3,000.00	-2,412.36	19.6%
483.197 - Non-Uniform Pension Plan Contrib	0.00	115,000.00	-115,000.00	0.0%
483.310 - Pension Plan Admin Fees	175.00	3,500.00	-3,325.00	5.0%
484.354 - Workers Comp Insurance	17,969.50	43,000.00	-25,030.50	41.8%
487.196 - Health Insurance	55,746.70	290,000.00	-234,253.30	19.2%
487.197 - Other Group Benefits	5,126.79	27,000.00	-21,873.21	19.0%
<b>Total 480.000 - INSURANCE &amp; EMPLOYEE BEN...</b>	<b>91,397.01</b>	<b>559,500.00</b>	<b>-468,102.99</b>	<b>16.3%</b>
486.000 - Insurance				
486.350 - Liability Insurance	25,011.40	70,000.00	-44,988.60	35.7%
<b>Total 486.000 - Insurance</b>	<b>25,011.40</b>	<b>70,000.00</b>	<b>-44,988.60</b>	<b>35.7%</b>
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%
<b>Total 489.000 - JUDGEMENT &amp; LOSSES</b>	<b>0.00</b>	<b>100.00</b>	<b>-100.00</b>	<b>0.0%</b>
6561 - *Payroll Expenses	111.75			
<b>Total Expense</b>	<b>852,881.55</b>	<b>4,295,200.00</b>	<b>-3,442,318.45</b>	<b>19.9%</b>
<b>Net Income</b>	<b>-380,134.49</b>	<b>-586,160.00</b>	<b>206,025.51</b>	<b>64.9%</b>

**LNT Revenue Fund-Host Fee-05**  
**Balance Sheet**  
As of February 28, 2018

---

	<u>Feb 28, 18</u>
<b>ASSETS</b>	
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	834.83
	<hr/>
Total 106.000 · Host Fee Savings Account	147,862.42
	<hr/>
Total Checking/Savings	147,862.42
	<hr/>
Total Current Assets	147,862.42
	<hr/>
<b>TOTAL ASSETS</b>	<b>147,862.42</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	49,537.84
Net Income	277.54
	<hr/>
Total Equity	147,862.42
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>147,862.42</b>
	<hr/> <hr/>

**LNT Palmer Sewer Fund - 08**  
**Balance Sheet**  
As of February 28, 2018

---

	<u>Feb 28, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	720.41
106.000 · Palmer Sewer Savings Account	<u>170,417.02</u>
Total Checking/Savings	<u>171,137.43</u>
Total Current Assets	<u>171,137.43</u>
<b>TOTAL ASSETS</b>	<u><u>171,137.43</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,432.51
Net Income	<u>27.66</u>
Total Equity	<u>171,137.43</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>171,137.43</u></u>

**LNT Nazareth Sewer Fund - 09**  
**Balance Sheet**  
As of February 28, 2018

---

	<u>Feb 28, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,240.42
106.000 · Nazareth Sewer Savings Account	22,445.42
Total Checking/Savings	<u>23,685.84</u>
Total Current Assets	<u>23,685.84</u>
<b>TOTAL ASSETS</b>	<b><u>23,685.84</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	18,471.67
Net Income	3.84
Total Equity	<u>23,685.84</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>23,685.84</u></b>

**LNT Open Space Fund-16**  
**Balance Sheet**  
As of February 28, 2018

---

	<u>Feb 28, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,343,323.97
106.000 · PLGIT Savings Account	512,346.31
<b>Total Checking/Savings</b>	<u>1,855,670.28</u>
<b>Total Current Assets</b>	<u>1,855,670.28</u>
<b>TOTAL ASSETS</b>	<u><u>1,855,670.28</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,805,164.67
Net Income	20,010.66
<b>Total Equity</b>	<u>1,855,670.28</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,855,670.28</u></u>

**LNT Capital Sewer-Signals Fund-18**  
**Balance Sheet**  
As of February 28, 2018

---

	<u>Feb 28, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	267.69
106.000 · Swr/Signal PLUS Account	130.18
<b>Total Checking/Savings</b>	<u>397.87</u>
<b>Total Current Assets</b>	<u>397.87</u>
<b>TOTAL ASSETS</b>	<u><u>397.87</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-831,591.00
Net Income	-20,422.34
<b>Total Equity</b>	<u>397.87</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>397.87</u></u>



12:48 PM  
03/26/18  
Accrual Basis

(95)LNT Fiscal Stability Fund  
**Balance Sheet**  
As of February 28, 2018

---

	<u>Feb 28, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	<u>290,764.74</u>
Total Checking/Savings	<u>290,764.74</u>
Total Current Assets	<u>290,764.74</u>
<b>TOTAL ASSETS</b>	<u><u>290,764.74</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	290,643.30
Net Income	<u>121.44</u>
Total Equity	<u>290,764.74</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>290,764.74</u></u>

**LNT Capital Reserve - 30**  
**Balance Sheet**  
As of February 28, 2018

	Feb 28, 18
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	344,678.16
106.001 · CAPITAL PURCHASES	4,389.54
106.000 · Capital Reserve Savings Account - Other	349,067.70
Total 106.000 · Capital Reserve Savings Account	349,067.70
Total Checking/Savings	349,067.70
Total Current Assets	349,067.70
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
<b>TOTAL ASSETS</b>	<b>349,148.21</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	161,100.40
Net Income	-20,919.87
Total Equity	349,148.21
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>349,148.21</b>

**LNT Capital Reserve Fire-31**  
**Balance Sheet**  
As of February 28, 2018

---

	<u>Feb 28, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	10,389.40
106.002 · Building Land Fund	13,943.33
106.000 · Fire CR Savings Account - Other	<u>1,768.05</u>
Total 106.000 · Fire CR Savings Account	<u>26,100.78</u>
Total Checking/Savings	<u>26,100.78</u>
Total Current Assets	<u>26,100.78</u>
<b>TOTAL ASSETS</b>	<b><u>26,100.78</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-198,701.10
Net Income	<u>-9,795.75</u>
Total Equity	<u>26,100.78</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>26,100.78</u></b>

12:44 PM

03/26/18

Accrual Basis

**37LNT Highway Reconstruction & Rehabilitation**  
**Balance Sheet**  
As of February 28, 2018

---

	<u>Feb 28, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	14,270.29
106.000 · Hwy Recon/Rehab MM/Savings Acct	<u>400,078.53</u>
<b>Total Checking/Savings</b>	<u>414,348.82</u>
<b>Total Current Assets</b>	<u>414,348.82</u>
<b>TOTAL ASSETS</b>	<u><u>414,348.82</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	417,630.18
Net Income	<u>-3,281.36</u>
<b>Total Equity</b>	<u>414,348.82</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>414,348.82</u></u>

**LNT Capital Reserve - Equipment Replacement**  
**Balance Sheet**  
As of February 28, 2018

	<u>Feb 28, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	84,751.86
100.000 · CR Equip Replacement - Checking - Other	65.53
Total 100.000 · CR Equip Replacement - Checking	<u>84,817.39</u>
106.000 · CR Equip Replacement MM/Savings	<u>103,157.31</u>
Total Checking/Savings	<u>187,974.70</u>
Total Current Assets	<u>187,974.70</u>
<b>TOTAL ASSETS</b>	<u><u>187,974.70</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	187,924.53
Net Income	50.17
Total Equity	<u>187,974.70</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>187,974.70</u></u>

12:37 PM

03/26/18

Accrual Basis

**Lower Nazareth Township - Refuse/Recycling Collection**  
**Balance Sheet**  
As of February 28, 2018

---

	<u>Feb 28, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	1,669.09
103.000 · Embassy Checking Account	<u>909.98</u>
Total Checking/Savings	<u>2,579.07</u>
Total Current Assets	<u>2,579.07</u>
<b>TOTAL ASSETS</b>	<u><u>2,579.07</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	2,848.77
Net Income	<u>-269.70</u>
Total Equity	<u>2,579.07</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,579.07</u></u>

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of February 28, 2018

---

	<u>Feb 28, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	220,914.66
Total Checking/Savings	<u>220,914.66</u>
Total Current Assets	<u>220,914.66</u>
<b>TOTAL ASSETS</b>	<u><u>220,914.66</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	111,079.90
Net Income	415.23
Total Equity	<u>220,914.66</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>220,914.66</u></u>

12:54 PM  
03/26/18  
Accrual Basis

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of February 28, 2018

	<u>Feb 28, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,555.89
106.000 Traffic Impact Account	2,130,788.75
<b>Total Checking/Savings</b>	<u>2,139,344.64</u>
<b>Total Current Assets</b>	<u>2,139,344.64</u>
<b>TOTAL ASSETS</b>	<u><u>2,139,344.64</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	2,134,865.27
Net Income	4,479.37
<b>Total Equity</b>	<u>2,139,344.64</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,139,344.64</u></u>



12:52 PM  
03/26/18  
Accrual Basis

Lower Nazareth Township Sewer Department  
**Balance Sheet**  
As of February 28, 2018

---

	<u>Feb 28, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	2,439.63
102.000 · LNT Sewer Department - Savings	<u>173,024.95</u>
<b>Total Checking/Savings</b>	<u>175,464.58</u>
<b>Total Current Assets</b>	<u>175,464.58</u>
<b>TOTAL ASSETS</b>	<u><u>175,464.58</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	167,420.52
Net Income	<u>8,044.06</u>
<b>Total Equity</b>	<u>175,464.58</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>175,464.58</u></u>

**Lower Nazareth Township Master Escrow  
Balance Sheet  
As of February 28, 2018**

	Feb 28, 18
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101.000 · Master Escrow Checking - LAB	786.22
102.000 · SAVINGS ACCOUNTS - LAB	429,764.15
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	16,884.05
<b>Total Checking/Savings</b>	447,435.02
<b>Total Current Assets</b>	447,435.02
<b>TOTAL ASSETS</b>	447,435.02
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
230.000 · Due to Other Funds	2,330.51
<b>Total Other Current Liabilities</b>	2,330.51
<b>Total Current Liabilities</b>	2,330.51
<b>Total Liabilities</b>	2,330.51
<b>Equity</b>	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(361,907.07)
Net Income	(37,059.13)
<b>Total Equity</b>	445,104.51
<b>TOTAL LIABILITIES &amp; EQUITY</b>	447,435.02

**Lower Nazareth Township**  
**Balance Sheet**  
As of February 28, 2018

---

	<u>Feb 28, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	81,309.80
100.000 · Checking Account - Other	1,404.15
Total 100.000 · Checking Account	<u>103,989.78</u>
Total Checking/Savings	<u>103,989.78</u>
Total Current Assets	<u>103,989.78</u>
<b>TOTAL ASSETS</b>	<b><u>103,989.78</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	56,362.35
Net Income	-13,086.10
Total Equity	<u>103,989.78</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>103,989.78</u></b>