



Lower Nazareth Township
Financial Report
July 2018

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Jul-18</u>
General Fund - 01	\$ 1,560,861
Special Revenue Fund - Host Fee - 05	\$ 155,117
Palmer Sewer Fund - 08	\$ 171,209
Nazareth Sewer Fund - 09	\$ 26,298
Capital Reserve - Open Space Fund - 16	\$ 1,817,111
Capital Reserve - Sewer/Signals Fund - 18	\$ 228,867
Fiscal Stability Fund - 95	\$ 341,101
Capital Reserve - Municipal - 30	\$ 338,581
Capital Reserve - Fire Fund - 31	\$ 26,266
Highway Reconstruction/Rehabilitation -	\$ 764,342
Capital Reserve - Equipment Replacement -	\$ 220,649
Refuse/Recycling Collection - 33	\$ 172,106
State Liquid Fuels Fund - 35	\$ 499,485
Traffic Impact - 091	\$ 2,192,923
<i>Total Township Funds...</i>	<u><u>\$8,514,914</u></u>
Lower Nazareth Township Sewer Department	\$ 199,290
Master Escrow Account	\$ 449,574
Development & Inspection Account	\$ 126,160
<i>Total Escrow Accounts...</i>	<u><u>\$775,025</u></u>

08/30/18

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

	Jul 31, 18
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	38,885.34
105.000 · Payroll Account	14,435.65
106.000 · LAB Savings Account	1,335,440.54
106.100 · PLGIT Account	90,366.98
106.200 · Real Estate Tax Collections	79,219.46
110.000 · Petty Cash	250.00
Total Checking/Savings	1,558,597.97
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	1,558,611.23
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,560,861.23
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,016.16
219 · Occup Privilege Tax Withheld	64.00
220 · PA Unemployment Withheld - LNT	-13.00
223 · Unemployment Withheld	46.75
Total 210.000 · PAYROLL LIABILITIES	1,113.91
2100 · *Payroll Liabilities	770.82
Total Other Current Liabilities	1,884.73
Total Current Liabilities	1,884.73
Total Liabilities	1,884.73
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	761,558.66
Net Income	25,565.36
Total Equity	1,558,976.50
TOTAL LIABILITIES & EQUITY	1,560,861.23

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

	Jan - Jul 18	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,736,486.68	1,550,000.00	186,486.68	112.0%
301.200 - Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 - Real Estate - Delinquent	9,112.30	15,000.00	-5,887.70	60.7%
301.000 - REAL PROPERTY TAXES - Other	273.15			
Total 301.000 - REAL PROPERTY TAXES	1,745,872.13	1,565,050.00	180,822.13	111.6%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	249,852.62	180,000.00	69,852.62	138.8%
310.210 - Earned Income - Current	768,305.06	1,100,000.00	-331,694.94	69.8%
310.220 - Earned Income - Prior	84,330.09	60,000.00	24,330.09	140.6%
310.510 - Local Services Tax	224,383.28	360,000.00	-135,616.72	62.3%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	1,326,871.05	1,700,000.00	-373,128.95	78.1%
Total 300.000 - TAXES	3,072,743.18	3,265,050.00	-192,306.82	94.1%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	65,497.84	85,000.00	-19,502.16	77.1%
Total 320.000 - LICENSES & PERMITS	65,497.84	85,000.00	-19,502.16	77.1%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	27,557.98	30,000.00	-2,442.02	91.9%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	5,296.81	5,000.00	296.81	105.9%
Total 330.000 - FINES & FORFEITS	32,854.79	35,000.00	-2,145.21	93.9%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	122.82	100.00	22.82	122.8%
341.02 - Interest on Savings	1,555.55	700.00	855.55	222.2%
Total 341.000 - Interest Earnings	1,678.37	800.00	878.37	209.8%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	19,250.00	100,000.00	-80,750.00	19.3%
Total 342.000 - Rents and Royalties	19,250.00	100,000.00	-80,750.00	19.3%
Total 340.000 - INTEREST, RENTS & ROYALTIES	20,928.37	100,800.00	-79,871.63	20.8%
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%

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

	Jan - Jul 18	Budget	\$ Over Budget	% of Budget
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	0.00	3,800.00	-3,800.00	0.0%
355.040 - Alcoholic Beverage Licenses	600.00	2,000.00	-1,400.00	30.0%
355.051 - Non-Uniform	0.00	50,000.00	-50,000.00	0.0%
355.052 - Police Department	0.00	0.00	0.00	0.0%
355.070 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
Total 355.000 - STATE SHARED REVENUES	600.00	125,800.00	-125,200.00	0.5%
360.000 - 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	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	422.80	250.00	172.80	169.1%
Total 361.500 - Maps & Publications	422.80	250.00	172.80	169.1%
361.630 - Proceeds from tax collection	5,740.50	2,000.00	3,740.50	287.0%
361.74 - Postage collected	127.84	50.00	77.84	255.7%
Total 361.000 - General Government	20,691.55	23,800.00	-3,108.45	86.9%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Depr.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	110.00	150.00	-40.00	73.3%
362.410 - Building & Zoning Permits	4,530.00	18,000.00	-13,470.00	25.2%
362.440 - Sewer Permits	1,420.00	1,500.00	-80.00	94.7%
362.450 - Moving & Occupancy Permits	105.00	40.00	0.00	100.0%
362.451 - Use & Occupancy Permits	40.00	500.00	-35.00	93.0%
362.452 - Moving Permits	465.00	3,000.00	-900.00	70.0%
362.470 - Driveway Permits	2,100.00	20,000.00	-600.00	97.0%
362.480 - Grading Permits	19,400.00	3,500.00	3,075.00	187.9%
362.481 - Swimming Pool Grading Permits	6,575.00	50.00	25.00	150.0%
362.490 - Peddling Permit	75.00	46,740.00	-11,920.00	74.5%
Total 362.000 - PUBLIC SAFETY	34,820.00	70,540.00	-15,028.45	78.7%
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%

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

	Jan - Jul 18	Budget	\$ Over Budget	% of Budget
367.000 · CULTURE-RECREATION				
367.300 · Summer Park Program	17,255.00	9,000.00	8,255.00	191.7%
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	19,095.00	11,500.00	7,595.00	166.0%
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	842.40	0.00	842.40	100.0%
Total 391.000 · Proceeds of Gen. Fxd. Asset Dis	842.40	0.00	842.40	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	3,268,753.71	3,709,040.00	-440,286.29	88.1%
Gross Profit	3,268,753.71	3,709,040.00	-440,286.29	88.1%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	7,083.22	12,500.00	-5,416.78	56.7%
400.215 · Postage	4,029.86	3,500.00	529.86	115.1%
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	5,320.00	500.00	4,820.00	1,064.0%
400.320 · Telephone				
400.321 · Local	2,217.05	4,100.00	-1,882.95	54.1%
400.322 · Long Distance	0.00	50.00	-50.00	0.0%
400.324 · Wireless	2,182.33	1,600.00	582.33	136.4%
Total 400.320 · Telephone	4,399.38	5,750.00	-1,350.62	76.5%
400.340 · Advertising	5,279.07	5,500.00	-220.93	96.0%
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	13,125.82	18,500.00	-5,374.18	71.0%
400.384 · Office Equipment Rental	540.00	1,000.00	-460.00	54.0%
400.420 · Dues & Subscriptions	3,373.00	4,200.00	-827.00	80.3%
400.460 · Meetings & Continuing Education	4,942.30	8,000.00	-3,057.70	61.8%
400.700 · Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	51,947.65	78,500.00	-26,552.35	66.2%
402.000 · AUDITING				
402.105 · Audit Wages	20.00	100.00	-80.00	20.0%
402.311 · Accounting & Auditing Services	11,000.00	8,000.00	3,000.00	137.5%
Total 402.000 · AUDITING	11,020.00	8,100.00	2,920.00	136.0%

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

08/30/18

	Jan - Jul 18	Budget	\$ Over Budget	% of Budget
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	6,517.55	8,000.00	-1,482.45	81.5%
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	1,964.39	2,100.00	-135.61	93.5%
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	31.76	1,500.00	-1,468.24	2.1%
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	2,401.26	100.00	2,301.26	2,401.3%
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	12,538.92	15,450.00	-2,911.08	81.2%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	21,881.25	30,000.00	-8,118.75	72.9%
404.314 - Legal Services - Human Resource	790.50	1,500.00	-709.50	52.7%
Total 404.000 - SOLICITOR/LEGAL	22,671.75	31,500.00	-8,828.25	72.0%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	195,212.03	375,000.00	-179,787.97	52.1%
405.200 - Office Supplies	3,019.35	6,000.00	-2,980.65	50.3%
405.300 - Bond	6,510.49	1,500.00	5,010.49	434.0%
Total 405.000 - PERSONNEL SERVICES	204,741.87	382,500.00	-177,758.13	53.5%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	450.76	900.00	-469.24	47.9%
406.316 - Drug Testing	120.00	600.00	-480.00	20.0%
406.317 - Employee Record Checks	44.00	50.00	-6.00	88.0%
406.318 - Bank Fees	-87.00	50.00	-137.00	-174.0%
406.319 - Reimburse private prop damage	212.88	150.00	62.88	141.9%
406.325 - Internet fees / Website Develop	3,279.29	5,900.00	-2,620.71	55.6%
406.331 - Mileage	0.00	50.00	-50.00	0.0%
406.338 - Highway/Toll Reimbursement	11.00	100.00	-89.00	11.0%
406.341 - Personnel Advertising	851.22	600.00	251.22	141.9%
406.421 - License & Permit Renewal	2,493.06	200.00	2,293.06	1,246.5%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	7,355.21	8,600.00	-1,244.79	85.5%
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	17,315.89	13,000.00	4,315.89	133.2%
Total 407.000 - DATA PROCESSING	26,605.28	20,100.00	6,505.28	132.4%

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

	Jan - Jul 18	Budget	\$ Over Budget	% of Budget
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	6,278.88	9,000.00	-2,721.12	69.8%
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	7,972.63	10,000.00	-2,027.37	79.7%
Total 408.000 - ENGINEERING SERVICES	14,251.51	21,050.00	-6,798.49	67.7%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	1,639.96	3,000.00	-1,360.04	54.7%
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	7,110.51	15,000.00	-7,889.49	47.4%
409.366 - Water	1,221.04	3,000.00	-1,778.96	40.7%
Total 409.360 - Public Utilities	8,331.55	18,000.00	-9,668.45	46.3%
409.367 - Trash Removal	4,517.75	6,000.00	-1,482.25	75.3%
409.375 - Communication Equip Repair/Main	0.00	300.00	-300.00	0.0%
409.386 - Rental Property Expenses	0.00	2,500.00	-2,500.00	0.0%
409.600 - Capital Construction	-262.45	10,000.00	-10,262.45	-2.6%
Total 409.000 - GEN GOVT. BUILDINGS	40,030.31	72,300.00	-32,269.69	55.4%
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	794,080.42	1,385,000.00	-590,919.58	57.3%
Total 410.000 - PUBLIC SAFETY	794,080.42	1,385,100.00	-591,019.58	57.3%
411.000 - FIRE				
411.300 - Building Capital Reserve	70,790.22	80,000.00	-9,209.78	88.5%
411.500 - Contributions	46,986.13	90,000.00	-43,013.87	52.2%
411.541 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 - Water Hydrant Assessment	55,630.38	73,000.00	-17,369.62	76.2%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	13,839.21	30,000.00	-16,160.79	46.1%
Total 411.000 - FIRE	187,245.94	423,000.00	-235,754.06	44.3%
412.000 - AMBULANCE				
412.140 - Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 - Ambulance Building Maintenance	0.00	1,500.00	-1,500.00	0.0%
412.542 - Operation Contribution	30,000.00	30,000.00	0.00	100.0%
412.600 - Capital Construction	0.00	1,000.00	-1,000.00	0.0%
412.700 - Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
Total 412.000 - AMBULANCE	30,000.00	32,500.00	-2,500.00	92.3%

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

08/30/18

	Jan - Jul 18	Budget	\$ Over Budget	% of Budget
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	41,193.42	74,000.00	-32,806.58	55.7%
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	93.80	1,100.00	-1,006.20	8.5%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	41,776.95	77,050.00	-35,273.05	54.2%
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.	450.00	3,000.00	-2,550.00	15.0%
414.120 - Legal	0.00	3,500.00	-3,500.00	0.0%
414.310 - Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 - Engineer	24,953.88	35,000.00	-10,046.12	71.3%
414.340 - Zoning Hearing Advertisements	610.60	3,000.00	-2,389.40	20.4%
Total 414.000 - PLANNING & ZONING	26,314.48	49,000.00	-22,685.52	53.7%
415.114 - EMERGENCY MANAGEMENT COORD	1,400.00	2,400.00	-1,000.00	58.3%
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	4,703.50	8,500.00	-3,796.50	55.3%
426.421 - FRCA Membership	15,268.74	20,500.00	-5,231.26	74.5%
Total 426.000 - SANITATION EXPENSE	19,972.24	29,000.00	-9,027.76	68.9%
429.000 - PUBLIC WORKS - SANITATION	5,098.64	10,000.00	-4,901.36	51.0%
429.364 - Sanitary Sewer Expenses				
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	311,581.96	515,000.00	-203,418.04	60.5%
430.245 - Supplies	8,378.10	12,000.00	-3,621.90	69.8%
430.300 - Facilities Maintenance	3,954.29	1,500.00	2,454.29	263.6%
430.320 - Telephone				
430.321 - Local	337.05	600.00	-262.95	56.2%
430.322 - Long Distance	0.00	0.00	0.00	0.0%
430.529 - Wireless	1,443.39	3,500.00	-2,056.61	41.2%
Total 430.320 - Telephone	1,780.44	4,100.00	-2,319.56	43.4%
430.330 - Heating Fuel	6,398.44	5,500.00	898.44	116.3%
430.360 - Electricity	1,542.09	2,500.00	-957.91	61.7%
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	6,464.03	2,500.00	3,964.03	258.6%
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	17,491.93	7,000.00	10,491.93	249.9%
430.000 - HWYS., ROADS & STREETS - Other	40.97			
Total 430.000 - HWYS., ROADS & STREETS	405,074.31	611,850.00	-206,775.69	66.2%

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

08/30/18

	Jan - Jul 18	Budget	\$ Over Budget	% of Budget
432.000 · WINTER MAINTENANCE	47,906.55	60,000.00	-12,093.45	79.8%
432.100 · Winter Maintenance Materials	5,184.88			
432.000 · WINTER MAINTENANCE - Other				
Total 432.000 · WINTER MAINTENANCE	53,091.43	60,000.00	-6,908.57	88.5%
433.000 · TRAFFIC CONTROL DEVICES	2,078.56	5,000.00	-2,921.44	41.6%
433.200 · Traffic signs	0.00	2,500.00	-2,500.00	0.0%
433.246 · Pavement Marking Supplies	0.00	2,200.00	-2,200.00	0.0%
433.249 · Traffic Control Supplies-signal	2,208.95	4,000.00	-1,791.05	55.2%
433.360 · Traffic signal electric	0.00	300.00	-300.00	0.0%
433.375 · Line Painting	2,766.50	3,000.00	-233.50	92.2%
433.450 · Signals contracted service				
Total 433.000 · TRAFFIC CONTROL DEVICES	7,054.01	17,000.00	-9,945.99	41.5%
434.00 · STREET LIGHTING	2,106.10	4,000.00	-1,893.90	52.7%
434.360 · St. Light Electricity				
Total 434.00 · STREET LIGHTING	2,106.10	4,000.00	-1,893.90	52.7%
437.000 · EQUIPMENT REPAIRS-FUEL	1,365.96	8,000.00	-6,634.04	17.1%
437.200 · Tool & Equipment Repairs	30,599.29	40,000.00	-9,400.71	76.5%
437.213 · Equipment Parts & Supplies	11,496.96	28,000.00	-16,503.04	41.1%
437.233 · Equipment Motor Fuel				
Total 437.000 · EQUIPMENT REPAIRS-FUEL	43,462.21	76,000.00	-32,537.79	57.2%
438.000 · HIGHWAY MAINT & REPAIR	2,460.76	4,000.00	-1,539.24	61.5%
438.271 · Paving and Patching Materials	0.00	2,500.00	-2,500.00	0.0%
438.272 · Aggregate Supplies	1,259.50	1,500.00	-240.50	84.0%
438.273 · Pipe and Drainage Supplies	2,632.50	5,000.00	-2,367.50	52.7%
438.274 · Pavement Maintenance Supplies				
Total 438.000 · HIGHWAY MAINT & REPAIR	6,352.76	13,000.00	-6,647.24	48.9%
439.000 · HWY CONST & REBUILDING PRJCTS	0.00	500.00	-500.00	0.0%
439.313 · Engineer	0.00	90,000.00	-90,000.00	0.0%
439.600 · Construction/Rebuilding				
Total 439.000 · HWY CONST & REBUILDING PRJ...	0.00	90,500.00	-90,500.00	0.0%
452.000 · RECREATION & CULTURE	8,269.44	13,000.00	-4,730.56	63.6%
452.115 · Staff Wages	8,787.96	3,000.00	5,787.96	292.9%
452.249 · Recreation Programs	2,627.64	23,000.00	-20,372.36	11.4%
452.300 · Recreation Safety Insurance				
Total 452.000 · RECREATION & CULTURE	19,685.04	39,000.00	-19,314.96	50.5%

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

	Jan - Jul 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	2,953.83	3,000.00	-46.17	98.5%
454.230 - Fuel	2,892.76	2,900.00	-7.24	99.8%
454.367 - Trash Removal	0.00	0.00	0.00	0.0%
454.370 - Park Facilities Maintenance	747.74	4,000.00	-3,252.26	18.7%
454.500 - Contracted Services	1,184.08	3,000.00	-1,815.92	39.5%
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	10,248.04	14,900.00	-4,651.96	68.8%
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	35,757.35	62,000.00	-26,242.65	57.7%
481.200 - Medicare Employer Paid	8,362.63	16,000.00	-7,637.37	52.3%
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	34,984.00	43,000.00	-8,016.00	81.4%
487.196 - Health Insurance	180,626.92	290,000.00	-109,373.08	62.3%
487.197 - Other Group Benefits	15,707.51	27,000.00	-11,292.49	58.2%
Total 480.000 - INSURANCE & EMPLOYEE BENE...	280,996.59	559,500.00	-278,503.41	50.2%
486.000 - Insurance				
486.350 - Liability Insurance	48,121.44	70,000.00	-21,878.56	68.7%
Total 486.000 - Insurance	48,121.44	70,000.00	-21,878.56	68.7%
489.000 - JUDGEMENT & LOSSES				
489.410 - Judges & Damages	0.00	50.00	-50.00	0.0%
489.411 - Refund of fines collected	0.00	50.00	-50.00	0.0%
Total 489.000 - JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
492.000 - Interfund Operating Transfers	800,000.00			
6561 - *Payroll Expenses	491.25			
Total Expense	3,243,188.35	4,295,200.00	-1,052,011.65	75.5%
Net Income	25,565.36	-586,160.00	611,725.36	-4.4%

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

	Jul 31, 18
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	87,728.55
106.001 · Road Account	54,237.11
106.002 · Fire/Ambulance	11,361.93
106.003 · Recycling	1,789.51
106.000 · Host Fee Savings Account - Other	1,789.51
Total 106.000 · Host Fee Savings Account	155,117.10
Total Checking/Savings	155,117.10
Total Current Assets	155,117.10
TOTAL ASSETS	155,117.10
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	49,537.84
Net Income	7,532.22
Total Equity	155,117.10
TOTAL LIABILITIES & EQUITY	155,117.10

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

	<u>Jul 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	720.71
106.000 · Palmer Sewer Savings Account	<u>170,488.47</u>
Total Checking/Savings	<u>171,209.18</u>
Total Current Assets	<u>171,209.18</u>
TOTAL ASSETS	<u><u>171,209.18</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,432.51
Net Income	<u>99.41</u>
Total Equity	<u>171,209.18</u>
TOTAL LIABILITIES & EQUITY	<u><u>171,209.18</u></u>

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

	<u>Jul 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,240.95
106.000 · Nazareth Sewer Savings Account	<u>25,056.66</u>
Total Checking/Savings	<u>26,297.61</u>
Total Current Assets	<u>26,297.61</u>
TOTAL ASSETS	<u><u>26,297.61</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	18,471.67
Net Income	<u>2,615.61</u>
Total Equity	<u>26,297.61</u>
TOTAL LIABILITIES & EQUITY	<u><u>26,297.61</u></u>

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

	<u>Jul 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	887,807.09
106.000 · PLGIT Savings Account	429,303.69
109.000 · Certificates of Deposit	500,000.00
Total Checking/Savings	<u>1,817,110.78</u>
Total Current Assets	<u>1,817,110.78</u>
TOTAL ASSETS	<u><u>1,817,110.78</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,805,164.67
Net Income	-518,548.84
Total Equity	<u>1,817,110.78</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,817,110.78</u></u>

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

	<u>Jul 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	228,735.62
106.000 · Swr/Signal PLUS Account	<u>131.14</u>
Total Checking/Savings	<u>228,866.76</u>
Total Current Assets	<u>228,866.76</u>
TOTAL ASSETS	<u><u>228,866.76</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-831,591.00
Net Income	<u>208,046.55</u>
Total Equity	<u>228,866.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>228,866.76</u></u>

9:34 AM
08/30/18
Accrual Basis

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

	<u>Jul 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	341,100.75
Total Checking/Savings	<u>341,100.75</u>
Total Current Assets	<u>341,100.75</u>
TOTAL ASSETS	<u><u>341,100.75</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	290,643.30
Net Income	<u>50,457.45</u>
Total Equity	<u>341,100.75</u>
TOTAL LIABILITIES & EQUITY	<u><u>341,100.75</u></u>

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

	Jul 31, 18
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	338,668.64
106.001 · CAPITAL PURCHASES	-167.73
106.000 · Capital Reserve Savings Account - Other	338,500.91
Total 106.000 · Capital Reserve Savings Account	338,500.91
Total Checking/Savings	338,500.91
Total Current Assets	338,500.91
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	338,581.42
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	161,100.40
Net Income	-31,486.66
Total Equity	338,581.42
TOTAL LIABILITIES & EQUITY	338,581.42

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

	Jul 31, 18
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	10,389.40
106.001 · Fire Truck Fund	13,943.33
106.002 · Building Land Fund	1,933.00
106.000 · Fire CR Savings Account - Other	1,933.00
Total 106.000 · Fire CR Savings Account	26,265.73
Total Checking/Savings	26,265.73
Total Current Assets	26,265.73
TOTAL ASSETS	26,265.73
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-198,701.10
Net Income	-9,630.80
Total Equity	26,265.73
TOTAL LIABILITIES & EQUITY	26,265.73

9:30 AM
08/30/18
Accrual Basis

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

	<u>Jul 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	13,625.48
106.000 · Hwy Recon/Rehab MM/Savings Acct	<u>750,716.16</u>
Total Checking/Savings	<u>764,341.64</u>
Total Current Assets	<u>764,341.64</u>
TOTAL ASSETS	<u><u>764,341.64</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	417,630.18
Net Income	<u>346,711.46</u>
Total Equity	<u>764,341.64</u>
TOTAL LIABILITIES & EQUITY	<u><u>764,341.64</u></u>

9:33 AM
08/30/18
Accrual Basis

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

	<u>Jul 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	8,923.14
100.000 · CR Equip Replacement - Checking - Other	<u>10,391.76</u>
Total 100.000 · CR Equip Replacement - Checking	19,314.90
106.000 · CR Equip Replacement MM/Savings	<u>201,333.73</u>
Total Checking/Savings	<u>220,648.63</u>
Total Current Assets	<u>220,648.63</u>
TOTAL ASSETS	<u><u>220,648.63</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	187,924.53
Net Income	<u>32,724.10</u>
Total Equity	<u>220,648.63</u>
TOTAL LIABILITIES & EQUITY	<u><u>220,648.63</u></u>

9:25 AM

Lower Nazareth Township - Refuse/Recycling Collection

08/30/18

Balance Sheet

Accrual Basis

As of July 31, 2018

	<u>Jul 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	171,970.67
103.000 · Embassy Checking Account	<u>134.99</u>
Total Checking/Savings	<u>172,105.66</u>
Total Current Assets	<u>172,105.66</u>
TOTAL ASSETS	<u><u>172,105.66</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	2,848.77
Net Income	<u>169,256.89</u>
Total Equity	<u>172,105.66</u>
TOTAL LIABILITIES & EQUITY	<u><u>172,105.66</u></u>

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

	<u>Jul 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	499,484.62
Total Checking/Savings	<u>499,484.62</u>
Total Current Assets	<u>499,484.62</u>
TOTAL ASSETS	<u><u>499,484.62</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	111,079.90
Net Income	278,985.19
Total Equity	<u>499,484.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>499,484.62</u></u>

10:48 AM
08/30/18
Accrual Basis

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

	<u>Jul 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,557.67
106.000 Traffic Impact Account	1,684,365.56
109.000 Certificate of Deposit	500,000.00
Total Checking/Savings	<u>2,192,923.23</u>
Total Current Assets	<u>2,192,923.23</u>
TOTAL ASSETS	<u><u>2,192,923.23</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	2,134,865.27
Net Income	-441,942.04
Total Equity	<u>2,192,923.23</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,192,923.23</u></u>

10:45 AM
08/30/18
Accrual Basis

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

	<u>Jul 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	1,253.08
102.000 · LNT Sewer Department - Savings	<u>198,037.12</u>
Total Checking/Savings	<u>199,290.20</u>
Total Current Assets	<u>199,290.20</u>
TOTAL ASSETS	<u><u>199,290.20</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	167,420.52
Net Income	<u>31,869.68</u>
Total Equity	<u>199,290.20</u>
TOTAL LIABILITIES & EQUITY	<u><u>199,290.20</u></u>

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

	Jul 31, 18
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.19
102.000 · SAVINGS ACCOUNTS - LAB	426,091.43
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	22,771.17
Total Checking/Savings	449,574.39
Total Current Assets	449,574.39
TOTAL ASSETS	449,574.39
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	(34,919.76)
Total Equity	447,243.88
TOTAL LIABILITIES & EQUITY	449,574.39

Lower Nazareth Township
Balance Sheet
As of July 31, 2018

	Jul 31, 18
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	103,427.12
100.000 · Checking Account - Other	1,456.98
	126,159.93
Total 100.000 · Checking Account	126,159.93
Total Checking/Savings	126,159.93
Total Current Assets	126,159.93
TOTAL ASSETS	126,159.93
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	56,362.35
Net Income	9,084.05
	126,159.93
Total Equity	126,159.93
TOTAL LIABILITIES & EQUITY	126,159.93