



Lower Nazareth Township
Financial Report
May 2018

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

May-18

General Fund - 01	\$ 1,566,690
Special Revenue Fund - Host Fee - 05	\$ 154,684
Palmer Sewer Fund - 08	\$ 171,181
Nazareth Sewer Fund - 09	\$ 23,807
Capital Reserve - Open Space Fund - 16	\$ 1,790,246
Capital Reserve - Sewer/Signals Fund - 18	\$ 228,228
Fiscal Stability Fund - 95	\$ 340,958
Capital Reserve - Municipal - 30	\$ 350,375
Capital Reserve - Fire Fund - 31	\$ 26,192
Highway Reconstruction/Rehabilitation -	\$ 764,027
Capital Reserve - Equipment Replacement -	\$ 235,627
Refuse/Recycling Collection - 33	\$ 3,239
State Liquid Fuels Fund - 35	\$ 498,091
Traffic Impact - 091	\$ 2,188,032
<i>Total Township Funds...</i>	<u><u>\$8,341,377</u></u>

Lower Nazareth Township Sewer Department	\$ 185,609
Master Escrow Account	\$ 441,956
Development & Inspection Account	\$ 124,949
<i>Total Escrow Accounts...</i>	<u><u>\$752,514</u></u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of May 31, 2018

	May 31, 18
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	23,636.87
105.000 · Payroll Account	17,541.95
106.000 · LAB Savings Account	560,222.03
106.100 · PLGIT Account	87,590.53
106.200 · Real Estate Tax Collections	875,185.08
110.000 · Petty Cash	250.00
	1,564,426.46
Total Checking/Savings	1,564,426.46
Other Current Assets	
Employee Advance	13.26
	13.26
Total Other Current Assets	13.26
Total Current Assets	1,564,439.72
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,566,689.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,811.01
219 · Occup Privilege Tax Withheld	120.00
220 · PA Unemployment Withheld - LNT	-13.00
223 · Unemployment Withheld	85.70
	2,003.71
Total 210.000 · PAYROLL LIABILITIES	2,003.71
2100 · *Payroll Liabilities	1,541.64
	3,545.35
Total Other Current Liabilities	3,545.35
Total Current Liabilities	3,545.35
Total Liabilities	3,545.35
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	761,558.66
Net Income	29,733.23
	1,563,144.37
Total Equity	1,563,144.37
TOTAL LIABILITIES & EQUITY	1,566,689.72

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

06/26/18

	Jan - May 18	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,657,559.20	1,550,000.00	107,559.20	106.9%
301.200 - Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 - Real Estate - Delinquent	5,782.57	15,000.00	-9,217.43	38.6%
301.000 - REAL PROPERTY TAXES - Other	273.15			
Total 301.000 - REAL PROPERTY TAXES	1,663,614.92	1,565,050.00	98,564.92	106.3%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	172,611.05	180,000.00	-7,388.95	95.9%
310.210 - Earned Income - Current	405,866.70	1,100,000.00	-694,133.30	36.9%
310.220 - Earned Income - Prior	84,330.09	60,000.00	24,330.09	140.6%
310.510 - Local Services Tax	166,874.37	360,000.00	-193,125.63	46.4%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	829,682.21	1,700,000.00	-870,317.79	48.8%
Total 300.000 - TAXES	2,493,297.13	3,265,050.00	-771,752.87	76.4%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	47,973.89	85,000.00	-37,026.11	56.4%
Total 320.000 - LICENSES & PERMITS	47,973.89	85,000.00	-37,026.11	56.4%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	16,112.72	30,000.00	-13,887.28	53.7%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	3,732.97	5,000.00	-1,267.03	74.7%
Total 330.000 - FINES & FORFEITS	19,845.69	35,000.00	-15,154.31	56.7%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	100.56	100.00	0.56	100.6%
341.02 - Interest on Savings	1,064.37	700.00	364.37	152.1%
Total 341.000 - Interest Earnings	1,164.93	800.00	364.93	145.6%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	15,250.00	100,000.00	-84,750.00	15.3%
Total 342.000 - Rents and Royalties	15,250.00	100,000.00	-84,750.00	15.3%
Total 340.000 - INTEREST, RENTS & ROYALTIES	16,414.93	100,800.00	-84,385.07	16.3%
350.000 - INTERGOVERNMENTAL REVENUES				
354.000 - STATE CAPITAL & OPER. GRANTS				
354.12 - Emergency Disaster Relief-PEMA	0.00	0.00	0.00	0.0%
Total 354.000 - STATE CAPITAL & OPER. GRA...	0.00	0.00	0.00	0.0%
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	0.00	3,800.00	-3,800.00	0.0%
355.040 - Alcoholic Beverage Licenses	600.00	2,000.00	-1,400.00	30.0%
355.051 - Non-Uniform	0.00	50,000.00	-50,000.00	0.0%
355.052 - Police Department	0.00	0.00	0.00	0.0%

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

06/26/18

	Jan - May 18	Budget	\$ Over Budget	% of Budget
355.070 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
Total 355.000 - STATE SHARED REVENUES	600.00	125,800.00	-125,200.00	0.5%
Total 350.000 - INTERGOVERNMENTAL REVENUE...	600.00	125,800.00	-125,200.00	0.5%
357.000 - Local Gaming Grant				
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	11,507.00	15,000.00	-3,493.00	76.7%
361.330 - Zoning Hearings	1,393.41	6,500.00	-5,106.59	21.4%
361.500 - Maps & Publications				
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	345.28	250.00	95.28	138.1%
Total 361.500 - Maps & Publications	345.28	250.00	95.28	138.1%
361.630 - Proceeds from tax collection	2,627.95	2,000.00	627.95	131.4%
361.74 - Postage collected	67.81	50.00	17.81	135.6%
Total 361.000 - General Government	15,941.45	23,800.00	-7,858.55	67.0%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	90.00	150.00	-60.00	60.0%
362.410 - Building & Zoning Permits	2,670.00	18,000.00	-15,330.00	14.8%
362.440 - Sewer Permits	1,220.00	1,500.00	-280.00	81.3%
362.451 - Use & Occupancy Permits	40.00	40.00	0.00	100.0%
362.452 - Moving Permits	345.00	500.00	-155.00	69.0%
362.470 - Driveway Permits	1,200.00	3,000.00	-1,800.00	40.0%
362.480 - Grading Permits	12,200.00	20,000.00	-7,800.00	61.0%
362.481 - Swimming Pool Grading Permits	3,275.00	3,500.00	-225.00	93.6%
362.490 - Peddling Permit	75.00	50.00	25.00	150.0%
Total 362.000 - PUBLIC SAFETY	21,115.00	46,740.00	-25,625.00	45.2%
Total 360.000 - CHARGES FOR SERVICES	37,056.45	70,540.00	-33,483.55	52.5%
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	16,240.00	9,000.00	7,240.00	180.4%
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	18,080.00	11,500.00	6,580.00	157.2%
389.000 - MISCELLANEOUS INCOME	0.00	50.00	-50.00	0.0%
391.000 - Proceeds of Gen. Fxd. Asset Dis				

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

	Jan - May 18	Budget	\$ Over Budget	% of Budget
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	0.00			
Total Income	2,634,475.49	3,709,040.00	-1,074,564.51	71.0%
Gross Profit	2,634,475.49	3,709,040.00	-1,074,564.51	71.0%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	4,999.92	12,500.00	-7,500.08	40.0%
400.215 - Postage	3,498.37	3,500.00	-1.63	100.0%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	207.00	1,000.00	-793.00	20.7%
400.317 - Professional Services	520.00	500.00	20.00	104.0%
400.320 - Telephone				
400.321 - Local	1,584.59	4,100.00	-2,515.41	38.6%
400.322 - Long Distance	0.00	50.00	-50.00	0.0%
400.324 - Wireless	298.47	1,600.00	-1,301.53	18.7%
Total 400.320 - Telephone	1,883.06	5,750.00	-3,866.94	32.7%
400.340 - Advertising	3,350.43	5,500.00	-2,149.57	60.9%
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	6,223.87	18,500.00	-12,276.13	33.6%
400.384 - Office Equipment Rental	360.00	1,000.00	-640.00	36.0%
400.420 - Dues & Subscriptions	3,259.00	4,200.00	-941.00	77.6%
400.460 - Meetings & Continuing Education	4,882.30	8,000.00	-3,117.70	61.0%
400.700 - Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	32,736.95	78,500.00	-45,763.05	41.7%
402.000 - AUDITING				
402.105 - Audit Wages	20.00	100.00	-80.00	20.0%
402.311 - Accounting & Auditing Services	6,300.00	8,000.00	-1,700.00	78.8%
Total 402.000 - AUDITING	6,320.00	8,100.00	-1,780.00	78.0%
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	5,706.20	8,000.00	-2,293.80	71.3%
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	1,914.41	2,100.00	-185.59	91.2%
403.213 - Office Equipment	0.00	200.00	-200.00	0.0%
403.215 - EIT Postage	0.00	50.00	-50.00	0.0%
403.216 - Real Estate Postage	12.76	1,500.00	-1,487.24	0.9%
403.310 - Computer Services	0.00	0.00	0.00	0.0%
403.311 - Audit	0.00	2,300.00	-2,300.00	0.0%
403.317 - Tax Collection Committee Serv	140.97	400.00	-259.03	35.2%
403.319 - Tax Refunds	1,735.20	100.00	1,635.20	1,735.2%
403.350 - Insurance & Bonding	1,455.00	300.00	1,155.00	485.0%
403.400 - Court Costs	0.00	0.00	0.00	0.0%
403.430 - Tax Appeals	0.00	500.00	-500.00	0.0%

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

06/26/18

	Jan - May 18	Budget	\$ Over Budget	% of Budget
Total 403.000 - TAX COLLECTION	10,992.53	15,450.00	-4,457.47	71.1%
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	688.50	1,500.00	-811.50	45.9%
Total 404.000 - SOLICITOR/LEGAL	22,569.75	31,500.00	-8,930.25	71.7%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	146,735.87	375,000.00	-228,264.13	39.1%
405.200 - Office Supplies	2,512.21	6,000.00	-3,487.79	41.9%
405.300 - Bond	8,822.95	1,500.00	7,322.95	588.2%
Total 405.000 - PERSONNEL SERVICES	158,071.03	382,500.00	-224,428.97	41.3%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense				
406.316 - Drug Testing	360.01	900.00	-539.99	40.0%
406.317 - Employee Record Checks	120.00	600.00	-480.00	20.0%
406.318 - Bank Fees	22.00	50.00	-28.00	44.0%
406.319 - Reimburse private prop damage	-100.00	50.00	-150.00	-200.0%
406.325 - Internet fees / Website Develop	212.88	150.00	62.88	141.9%
406.331 - Mileage	2,391.50	5,900.00	-3,508.50	40.5%
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	746.37	600.00	146.37	124.4%
	2,493.06	200.00	2,293.06	1,246.5%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	6,256.82	8,600.00	-2,343.18	72.8%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	5,280.00	2,000.00	3,280.00	264.0%
407.215 - Software	1,663.41	5,100.00	-3,436.59	32.6%
407.370 - Computer Services	4,141.14	13,000.00	-8,858.86	31.9%
Total 407.000 - DATA PROCESSING	11,084.55	20,100.00	-9,015.45	55.1%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con				
408.317 - Act 537 Plan	6,278.88	9,000.00	-2,721.12	69.8%
408.318 - Traffic Impact Study	0.00	2,000.00	-2,000.00	0.0%
408.319 - Special Projects	0.00	50.00	-50.00	0.0%
	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	1,197.59	3,000.00	-1,802.41	39.9%
409.230 - Heating Fuel	23,079.60	25,000.00	-1,920.40	92.3%
409.300 - Facilities Maintenance	1,328.73	4,500.00	-3,171.27	29.5%
409.318 - Building Security Systems	399.62	3,000.00	-2,600.38	13.3%
409.360 - Public Utilities				
409.361 - Electricity	4,786.42	15,000.00	-10,213.58	31.9%
409.366 - Water	887.43	3,000.00	-2,112.57	29.6%
Total 409.360 - Public Utilities	5,673.85	18,000.00	-12,326.15	31.5%
409.567 - Trash Removal	4,276.75	6,000.00	-1,723.25	71.3%
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%

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

06/26/18

	Jan - May 18	Budget	\$ Over Budget	% of Budget
409.600 - Capital Construction	-262.45	10,000.00	-10,262.45	-2.6%
Total 409.000 - GEN GOVT. BUILDINGS	35,693.69	72,300.00	-36,606.31	49.4%
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	567,200.30	1,385,000.00	-817,799.70	41.0%
Total 410.000 - PUBLIC SAFETY	567,200.30	1,385,100.00	-817,899.70	41.0%
411.000 - FIRE				
411.300 - Building Capital Reserve	68,766.68	80,000.00	-11,233.32	86.0%
411.500 - Contributions	41,803.05	90,000.00	-48,196.95	46.4%
411.541 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 - Water Hydrant Assessment	36,984.30	73,000.00	-36,015.70	50.7%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	9,885.15	30,000.00	-20,114.85	33.0%
Total 411.000 - FIRE	157,439.18	423,000.00	-265,560.82	37.2%
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	30,034.08	74,000.00	-43,965.92	40.6%
413.121 - Sewage Enforcement Officer	4,892.25	750.00	4,142.25	652.3%
413.200 - Supplies	159.97	700.00	-540.03	22.9%
413.325 - Postage	26.80	1,100.00	-1,073.20	2.4%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	35,113.10	77,050.00	-41,936.90	45.6%
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	150.00	3,000.00	-2,850.00	5.0%
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	4,358.50	35,000.00	-30,641.50	12.5%
414.340 - Zoning Hearing Advertisements	188.50	3,000.00	-2,811.50	6.3%
Total 414.000 - PLANNING & ZONING	5,147.00	49,000.00	-43,853.00	10.5%
415.114 - EMERGENCY MANAGEMENT COORD				
419.540 - Crime Watch	1,000.00	2,400.00	-1,400.00	41.7%
422.450 - Animal Control	0.00	0.00	0.00	0.0%
426.000 - SANITATION EXPENSE	0.00	200.00	-200.00	0.0%
426.115 - Recycling Collection Wages	3,059.00	8,500.00	-5,441.00	36.0%

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

	Jan - May 18	Budget	\$ Over Budget	% of Budget
426.421 - FRCA Membership	10,179.16	20,500.00	-10,320.84	49.7%
Total 426.000 - SANITATION EXPENSE	13,238.16	29,000.00	-15,761.84	45.6%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	4,482.38	10,000.00	-5,517.62	44.8%
Total 429.000 - PUBLIC WORKS - SANITATION	4,482.38	10,000.00	-5,517.62	44.8%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	226,406.00	515,000.00	-288,594.00	44.0%
430.245 - Supplies	6,538.43	12,000.00	-5,461.57	54.5%
430.300 - Facilities Maintenance	797.94	1,500.00	-702.06	53.2%
430.320 - Telephone				
430.321 - Local	240.42	600.00	-359.58	40.1%
430.322 - Long Distance	0.00	0.00	0.00	0.0%
430.329 - Wireless	1,314.87	3,500.00	-2,185.13	37.6%
Total 430.320 - Telephone	1,555.29	4,100.00	-2,544.71	37.9%
430.330 - Heating Fuel	5,578.39	5,500.00	78.39	101.4%
430.360 - Electricity	1,210.22	2,500.00	-1,289.78	48.4%
430.384 - Equip/Machinery Rental	0.00	8,000.00	-8,000.00	0.0%
430.450 - Contracted Services	181.20	750.00	-568.80	24.2%
430.460 - Continuing Education	6,205.03	2,500.00	3,705.03	248.2%
430.600 - Capital Construction	19,950.00	8,000.00	11,950.00	249.4%
430.740 - Equipment Purchase	20,176.16	45,000.00	-24,823.84	44.8%
430.750 - Misc. Shop Tools & Equipment	15,249.95	7,000.00	8,249.95	217.9%
Total 430.000 - HWYS., ROADS & STREETS	303,848.59	611,850.00	-308,001.41	49.7%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	47,906.55	60,000.00	-12,093.45	79.8%
432.000 - WINTER MAINTENANCE - Other	5,184.88			
Total 432.000 - WINTER MAINTENANCE	53,091.43	60,000.00	-6,908.57	88.5%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	2,078.56	5,000.00	-2,921.44	41.6%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	0.00	2,200.00	-2,200.00	0.0%
433.360 - Traffic signal electric	1,589.02	4,000.00	-2,410.98	39.7%
433.375 - Line Painting	0.00	300.00	-300.00	0.0%
433.450 - Signals contracted service	2,295.00	3,000.00	-705.00	76.5%
Total 433.000 - TRAFFIC CONTROL DEVICES	5,962.58	17,000.00	-11,037.42	35.1%
434.00 - STREET LIGHTING				
434.360 - St. Light. Electricity	1,508.93	4,000.00	-2,491.07	37.7%
Total 434.00 - STREET LIGHTING	1,508.93	4,000.00	-2,491.07	37.7%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	1,223.78	8,000.00	-6,776.22	15.3%
437.213 - Equipment Parts & Supplies	22,135.68	40,000.00	-17,864.32	55.3%
437.233 - Equipment Motor Fuel	10,396.45	28,000.00	-17,603.55	37.1%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	33,755.91	76,000.00	-42,244.09	44.4%

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

06/26/18

	Jan - May 18	Budget	\$ Over Budget	% of Budget
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	1,395.20	4,000.00	-2,604.80	34.9%
438.272 · Aggregate Supplies	0.00	2,500.00	-2,500.00	0.0%
438.273 · Pipe and Drainage Supplies	0.00	1,500.00	-1,500.00	0.0%
438.274 · Pavement Maintenance Supplies	0.00	5,000.00	-5,000.00	0.0%
Total 438.000 · HIGHWAY MAINT & REPAIR	1,395.20	13,000.00	-11,604.80	10.7%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	0.00	90,000.00	-90,000.00	0.0%
Total 439.000 · HWY CONST & REBUILDING PRJ...	0.00	90,500.00	-90,500.00	0.0%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	0.00	13,000.00	-13,000.00	0.0%
452.249 · Recreation Programs	1,880.48	3,000.00	-1,119.52	62.7%
452.300 · Recreation Safety Insurance	1,445.67	23,000.00	-21,554.33	6.3%
Total 452.000 · RECREATION & CULTURE	3,326.15	39,000.00	-35,673.85	8.5%
454.000 · PARKS				
454.115 · Park Personnel	0.00	0.00	0.00	0.0%
454.200 · Park supplies	2,849.13	3,000.00	-150.87	95.0%
454.230 · Fuel	2,509.50	2,900.00	-390.50	86.5%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	233.46	4,000.00	-3,766.54	5.8%
454.500 · Contracted Services	734.08	3,000.00	-2,265.92	24.5%
454.600 · Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454.700 · Capital Purchases	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	8,795.80	14,900.00	-6,104.20	59.0%
456.000 · LIBRARY				
456.520 · Library Contribution	46,333.00	93,000.00	-46,667.00	49.8%
Total 456.000 · LIBRARY	46,333.00	93,000.00	-46,667.00	49.8%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	25,950.76	62,000.00	-36,049.24	41.9%
481.200 · Medicare Employer Paid	6,069.15	16,000.00	-9,930.85	37.9%
481.300 · Unemployment Comp Employer Paid	1,415.18	3,000.00	-1,584.82	47.2%
483.197 · Non-Uniform Penion 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	27,464.25	43,000.00	-15,535.75	63.9%
487.196 · Health Insurance	126,630.39	290,000.00	-163,369.61	43.7%
487.197 · Other Group Benefits	10,764.24	27,000.00	-16,235.76	39.9%
Total 480.000 · INSURANCE & EMPLOYEE BENE...	198,468.97	559,500.00	-361,031.03	35.5%
486.000 · Insurance				
486.350 · Liability Insurance	36,347.50	70,000.00	-33,652.50	51.9%
Total 486.000 · Insurance	36,347.50	70,000.00	-33,652.50	51.9%
489.000 · JUDGEMENT & LOSSES				
489.410 · Judges & Damages	0.00	50.00	-50.00	0.0%

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

	Jan - May 18	Budget	\$ Over Budget	% of Budget
489,411 · Refund of fines collected	0.00	50.00	-50.00	0.0%
Total 489,000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
492,000 · Interfund Operating Transfers	800,000.00			
6561 · *Payroll Expenses	311.25			
Total Expense	2,604,742.26	4,295,200.00	-1,690,457.74	60.6%
Net Income	29,733.23	-586,160.00	615,893.23	-5.1%

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

	May 31, 18
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	87,728.55
106.002 · Fire/Ambulance	54,237.11
106.003 · Recycling	11,361.93
106.000 · Host Fee Savings Account - Other	1,356.69
Total 106.000 · Host Fee Savings Account	154,684.28
Total Checking/Savings	154,684.28
Total Current Assets	154,684.28
TOTAL ASSETS	154,684.28
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	49,537.84
Net Income	7,099.40
Total Equity	154,684.28
TOTAL LIABILITIES & EQUITY	154,684.28

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

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	720.59
106.000 · Palmer Sewer Savings Account	170,459.98
Total Checking/Savings	<u>171,180.57</u>
Total Current Assets	<u>171,180.57</u>
TOTAL ASSETS	<u><u>171,180.57</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,432.51
Net Income	70.80
Total Equity	<u>171,180.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>171,180.57</u></u>

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

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,240.74
106.000 · Nazareth Sewer Savings Account	22,566.08
Total Checking/Savings	<u>23,806.82</u>
Total Current Assets	<u>23,806.82</u>
TOTAL ASSETS	<u><u>23,806.82</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	18,471.67
Net Income	124.82
Total Equity	<u>23,806.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>23,806.82</u></u>

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

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	862,161.16
106.000 · PLGIT Savings Account	428,084.84
109.000 · Certificates of Deposit	500,000.00
Total Checking/Savings	<u>1,790,246.00</u>
Total Current Assets	<u>1,790,246.00</u>
TOTAL ASSETS	<u><u>1,790,246.00</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,805,164.67
Net Income	-545,413.62
Total Equity	<u>1,790,246.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,790,246.00</u></u>

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

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	228,097.39
106.000 · Swr/Signal PLUS Account	130.60
Total Checking/Savings	<u>228,227.99</u>
Total Current Assets	<u>228,227.99</u>
TOTAL ASSETS	<u><u>228,227.99</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-831,591.00
Net Income	207,407.78
Total Equity	<u>228,227.99</u>
TOTAL LIABILITIES & EQUITY	<u><u>228,227.99</u></u>

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

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 - Fiscal Stability MM / Savings	340,958.28
Total Checking/Savings	<u>340,958.28</u>
Total Current Assets	<u>340,958.28</u>
TOTAL ASSETS	<u><u>340,958.28</u></u>
LIABILITIES & EQUITY	
Equity	
3900 - Retained Earnings	290,643.30
Net Income	<u>50,314.98</u>
Total Equity	<u>340,958.28</u>
TOTAL LIABILITIES & EQUITY	<u><u>340,958.28</u></u>

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

	May 31, 18
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	344,883.87
106.001 · CAPITAL PURCHASES	5,410.90
106.000 · Capital Reserve Savings Account - Other	5,410.90
Total 106.000 · Capital Reserve Savings Account	350,294.77
Total Checking/Savings	350,294.77
Total Current Assets	350,294.77
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	350,375.28
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	161,100.40
Net Income	-19,692.80
Total Equity	350,375.28
TOTAL LIABILITIES & EQUITY	350,375.28

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

	<u>May 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	1,859.71
Total 106.000 · Fire CR Savings Account	<u>26,192.44</u>
Total Checking/Savings	<u>26,192.44</u>
Total Current Assets	<u>26,192.44</u>
TOTAL ASSETS	<u><u>26,192.44</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-198,701.10
Net Income	-9,704.09
Total Equity	<u>26,192.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>26,192.44</u></u>

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37LNT Highway Reconstruction & Rehabilitation

06/26/18

Balance Sheet

Accrual Basis

As of May 31, 2018

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	13,624.34
106.000 · Hwy Recon/Rehab MM/Savings Acct	750,402.61
Total Checking/Savings	<u>764,026.95</u>
Total Current Assets	<u>764,026.95</u>
TOTAL ASSETS	<u><u>764,026.95</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	417,630.18
Net Income	346,396.77
Total Equity	<u>764,026.95</u>
TOTAL LIABILITIES & EQUITY	<u><u>764,026.95</u></u>

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of May 31, 2018

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	3,990.15
100.000 · CR Equip Replacement - Checking - Other	10,391.13
	<u>14,381.28</u>
Total 100.000 · CR Equip Replacement - Checking	14,381.28
106.000 · CR Equip Replacement MM/Savings	221,245.94
	<u>235,627.22</u>
Total Checking/Savings	235,627.22
Total Current Assets	<u>235,627.22</u>
TOTAL ASSETS	<u><u>235,627.22</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	187,924.53
Net Income	47,702.69
	<u>235,627.22</u>
Total Equity	235,627.22
TOTAL LIABILITIES & EQUITY	<u><u>235,627.22</u></u>

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06/26/18
Accrual Basis

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of May 31, 2018

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	2,633.54
103.000 · Embassy Checking Account	604.98
Total Checking/Savings	<u>3,238.52</u>
Total Current Assets	<u>3,238.52</u>
TOTAL ASSETS	<u><u>3,238.52</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	2,848.77
Net Income	389.75
Total Equity	<u>3,238.52</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,238.52</u></u>

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

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	498,090.92
Total Checking/Savings	<u>498,090.92</u>
Total Current Assets	<u>498,090.92</u>
TOTAL ASSETS	<u>498,090.92</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	111,079.90
Net Income	<u>277,591.49</u>
Total Equity	<u>498,090.92</u>
TOTAL LIABILITIES & EQUITY	<u>498,090.92</u>

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

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,556.96
106.000 Traffic Impact Account	1,679,475.21
109.000 Certificate of Deposit	500,000.00
Total Checking/Savings	<u>2,188,032.17</u>
Total Current Assets	<u>2,188,032.17</u>
TOTAL ASSETS	<u><u>2,188,032.17</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	2,134,865.27
Net Income	-446,833.10
Total Equity	<u>2,188,032.17</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,188,032.17</u></u>

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Lower Nazareth Township Sewer Department

06/26/18

Balance Sheet

Accrual Basis

As of May 31, 2018

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	1,308.57
102.000 · LNT Sewer Department - Savings	184,300.64
Total Checking/Savings	<u>185,609.21</u>
Total Current Assets	<u>185,609.21</u>
TOTAL ASSETS	<u>185,609.21</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	167,420.52
Net Income	18,188.69
Total Equity	<u>185,609.21</u>
TOTAL LIABILITIES & EQUITY	<u>185,609.21</u>

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

	May 31, 18
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	512.52
102.000 · SAVINGS ACCOUNTS - LAB	420,761.91
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	20,680.61
Total Checking/Savings	441,955.64
Total Current Assets	441,955.64
TOTAL ASSETS	441,955.64
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	(42,538.51)
Total Equity	439,625.13
TOTAL LIABILITIES & EQUITY	441,955.64

Lower Nazareth Township
Balance Sheet
As of May 31, 2018

	<u>May 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	102,137.14
100.000 · Checking Account - Other	1,436.25
	<hr/>
Total 100.000 · Checking Account	124,849.22
	<hr/>
Total Checking/Savings	124,849.22
	<hr/>
Total Current Assets	124,849.22
	<hr/>
TOTAL ASSETS	124,849.22
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	56,362.35
Net Income	7,773.34
	<hr/>
Total Equity	124,849.22
	<hr/>
TOTAL LIABILITIES & EQUITY	124,849.22
	<hr/> <hr/>