



Lower Nazareth Township
Financial Report
November 2018

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Nov-18

General Fund - 01	\$ 960,469
Special Revenue Fund - Host Fee - 05	\$ 168,791
Palmer Sewer Fund - 08	\$ 171,464
Nazareth Sewer Fund - 09	\$ 26,337
Capital Reserve - Open Space Fund - 16 - CASH	\$ 1,300,243
Capital Reserve - Open Space Fund - 16 - CD	\$ 500,000
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,800,243
Capital Reserve - Sewer/Signals Fund - 18	\$ 230,290
Fiscal Stability Fund - 95 - CASH	\$ 91,389
Fiscal Stability Fund - 95 - CD	\$ 250,000
Fiscal Stability Fund - 95 - TOTAL	\$ 341,389
Capital Reserve - Municipal - 30	\$ 302,325
Capital Reserve - Fire Fund - 31	\$ 26,429
Highway Reconstruction/Rehabilitation -	\$ 763,240
Capital Reserve - Equipment Replacement -	\$ 132,275
Refuse/Recycling Collection - 33	\$ 211,316
State Liquid Fuels Fund - 35	\$ 80,358
Traffic Impact - 091 - CASH	\$ 1,703,408
Traffic Impact - 091 - CD	\$ 500,000
Traffic Impact - 091 - TOTAL	\$ 2,203,408
<i>Total Township Funds...</i>	\$7,418,334
Lower Nazareth Township Sewer Department	\$ 213,338
Master Escrow Account	\$ 422,272
Development & Inspection Account	\$ 126,031
<i>Total Escrow Accounts...</i>	\$761,641

12/21/18

Lower Nazareth Township
General Fund Balance Sheet

As of November 30, 2018

	Nov 30, 18
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-12,445.45
100.500 · Checking - ICS Sweep Account	836,163.78
105.000 · Payroll Account	-748.65
105.500 · Payroll - ICS Sweep Account	23,529.19
106.000 · LAB Savings Account	730.00
106.100 · PLGIT Account	90,929.18
106.200 · Real Estate Tax Collections	22,061.18
110.000 · Petty Cash	250.00
	960,469.23
Total Checking/Savings	
Other Current Assets	
Employee Advance	13.26
	13.26
Total Other Current Assets	
	960,482.49
Total Current Assets	
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	
	962,732.49
TOTAL ASSETS	
	962,732.49
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,764.80
219 · Occup Privilege Tax Withheld	128.00
220 · PA Unemployment Withheld - LNT	-13.00
223 · Unemployment Withheld	90.84
228 · Bond Reimbursement	1,541.64
	3,512.28
Total 210.000 · PAYROLL LIABILITIES	
	3,512.28
Total Other Current Liabilities	
	3,512.28
Total Current Liabilities	
	3,512.28
Total Liabilities	
	3,512.28
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	761,558.66
Net Income	-574,190.93
	959,220.21
Total Equity	
	959,220.21
TOTAL LIABILITIES & EQUITY	
	962,732.49

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

12/21/18

	Jan - Nov 18	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,759,584.36	1,550,000.00	209,584.36	113.5%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	19,818.80	15,000.00	4,818.80	132.1%
Total 301.000 · REAL PROPERTY TAXES	1,779,403.16	1,565,050.00	214,353.16	113.7%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	404,358.94	180,000.00	224,358.94	224.6%
310.210 · Earned Income - Current	1,189,900.87	1,100,000.00	89,900.87	108.2%
310.220 · Earned Income - Prior	84,330.09	60,000.00	24,330.09	140.6%
310.510 · Local Services Tax	387,080.12	360,000.00	27,080.12	107.5%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	2,065,670.02	1,700,000.00	365,670.02	121.5%
Total 300.000 · TAXES	3,845,073.18	3,265,050.00	580,023.18	117.8%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	95,782.13	85,000.00	10,782.13	112.7%
Total 320.000 · LICENSES & PERMITS	95,782.13	85,000.00	10,782.13	112.7%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	39,400.52	30,000.00	9,400.52	131.3%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	7,622.41	5,000.00	2,622.41	152.4%
Total 330.000 · FINES & FORFEITS	47,022.93	35,000.00	12,022.93	134.4%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	1,529.50	100.00	1,429.50	1,529.5%
341.02 · Interest on Savings	2,280.10	700.00	1,580.10	325.7%
Total 341.000 · Interest Earnings	3,809.60	800.00	3,009.60	476.2%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	27,250.00	100,000.00	-72,750.00	27.3%
Total 342.000 · Rents and Royalties	27,250.00	100,000.00	-72,750.00	27.3%
Total 340.000 · INTEREST, RENTS & ROYALTIES	31,059.60	100,800.00	-69,740.40	30.8%
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%
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	4,281.04	3,800.00	481.04	112.7%
355.040 · Alcoholic Beverage Licenses	2,200.00	2,000.00	200.00	110.0%
355.051 · Non-Uniform	65,581.43	50,000.00	15,581.43	131.2%
355.052 · Police Department	0.00	0.00	0.00	0.0%
355.070 · Fire Relief	65,140.77	70,000.00	-4,859.23	93.1%

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

	Jan - Nov 18	Budget	\$ Over Budget	% of Budget
Total 355.000 - STATE SHARED REVENUES	137,203.24	125,800.00	11,403.24	109.1%
Total 350.000 - INTERGOVERNMENTAL REVENUE...	137,203.24	125,800.00	11,403.24	109.1%
357.000 - Local Gaming Grant	18,891.00	15,000.00	3,891.00	125.9%
360.000 - CHARGES FOR SERVICES	6,643.41	6,500.00	143.41	102.2%
361.000 - General Government	0.00	0.00	0.00	0.0%
361.310 - Subdivision & Land Development	0.00	0.00	0.00	0.0%
361.330 - Zoning Hearings	0.00	0.00	0.00	0.0%
361.500 - Maps & Publications	479.93	250.00	229.93	192.0%
361.51 - Map Sales	0.00	0.00	0.00	0.0%
361.53 - SALDO	0.00	0.00	0.00	0.0%
361.54 - Zoning Ordinance	0.00	0.00	0.00	0.0%
361.56 - Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 - Misc. Publications/Copying	479.93	250.00	229.93	192.0%
Total 361.500 - Maps & Publications	479.93	250.00	229.93	192.0%
361.630 - Proceeds from tax collection	5,755.35	2,000.00	3,755.35	287.8%
361.74 - Postage collected	131.34	50.00	81.34	262.7%
Total 361.000 - General Government	31,901.03	23,800.00	8,101.03	134.0%
362.000 - PUBLIC SAFETY	0.00	0.00	0.00	0.0%
362.100 - Fire Police Dept.Earnings	220.00	150.00	70.00	146.7%
362.140 - Alarm Permits	7,130.00	18,000.00	-10,870.00	39.6%
362.410 - Building & Zoning Permits	2,020.00	1,500.00	520.00	134.7%
362.440 - Sewer Permits	20.00	0.00	20.00	0.0%
362.450 - Moving & Occupancy Permits	90.00	40.00	50.00	225.0%
362.451 - Use & Occupancy Permits	890.00	500.00	390.00	178.0%
362.452 - Moving Permits	3,250.00	3,000.00	250.00	108.3%
362.470 - Driveway Permits	28,310.00	20,000.00	8,310.00	141.6%
362.480 - Grading Permits	7,925.00	3,500.00	4,425.00	226.4%
362.481 - Swimming Pool Grading Permits	75.00	50.00	25.00	150.0%
362.490 - Peddling Permit	0.00	0.00	0.00	0.0%
Total 362.000 - PUBLIC SAFETY	49,930.00	46,740.00	3,190.00	106.8%
Total 360.000 - CHARGES FOR SERVICES	81,831.03	70,540.00	11,291.03	116.0%
363.000 - HIGHWAYS AND STREETS	618.89	100.00	518.89	618.9%
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	618.89	300.00	318.89	206.3%
Total 363.000 - HIGHWAYS AND STREETS	618.89	300.00	318.89	206.3%
367.000 - CULTURE-RECREATION	17,150.00	9,000.00	8,150.00	190.6%
367.300 - Summer Park Program	350.00	0.00	350.00	100.0%
367.301 - Business Donations	3,360.00	2,500.00	860.00	134.4%
367.350 - Field Use Fees	0.00	0.00	0.00	0.0%
Total 367.000 - CULTURE-RECREATION	20,860.00	11,500.00	9,360.00	181.4%
389.000 - MISCELLANEOUS INCOME	0.00	50.00	-50.00	0.0%
391.000 - Proceeds of Gen. Fxd. Asset Dis	6,992.40	0.00	6,992.40	100.0%
391.100 - Sales of General Fixed Assets	0.00	0.00	0.00	0.0%

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

	Jan - Nov 18	Budget	\$ Over Budget	% of Budget
Total 391.000 - Proceeds of Gen. Fxd. Asset Dis	6,992.40	0.00	6,992.40	100.0%
395.000 - Refund of Prior Yr Expenditures	8,206.18	15,000.00	-6,793.82	54.7%
49900 - Uncategorized Income	0.00			
Total Income	4,274,649.58	3,709,040.00	565,609.58	115.2%
Gross Profit	4,274,649.58	3,709,040.00	565,609.58	115.2%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	11,249.82	12,500.00	-1,250.18	90.0%
400.215 - Postage	3,718.60	3,500.00	218.60	106.2%
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	8,780.00	500.00	8,280.00	1,756.0%
400.320 - Telephone				
400.321 - Local	3,484.21	4,100.00	-615.79	85.0%
400.322 - Long Distance	0.00	50.00	-50.00	0.0%
400.324 - Wireless	3,544.81	1,600.00	1,944.81	221.6%
Total 400.320 - Telephone	7,029.02	5,750.00	1,279.02	122.2%
400.340 - Advertising	8,546.94	5,500.00	3,046.94	155.4%
400.342 - Public Relations Printing	7,287.00	6,000.00	1,287.00	121.5%
400.343 - Codification/Printing	0.00	5,000.00	-5,000.00	0.0%
400.374 - Maintenance Agreements	20,498.73	18,500.00	1,998.73	110.8%
400.384 - Office Equipment Rental	720.00	1,000.00	-280.00	72.0%
400.420 - Dues & Subscriptions	3,735.00	4,200.00	-465.00	88.9%
400.460 - Meetings & Continuing Education	6,192.30	8,000.00	-1,807.70	77.4%
400.700 - Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	78,059.41	78,500.00	-440.59	99.4%
402.000 - AUDITING				
402.105 - Audit Wages	20.00	100.00	-80.00	20.0%
402.311 - Accounting & Auditing Services	11,000.00	8,000.00	3,000.00	137.5%
Total 402.000 - AUDITING	11,020.00	8,100.00	2,920.00	136.0%
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	6,868.90	8,000.00	-1,131.10	85.9%
403.110 - EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 - EIT Collection Supplies	0.00	0.00	0.00	0.0%
403.201 - Real Estate Collection Supplies	1,992.38	2,100.00	-107.62	94.9%
403.213 - Office Equipment	0.00	200.00	-200.00	0.0%
403.215 - EIT Postage	39.58	50.00	-10.42	79.2%
403.216 - Real Estate Postage	1,530.56	1,500.00	-169.44	88.7%
403.310 - Computer Services	0.00	0.00	0.00	0.0%
403.311 - Audit	0.00	2,300.00	-2,300.00	0.0%
403.317 - Tax Collection Committee Servc	140.97	400.00	-259.03	35.2%
403.319 - Tax Refunds	4,471.89	100.00	4,371.89	4,471.9%
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	16,299.28	15,450.00	849.28	105.5%

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

	Jan - Nov 18	Budget	\$ Over Budget	% of Budget
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	43,698.50	30,000.00	13,698.50	145.7%
404.314 · Legal Services - Human Resource	790.50	1,500.00	-709.50	52.7%
Total 404.000 · SOLICITOR/LEGAL	44,489.00	31,500.00	12,989.00	141.2%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	307,639.50	375,000.00	-67,360.50	82.0%
405.200 · Office Supplies	4,938.96	6,000.00	-1,061.04	82.3%
405.300 · Bond	3,812.62	1,500.00	2,312.62	254.2%
Total 405.000 · PERSONNEL SERVICES	316,291.08	382,500.00	-66,108.92	82.7%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	899.37	900.00	-0.63	99.9%
406.316 · Drug Testing	240.00	600.00	-360.00	40.0%
406.317 · Employee Record Checks	44.00	50.00	-6.00	88.0%
406.318 · Bank Fees	50.00	50.00	0.00	100.0%
406.319 · Reimburse private prop damage	713.21	150.00	563.21	475.5%
406.325 · Internet fees / Website Develop	5,230.89	5,900.00	-669.11	88.7%
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	2,861.06	200.00	2,661.06	1,430.5%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	10,900.75	8,600.00	2,300.75	126.8%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	5,280.00	2,000.00	3,280.00	264.0%
407.215 · Software	4,174.39	5,100.00	-925.61	81.9%
407.370 · Computer Services	18,527.64	13,000.00	5,527.64	142.5%
Total 407.000 · DATA PROCESSING	27,982.03	20,100.00	7,882.03	139.2%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	8,760.39	9,000.00	-239.61	97.3%
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	52,244.56	10,000.00	42,244.56	522.4%
Total 408.000 · ENGINEERING SERVICES	61,004.95	21,050.00	39,954.95	289.8%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	2,018.36	3,000.00	-981.64	67.3%
409.230 · Heating Fuel	24,176.20	25,000.00	-823.80	96.7%
409.300 · Facilities Maintenance	2,846.11	4,500.00	-1,653.89	63.2%
409.318 · Building Security Systems	871.31	3,000.00	-2,128.69	29.0%
409.360 · Public Utilities				
409.361 · Electricity	12,383.42	15,000.00	-2,616.58	82.6%
409.366 · Water	1,852.94	3,000.00	-1,147.06	61.8%
Total 409.360 · Public Utilities	14,236.36	18,000.00	-3,763.64	79.1%
409.367 · Trash Removal	5,215.50	6,000.00	-784.50	86.9%
409.375 · Communication Equip Repair/Main	0.00	300.00	-300.00	0.0%
409.386 · Rental Property Expenses	0.00	2,500.00	-2,500.00	0.0%
409.600 · Capital Construction	-262.45	10,000.00	-10,262.45	-2.6%

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

	Jan - Nov 18	Budget	\$ Over Budget	% of Budget
Total 409.000 · GEN GOVT. BUILDINGS	49,101.39	72,300.00	-23,198.61	67.9%
410.000 · PUBLIC SAFETY				
410.110 · Fire/Police	0.00	0.00	0.00	0.0%
410.160 · Police Pension	0.00	0.00	0.00	0.0%
410.200 · Fire-Police Supplies	0.00	0.00	0.00	0.0%
410.250 · Repair Lights	0.00	50.00	-50.00	0.0%
410.327 · Radio Repair	0.00	50.00	-50.00	0.0%
410.500 · Police Services Contract	1,247,840.66	1,385,000.00	-137,159.34	90.1%
Total 410.000 · PUBLIC SAFETY	1,247,840.66	1,385,000.00	-137,159.34	90.1%
411.000 · FIRE				
411.300 · Building Capital Reserve	74,837.30	80,000.00	-5,162.70	93.5%
411.500 · Contributions	87,617.08	90,000.00	-2,382.92	97.4%
411.541 · Fire Relief	65,140.77	70,000.00	-4,859.23	93.1%
411.600 · Water Hydrant Assessment	74,652.54	73,000.00	1,652.54	102.3%
411.700 · Truck Capital Reserve	49,239.72	80,000.00	-30,760.28	61.5%
411.740 · Equipment Purchase	21,747.33	30,000.00	-8,252.67	72.5%
Total 411.000 · FIRE	373,234.74	423,000.00	-49,765.26	88.2%
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	65,304.39	74,000.00	-8,695.61	88.2%
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	671.10	1,100.00	-428.90	61.0%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	66,465.22	77,050.00	-10,584.78	86.3%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	255.00	1,400.00	-1,145.00	18.2%
414.116 · Zoning Hearing Bd Compensation	450.00	3,000.00	-2,550.00	15.0%
414.117 · Planning Commission Comp.	1,150.00	3,000.00	-1,850.00	38.3%
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	32,368.38	35,000.00	-2,631.62	92.5%
414.340 · Zoning Hearing Advertisements	1,431.10	3,000.00	-1,568.90	47.7%
Total 414.000 · PLANNING & ZONING	35,654.48	49,000.00	-13,345.52	72.8%
415.114 · EMERGENCY MANAGEMENT COORD				
415.540 · Crime Watch	2,200.00	2,400.00	-200.00	91.7%
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	8,533.00	8,500.00	33.00	100.4%
426.421 · FRCA Membership	20,358.32	20,500.00	-141.68	99.3%

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

	Jan - Nov 18	Budget	\$ Over Budget	% of Budget
Total 426.000 · SANITATION EXPENSE	28,891.32	29,000.00	-108.68	99.6%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	8,964.76	10,000.00	-1,035.24	89.6%
Total 429.000 · PUBLIC WORKS - SANITATION	8,964.76	10,000.00	-1,035.24	89.6%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	512,922.98	515,000.00	-2,077.02	99.6%
430.245 · Supplies	12,111.03	12,000.00	111.03	100.9%
430.300 · Facilities Maintenance	5,445.67	1,500.00	3,945.67	363.0%
430.320 · Telephone				
430.321 · Local	528.85	600.00	-71.15	88.1%
430.322 · Long Distance	0.00	0.00	0.00	0.0%
430.329 · Wireless	1,784.98	3,500.00	-1,715.02	51.0%
Total 430.320 · Telephone	2,313.83	4,100.00	-1,786.17	56.4%
430.330 · Heating Fuel	7,253.73	5,500.00	1,753.73	131.9%
430.360 · Electricity	2,320.49	2,500.00	-179.51	92.8%
430.384 · Equip/Machinery Rental	0.00	8,000.00	-8,000.00	0.0%
430.450 · Contracted Services	424.35	750.00	-325.65	56.6%
430.460 · Continuing Education	6,869.03	2,500.00	4,369.03	274.8%
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	18,609.75	7,000.00	11,609.75	265.9%
Total 430.000 · HWYS., ROADS & STREETS	615,462.12	611,850.00	3,612.12	100.6%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	53,091.43	60,000.00	-6,908.57	88.5%
Total 432.000 · WINTER MAINTENANCE	53,091.43	60,000.00	-6,908.57	88.5%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	9,925.57	5,000.00	4,925.57	198.5%
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	3,400.07	4,000.00	-599.93	85.0%
433.375 · Line Painting	0.00	300.00	-300.00	0.0%
433.450 · Signals contracted service	2,766.50	3,000.00	-233.50	92.2%
Total 433.000 · TRAFFIC CONTROL DEVICES	16,092.14	17,000.00	-907.86	94.7%
434.000 · STREET LIGHTING				
434.360 · St. Light Electricity	3,222.84	4,000.00	-777.16	80.6%
Total 434.000 · STREET LIGHTING	3,222.84	4,000.00	-777.16	80.6%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	1,605.56	8,000.00	-6,394.44	20.1%
437.213 · Equipment Parts & Supplies	55,611.36	40,000.00	15,611.36	139.0%
437.233 · Equipment Motor Fuel	21,720.47	28,000.00	-6,279.53	77.6%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	78,937.39	76,000.00	2,937.39	103.9%
438.000 · HIGHWAY MAINT. & REPAIR				
438.271 · Paving and Patching Materials	17,750.81	4,000.00	13,750.81	443.8%
438.272 · Aggregate Supplies	877.49	2,500.00	-1,622.51	35.1%

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

	Jan - Nov 18	Budget	\$ Over Budget	% of Budget
438.273 · Pipe and Drainage Supplies	2,992.60	1,500.00	1,492.60	199.5%
438.274 · Pavement Maintenance Supplies	6,752.50	5,000.00	1,752.50	135.1%
Total 438.000 · HIGHWAY MAINT & REPAIR	28,373.40	13,000.00	15,373.40	218.3%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	89,875.91	90,000.00	-124.09	99.9%
Total 439.000 · HWY CONST & REBUILDING PRJ...	89,875.91	90,500.00	-624.09	99.3%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	11,577.82	13,000.00	-1,422.18	89.1%
452.249 · Recreation Programs	13,257.48	3,000.00	10,257.48	441.9%
452.300 · Recreation Safety Insurance	4,874.04	23,000.00	-18,125.96	21.2%
Total 452.000 · RECREATION & CULTURE	29,709.34	39,000.00	-9,290.66	76.2%
454.000 · PARKS				
454.115 · Park Personnel	0.00	0.00	0.00	0.0%
454.200 · Park supplies	4,160.76	3,000.00	1,160.76	138.7%
454.230 · Fuel	3,446.02	2,900.00	546.02	118.8%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	2,461.63	4,000.00	-1,538.37	61.5%
454.500 · Contracted Services	2,084.08	3,000.00	-915.92	69.5%
454.600 · Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454.700 · Capital Purchases	2,284.88	1,000.00	1,284.88	228.5%
454.710 · Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454.000 · PARKS	14,437.37	14,900.00	-462.63	96.9%
456.000 · LIBRARY				
456.520 · Library Contribution	92,484.00	93,000.00	-516.00	99.4%
Total 456.000 · LIBRARY	92,484.00	93,000.00	-516.00	99.4%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	57,530.83	62,000.00	-4,469.17	92.8%
481.200 · Medicare Employer Paid	13,454.77	16,000.00	-2,545.23	84.1%
481.300 · Unemployment Comp Employer Paid	3,062.21	3,000.00	62.21	102.1%
483.197 · Non-Uniform Pension Plan Contrib	115,000.00	115,000.00	0.00	100.0%
483.310 · Pension Plan Admin Fees	3,125.00	3,500.00	-375.00	89.3%
484.354 · Workers Comp Insurance	41,171.00	43,000.00	-1,829.00	95.7%
487.196 · Health Insurance	284,842.40	290,000.00	-5,157.60	98.2%
487.197 · Other Group Benefits	22,933.39	27,000.00	-4,066.61	84.9%
Total 480.000 · INSURANCE & EMPLOYEE BENE...	541,119.60	559,500.00	-18,380.40	96.7%
486.000 · Insurance				
486.350 · Liability Insurance	76,756.90	70,000.00	6,756.90	109.7%
Total 486.000 · Insurance	76,756.90	70,000.00	6,756.90	109.7%
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%

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

	Jan - Nov 18	Budget	\$ Over Budget	% of Budget
492.000 · Interfund Operating Transfers	800,000.00			
6561 · *Payroll Expenses	779.00			
69800 · Uncategorized Expenses	0.00			
Total Expense	4,848,840.51	4,295,200.00	553,640.51	112.9%
Net Income	-574,190.93	-586,160.00	11,969.07	98.0%

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

	Nov 30, 18
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	94,090.05
106.002 · Fire/Ambulance	57,417.86
106.003 · Recycling	14,474.72
106.000 · Host Fee Savings Account - Other	2,808.13
Total 106.000 · Host Fee Savings Account	168,790.76
Total Checking/Savings	168,790.76
Total Current Assets	168,790.76
TOTAL ASSETS	168,790.76
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	49,537.84
Net Income	21,205.88
Total Equity	168,790.76
TOTAL LIABILITIES & EQUITY	168,790.76

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

	<u>Nov 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	171,463.53
Total Checking/Savings	<u>171,463.53</u>
Total Current Assets	<u>171,463.53</u>
TOTAL ASSETS	<u>171,463.53</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,432.51
Net Income	353.76
Total Equity	<u>171,463.53</u>
TOTAL LIABILITIES & EQUITY	<u>171,463.53</u>

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

	<u>Nov 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	26,336.67
Total Checking/Savings	<u>26,336.67</u>
Total Current Assets	<u>26,336.67</u>
TOTAL ASSETS	<u><u>26,336.67</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	18,471.67
Net Income	2,654.67
Total Equity	<u>26,336.67</u>
TOTAL LIABILITIES & EQUITY	<u><u>26,336.67</u></u>

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

	<u>Nov 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	-2.00
100.500 · Open Space - Sweep Account	931,173.56
106.000 · PLGIT Savings Account	369,071.44
109.000 · Certificates of Deposit	500,000.00
Total Checking/Savings	<u>1,800,243.00</u>
Total Current Assets	<u>1,800,243.00</u>
TOTAL ASSETS	<u><u>1,800,243.00</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,805,164.67
Net Income	-535,416.62
Total Equity	<u>1,800,243.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,800,243.00</u></u>

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

	<u>Nov 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	230,158.64
106.000 · Swr/Signal PLUS Account	131.77
Total Checking/Savings	<u>230,290.41</u>
Total Current Assets	<u>230,290.41</u>
TOTAL ASSETS	<u><u>230,290.41</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-831,591.00
Net Income	209,470.20
Total Equity	<u>230,290.41</u>
TOTAL LIABILITIES & EQUITY	<u><u>230,290.41</u></u>

(95)LNT Fiscal Stability Fund
Balance Sheet
As of November 30, 2018

	<u>Nov 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	91,388.53
109.000 · Certificate of Deposit - LAB	250,000.00
Total Checking/Savings	<u>341,388.53</u>
Total Current Assets	<u>341,388.53</u>
TOTAL ASSETS	<u><u>341,388.53</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	290,643.30
Net Income	50,745.23
Total Equity	<u>341,388.53</u>
TOTAL LIABILITIES & EQUITY	<u><u>341,388.53</u></u>

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

	<u>Nov 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	300,398.82
106.000 · Capital Reserve Savings Account - Other	<u>1,845.61</u>
Total 106.000 · Capital Reserve Savings Account	<u>302,244.43</u>
Total Checking/Savings	<u>302,244.43</u>
Total Current Assets	<u>302,244.43</u>
Other Assets	
130.02 · Due from Master Escrow	<u>80.51</u>
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>302,324.94</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	161,100.40
Net Income	<u>-67,743.14</u>
Total Equity	<u>302,324.94</u>
TOTAL LIABILITIES & EQUITY	<u><u>302,324.94</u></u>

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

	Nov 30, 18
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	2,096.41
Total 106.000 · Fire CR Savings Account	26,429.14
Total Checking/Savings	26,429.14
Total Current Assets	26,429.14
TOTAL ASSETS	26,429.14
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-198,701.10
Net Income	-9,467.39
Total Equity	26,429.14
TOTAL LIABILITIES & EQUITY	26,429.14

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37LNT Highway Reconstruction & Rehabilitation

12/21/18

Balance Sheet

Accrual Basis

As of November 30, 2018

	<u>Nov 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Highway Recon/Rehab - MM LAB	-883.75
101.500 · Hwy RR - Sweep Account	764,124.07
Total Checking/Savings	<u>763,240.32</u>
Total Current Assets	<u>763,240.32</u>
TOTAL ASSETS	<u><u>763,240.32</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	417,630.18
Net Income	345,610.14
Total Equity	<u>763,240.32</u>
TOTAL LIABILITIES & EQUITY	<u><u>763,240.32</u></u>

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LNT Capital Reserve - Equipment Replacement

12/21/18

Balance Sheet

Accrual Basis

As of November 30, 2018

	<u>Nov 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	132,275.46
Total Checking/Savings	<u>132,275.46</u>
Total Current Assets	<u>132,275.46</u>
TOTAL ASSETS	<u><u>132,275.46</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	187,924.53
Net Income	<u>-55,649.07</u>
Total Equity	<u>132,275.46</u>
TOTAL LIABILITIES & EQUITY	<u><u>132,275.46</u></u>

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Lower Nazareth Township - Refuse/Recycling Collection

12/21/18

Balance Sheet

Accrual Basis

As of November 30, 2018

	<u>Nov 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.000 · Recycling/Refuse - LAB	-135.00
104.500 · Recycling - Sweep Account	210,585.85
Total Checking/Savings	<u>211,315.84</u>
Total Current Assets	<u>211,315.84</u>
TOTAL ASSETS	<u><u>211,315.84</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	2,848.77
Net Income	208,467.07
Total Equity	<u>211,315.84</u>
TOTAL LIABILITIES & EQUITY	<u><u>211,315.84</u></u>

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

	<u>Nov 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	80,358.03
Total Checking/Savings	<u>80,358.03</u>
Total Current Assets	<u>80,358.03</u>
TOTAL ASSETS	<u><u>80,358.03</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	111,079.90
Net Income	<u>-140,141.40</u>
Total Equity	<u>80,358.03</u>
TOTAL LIABILITIES & EQUITY	<u><u>80,358.03</u></u>

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12/21/18

Accrual Basis

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

	<u>Nov 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-10.90
100.500 Traffic Impact - Sweep	1,703,419.11
109.000 Certificate of Deposit	500,000.00
Total Checking/Savings	<u>2,203,408.21</u>
Total Current Assets	<u>2,203,408.21</u>
TOTAL ASSETS	<u><u>2,203,408.21</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	2,134,865.27
Net Income	-431,457.06
Total Equity	<u>2,203,408.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,203,408.21</u></u>

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Lower Nazareth Township Sewer Department

12/21/18

Balance Sheet

Accrual Basis

As of November 30, 2018

	<u>Nov 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-10.18
100.500 · Sewer - Sweep Account	<u>213,347.91</u>
Total Checking/Savings	<u>213,337.73</u>
Total Current Assets	<u>213,337.73</u>
TOTAL ASSETS	<u>213,337.73</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	167,420.52
Net Income	<u>45,917.21</u>
Total Equity	<u>213,337.73</u>
TOTAL LIABILITIES & EQUITY	<u>213,337.73</u>

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

	Nov 30, 18
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.19
102.000 · SAVINGS ACCOUNTS - LAB	402,663.57
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,896.21
Total Checking/Savings	422,271.57
Total Current Assets	422,271.57
TOTAL ASSETS	422,271.57
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	(62,222.58)
Total Equity	419,941.06
TOTAL LIABILITIES & EQUITY	422,271.57

Lower Nazareth Township
Balance Sheet
As of November 30, 2018

	<u>Nov 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	103,117.54
100.000 · Checking Account - Other	<u>-126,289.25</u>
Total 100.000 · Checking Account	-1,895.88
100.500 · D&I Checking - Sweep Account	<u>127,927.36</u>
Total Checking/Savings	<u>126,031.48</u>
Total Current Assets	<u>126,031.48</u>
TOTAL ASSETS	<u>126,031.48</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	56,362.35
Net Income	<u>8,955.60</u>
Total Equity	<u>126,031.48</u>
TOTAL LIABILITIES & EQUITY	<u>126,031.48</u>