



Lower Nazareth Township
Financial Report
October 2018

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Oct-18</u>
General Fund - 01	\$ 1,047,522
Special Revenue Fund - Host Fee - 05	\$ 168,516
Palmer Sewer Fund - 08	\$ 171,323
Nazareth Sewer Fund - 09	\$ 26,315
Capital Reserve - Open Space Fund - 16 - CASH	\$1,289,882
Capital Reserve - Open Space Fund - 16 - CD	\$ 500,000
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,789,882
Capital Reserve - Sewer/Signals Fund - 18	\$ 229,917
Fiscal Stability Fund - 95 - CASH	\$ 91,265
Fiscal Stability Fund - 95 - CD	\$ 250,000
Fiscal Stability Fund - 95 - TOTAL	\$ 341,265
Capital Reserve - Municipal - 30	\$ 320,981
Capital Reserve - Fire Fund - 31	\$ 26,386
Highway Reconstruction/Rehabilitation -	\$ 763,089
Capital Reserve - Equipment Replacement -	\$ 132,096
Refuse/Recycling Collection - 33	\$ 211,296
State Liquid Fuels Fund - 35	\$ 80,227
Traffic Impact - 091 - CASH	\$1,700,360
Traffic Impact - 091 - CD	\$ 500,000
Traffic Impact - 091 - TOTAL	\$ 2,200,360
<i>Total Township Funds...</i>	<u><u>\$7,509,173</u></u>
Lower Nazareth Township Sewer Department	\$ 213,190
Master Escrow Account	\$ 428,311
Development & Inspection Account	\$ 121,923
<i>Total Escrow Accounts...</i>	<u><u>\$763,424</u></u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of October 31, 2018

	Oct 31, 18
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	11,527.02
100.500 · Checking - ICS Sweep Account	876,979.23
105.000 · Payroll Account	-791.81
105.500 · Payroll - ICS Sweep Account	58,420.57
106.000 · LAB Savings Account	729.94
106.100 · PLGIT Account	90,781.46
106.200 · Real Estate Tax Collections	7,361.85
110.000 · Petty Cash	250.00
Total Checking/Savings	1,045,258.26
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	1,045,271.52
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,047,521.52
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	873.61
219 · Occup Privilege Tax Withheld	64.00
220 · PA Unemployment Withheld - LNT	-13.00
223 · Unemployment Withheld	43.01
224 · Whole Life Insurance - Employee	-0.06
228 · Bond Reimbursement	770.82
Total 210.000 · PAYROLL LIABILITIES	1,738.38
Total Other Current Liabilities	1,738.38
Total Current Liabilities	1,738.38
Total Liabilities	1,738.38
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	761,558.66
Net Income	-487,628.00
Total Equity	1,045,783.14
TOTAL LIABILITIES & EQUITY	1,047,521.52

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

11/20/18

	Jan - Oct 18	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,744,885.97	1,550,000.00	194,885.97	112.6%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	17,825.43	15,000.00	2,825.43	118.8%
Total 301.000 · REAL PROPERTY TAXES	1,762,711.40	1,565,050.00	197,661.40	112.6%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	342,704.50	180,000.00	162,704.50	190.4%
310.210 · Earned Income - Current	1,127,172.62	1,100,000.00	27,172.62	102.5%
310.220 · Earned Income - Prior	84,330.09	60,000.00	24,330.09	140.6%
310.510 · Local Services Tax	326,206.06	360,000.00	-33,793.94	90.6%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,880,413.27	1,700,000.00	180,413.27	110.6%
Total 300.000 · TAXES	3,643,124.67	3,265,050.00	378,074.67	111.6%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	78,534.58	85,000.00	-6,465.42	92.4%
Total 320.000 · LICENSES & PERMITS	78,534.58	85,000.00	-6,465.42	92.4%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	37,058.98	30,000.00	7,058.98	123.5%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	7,277.53	5,000.00	2,277.53	145.6%
Total 330.000 · FINES & FORFEITS	44,336.51	35,000.00	9,336.51	126.7%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	694.29	100.00	594.29	694.3%
341.02 · Interest on Savings	2,131.38	700.00	1,431.38	304.5%
Total 341.000 · Interest Earnings	2,825.67	800.00	2,025.67	353.2%
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	30,075.67	100,800.00	-70,724.33	29.8%
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 October 2018

	Jan - Oct 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	0.00	0.00	0.00	0.0%
360,000 · CHARGES FOR SERVICES				
361,000 · General Government				
361,310 · Subdivision & Land Development	14,531.00	15,000.00	-469.00	96.9%
361,330 · Zoning Hearings	5,643.41	6,500.00	-856.59	86.8%
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	474.80	250.00	224.80	189.9%
Total 361,500 · Maps & Publications	474.80	250.00	224.80	189.9%
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	26,535.90	23,800.00	2,735.90	111.5%
362,000 · PUBLIC SAFETY				
362,100 · Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362,140 · Alarm Permits	200.00	150.00	50.00	133.3%
362,410 · Building & Zoning Permits	6,880.00	18,000.00	-11,120.00	38.2%
362,440 · Sewer Permits	1,920.00	1,500.00	420.00	128.0%
362,450 · Moving & Occupancy Permits	15.00			
362,451 · Use & Occupancy Permits	40.00	40.00	0.00	100.0%
362,452 · Moving Permits	840.00	500.00	340.00	168.0%
362,470 · Driveway Permits	3,050.00	3,000.00	50.00	101.7%
362,480 · Grading Permits	26,060.00	20,000.00	6,060.00	130.3%
362,481 · Swimming Pool Grading Permits	7,925.00	3,500.00	4,425.00	226.4%
362,490 · Peddling Permit	75.00	50.00	25.00	150.0%
Total 362,000 · PUBLIC SAFETY	47,005.00	46,740.00	265.00	100.6%
Total 360,000 · CHARGES FOR SERVICES	73,540.90	70,540.00	3,000.90	104.3%
363,000 · HIGHWAYS AND STREETS				
363,239 · Proceeds from Public Prop Damage	365.00	100.00	265.00	365.0%
363,246 · Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
363,500 · Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
Total 363,000 · HIGHWAYS AND STREETS	365.00	300.00	65.00	121.7%
367,000 · CULTURE-RECREATION				
367,300 · Summer Park Program	17,150.00	9,000.00	8,150.00	190.6%
367,301 · Business Donations	200.00	0.00	200.00	100.0%
367,350 · Field Use Fees	3,360.00	2,500.00	860.00	134.4%
Total 367,000 · CULTURE-RECREATION	20,710.00	11,500.00	9,210.00	180.1%
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	6,692.40	0.00	6,692.40	100.0%

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

11/20/18

	Jan - Oct 18	Budget	\$ Over Budget	% of Budget
Total 391,000 · Proceeds of Gen. Fxd. Asset Dis	6,692.40	0.00	6,692.40	100.0%
395,000 · Refund of Prior Yr Expenditures	7,423.34	15,000.00	-7,576.66	49.5%
49900 · Uncategorized Income	0.00			
Total Income	4,042,006.31	3,709,040.00	332,966.31	109.0%
Gross Profit	4,042,006.31	3,709,040.00	332,966.31	109.0%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	10,208.17	12,500.00	-2,291.83	81.7%
400.215 · Postage	3,684.37	3,500.00	184.37	105.3%
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	3,166.47	4,100.00	-933.53	77.2%
400.322 · Long Distance	0.00	50.00	-50.00	0.0%
400.324 · Wireless	3,207.79	1,600.00	1,607.79	200.5%
Total 400.320 · Telephone	6,374.26	5,750.00	624.26	110.9%
400.340 · Advertising	7,839.19	5,500.00	2,339.19	142.5%
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	17,097.88	18,500.00	-1,402.12	92.4%
400.384 · Office Equipment Rental	720.00	1,000.00	-280.00	72.0%
400.420 · Dues & Subscriptions	3,621.00	4,200.00	-579.00	86.2%
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	72,106.17	78,500.00	-6,393.83	91.9%
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	6,751.00	8,000.00	-1,249.00	84.4%
403.110 · EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 · EIT Collection Supplies	0.00	0.00	0.00	0.0%
403.201 · Real Estate Collection Supplies	1,992.38	2,100.00	-107.62	94.9%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	39.58	50.00	-10.42	79.2%
403.216 · Real Estate Postage	1,330.56	1,500.00	-169.44	88.7%
403.310 · Computer Services	0.00	0.00	0.00	0.0%
403.311 · Audit	0.00	2,300.00	-2,300.00	0.0%
403.317 · Tax Collection Committee Service	140.97	400.00	-259.03	35.2%
403.319 · Tax Refunds	4,185.26	100.00	4,085.26	4,185.3%
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	15,894.75	15,450.00	444.75	102.9%

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

11/20/18

	Jan - Oct 18	Budget	\$ Over Budget	% of Budget
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	31,665.00	30,000.00	1,665.00	105.6%
404.314 · Legal Services - Human Resource	790.50	1,500.00	-709.50	52.7%
Total 404.000 · SOLICITOR/LEGAL	32,455.50	31,500.00	955.50	103.0%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	282,468.72	375,000.00	-92,531.28	75.3%
405.200 · Office Supplies	4,675.16	6,000.00	-1,324.84	77.9%
405.300 · Bond	3,812.62	1,500.00	2,312.62	254.2%
Total 405.000 · PERSONNEL SERVICES	290,956.50	382,500.00	-91,543.50	76.1%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense				
406.316 · Drug Testing	820.74	900.00	-79.26	91.2%
406.317 · Employee Record Checks	240.00	600.00	-360.00	40.0%
406.318 · Bank Fees	44.00	50.00	-6.00	88.0%
406.319 · Reimburse private prop damage	-100.00	50.00	-150.00	-200.0%
406.325 · Internet fees / Website Develop	713.21	150.00	563.21	475.5%
406.331 · Mileage	4,790.99	5,900.00	-1,109.01	81.2%
406.338 · Highway/Toll Reimbursement	0.00	50.00	-50.00	0.0%
406.341 · Personnel Advertising	11.00	100.00	-89.00	11.0%
406.421 · License & Permit Renewal	851.22	600.00	251.22	141.9%
	2,726.06	200.00	2,526.06	1,363.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	10,097.22	8,600.00	1,497.22	117.4%
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	18,384.14	13,000.00	5,384.14	141.4%
Total 407.000 · DATA PROCESSING	27,838.53	20,100.00	7,738.53	138.5%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	8,031.64	9,000.00	-968.36	89.2%
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	50,042.06	10,000.00	40,042.06	500.4%
Total 408.000 · ENGINEERING SERVICES	58,073.70	21,050.00	37,023.70	275.9%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,762.27	3,000.00	-1,237.73	58.7%
409.230 · Heating Fuel	23,079.60	25,000.00	-1,920.40	92.3%
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	11,338.41	15,000.00	-3,661.59	75.6%
409.366 · Water	1,763.00	3,000.00	-1,237.00	58.9%
Total 409.360 · Public Utilities	13,101.41	18,000.00	-4,898.59	72.8%
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 October 2018

11/20/18

	Jan - Oct 18	Budget	\$ Over Budget	% of Budget
Total 409,000 · GEN GOVT. BUILDINGS	46,613.75	72,300.00	-25,686.25	64.5%
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	272.58	272.58	0.00	100.0%
410.250 · Repair Lights	0.00	50.00	-50.00	0.0%
410.327 · Radio Repair	0.00	50.00	-50.00	0.0%
410.500 · Police Services Contract	1,134,400.60	1,385,000.00	-250,599.40	81.9%
Total 410.000 · PUBLIC SAFETY	1,134,673.18	1,385,100.00	-250,426.82	81.9%
411.000 · FIRE				
411.300 · Building Capital Reserve	73,825.53	80,000.00	-6,174.47	92.3%
411.500 · Contributions	82,473.43	90,000.00	-7,526.57	91.6%
411.541 · Fire Relief	65,140.77	70,000.00	-4,859.23	93.1%
411.600 · Water Hydrant Assessment	74,496.00	73,000.00	1,496.00	102.0%
411.700 · Truck Capital Reserve	49,239.72	80,000.00	-30,760.28	61.5%
411.740 · Equipment Purchase	19,770.30	30,000.00	-10,229.70	65.9%
Total 411.000 · FIRE	364,945.75	423,000.00	-58,054.25	86.3%
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%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	59,305.87	74,000.00	-14,694.13	80.1%
413.121 · Sewage Enforcement Officer	0.00	750.00	-750.00	0.0%
413.200 · Supplies	489.75	700.00	-210.27	70.0%
413.325 · Postage	664.40	1,100.00	-435.60	60.4%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	60,460.00	77,050.00	-16,590.00	78.5%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	95.00	1,400.00	-1,305.00	6.8%
414.116 · Zoning Hearing Bd Compensation	450.00	3,000.00	-2,550.00	15.0%
414.117 · Planning Commission Comp.	950.00	3,000.00	-2,050.00	31.7%
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	30,729.88	35,000.00	-4,270.12	87.8%
414.340 · Zoning Hearing Advertisements	1,009.00	3,000.00	-1,991.00	33.6%
Total 414.000 · PLANNING & ZONING	33,233.88	49,000.00	-15,766.12	67.8%
415.114 · EMERGENCY MANAGEMENT COORD	2,000.00	2,400.00	-400.00	83.3%
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	7,682.00	8,500.00	-818.00	90.4%
426.421 · FRCA Membership	20,358.32	20,500.00	-141.68	99.3%

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

	Jan - Oct 18	Budget	S Over Budget	% of Budget
Total 426,000 · SANITATION EXPENSE	28,040.32	29,000.00	-959.68	96.7%
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	466,062.82	515,000.00	-48,937.18	90.5%
430.245 · Supplies	11,760.31	12,000.00	-239.69	98.0%
430.300 · Facilities Maintenance	4,051.97	1,500.00	2,551.97	270.1%
430.320 · Telephone				
430.321 · Local	480.90	600.00	-119.10	80.2%
430.322 · Long Distance	0.00	0.00	0.00	0.0%
430.329 · Wireless	1,641.65	3,500.00	-1,858.35	46.9%
Total 430,320 · Telephone	2,122.55	4,100.00	-1,977.45	51.8%
430.330 · Heating Fuel	6,398.44	5,500.00	898.44	116.3%
430.360 · Electricity	2,144.73	2,500.00	-355.27	85.8%
430.384 · Equip/Machinery Rental	0.00	8,000.00	-8,000.00	0.0%
430.450 · Contracted Services	354.79	750.00	-395.21	47.3%
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	18,350.75	7,000.00	11,350.75	262.2%
Total 430,000 · HWYS., ROADS & STREETS	565,306.65	611,850.00	-46,543.35	92.4%
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	5,548.07	5,000.00	548.07	111.0%
433.246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 · Traffic Control Supplies-signal	0.00	2,200.00	-2,200.00	0.0%
433.360 · Traffic signal electric	3,105.40	4,000.00	-894.60	77.6%
433.375 · Line Painting	0.00	300.00	-300.00	0.0%
433.450 · Signals contracted service	2,766.50	3,000.00	-233.50	92.2%
Total 433,000 · TRAFFIC CONTROL DEVICES	11,419.97	17,000.00	-5,580.03	67.2%
434,000 · STREET LIGHTING				
434.360 · St. Light Electricity	2,940.98	4,000.00	-1,059.02	73.5%
Total 434,000 · STREET LIGHTING	2,940.98	4,000.00	-1,059.02	73.5%
437,000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	1,542.81	8,000.00	-6,457.19	19.3%
437.213 · Equipment Parts & Supplies	51,356.51	40,000.00	11,356.51	128.4%
437.233 · Equipment Motor Fuel	17,734.57	28,000.00	-10,265.43	63.3%
Total 437,000 · EQUIPMENT REPAIRS-FUEL	70,633.89	76,000.00	-5,366.11	92.9%
438,000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	2,740.98	4,000.00	-1,259.02	68.5%
438.272 · Aggregate Supplies	877.49	2,500.00	-1,622.51	35.1%

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

	Jan - Oct 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	13,363.57	13,000.00	363.57	102.8%
439.000 · HWY CONST & REBUILDING PRJCTS	0.00	500.00	-500.00	0.0%
439.313 · Engineer	89,875.91	90,000.00	-124.09	99.9%
439.600 · Construction/Rebuilding				
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	12,249.26	3,000.00	9,249.26	408.3%
452.300 · Recreation Safety Insurance	4,276.91	23,000.00	-18,723.09	18.6%
Total 452.000 · RECREATION & CULTURE	28,103.99	39,000.00	-10,896.01	72.1%
454.000 · PARKS				
454.115 · Park Personnel	0.00	0.00	0.00	0.0%
454.200 · Park supplies	4,078.96	3,000.00	1,078.96	136.0%
454.230 · Fuel	3,344.33	2,900.00	444.33	115.3%
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	1,859.08	3,000.00	-1,140.92	62.0%
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	14,028.88	14,900.00	-871.12	94.2%
456.000 · LIBRARY				
456.520 · Library Contribution	92,575.00	93,000.00	-425.00	99.5%
Total 456.000 · LIBRARY	92,575.00	93,000.00	-425.00	99.5%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	52,543.55	62,000.00	-9,456.45	84.7%
481.200 · Medicare Employer Paid	12,288.42	16,000.00	-3,711.58	76.8%
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	39,622.00	43,000.00	-3,378.00	92.1%
487.196 · Health Insurance	258,788.53	290,000.00	-31,211.47	89.2%
487.197 · Other Group Benefits	21,767.17	27,000.00	-5,232.83	80.6%
Total 480.000 · INSURANCE & EMPLOYEE BENE...	506,196.88	559,500.00	-53,303.12	90.5%
486.000 · Insurance				
486.350 · Liability Insurance	54,004.40	70,000.00	-15,995.60	77.1%
Total 486.000 · Insurance	54,004.40	70,000.00	-15,995.60	77.1%
489.000 · JUDGEMENT & LOSSES				
489.410 · Judges & Damages	0.00	50.00	-50.00	0.0%
489.411 · Refund of fines collected	0.00	50.00	-50.00	0.0%
Total 489.000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%

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

	Jan - Oct 18	Budget	\$ Over Budget	% of Budget
492.000 - Interfund Operating Transfers	800,000.00			
6561 - *Payroll Expenses	718.75			
69800 - Uncatgorized Expenses	0.00			
Total Expense	4,529,634.31	4,295,200.00	234,434.31	105.5%
Net Income	-487,628.00	-586,160.00	98,532.00	83.2%

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

	Oct 31, 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	2,533.81
Total 106.000 · Host Fee Savings Account	168,516.44
Total Checking/Savings	168,516.44
Total Current Assets	168,516.44
TOTAL ASSETS	168,516.44
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	49,537.84
Net Income	20,931.56
Total Equity	168,516.44
TOTAL LIABILITIES & EQUITY	168,516.44

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

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	5.16
100.500 · Palmer Sewer - ICS Sweep Acct	<u>171,317.55</u>
Total Checking/Savings	<u>171,322.71</u>
Total Current Assets	<u>171,322.71</u>
TOTAL ASSETS	<u><u>171,322.71</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,432.51
Net Income	<u>212.94</u>
Total Equity	<u>171,322.71</u>
TOTAL LIABILITIES & EQUITY	<u><u>171,322.71</u></u>

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

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	0.79
100.500 · Nazareth Sewer - ICS Sweep Acct	26,314.26
Total Checking/Savings	<u>26,315.05</u>
Total Current Assets	<u>26,315.05</u>
TOTAL ASSETS	<u><u>26,315.05</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	18,471.67
Net Income	2,633.05
Total Equity	<u>26,315.05</u>
TOTAL LIABILITIES & EQUITY	<u><u>26,315.05</u></u>

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

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	8,925.48
100.500 · Open Space - Sweep Account	912,484.41
106.000 · PLGIT Savings Account	368,471.87
109.000 · Certificates of Deposit	500,000.00
Total Checking/Savings	<u>1,789,881.76</u>
Total Current Assets	<u>1,789,881.76</u>
TOTAL ASSETS	<u><u>1,789,881.76</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,805,164.67
Net Income	-545,777.86
Total Equity	<u>1,789,881.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,789,881.76</u></u>

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

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	229,784.74
106.000 · Swr/Signal PLUS Account	<u>131.77</u>
Total Checking/Savings	<u>229,916.51</u>
Total Current Assets	<u>229,916.51</u>
TOTAL ASSETS	<u>229,916.51</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-831,591.00
Net Income	<u>209,096.30</u>
Total Equity	<u>229,916.51</u>
TOTAL LIABILITIES & EQUITY	<u>229,916.51</u>

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

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Fiscal Stability - LAB MM	7.20
100.500 · Fiscal - Sweep Account	91,257.48
109.000 · Certificate of Deposit - LAB	250,000.00
Total Checking/Savings	<u>341,264.68</u>
Total Current Assets	<u>341,264.68</u>
TOTAL ASSETS	<u><u>341,264.68</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	290,643.30
Net Income	50,621.38
Total Equity	<u>341,264.68</u>
TOTAL LIABILITIES & EQUITY	<u><u>341,264.68</u></u>

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

	Oct 31, 18
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	319,573.46
106.001 · CAPITAL PURCHASES	1,326.62
106.000 · Capital Reserve Savings Account - Other	320,900.08
Total 106.000 · Capital Reserve Savings Account	320,900.08
Total Checking/Savings	320,900.08
Total Current Assets	320,900.08
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	320,980.59
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	161,100.40
Net Income	-49,087.49
Total Equity	320,980.59
TOTAL LIABILITIES & EQUITY	320,980.59

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

	<u>Oct 31, 18</u>
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	2,053.47
106.000 · Fire CR Savings Account - Other	<u>2,053.47</u>
Total 106.000 · Fire CR Savings Account	26,386.20
Total Checking/Savings	<u>26,386.20</u>
Total Current Assets	<u>26,386.20</u>
TOTAL ASSETS	<u>26,386.20</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-198,701.10
Net Income	<u>-9,510.33</u>
Total Equity	<u>26,386.20</u>
TOTAL LIABILITIES & EQUITY	<u>26,386.20</u>

10:39 AM
11/20/18
Accrual Basis

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

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Highway Recon/Rehab - MM LAB	34.56
101.500 · Hwy RR - Sweep Account	763,053.99
Total Checking/Savings	<u>763,088.55</u>
Total Current Assets	<u>763,088.55</u>
TOTAL ASSETS	<u><u>763,088.55</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	417,630.18
Net Income	345,458.37
Total Equity	<u>763,088.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>763,088.55</u></u>

10:41 AM
11/20/18
Accrual Basis

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

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · CR Equipment Replacement - LAB	5.97
101.500 · Cap Res - ER - Sweep Account	132,090.23
Total Checking/Savings	<u>132,096.20</u>
Total Current Assets	<u>132,096.20</u>
TOTAL ASSETS	<u><u>132,096.20</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	187,924.53
Net Income	-55,828.33
Total Equity	<u>132,096.20</u>
TOTAL LIABILITIES & EQUITY	<u><u>132,096.20</u></u>

10:36 AM
11/20/18
Accrual Basis

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

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.000 · Recycling/Refuse - LAB	-17,070.47
104.500 · Recycling - Sweep Account	227,501.18
Total Checking/Savings	<u>211,295.70</u>
Total Current Assets	<u>211,295.70</u>
TOTAL ASSETS	<u><u>211,295.70</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	2,848.77
Net Income	208,446.93
Total Equity	<u>211,295.70</u>
TOTAL LIABILITIES & EQUITY	<u><u>211,295.70</u></u>

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

	Oct 31, 18
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	80,227.49
Total Checking/Savings	80,227.49
Total Current Assets	80,227.49
TOTAL ASSETS	80,227.49
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	111,079.90
Net Income	-140,271.94
Total Equity	80,227.49
TOTAL LIABILITIES & EQUITY	80,227.49

10:47 AM
11/20/18
Accrual Basis

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

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	1,606.05
100.500 Traffic Impact - Sweep	1,698,753.99
109.000 Certificate of Deposit	500,000.00
Total Checking/Savings	<u>2,200,360.04</u>
Total Current Assets	<u>2,200,360.04</u>
TOTAL ASSETS	<u><u>2,200,360.04</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	2,134,865.27
Net Income	-434,505.23
Total Equity	<u>2,200,360.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,200,360.04</u></u>

10:48 AM
11/20/18
Accrual Basis

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

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	3,282.87
100.500 · Sewer - Sweep Account	209,906.97
Total Checking/Savings	<u>213,189.84</u>
Total Current Assets	<u>213,189.84</u>
TOTAL ASSETS	<u>213,189.84</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	167,420.52
Net Income	45,769.32
Total Equity	<u>213,189.84</u>
TOTAL LIABILITIES & EQUITY	<u>213,189.84</u>

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

	Oct 31, 18
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.19
102.000 · SAVINGS ACCOUNTS - LAB	408,315.75
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	19,283.67
Total Checking/Savings	428,311.21
Total Current Assets	428,311.21
TOTAL ASSETS	428,311.21
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	(56,182.94)
Total Equity	425,980.70
TOTAL LIABILITIES & EQUITY	428,311.21

Lower Nazareth Township
Balance Sheet
As of October 31, 2018

	<u>Oct 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	99,111.42
100.000 · Checking Account - Other	<u>-113,419.92</u>
Total 100.000 · Checking Account	6,967.33
100.500 · D&I Checking - Sweep Account	<u>114,955.78</u>
Total Checking/Savings	<u>121,923.11</u>
Total Current Assets	<u>121,923.11</u>
TOTAL ASSETS	<u>121,923.11</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	56,362.35
Net Income	<u>4,847.23</u>
Total Equity	<u>121,923.11</u>
TOTAL LIABILITIES & EQUITY	<u>121,923.11</u>