



Lower Nazareth Township
Financial Report
September 2018

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Sep-18

General Fund - 01		\$ 1,225,448
Special Revenue Fund - Host Fee - 05		\$ 161,913
Palmer Sewer Fund - 08		\$ 171,238
Nazareth Sewer Fund - 09		\$ 26,302
Capital Reserve - Open Space Fund - 16 - CASH	\$ 1,279,830	
Capital Reserve - Open Space Fund - 16 - CD	\$ 500,000	
Capital Reserve - Open Space Fund - 16 - TOTAL		\$ 1,779,830
Capital Reserve - Sewer/Signals Fund - 18		\$ 229,542
Fiscal Stability Fund - 95 - CASH	\$ 91,187	
Fiscal Stability Fund - 95 - CD	\$ 250,000	
Fiscal Stability Fund - 95 - TOTAL		\$ 341,187
Capital Reserve - Municipal - 30		\$ 324,847
Capital Reserve - Fire Fund - 31		\$ 26,343
Highway Reconstruction/Rehabilitation -		\$ 764,501
Capital Reserve - Equipment Replacement -		\$ 131,989
Refuse/Recycling Collection - 33		\$ 205,512
State Liquid Fuels Fund - 35		\$ 500,959
Traffic Impact - 091 - CASH	\$ 1,697,852	
Traffic Impact - 091 - CD	\$ 500,000	
Traffic Impact - 091 - TOTAL		\$ 2,197,852
<i>Total Township Funds...</i>		\$8,087,463
Lower Nazareth Township Sewer Department		\$ 204,620
Master Escrow Account		\$ 444,172
Development & Inspection Account		\$ 109,697
<i>Total Escrow Accounts...</i>		\$758,490

Lower Nazareth Township
General Fund Balance Sheet

As of September 30, 2018

	Sep 30, 18
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	895,830.67
105.000 · Payroll Account	19,041.70
106.000 · LAB Savings Account	130,726.67
106.100 · PLGIT Account	90,633.66
106.200 · Real Estate Tax Collections	86,702.47
110.000 · Petty Cash	250.00
Total Checking/Savings	1,223,185.17
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	1,223,198.43
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,225,448.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
220 · PA Unemployment Withheld - LNT	-13.00
223 · Unemployment Withheld	-2.75
Total 210.000 · PAYROLL LIABILITIES	-15.75
Total Other Current Liabilities	-15.75
Total Current Liabilities	-15.75
Total Liabilities	-15.75
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	761,558.66
Net Income	-307,946.96
Total Equity	1,225,464.18
TOTAL LIABILITIES & EQUITY	1,225,448.43

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

	Jan - Sep 18	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,744,229.16	1,550,000.00	194,229.16	112.5%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	14,078.50	15,000.00	-921.50	93.9%
Total 301.000 · REAL PROPERTY TAXES	1,758,307.66	1,565,050.00	193,257.66	112.3%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	287,639.65	180,000.00	107,639.65	159.8%
310.210 · Earned Income - Current	1,028,561.09	1,100,000.00	-71,438.91	93.5%
310.220 · Earned Income - Prior	84,330.09	60,000.00	24,330.09	140.6%
310.510 · Local Services Tax	325,602.06	360,000.00	-34,397.94	90.4%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,726,132.89	1,700,000.00	26,132.89	101.5%
Total 300.000 · TAXES	3,484,440.55	3,265,050.00	219,390.55	106.7%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	72,082.18	85,000.00	-12,917.82	84.8%
Total 320.000 · LICENSES & PERMITS	72,082.18	85,000.00	-12,917.82	84.8%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	31,322.83	30,000.00	1,322.83	104.4%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	6,665.50	5,000.00	1,665.50	133.3%
Total 330.000 · FINES & FORFEITS	37,988.33	35,000.00	2,988.33	108.5%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	187.72	100.00	87.72	187.7%
341.02 · Interest on Savings	1,977.74	700.00	1,277.74	282.5%
Total 341.000 · Interest Earnings	2,165.46	800.00	1,365.46	270.7%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	23,250.00	100,000.00	-76,750.00	23.3%
Total 342.000 · Rents and Royalties	23,250.00	100,000.00	-76,750.00	23.3%
Total 340.000 · INTEREST, RENTS & ROYALTIES	25,415.46	100,800.00	-75,384.54	25.2%
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	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 September 2018

10/23/18

	Jan - Sep 18	Budget	\$ Over Budget	% of Budget
Total 355,000 · STATE SHARED REVENUES	132,922.20	125,800.00	7,122.20	105.7%
Total 350,000 · INTERGOVERNMENTAL REVENUE...	0.00	0.00	0.00	0.0%
357,000 · Local Gaming Grant	13,007.00	15,000.00	-1,993.00	86.7%
360,000 · CHARGES FOR SERVICES	2,893.41	6,500.00	-3,606.59	44.5%
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	444.80	250.00	194.80	177.9%
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	444.80	250.00	194.80	177.9%
Total 361,500 · Maps & Publications	444.80	250.00	194.80	177.9%
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	22,231.90	23,800.00	-1,568.10	93.4%
362,000 · PUBLIC SAFETY	0.00	0.00	0.00	0.0%
362,100 · Fire Police Dept.Earings	160.00	150.00	10.00	106.7%
362,140 · Alarm Permits	6,080.00	18,000.00	-11,920.00	33.8%
362,410 · Building & Zoning Permits	1,820.00	1,500.00	320.00	121.3%
362,440 · Sewer Permits	0.00	0.00	0.00	0.0%
362,450 · Moving & Occupancy Permits	40.00	40.00	0.00	100.0%
362,451 · Use & Occupancy Permits	750.00	500.00	250.00	150.0%
362,452 · Moving Permits	2,650.00	3,000.00	-350.00	88.3%
362,470 · Driveway Permits	24,650.00	20,000.00	4,650.00	123.3%
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	44,150.00	46,740.00	-2,590.00	94.5%
Total 362,000 · PUBLIC SAFETY	66,381.90	70,540.00	-4,158.10	94.1%
363,000 · HIGHWAYS AND STREETS	365.00	100.00	265.00	365.0%
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	365.00	300.00	65.00	121.7%
Total 363,000 · HIGHWAYS AND STREETS	365.00	300.00	65.00	121.7%
367,000 · CULTURE-RECREATION	17,150.00	9,000.00	8,150.00	190.6%
367,500 · Summer Park Program	0.00	0.00	0.00	0.0%
367,501 · Business Donations	3,220.00	2,500.00	720.00	128.8%
367,550 · Field Use Fees	20,370.00	11,500.00	8,870.00	177.1%
Total 367,000 · CULTURE-RECREATION	0.00	50.00	-50.00	0.0%
389,000 · MISCELLANEOUS INCOME	6,692.40	0.00	6,692.40	100.0%
391,000 · Proceeds of Gen. Fxd. Asset Dis				
391,100 · Sales of General Fixed Assets				

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

	Jan - Sep 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	0.00	15,000.00	-15,000.00	0.0%
49900 · Uncategorized Income	0.00			
Total Income	3,846,638.02	3,709,040.00	137,618.02	103.7%
Gross Profit	3,846,638.02	3,709,040.00	137,618.02	103.7%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	9,166.52	12,500.00	-3,333.48	73.3%
400.215 · Postage	3,106.44	3,500.00	-393.56	88.8%
400.300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 · Stenographer/BOS	302.00	1,000.00	-698.00	30.2%
400.317 · Professional Services	5,780.00	500.00	5,280.00	1,156.0%
400.320 · Telephone				
400.321 · Local	2,848.73	4,100.00	-1,251.27	69.5%
400.322 · Long Distance	0.00	50.00	-50.00	0.0%
400.324 · Wiretess	2,864.77	1,600.00	1,264.77	179.0%
Total 400.320 · Telephone	5,713.50	5,750.00	-36.50	99.4%
400.340 · Advertising	6,855.63	5,500.00	1,355.63	124.6%
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	15,843.57	18,500.00	-2,656.43	85.7%
400.384 · Office Equipment Rental	720.00	1,000.00	-280.00	72.0%
400.420 · Dues & Subscriptions	3,507.00	4,200.00	-693.00	83.5%
400.460 · Meetings & Continuing Education	6,442.30	8,000.00	-1,557.70	80.5%
400.700 · Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	64,725.96	78,500.00	-13,774.04	82.5%
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	6,584.25	8,000.00	-1,415.75	82.3%
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 Serv	140.97	400.00	-259.03	35.2%
403.319 · Tax Refunds	2,525.26	100.00	2,425.26	2,525.3%
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	14,068.00	15,450.00	-1,382.00	91.1%

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

	Jan - Sep 18	Budget	\$ Over Budget	% of Budget
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	31,665.00	30,000.00	1,665.00	105.8%
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	257,037.90	375,000.00	-117,962.10	68.5%
405.200 · Office Supplies	3,917.19	6,000.00	-2,082.81	65.3%
405.300 · Bond	6,510.49	1,500.00	5,010.49	434.0%
Total 405.000 · PERSONNEL SERVICES	267,465.58	382,500.00	-115,034.42	69.9%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	661.84	900.00	-238.16	73.5%
406.316 · Drug Testing	120.00	600.00	-480.00	20.0%
406.317 · Employee Record Checks	44.00	50.00	-6.00	88.0%
406.318 · Bank Fees	-100.00	50.00	-150.00	-200.0%
406.319 · Reimburse private prop damage	362.88	150.00	212.88	241.9%
406.325 · Internet fees / Website Develop	4,159.09	5,900.00	-1,740.91	70.5%
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	2,593.06	200.00	2,393.06	1,296.5%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	8,703.09	8,600.00	103.09	101.2%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	5,280.00	2,000.00	3,280.00	264.0%
407.215 · Software	4,009.39	5,100.00	-1,090.61	78.6%
407.370 · Computer Services	17,634.14	13,000.00	4,634.14	135.6%
Total 407.000 · DATA PROCESSING	26,923.53	20,100.00	6,823.53	133.9%
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	10,069.74	15,000.00	-4,930.26	67.1%
409.366 · Water	1,429.39	3,000.00	-1,570.61	47.6%
Total 409.360 · Public Utilities	11,499.13	18,000.00	-6,500.87	63.9%
409.367 · Trash Removal	4,745.50	6,000.00	-1,254.50	79.1%
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 September 2018

	Jan - Sep 18	Budget	\$ Over Budget	% of Budget
Total 409.000 · GEN GOVT. BUILDINGS	44,541.47	72,300.00	-27,758.53	61.6%
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	1,020,960.54	1,585,000.00	-364,039.46	73.7%
Total 410.000 · PUBLIC SAFETY	1,020,960.54	1,385,100.00	-364,139.46	73.7%
411.000 · FIRE				
411.300 · Building Capital Reserve	72,813.76	80,000.00	-7,186.24	91.0%
411.500 · Contributions	74,640.08	90,000.00	-15,359.92	82.9%
411.541 · Fire Relief	65,140.77	70,000.00	-4,859.23	93.1%
411.600 · Water Hydrant Assessment	55,943.46	73,000.00	-17,056.54	76.6%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	17,793.27	30,000.00	-12,206.73	59.3%
Total 411.000 · FIRE	286,331.34	423,000.00	-136,668.66	67.7%
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	54,516.01	74,000.00	-19,483.99	73.7%
413.121 · Sewage Enforcement Officer	0.00	750.00	-750.00	0.0%
413.200 · Supplies	489.73	700.00	-210.27	70.0%
413.325 · Postage	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	55,670.14	77,050.00	-21,379.86	72.3%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	0.00	1,400.00	-1,400.00	0.0%
414.116 · Zoning Hearing Bd Compensation	300.00	3,000.00	-2,700.00	10.0%
414.117 · Planning Commission Comp.	800.00	3,000.00	-2,200.00	26.7%
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	29,403.38	35,000.00	-5,596.62	84.0%
414.340 · Zoning Hearing Advertisements	610.60	3,000.00	-2,389.40	20.4%
Total 414.000 · PLANNING & ZONING	31,113.98	49,000.00	-17,886.02	63.5%
415.114 · EMERGENCY MANAGEMENT COORD	1,800.00	2,400.00	-600.00	75.0%
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	6,831.00	8,500.00	-1,669.00	80.4%
426.421 · FRCA Membership	20,358.32	20,500.00	-141.68	99.3%

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

	Jan - Sep 18	Budget	\$ Over Budget	% of Budget
Total 426,000 · SANITATION EXPENSE	27,189.32	29,000.00	-1,810.68	93.8%
429,000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	5,098.64	10,000.00	-4,901.36	51.0%
Total 429,000 · PUBLIC WORKS - SANITATION	5,098.64	10,000.00	-4,901.36	51.0%
430,000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	421,624.02	515,000.00	-93,375.98	81.9%
430.245 · Supplies	10,640.57	12,000.00	-1,359.43	88.7%
430.300 · Facilities Maintenance	4,051.97	1,500.00	2,551.97	270.1%
430.320 · Telephone				
430.321 · Local	432.95	600.00	-167.05	72.2%
430.322 · Long Distance	0.00	0.00	0.00	0.0%
430.329 · Wireless	1,498.32	3,500.00	-2,001.68	42.8%
Total 430,320 · Telephone	1,931.27	4,100.00	-2,168.73	47.1%
430.330 · Heating Fuel	6,398.44	5,500.00	898.44	116.3%
430.360 · Electricity	1,962.32	2,500.00	-537.68	78.5%
430.384 · Equip/Machinery Rental	0.00	8,000.00	-8,000.00	0.0%
430.450 · Contracted Services	309.65	750.00	-440.35	41.3%
430.460 · Continuing Education	6,829.03	2,500.00	4,329.03	273.2%
430.600 · Capital Construction	20,053.64	8,000.00	12,053.64	250.7%
430.740 · Equipment Purchase	27,137.62	45,000.00	-17,862.38	60.3%
430.750 · Misc. Shop Tools & Equipment	17,802.45	7,000.00	10,802.45	254.3%
Total 430,000 · HWYS., ROADS & STREETS	518,740.98	611,850.00	-93,109.02	84.8%
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	3,209.57	5,000.00	-1,790.43	64.2%
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	2,796.45	4,000.00	-1,203.55	69.9%
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	8,772.52	17,000.00	-8,227.48	51.6%
434,000 · STREET LIGHTING				
434.360 · St. Lght. Electricity	2,661.66	4,000.00	-1,338.34	66.5%
Total 434,000 · STREET LIGHTING	2,661.66	4,000.00	-1,338.34	66.5%
437,000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	1,412.76	8,000.00	-6,587.24	17.7%
437.213 · Equipment Parts & Supplies	40,537.18	40,000.00	537.18	101.3%
437.233 · Equipment Motor Fuel	16,109.81	28,000.00	-11,890.19	57.5%
Total 437,000 · EQUIPMENT REPAIRS-FUEL	58,059.75	76,000.00	-17,940.25	76.4%
438,000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	2,684.07	4,000.00	-1,315.93	67.1%
438.272 · Aggregate Supplies	877.49	2,500.00	-1,622.51	35.1%

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

	Jan - Sep 18	Budget	\$ Over Budget	% of Budget
438.273 · Pipe and Drainage Supplies	1,462.50	1,500.00	-37.50	97.5%
438.274 · Pavement Maintenance Supplies	6,752.50	5,000.00	1,752.50	135.1%
Total 438.000 · HIGHWAY MAINT & REPAIR	11,776.56	13,000.00	-1,223.44	90.6%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	85,428.00	90,000.00	-4,572.00	94.9%
Total 439.000 · HWY CONST & REBUILDING PRJ...	85,428.00	90,500.00	-5,072.00	94.4%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	11,577.82	13,000.00	-1,422.18	89.1%
452.249 · Recreation Programs	10,291.92	3,000.00	7,291.92	343.1%
452.300 · Recreation Safety Insurance	3,585.17	23,000.00	-19,414.83	15.6%
Total 452.000 · RECREATION & CULTURE	25,454.91	39,000.00	-13,545.09	65.3%
454.000 · PARKS				
454.115 · Park Personnel	0.00	0.00	0.00	0.0%
454.200 · Park supplies	2,953.83	3,000.00	-46.17	98.5%
454.230 · Fuel	3,056.11	2,900.00	156.11	105.4%
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	1,634.08	3,000.00	-1,365.92	54.5%
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	12,390.53	14,900.00	-2,509.47	83.2%
456.000 · LIBRARY				
456.520 · Library Contribution	69,454.00	93,000.00	-23,546.00	74.7%
Total 456.000 · LIBRARY	69,454.00	93,000.00	-23,546.00	74.7%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	47,755.98	62,000.00	-14,244.02	77.0%
481.200 · Medicare Employer Paid	11,168.76	16,000.00	-4,831.24	69.8%
481.300 · Unemployment Comp Employer Paid	2,117.60	3,000.00	-882.40	70.6%
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	38,076.00	43,000.00	-4,924.00	88.5%
487.196 · Health Insurance	232,734.66	290,000.00	-57,265.34	80.3%
487.197 · Other Group Benefits	18,039.95	27,000.00	-8,960.05	66.8%
Total 480.000 · INSURANCE & EMPLOYEE BENE...	468,017.95	559,500.00	-91,482.05	83.6%
486.000 · Insurance				
486.350 · Liability Insurance	53,957.40	70,000.00	-16,042.60	77.1%
Total 486.000 · Insurance	53,957.40	70,000.00	-16,042.60	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 September 2018

	Jan - Sep 18	Budget	\$ Over Budget	% of Budget
492,000 - Interfund Operating Transfers	800,000.00			
6561 - *Payroll Expenses	658.50			
69800 - Uncategorized Expenses	0.00			
Total Expense	4,154,604.98	4,295,200.00	-140,595.02	96.7%
Net Income	-307,946.96	-586,160.00	278,213.04	52.5%

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

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	90,890.05
106.002 · Fire/Ambulance	55,817.86
106.003 · Recycling	12,942.68
106.000 · Host Fee Savings Account - Other	2,261.99
Total 106.000 · Host Fee Savings Account	<u>161,912.58</u>
Total Checking/Savings	<u>161,912.58</u>
Total Current Assets	<u>161,912.58</u>
TOTAL ASSETS	<u>161,912.58</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	49,537.84
Net Income	14,327.70
Total Equity	<u>161,912.58</u>
TOTAL LIABILITIES & EQUITY	<u>161,912.58</u>

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

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	171,237.79
Total Checking/Savings	<u>171,237.79</u>
Total Current Assets	<u>171,237.79</u>
TOTAL ASSETS	<u><u>171,237.79</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,432.51
Net Income	128.02
Total Equity	<u>171,237.79</u>
TOTAL LIABILITIES & EQUITY	<u><u>171,237.79</u></u>

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

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	26,302.01
Total Checking/Savings	<u>26,302.01</u>
Total Current Assets	<u>26,302.01</u>
TOTAL ASSETS	<u><u>26,302.01</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	18,471.67
Net Income	2,620.01
Total Equity	<u>26,302.01</u>
TOTAL LIABILITIES & EQUITY	<u><u>26,302.01</u></u>

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

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	911,957.60
106.000 · PLGIT Savings Account	367,871.97
109.000 · Certificates of Deposit	500,000.00
Total Checking/Savings	<u>1,779,829.57</u>
Total Current Assets	<u>1,779,829.57</u>
TOTAL ASSETS	<u><u>1,779,829.57</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,805,164.67
Net Income	-555,830.05
Total Equity	<u>1,779,829.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,779,829.57</u></u>

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

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	229,410.63
106.000 · Swr/Signal PLUS Account	131.77
Total Checking/Savings	<u>229,542.40</u>
Total Current Assets	<u>229,542.40</u>
TOTAL ASSETS	<u><u>229,542.40</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-831,591.00
Net Income	208,722.19
Total Equity	<u>229,542.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>229,542.40</u></u>

2:07 PM

10/23/18

Accrual Basis

(95)LNT Fiscal Stability Fund

Balance Sheet

As of September 30, 2018

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Fiscal Stability - LAB MM	91,187.39
109.000 · Certificate of Deposit - LAB	250,000.00
	<hr/>
Total Checking/Savings	341,187.39
	<hr/>
Total Current Assets	341,187.39
	<hr/>
TOTAL ASSETS	<u>341,187.39</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	290,643.30
Net Income	50,544.09
	<hr/>
Total Equity	341,187.39
	<hr/>
TOTAL LIABILITIES & EQUITY	<u>341,187.39</u>

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

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	323,966.25
106.000 · Capital Reserve Savings Account - Other	800.24
	<hr/>
Total 106.000 · Capital Reserve Savings Account	324,766.49
	<hr/>
Total Checking/Savings	324,766.49
	<hr/>
Total Current Assets	324,766.49
	<hr/>
Other Assets	
130.02 · Due from Master Escrow	80.51
	<hr/>
Total Other Assets	80.51
	<hr/>
TOTAL ASSETS	324,847.00
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	161,100.40
Net Income	-45,221.08
	<hr/>
Total Equity	324,847.00
	<hr/>
TOTAL LIABILITIES & EQUITY	324,847.00
	<hr/> <hr/>

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

	<u>Sep 30, 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	<u>2,010.51</u>
Total 106.000 · Fire CR Savings Account	<u>26,343.24</u>
Total Checking/Savings	<u>26,343.24</u>
Total Current Assets	<u>26,343.24</u>
TOTAL ASSETS	<u>26,343.24</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-198,701.10
Net Income	<u>-9,553.29</u>
Total Equity	<u>26,343.24</u>
TOTAL LIABILITIES & EQUITY	<u>26,343.24</u>

1:23 PM

37LNT Highway Reconstruction & Rehabilitation

10/23/18

Balance Sheet

Accrual Basis

As of September 30, 2018

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Highway Recon/Rehab - MM LAB	764,501.05
Total Checking/Savings	<u>764,501.05</u>
Total Current Assets	<u>764,501.05</u>
TOTAL ASSETS	<u>764,501.05</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	417,630.18
Net Income	<u>346,870.87</u>
Total Equity	<u>764,501.05</u>
TOTAL LIABILITIES & EQUITY	<u>764,501.05</u>

1:34 PM

LNT Capital Reserve - Equipment Replacement

10/23/18

Balance Sheet

Accrual Basis

As of September 30, 2018

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · CR Equipment Replacement - LAB	131,988.78
Total Checking/Savings	<u>131,988.78</u>
Total Current Assets	<u>131,988.78</u>
TOTAL ASSETS	<u>131,988.78</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	187,924.53
Net Income	<u>-55,935.75</u>
Total Equity	<u>131,988.78</u>
TOTAL LIABILITIES & EQUITY	<u>131,988.78</u>

1:02 PM

Lower Nazareth Township - Refuse/Recycling Collection

10/23/18

Balance Sheet

Accrual Basis

As of September 30, 2018

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.000 · Recycling/Refuse - LAB	<u>204,646.72</u>
Total Checking/Savings	<u>205,511.71</u>
Total Current Assets	<u>205,511.71</u>
TOTAL ASSETS	<u><u>205,511.71</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	2,848.77
Net Income	<u>202,662.94</u>
Total Equity	<u>205,511.71</u>
TOTAL LIABILITIES & EQUITY	<u><u>205,511.71</u></u>

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

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	500,958.62
Total Checking/Savings	<u>500,958.62</u>
Total Current Assets	<u>500,958.62</u>
TOTAL ASSETS	<u><u>500,958.62</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	111,079.90
Net Income	280,459.19
Total Equity	<u>500,958.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>500,958.62</u></u>

1:45 PM

10/23/18

Accrual Basis

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

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	1,697,852.46
109.000 Certificate of Deposit	500,000.00
Total Checking/Savings	<u>2,197,852.46</u>
Total Current Assets	<u>2,197,852.46</u>
TOTAL ASSETS	<u>2,197,852.46</u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	2,134,865.27
Net Income	<u>-437,012.81</u>
Total Equity	<u>2,197,852.46</u>
TOTAL LIABILITIES & EQUITY	<u>2,197,852.46</u>

2:04 PM

Lower Nazareth Township Sewer Department

10/23/18

Balance Sheet

Accrual Basis

As of September 30, 2018

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	204,620.42
Total Checking/Savings	<u>204,620.42</u>
Total Current Assets	<u>204,620.42</u>
TOTAL ASSETS	<u><u>204,620.42</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	167,420.52
Net Income	<u>37,199.90</u>
Total Equity	<u>204,620.42</u>
TOTAL LIABILITIES & EQUITY	<u><u>204,620.42</u></u>

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

	Sep 30, 18
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.19
102.000 · SAVINGS ACCOUNTS - LAB	421,461.33
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	21,998.84
Total Checking/Savings	444,171.96
Total Current Assets	444,171.96
TOTAL ASSETS	444,171.96
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	(40,322.19)
Total Equity	441,841.45
TOTAL LIABILITIES & EQUITY	444,171.96

Lower Nazareth Township
Balance Sheet
As of September 30, 2018

	<u>Sep 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	86,943.64
100.000 · Checking Account - Other	1,477.73
	<hr/>
Total 100.000 · Checking Account	109,697.20
	<hr/>
Total Checking/Savings	109,697.20
	<hr/>
Total Current Assets	109,697.20
	<hr/>
TOTAL ASSETS	109,697.20
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	56,362.35
Net Income	-7,378.68
	<hr/>
Total Equity	109,697.20
	<hr/>
TOTAL LIABILITIES & EQUITY	109,697.20
	<hr/> <hr/>