



Lower Nazareth Township
Financial Report
August 2016

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Aug-16</u>
General Fund - 01	\$ 1,151,789
Special Revenue Fund - Host Fee - 05	\$ 115,507
Palmer Sewer Fund - 08	\$ 170,882
Nazareth Sewer Fund - 09	\$ 16,622
Capital Reserve - Open Space Fund - 16	\$ 1,922,026
Capital Reserve - Sewer/Signals Fund - 18	\$ 6,725
Fiscal Stability Fund - 95	\$ 239,759
Capital Reserve - Municipal - 30	\$ 252,560
Capital Reserve - Fire Fund - 31	\$ 347,085
Capital Reserve - Ambulance Fund- 32	\$ 49,239
Highway Reconstruction/Rehabilitation -	\$ 67,282
Capital Reserve - Equipment Replacement -	\$ 245,057
Refuse/Recycling Collection - 33	\$ 2,137
State Liquid Fuels Fund - 35	\$ 682,509
Traffic Impact - 091	\$ 2,040,145
<i>Total Township Funds...</i>	<u>\$7,309,322</u>
Lower Nazareth Township Sewer Department	\$ 200,098
Master Escrow Account	\$ 587,976
Development & Inspection Account	\$ 108,179
<i>Total Escrow Accounts...</i>	<u>\$696,156</u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of August 31, 2016

	Aug 31, 16
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	5,960.66
105.000 · Payroll Account	40,027.58
106.000 · LAB Savings Account	911,882.80
106.100 · PLGIT Account	79,521.28
106.200 · Real Estate Tax Collections	111,884.37
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
	1,149,526.69
Total Checking/Savings	1,149,526.69
Other Current Assets	
Employee Advance	11.94
	11.94
Total Other Current Assets	11.94
Total Current Assets	1,149,538.63
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,151,788.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,694.14
219 · Occup Privilege Tax Withheld	104.00
223 · Unemployment Withheld	97.03
	1,895.17
Total 210.000 · PAYROLL LIABILITIES	1,895.17
Total Other Current Liabilities	1,895.17
Total Current Liabilities	1,895.17
Total Liabilities	1,895.17
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-4,339.90
Net Income	382,380.88
	1,149,893.46
Total Equity	1,149,893.46
TOTAL LIABILITIES & EQUITY	1,151,788.63

Lower Nazareth Township
General Fund Budget vs. Actual
January through August 2016

	Jan - Aug 16	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,571,449.30	1,470,000.00	101,449.30	106.9%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	7,217.62	30,000.00	-22,782.38	24.1%
Total 301.000 · REAL PROPERTY TAXES	1,578,666.92	1,500,050.00	78,616.92	105.2%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	360,640.03	160,000.00	200,640.03	225.4%
310.210 · Earned Income - Current	797,541.86	1,200,000.00	-402,458.14	66.5%
310.220 · Earned Income - Prior	57,146.40	75,000.00	-17,853.60	76.2%
310.510 · Local Services Tax	258,112.41	350,000.00	-91,887.59	75.7%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,473,440.70	1,785,000.00	-311,559.30	82.5%
Total 300.000 · TAXES	3,052,107.62	3,285,050.00	-232,942.38	92.9%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	67,459.02	80,000.00	-12,540.98	84.3%
Total 320.000 · LICENSES & PERMITS	67,459.02	80,000.00	-12,540.98	84.3%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	27,967.18	30,000.00	-2,032.82	93.2%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	4,376.11	5,000.00	-623.89	87.5%
Total 330.000 · FINES & FORFEITS	32,343.29	35,010.00	-2,666.71	92.4%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	68.75	100.00	-31.25	68.8%
341.02 · Interest on Savings	790.06	750.00	40.06	105.3%
Total 341.000 · Interest Earnings	858.81	850.00	8.81	101.0%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	21,350.00	75,000.00	-53,650.00	28.5%
Total 342.000 · Rents and Royalties	21,350.00	75,000.00	-53,650.00	28.5%
Total 340.000 · INTEREST, RENTS & ROYALTIES	22,208.81	75,850.00	-53,641.19	29.3%
350.000 · INTERGOVERNMENTAL REVENUES				
351.000 · FEDERAL CAP & OPER GRANTS				
351.12 · FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 · FEDERAL CAP & OPER GRANTS	0.00	0.00	0.00	0.0%
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. GRANTS	0.00	0.00	0.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through August 2016

09/21/16

	Jan - Aug 16	Budget	\$ Over Budget	% of Budget
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	4,100.00	-4,100.00	0.0%
355.040 · Alcoholic Beverage Licenses	0.00	2,000.00	-2,000.00	0.0%
355.051 · Non-Uniform	0.00	45,000.00	-45,000.00	0.0%
355.052 · Police Department	0.00	65,000.00	-65,000.00	0.0%
355.070 · Fire Relief	0.00	75,000.00	-75,000.00	0.0%
Total 355.000 · STATE SHARED REVENUES	0.00	191,100.00	-191,100.00	0.0%
Total 350.000 · INTERGOVERNMENTAL REVENUES	0.00	191,100.00	-191,100.00	0.0%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	47,292.65	5,000.00	42,292.65	945.9%
361.330 · Zoning Hearings	3,500.00	7,000.00	-3,500.00	50.0%
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	287.90	200.00	87.90	144.0%
Total 361.500 · Maps & Publications	287.90	200.00	87.90	144.0%
361.630 · Proceeds from tax collection	23,776.84	28,000.00	-4,223.16	84.9%
361.74 · Postage collected	104.81	150.00	-45.19	69.9%
Total 361.000 · General Government	74,962.20	40,350.00	34,612.20	185.8%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	120.00	200.00	-80.00	60.0%
362.410 · Building & Zoning Permits	4,365.00	16,500.00	-12,135.00	26.5%
362.440 · Sewer Permits	1,815.00	1,400.00	415.00	129.6%
362.451 · Use & Occupancy Permits	20.00	40.00	-20.00	50.0%
362.452 · Moving Permits	410.00	450.00	-40.00	91.1%
362.470 · Driveway Permits	2,750.00	2,200.00	550.00	125.0%
362.480 · Grading Permits	28,735.00	15,000.00	13,735.00	191.6%
362.481 · Swimming Pool Grading Permits	3,200.00	3,500.00	-300.00	91.4%
362.490 · Peddling Permit	0.00	150.00	-150.00	0.0%
Total 362.000 · PUBLIC SAFETY	41,415.00	39,440.00	1,975.00	105.0%
Total 360.000 · CHARGES FOR SERVICES	116,377.20	79,790.00	36,587.20	145.9%
363.000 · HIGHWAYS AND STREETS				
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	0.00	100.00	-100.00	0.0%
Total 363.000 · HIGHWAYS AND STREETS	0.00	300.00	-300.00	0.0%
367.000 · CULTURE-RECREATION				
367.300 · Summer Park Program	9,680.00	8,500.00	1,180.00	113.9%
367.301 · Business Donations	0.00	0.00	0.00	0.0%
367.350 · Field Use Fees	2,220.00	2,500.00	-280.00	88.8%
Total 367.000 · CULTURE-RECREATION	11,900.00	11,000.00	900.00	108.2%

Lower Nazareth Township
General Fund Budget vs. Actual
January through August 2016

09/21/16

	Jan - Aug 16	Budget	\$ Over Budget	% of Budget
389.000 · MISCELLANEOUS INCOME				
389.196 · Mini-Cobra Premiums	0.00	10.00	-10.00	0.0%
389.000 · MISCELLANEOUS INCOME - Other	0.00	50.00	-50.00	0.0%
Total 389.000 · MISCELLANEOUS INCOME	0.00	60.00	-60.00	0.0%
391.000 · Proceeds of Gen. Fxd. Asset Dis				
391.100 · Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
Total 391.000 · Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
395.000 · Refund of Prior Yr Expenditures	7,978.22	25,000.00	-17,021.78	31.9%
499.000 · Uncategorized Income	0.10			
Total Income	3,310,374.26	3,783,160.00	-472,785.74	87.5%
Gross Profit	3,310,374.26	3,783,160.00	-472,785.74	87.5%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	7,291.55	12,500.00	-5,208.45	58.3%
400.215 · Postage	3,959.15	3,100.00	859.15	127.7%
400.300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 · Stenographer/BOS	1,782.00	1,500.00	282.00	118.8%
400.317 · Professional Services	0.00	500.00	-500.00	0.0%
400.320 · Telephone				
400.321 · Local	2,527.50	4,000.00	-1,472.50	63.2%
400.322 · Long Distance	0.00	400.00	-400.00	0.0%
400.324 · Wireless	1,095.67	1,500.00	-404.33	73.0%
Total 400.320 · Telephone	3,623.17	5,900.00	-2,276.83	61.4%
400.340 · Advertising	4,643.85	4,000.00	643.85	116.1%
400.342 · Public Relations Printing	2,706.00	5,000.00	-2,294.00	54.1%
400.343 · Codification/Printing	1,724.84	5,000.00	-3,275.16	34.5%
400.374 · Maintenance Agreements	7,653.23	10,000.00	-2,346.77	76.5%
400.384 · Office Equipment Rental	559.00	900.00	-341.00	62.1%
400.420 · Dues & Subscriptions	3,357.60	4,100.00	-742.40	81.9%
400.460 · Meetings & Continuing Education	8,640.05	7,000.00	1,640.05	123.4%
400.700 · Capital Purchases	6,957.99	7,000.00	-42.01	99.4%
Total 400.000 · GENERAL GOVERNMENT	52,898.43	66,550.00	-13,651.57	79.5%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	100.00	-60.00	40.0%
402.311 · Accounting & Auditing Services	6,040.00	7,800.00	-1,760.00	77.4%
Total 402.000 · AUDITING	6,080.00	7,900.00	-1,820.00	77.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through August 2016

09/21/16

	Jan - Aug 16	Budget	\$ Over Budget	% of Budget
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	0.00	0.00	0.00	0.0%
403.110 · EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 · EIT Collection Supplies	35.11	0.00	35.11	100.0%
403.201 · Real Estate Collection Supplies	1,875.61	2,000.00	-124.39	93.8%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	0.00	200.00	-200.00	0.0%
403.216 · Real Estate Postage	13.68	1,500.00	-1,486.32	0.9%
403.310 · Computer Services	0.00	0.00	0.00	0.0%
403.311 · Audit	0.00	2,300.00	-2,300.00	0.0%
403.317 · Tax Collection Committee Servc	0.00	400.00	-400.00	0.0%
403.319 · Tax Refunds	720.07	1,000.00	-279.93	72.0%
403.350 · Insurance & Bonding	0.00	300.00	-300.00	0.0%
403.400 · Court Costs	0.00	50.00	-50.00	0.0%
403.430 · Tax Appeals	3,738.86	50.00	3,688.86	7,477.7%
Total 403.000 · TAX COLLECTION	6,383.33	8,000.00	-1,616.67	79.8%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	29,901.83	25,000.00	4,901.83	119.6%
404.314 · Legal Services - Human Resource	98.00	1,500.00	-1,402.00	6.5%
Total 404.000 · SOLICITOR/LEGAL	29,999.83	26,500.00	3,499.83	113.2%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	218,371.52	323,000.00	-104,628.48	67.6%
405.200 · Office Supplies	4,469.00	4,500.00	-31.00	99.3%
405.300 · Bond	1,500.00	1,500.00	0.00	100.0%
Total 405.000 · PERSONNEL SERVICES	224,340.52	329,000.00	-104,659.48	68.2%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	433.40	600.00	-166.60	72.2%
406.316 · Drug Testing	405.00	500.00	-95.00	81.0%
406.317 · Employee Record Checks	82.25	230.00	-147.75	35.8%
406.318 · Bank Fees	2.11	50.00	-47.89	4.2%
406.319 · Reimburse private prop damage	0.00	150.00	-150.00	0.0%
406.325 · Internet fees / Website Develop	3,969.20	6,200.00	-2,230.80	64.0%
406.331 · Mileage	0.00	250.00	-250.00	0.0%
406.338 · Highway/Toil Reimbursement	193.00	100.00	93.00	193.0%
406.341 · Personnel Advertising	246.48	600.00	-353.52	41.1%
406.421 · License & Permit Renewal	44.00	150.00	-106.00	29.3%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	5,375.44	8,830.00	-3,454.56	60.9%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	293.94	2,000.00	-1,706.06	14.7%
407.215 · Software	1,666.34	2,300.00	-633.66	72.4%
407.370 · Computer Services	6,922.44	4,000.00	2,922.44	173.1%
Total 407.000 · DATA PROCESSING	8,882.72	8,300.00	582.72	107.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through August 2016

	Jan - Aug 16	Budget	\$ Over Budget	% of Budget
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	4,084.50	7,000.00	-2,915.50	58.4%
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	0.00	5,000.00	-5,000.00	0.0%
Total 408.000 · ENGINEERING SERVICES	4,084.50	14,050.00	-9,965.50	29.1%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,516.99	3,000.00	-1,483.01	50.6%
409.230 · Heating Fuel	10,748.69	28,000.00	-17,251.31	38.4%
409.300 · Facilities Maintenance	5,893.94	3,000.00	2,893.94	196.5%
409.318 · Building Security Systems	451.14	3,000.00	-2,548.86	15.0%
409.360 · Public Utilities				
409.361 · Electricity	8,278.27	11,000.00	-2,721.73	75.3%
409.366 · Water	1,880.30	2,000.00	-119.70	94.0%
Total 409.360 · Public Utilities	10,158.57	13,000.00	-2,841.43	78.1%
409.367 · Trash Removal	684.10	750.00	-65.90	91.2%
409.375 · Communication Equip Repair/Main	0.00	300.00	-300.00	0.0%
409.386 · Rental Property Expenses	880.39	800.00	80.39	110.0%
409.600 · Capital Construction	0.00	10,000.00	-10,000.00	0.0%
Total 409.000 · GEN GOVT. BUILDINGS	30,333.82	61,850.00	-31,516.18	49.0%
410.000 · PUBLIC SAFETY				
410.160 · Police Pension	0.00	65,000.00	-65,000.00	0.0%
410.200 · Fire-Police Supplies	266.80	7,000.00	-6,733.20	3.8%
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	822,830.56	1,250,000.00	-427,169.44	65.8%
Total 410.000 · PUBLIC SAFETY	823,097.36	1,322,100.00	-499,002.64	62.3%
411.000 · FIRE				
411.300 · Building Capital Reserve	74,901.24	80,000.00	-5,098.76	93.6%
411.500 · Contributions	57,506.14	80,000.00	-22,493.86	71.9%
411.541 · Fire Relief	0.00	75,000.00	-75,000.00	0.0%
411.600 · Water Hydrant Assessment	52,920.00	67,000.00	-14,080.00	79.0%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	15,444.16	25,000.00	-9,555.84	61.8%
Total 411.000 · FIRE	200,771.54	407,000.00	-206,228.46	49.3%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 · Ambulance Building Maintenance	0.00	1,000.00	-1,000.00	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	32,000.00	-2,000.00	93.8%

Lower Nazareth Township
General Fund Budget vs. Actual
January through August 2016

	Jan - Aug 16	Budget	\$ Over Budget	% of Budget
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	44,037.88	64,000.00	-19,962.12	68.8%
413.121 · Sewage Enforcement Officer	469.75	1,000.00	-530.25	47.0%
413.200 · Supplies	410.35	500.00	-89.65	82.1%
413.325 · Postage	0.00	600.00	-600.00	0.0%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	44,917.98	66,600.00	-21,682.02	67.4%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	300.00	1,400.00	-1,100.00	21.4%
414.116 · Zoning Hearing Bd Compensation	700.00	3,000.00	-2,300.00	23.3%
414.117 · Planning Commission Comp.	1,350.00	3,000.00	-1,650.00	45.0%
414.120 · Legal	0.00	3,500.00	-3,500.00	0.0%
414.310 · Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 · Engineer	26,566.39	20,000.00	6,566.39	132.8%
414.340 · Zoning Hearing Advertisements	1,456.70	3,000.00	-1,543.30	48.6%
Total 414.000 · PLANNING & ZONING	30,373.09	34,000.00	-3,626.91	89.3%
415.114 · EMERGENCY MANAGEMENT COORD				
415.540 · Crime Watch	1,400.00	2,400.00	-1,000.00	58.3%
422.450 · Animal Control	0.00	0.00	0.00	0.0%
426.000 · SANITATION EXPENSE	0.00	200.00	-200.00	0.0%
426.421 · FRCA Membership	0.00	10,000.00	-10,000.00	0.0%
Total 426.000 · SANITATION EXPENSE	0.00	10,000.00	-10,000.00	0.0%
427.450 · TRASH/RECYCLING COLLECTION				
429.000 · PUBLIC WORKS - SANITATION	0.00	7,000.00	-7,000.00	0.0%
429.364 · Sanitary Sewer Expenses	5,539.52	7,000.00	-1,460.48	79.1%
Total 429.000 · PUBLIC WORKS - SANITATION	5,539.52	7,000.00	-1,460.48	79.1%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	266,737.04	443,000.00	-176,262.96	60.2%
430.245 · Supplies	8,343.98	8,000.00	343.98	104.3%
430.300 · Facilities Maintenance	465.10	1,500.00	-1,034.90	31.0%
430.320 · Telephone				
430.321 · Local	383.60	600.00	-216.40	63.9%
430.322 · Long Distance	0.00	10.00	-10.00	0.0%
430.329 · Wireless	2,178.23	3,300.00	-1,121.77	66.0%
Total 430.320 · Telephone	2,561.83	3,910.00	-1,348.17	65.5%
430.330 · Heating Fuel	3,946.14	9,000.00	-5,053.86	43.8%
430.360 · Electricity	1,688.74	3,400.00	-1,711.26	49.7%
430.384 · Equip/Machinery Rental	10,800.00	12,000.00	-1,200.00	90.0%
430.450 · Contracted Services	466.08	900.00	-433.92	51.8%
430.460 · Continuing Education	1,360.00	2,500.00	-1,140.00	54.4%
430.600 · Capital Construction	0.00	8,000.00	-8,000.00	0.0%
430.740 · Equipment Purchase	9,034.22	45,000.00	-35,965.78	20.1%
430.750 · Misc. Shop Tools & Equipment	4,802.13	7,000.00	-2,197.87	68.6%
Total 430.000 · HWYS., ROADS & STREETS	310,205.26	544,210.00	-234,004.74	57.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through August 2016

	Jan - Aug 16	Budget	\$ Over Budget	% of Budget
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	47,412.46	50,000.00	-2,587.54	94.8%
Total 432.000 · WINTER MAINTENANCE	47,412.46	50,000.00	-2,587.54	94.8%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	2,004.00	5,000.00	-2,996.00	40.1%
433.246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 · Traffic Control Supplies-signal	1,535.93	2,200.00	-664.07	69.8%
433.360 · Traffic signal electric	1,958.14	2,700.00	-741.86	72.5%
433.375 · Line Painting	0.00	300.00	-300.00	0.0%
433.450 · Signals contracted service	1,775.00	2,300.00	-525.00	77.2%
Total 433.000 · TRAFFIC CONTROL DEVICES	7,273.07	15,000.00	-7,726.93	48.5%
434.00 · STREET LIGHTING				
434.360 · St. Light. Electricity	2,343.30	4,500.00	-2,156.70	52.1%
Total 434.00 · STREET LIGHTING	2,343.30	4,500.00	-2,156.70	52.1%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	3,186.81	4,000.00	-813.19	79.7%
437.213 · Equipment Parts & Supplies	27,789.13	30,000.00	-2,210.87	92.6%
437.233 · Equipment Motor Fuel	12,015.73	32,500.00	-20,484.27	37.0%
437.000 · EQUIPMENT REPAIRS-FUEL - Other	55.00			
Total 437.000 · EQUIPMENT REPAIRS-FUEL	43,046.67	66,500.00	-23,453.33	64.7%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	1,841.50	4,000.00	-2,158.50	46.0%
438.272 · Aggregate Supplies	1,261.37	2,500.00	-1,238.63	50.5%
438.273 · Pipe and Drainage Supplies	0.00	2,500.00	-2,500.00	0.0%
438.274 · Pavement Maintenance Supplies	2,250.00	4,000.00	-1,750.00	56.3%
Total 438.000 · HIGHWAY MAINT & REPAIR	5,352.87	13,000.00	-7,647.13	41.2%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	2,250.00	90,000.00	-87,750.00	2.5%
Total 439.000 · HWY CONST & REBUILDING PRJCTS..	2,250.00	90,500.00	-88,250.00	2.5%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	15,012.59	10,000.00	5,012.59	150.1%
452.249 · Recreation Programs	2,938.97	3,000.00	-61.03	98.0%
452.300 · Recreation Safety Insurance	3,077.72	23,000.00	-19,922.28	13.4%
Total 452.000 · RECREATION & CULTURE	21,029.28	36,000.00	-14,970.72	58.4%

Lower Nazareth Township
General Fund Budget vs. Actual
January through August 2016

	Jan - Aug 16	Budget	\$ Over Budget	% of Budget
454.000 · PARKS				
454.115 · Park Personnel	5,129.03	500.00	4,629.03	1,025.8%
454.200 · Park supplies	4,672.30	3,000.00	1,672.30	155.7%
454.230 · Fuel	1,363.74	2,900.00	-1,536.26	47.0%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	4,342.96	1,500.00	2,842.96	289.5%
454.500 · Contracted Services	1,540.00	3,000.00	-1,460.00	51.3%
454.600 · Capital Construction	260.01	1,000.00	-739.99	26.0%
454.700 · Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
454.710 · Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454.000 · PARKS	17,308.04	12,900.00	4,408.04	134.2%
456.000 · LIBRARY				
456.520 · Library Contribution	69,046.65	92,500.00	-23,453.35	74.6%
Total 456.000 · LIBRARY	69,046.65	92,500.00	-23,453.35	74.6%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	34,724.32	50,000.00	-15,275.68	69.4%
481.200 · Medicare Employer Paid	8,121.03	12,500.00	-4,378.97	65.0%
481.300 · Unemployment Comp Employer Paid	608.43	1,000.00	-391.57	60.8%
483.197 · Non-Uniform Pension Plan Contrib	0.00	115,000.00	-115,000.00	0.0%
483.310 · Pension Plan Admin Fees	2,850.00	2,100.00	750.00	135.7%
484.354 · Workers Comp Insurance	33,257.00	39,000.00	-5,743.00	85.3%
487.196 · Health Insurance	142,400.80	222,500.00	-80,099.20	64.0%
487.197 · Other Group Benefits	15,882.49	20,000.00	-4,117.51	79.4%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	237,844.07	462,100.00	-224,255.93	51.5%
486.000 · Insurance				
486.350 · Liability Insurance	47,356.08	61,000.00	-13,643.92	77.6%
Total 486.000 · Insurance	47,356.08	61,000.00	-13,643.92	77.6%
489.000 · JUDGEMENT & LOSSES				
489.411 · Refund of fines collected	0.00	50.00	-50.00	0.0%
489.000 · JUDGEMENT & LOSSES - Other	0.00	50.00	-50.00	0.0%
Total 489.000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
492.000 · Interfund Operating Transfers	612,637.80			
6561 · *Payroll Expenses	409.75			
Total Expense	2,927,993.38	3,867,590.00	-939,596.62	75.7%
Net Income	382,380.88	-84,430.00	466,810.88	-452.9%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of August 31, 2016

	Aug 31, 16
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	65,301.95
106.002 · Fire/Ambulance	43,023.75
106.003 · Recycling	7,178.65
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	115,506.72
Total Checking/Savings	115,506.72
Total Current Assets	115,506.72
TOTAL ASSETS	115,506.72
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	19,532.44
Net Income	-2,072.76
Total Equity	115,506.72
TOTAL LIABILITIES & EQUITY	115,506.72

LNT Palmer Sewer Fund - 08
Balance Sheet
As of August 31, 2016

	<u>Aug 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	719.33
106.000 · Palmer Sewer Savings Account	170,162.45
Total Checking/Savings	<u>170,881.78</u>
Total Current Assets	<u>170,881.78</u>
TOTAL ASSETS	<u><u>170,881.78</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,090.65
Net Income	113.87
Total Equity	<u>170,881.78</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,881.78</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of August 31, 2016

	<u>Aug 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,238.54
106.000 · Nazareth Sewer Savings Account	15,383.15
Total Checking/Savings	<u>16,621.69</u>
Total Current Assets	<u>16,621.69</u>
TOTAL ASSETS	<u>16,621.69</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	9,482.15
Net Income	1,929.21
Total Equity	<u>16,621.69</u>
TOTAL LIABILITIES & EQUITY	<u>16,621.69</u>

LNT Open Space Fund-16
Balance Sheet
As of August 31, 2016

	<u>Aug 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,129,922.26
106.000 · PLGIT Savings Account	792,103.45
Total Checking/Savings	<u>1,922,025.71</u>
Total Current Assets	<u>1,922,025.71</u>
TOTAL ASSETS	<u><u>1,922,025.71</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,459,813.93
Net Income	431,716.83
Total Equity	<u>1,922,025.71</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,922,025.71</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of August 31, 2016

	<u>Aug 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	6,596.61
106.000 · Swr/Signal PLUS Account	128.86
Total Checking/Savings	<u>6,725.47</u>
Total Current Assets	<u>6,725.47</u>
TOTAL ASSETS	<u><u>6,725.47</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-847,163.30
Net Income	1,477.56
Total Equity	<u>6,725.47</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,725.47</u></u>

9:31 AM

09/21/16

Accrual Basis

(95)LNT Fiscal Stability Fund
Balance Sheet
As of August 31, 2016

	<u>Aug 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 - Fiscal Stability MM / Savings	239,758.54
Total Checking/Savings	<u>239,758.54</u>
Total Current Assets	<u>239,758.54</u>
TOTAL ASSETS	<u><u>239,758.54</u></u>
LIABILITIES & EQUITY	
Equity	
3900 - Retained Earnings	139,462.28
Net Income	<u>100,296.26</u>
Total Equity	<u>239,758.54</u>
TOTAL LIABILITIES & EQUITY	<u><u>239,758.54</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of August 31, 2016

	<u>Aug 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	251,868.18
106.000 · Capital Reserve Savings Account - Other	611.48
	<hr/>
Total 106.000 · Capital Reserve Savings Account	252,479.66
	<hr/>
Total Checking/Savings	252,479.66
	<hr/>
Total Current Assets	252,479.66
Other Assets	
130.02 · Due from Master Escrow	80.51
	<hr/>
Total Other Assets	80.51
	<hr/>
TOTAL ASSETS	252,560.17
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-15,853.67
Net Income	59,446.16
	<hr/>
Total Equity	252,560.17
	<hr/>
TOTAL LIABILITIES & EQUITY	252,560.17
	<hr/> <hr/>

LNT Capital Reserve Fire-31
Balance Sheet
As of August 31, 2016

	Aug 31, 16
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	315,218.79
106.002 · Building Land Fund	9,033.74
106.003 · Fire Police Fund	22,414.09
106.000 · Fire CR Savings Account - Other	418.09
Total 106.000 · Fire CR Savings Account	347,084.71
Total Checking/Savings	347,084.71
Total Current Assets	347,084.71
TOTAL ASSETS	347,084.71
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-87,931.01
Net Income	200,418.09
Total Equity	347,084.71
TOTAL LIABILITIES & EQUITY	347,084.71

LNT Capital Reserve Ambulance-32
Balance Sheet
As of August 31, 2016

	<u>Aug 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	
106.001 · Truck Fund	40,044.64
106.002 · Land/Building Fund	9,104.82
106.000 · Ambulance CR Savings Account - Other	89.38
	<hr/>
Total 106.000 · Ambulance CR Savings Account	49,238.84
	<hr/>
Total Checking/Savings	49,238.84
	<hr/>
Total Current Assets	49,238.84
	<hr/>
TOTAL ASSETS	49,238.84
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,558.77
Net Income	89.38
	<hr/>
Total Equity	49,238.84
	<hr/>
TOTAL LIABILITIES & EQUITY	49,238.84
	<hr/> <hr/>

9:27 AM

37LNT Highway Reconstruction & Rehabilitation

09/21/16

Balance Sheet

Accrual Basis

As of August 31, 2016

	<u>Aug 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	6,025.52
106.000 · Hwy Recon/Rehab MM/Savings Acct	61,256.20
Total Checking/Savings	<u>67,281.72</u>
Total Current Assets	<u>67,281.72</u>
TOTAL ASSETS	<u><u>67,281.72</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	90,002.94
Net Income	-22,721.22
Total Equity	<u>67,281.72</u>
TOTAL LIABILITIES & EQUITY	<u><u>67,281.72</u></u>

9:29 AM

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of August 31, 2016

09/21/16

Accrual Basis

	<u>Aug 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	183,726.00
100.000 · CR Equip Replacement - Checking - Other	8,463.07
Total 100.000 · CR Equip Replacement - Checking	192,189.07
106.000 · CR Equip Replacement MM/Savings	52,868.04
Total Checking/Savings	245,057.11
Total Current Assets	245,057.11
TOTAL ASSETS	245,057.11
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	106,951.68
Net Income	138,105.43
Total Equity	245,057.11
TOTAL LIABILITIES & EQUITY	245,057.11

9:13 AM

Lower Nazareth Township - Refuse/Recycling Collection

09/21/16

Balance Sheet

Accrual Basis

As of August 31, 2016

	<u>Aug 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	1,967.23
103.000 · Embassy Checking Account	169.98
Total Checking/Savings	<u>2,137.21</u>
Total Current Assets	<u>2,137.21</u>
TOTAL ASSETS	<u><u>2,137.21</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	5,563.29
Net Income	-3,426.08
Total Equity	<u>2,137.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,137.21</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of August 31, 2016

	<u>Aug 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>682,508.72</u>
Total Checking/Savings	<u>682,508.72</u>
Total Current Assets	<u>682,508.72</u>
TOTAL ASSETS	<u><u>682,508.72</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	340,582.06
Net Income	<u>232,507.13</u>
Total Equity	<u>682,508.72</u>
TOTAL LIABILITIES & EQUITY	<u><u>682,508.72</u></u>

9:34 AM

09/21/16

Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of August 31, 2016

	<u>Aug 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,549.53
106.000 Traffic Impact Account	2,031,595.13
Total Checking/Savings	<u>2,040,144.66</u>
Total Current Assets	<u>2,040,144.66</u>
TOTAL ASSETS	<u><u>2,040,144.66</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,661,462.10
Net Income	378,682.56
Total Equity	<u>2,040,144.66</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,040,144.66</u></u>

9:42 AM

09/21/16

Accrual Basis

Lower Nazareth Township Sewer Department
Balance Sheet
As of August 31, 2016

	<u>Aug 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	922.35
102.000 · LNT Sewer Department - Savings	199,175.15
Total Checking/Savings	<u>200,097.50</u>
Total Current Assets	<u>200,097.50</u>
TOTAL ASSETS	<u><u>200,097.50</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	200,097.50
Total Equity	<u>200,097.50</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,097.50</u></u>

**Lower Nazareth Township Master Escrow
Balance Sheet
As of August 31, 2016**

	Aug 31, 16
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	174.03
102.000 · SAVINGS ACCOUNTS - LAB	567,568.45
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	20,233.09
Total Checking/Savings	587,976.17
Total Current Assets	587,976.17
TOTAL ASSETS	587,976.17
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	(154,423.02)
Net Income	(104,002.03)
Total Equity	585,645.66
TOTAL LIABILITIES & EQUITY	587,976.17

Lower Nazareth Township
Balance Sheet
As of August 31, 2016

	<u>Aug 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	85,680.92
100.000 · Checking Account - Other	<u>1,222.63</u>
Total 100.000 · Checking Account	<u>108,179.38</u>
Total Checking/Savings	<u>108,179.38</u>
Total Current Assets	<u>108,179.38</u>
TOTAL ASSETS	<u>108,179.38</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	97,622.88
Net Income	<u>-50,157.03</u>
Total Equity	<u>108,179.38</u>
TOTAL LIABILITIES & EQUITY	<u>108,179.38</u>