



Lower Nazareth Township
Financial Report
December 2016

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Dec-16

General Fund - 01	\$ 1,113,667
Special Revenue Fund - Host Fee - 05	\$ 115,037
Palmer Sewer Fund - 08	\$ 170,939
Nazareth Sewer Fund - 09	\$ 18,832
Capital Reserve - Open Space Fund - 16	\$ 1,792,943
Capital Reserve - Sewer/Signals Fund - 18	\$ 6,732
Fiscal Stability Fund - 95	\$ 239,957
Capital Reserve - Municipal - 30	\$ 428,943
Capital Reserve - Fire Fund - 31	\$ 129,615
Capital Reserve - Ambulance Fund- 32	\$ -
Highway Reconstruction/Rehabilitation -	\$ 55,479
Capital Reserve - Equipment Replacement -	\$ 200,905
Refuse/Recycling Collection - 33	\$ 1,873
State Liquid Fuels Fund - 35	\$ 326,891
Traffic Impact - 091	\$ 2,086,965
<i>Total Township Funds...</i>	<u>\$6,688,778</u>

Lower Nazareth Township Sewer Department	\$ 120,384
Master Escrow Account	\$ 474,727
Development & Inspection Account	\$ 134,277
<i>Total Escrow Accounts...</i>	<u>\$609,003</u>

Lower Nazareth Township
Balance Sheet
As of December 31, 2016

	<u>Dec 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	172,165.53
105.000 · Payroll Account	44,083.22
106.000 · LAB Savings Account	814,015.21
106.100 · PLGIT Account	79,324.03
106.200 · Real Estate Tax Collections	1,566.74
110.000 · Petty Cash	250.00
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Total Checking/Savings	1,111,404.73
Other Current Assets	
Employee Advance	11.94
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Total Other Current Assets	11.94
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Total Current Assets	1,111,416.67
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
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Total Other Assets	2,250.00
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TOTAL ASSETS	1,113,666.67
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LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-0.06
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Total 210.000 · PAYROLL LIABILITIES	-0.06
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Total Other Current Liabilities	-0.06
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Total Current Liabilities	-0.06
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Total Liabilities	-0.06
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-4,339.90
Net Income	346,154.15
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Total Equity	1,113,666.73
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TOTAL LIABILITIES & EQUITY	1,113,666.67
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Lower Nazareth Township
 General Fund Budget vs. Actual
 January through December 2016

	Jan - Dec 16	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,653,192.88	1,470,000.00	183,192.88	112.5%
301.200 - Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 - Real Estate - Delinquent	14,922.07	30,000.00	-15,077.93	49.7%
Total 301.000 - REAL PROPERTY TAXES	1,668,114.95	1,500,050.00	168,064.95	111.2%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	487,900.32	160,000.00	327,900.32	304.9%
310.210 - Earned Income - Current	1,326,407.18	1,200,000.00	126,407.18	110.5%
310.220 - Earned Income - Prior	57,146.40	75,000.00	-17,853.60	76.2%
310.510 - Local Services Tax	411,066.58	350,000.00	61,066.58	117.4%
Total 310.000 - LOCAL ENABLING ACT TAXES	2,282,520.48	1,785,000.00	497,520.48	127.9%
Total 300.000 - TAXES	3,950,635.43	3,285,050.00	665,585.43	120.3%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	90,818.64	80,000.00	10,818.64	113.5%
Total 320.000 - LICENSES & PERMITS	90,818.64	80,000.00	10,818.64	113.5%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	43,300.49	30,000.00	13,300.49	144.3%
331.121 - Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 - Ordinance Violations	8,233.59	5,000.00	3,233.59	164.7%
Total 330.000 - FINES & FORFEITS	51,534.08	35,010.00	16,524.08	147.2%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	113.33	100.00	13.33	113.3%
341.02 - Interest on Savings	1,193.02	750.00	443.02	159.1%
Total 341.000 - Interest Earnings	1,306.35	850.00	456.35	153.7%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	111,182.60	75,000.00	36,182.60	148.2%
Total 342.000 - Rents and Royalties	111,182.60	75,000.00	36,182.60	148.2%
Total 340.000 - INTEREST, RENTS & ROYALTIES	112,488.95	75,850.00	36,638.95	148.3%
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	30,697.28	0.00	30,697.28	100.0%
Total 354.000 - STATE CAPITAL & OPER. GRANTS	30,697.28	0.00	30,697.28	100.0%
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	3,837.57	4,100.00	-262.43	93.6%
355.040 - Alcoholic Beverage Licenses	2,000.00	2,000.00	0.00	100.0%

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

01/23/17

	Jan - Dec 16	Budget	\$ Over Budget	% of Budget
355.051 · Non-Uniform	56,870.40	45,000.00	11,870.40	126.4%
355.052 · Police Department	0.00	65,000.00	-65,000.00	0.0%
355.070 · Fire Relief	75,844.32	75,000.00	844.32	101.1%
Total 355.000 · STATE SHARED REVENUES	138,552.29	191,100.00	-52,547.71	72.5%
Total 350.000 · INTERGOVERNMENTAL REVENUES	169,249.57	191,100.00	-21,850.43	88.6%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	30,967.35	5,000.00	25,967.35	619.3%
361.330 · Zoning Hearings	7,000.00	7,000.00	0.00	100.0%
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	415.87	200.00	215.87	207.9%
Total 361.500 · Maps & Publications	415.87	200.00	215.87	207.9%
361.630 · Proceeds from tax collection	32,587.28	28,000.00	4,587.28	116.4%
361.74 · Postage collected	177.11	150.00	27.11	118.1%
Total 361.000 · General Government	71,147.61	40,350.00	30,797.61	176.3%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	170.00	200.00	-30.00	85.0%
362.410 · Building & Zoning Permits	30,980.30	16,500.00	14,480.30	187.8%
362.440 · Sewer Permits	2,565.00	1,400.00	1,165.00	183.2%
362.451 · Use & Occupancy Permits	20.00	40.00	-20.00	50.0%
362.452 · Moving Permits	710.00	450.00	260.00	157.8%
362.470 · Driveway Permits	4,850.00	2,200.00	2,650.00	220.5%
362.480 · Grading Permits	41,285.00	15,000.00	26,285.00	275.2%
362.481 · Swimming Pool Grading Permits	5,150.00	3,500.00	1,650.00	147.1%
362.490 · Peddling Permit	0.00	150.00	-150.00	0.0%
Total 362.000 · PUBLIC SAFETY	85,730.30	39,440.00	46,290.30	217.4%
Total 360.000 · CHARGES FOR SERVICES	156,877.91	79,790.00	77,087.91	196.6%
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				
367.500 · 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	3,700.00	2,500.00	1,200.00	148.0%
Total 367.000 · CULTURE-RECREATION	13,380.00	11,000.00	2,380.00	121.6%
389.000 · MISCELLANEOUS INCOME				
389.196 · Mini-Cobra Premiums	0.00	10.00	-10.00	0.0%

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

01/23/17

	Jan - Dec 16	Budget	\$ Over Budget	% of Budget
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	13,418.22	25,000.00	-11,581.78	53.7%
49900 · Uncategorized Income	0.00			
Total Income	4,558,402.80	3,783,160.00	775,242.80	120.5%
Gross Profit	4,558,402.80	3,783,160.00	775,242.80	120.5%
Expense				
400,000 · GENERAL GOVERNMENT				
400,105 · Salary	12,499.80	12,500.00	-0.20	100.0%
400,215 · Postage	2,778.73	3,100.00	-321.27	89.6%
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	3,789.54	4,000.00	-210.46	94.7%
400,322 · Long Distance	0.00	400.00	-400.00	0.0%
400,324 · Wireless	1,574.48	1,500.00	74.48	105.0%
Total 400,320 · Telephone	5,364.02	5,900.00	-535.98	90.9%
400,340 · Advertising	5,957.64	4,000.00	1,957.64	148.9%
400,342 · Public Relations Printing	5,428.00	5,000.00	428.00	108.6%
400,343 · Codification/Printing	1,724.84	5,000.00	-3,275.16	34.5%
400,374 · Maintenance Agreements	12,331.24	10,000.00	2,331.24	123.3%
400,384 · Office Equipment Rental	1,099.00	900.00	199.00	122.1%
400,420 · Dues & Subscriptions	4,097.44	4,100.00	-2.56	99.9%
400,460 · Meetings & Continuing Education	10,135.14	7,000.00	3,135.14	144.8%
400,700 · Capital Purchases	6,957.99	7,000.00	-42.01	99.4%
Total 400,000 · GENERAL GOVERNMENT	70,155.84	66,550.00	3,605.84	105.4%
402,000 · AUDITING				
402,105 · Audit Wages	40.00	160.00	-60.00	40.0%
402,311 · Accounting & Auditing Services	7,950.00	7,800.00	150.00	101.9%
Total 402,000 · AUDITING	7,990.00	7,900.00	90.00	101.1%
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	0.00	0.00	0.00	0.0%
403,201 · Real Estate Collection Supplies	1,939.72	2,000.00	-60.28	97.0%
403,213 · Office Equipment	0.00	200.00	-200.00	0.0%
403,215 · EIT Postage	44.54	200.00	-155.46	22.3%
403,216 · Real Estate Postage	1,384.79	1,500.00	-115.21	92.3%
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	0.00	400.00	-400.00	0.0%

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

01/23/17

	Jan - Dec 16	Budget	\$ Over/Budget	% of Budget
403.319 · Tax Refunds	1,515.06	1,000.00	515.06	151.5%
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	8,622.97	8,000.00	622.97	107.8%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	28,193.53	25,000.00	3,193.53	112.8%
404.314 · Legal Services - Human Resource	98.00	1,500.00	-1,402.00	6.5%
Total 404.000 · SOLICITOR/LEGAL	28,291.53	26,500.00	1,791.53	106.8%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	332,478.16	323,000.00	9,478.16	102.9%
405.200 · Office Supplies	6,089.90	4,500.00	1,589.90	135.3%
405.300 · Bond	1,500.00	1,500.00	0.00	100.0%
Total 405.000 · PERSONNEL SERVICES	340,068.06	329,000.00	11,068.06	103.4%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense				
406.316 · Drug Testing	689.49	600.00	89.49	114.9%
406.317 · Employee Record Checks	405.00	500.00	-95.00	81.0%
406.318 · Bank Fees	90.25	230.00	-139.75	39.2%
406.319 · Reimburse private prop damage	2.11	50.00	-47.89	4.2%
406.325 · Internet fees / Website Develop	0.00	150.00	-150.00	0.0%
406.331 · Mileage	5,920.80	6,200.00	-279.20	95.5%
406.338 · Highway/Toll Reimbursement	0.00	250.00	-250.00	0.0%
406.341 · Personnel Advertising	269.00	100.00	169.00	269.0%
406.421 · License & Permit Renewal	369.72	600.00	-230.28	61.6%
406.421 · License & Permit Renewal	169.00	150.00	19.00	112.7%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	7,915.37	8,830.00	-914.63	89.6%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	293.94	2,000.00	-1,706.06	14.7%
407.215 · Software	4,290.34	2,300.00	1,990.34	186.5%
407.370 · Computer Services	8,609.94	4,000.00	4,609.94	215.2%
Total 407.000 · DATA PROCESSING	13,194.22	8,300.00	4,894.22	159.0%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con				
408.317 · Act 537 Plan	4,122.50	7,000.00	-2,877.50	58.9%
408.318 · Traffic Impact Study	0.00	2,000.00	-2,000.00	0.0%
408.319 · Special Projects	0.00	50.00	-50.00	0.0%
Total 408.000 · ENGINEERING SERVICES	4,622.50	14,050.00	-9,427.50	32.9%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,793.27	3,000.00	-1,206.73	59.8%
409.230 · Heating Fuel	14,159.18	28,000.00	-13,840.82	50.6%
409.300 · Facilities Maintenance	4,139.15	3,000.00	1,139.15	138.0%
409.318 · Building Security Systems	915.84	3,000.00	-2,084.16	30.5%
409.360 · Public Utilities				
409.361 · Electricity	12,365.55	11,000.00	1,365.55	112.4%
409.366 · Water	2,657.59	2,000.00	657.59	132.9%

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

	Jan - Dec 16	Budget	\$ Over Budget	% of Budget
Total 409.560 · Public Utilities	15,023.14	13,000.00	2,023.14	115.6%
409.567 · Trash Removal	770.20	750.00	20.20	102.7%
409.575 · Communication Equip Repair/Main	0.00	300.00	-300.00	0.0%
409.586 · Rental Property Expenses	442.92	800.00	-357.08	55.4%
409.600 · Capital Construction	0.00	10,000.00	-10,000.00	0.0%
Total 409.000 · GEN GOVT. BUILDINGS	37,243.70	61,850.00	-24,606.30	60.2%
410.000 · PUBLIC SAFETY				
410.160 · Police Pension	0.00	65,000.00	-65,000.00	0.0%
410.200 · Fire-Police Supplies	7,000.00	7,000.00	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	1,234,245.84	1,250,000.00	-15,754.16	98.7%
Total 410.000 · PUBLIC SAFETY	1,241,245.84	1,322,100.00	-80,854.16	93.9%
411.000 · FIRE				
411.300 · Building Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.500 · Contributions	80,000.00	80,000.00	0.00	100.0%
411.541 · Fire Relief	75,844.32	75,000.00	844.32	101.1%
411.600 · Water Hydrant Assessment	70,875.00	67,000.00	3,875.00	105.8%
411.700 · Truck Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.740 · Equipment Purchase	25,000.00	25,000.00	0.00	100.0%
Total 411.000 · FIRE	411,719.32	407,000.00	4,719.32	101.2%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 · Ambulance Building Maintenance	484.70	1,000.00	-515.30	48.5%
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	30,484.70	32,000.00	-1,515.30	95.3%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	66,332.21	64,000.00	2,332.21	103.6%
413.121 · Sewage Enforcement Officer	535.38	1,000.00	-464.62	53.5%
413.200 · Supplies	493.27	500.00	-6.73	98.7%
413.325 · Postage	530.94	600.00	-69.06	88.5%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	67,891.80	66,600.00	1,291.80	101.9%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	385.00	1,400.00	-1,015.00	27.5%
414.116 · Zoning Hearing Bd Compensation	1,250.00	3,000.00	-1,750.00	41.7%
414.117 · Planning Commission Comp.	1,800.00	3,000.00	-1,200.00	60.0%
414.120 · Legal	2,427.56	3,500.00	-1,072.44	69.4%
414.310 · Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 · Engineer	37,251.89	20,000.00	17,251.89	186.3%
414.340 · Zoning Hearing Advertisements	1,992.20	3,000.00	-1,007.80	66.4%
Total 414.000 · PLANNING & ZONING	45,106.65	34,000.00	11,106.65	132.7%
415.114 · EMERGENCY MANAGEMENT COORD	2,400.00	2,400.00	0.00	100.0%

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

01/23/17

	Jan - Dec 16	Budget	\$ Over Budget	% of Budget
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	8,133.96	7,000.00	1,133.96	116.2%
426.421 - FRCA Membership	0.00	10,000.00	-10,000.00	0.0%
Total 426.000 - SANITATION EXPENSE	8,133.96	17,000.00	-8,866.04	47.8%
427.450 - TRASH/RECYCLING COLLECTION				
429.000 - PUBLIC WORKS - SANITATION	0.00	0.00	0.00	0.0%
429.364 - Sanitary Sewer Expenses	9,299.00	7,000.00	2,299.00	132.8%
Total 429.000 - PUBLIC WORKS - SANITATION	9,299.00	7,000.00	2,299.00	132.8%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	415,571.05	443,000.00	-27,428.95	93.8%
430.245 - Supplies	10,633.24	8,000.00	2,633.24	132.9%
430.300 - Facilities Maintenance	465.10	1,500.00	-1,034.90	31.0%
430.320 - Telephone				
430.321 - Local	575.40	600.00	-24.60	95.9%
430.322 - Long Distance	0.00	10.00	-10.00	0.0%
430.329 - Wireless	3,211.11	3,300.00	-88.89	97.3%
Total 430.320 - Telephone	3,786.51	3,910.00	-123.49	96.8%
430.330 - Heating Fuel	4,667.84	9,000.00	-4,332.16	51.9%
430.360 - Electricity	2,234.16	3,400.00	-1,165.84	65.7%
430.384 - Equip/Machinery Rental	10,800.00	12,000.00	-1,200.00	90.0%
430.450 - Contracted Services	670.26	900.00	-229.74	74.5%
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	10,484.07	45,000.00	-34,515.93	23.3%
430.750 - Misc. Shop Tools & Equipment	5,140.13	7,000.00	-1,859.87	73.4%
Total 430.000 - HWYS., ROADS & STREETS	465,812.36	544,210.00	-78,397.64	85.6%
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	2,890.92	5,000.00	-2,109.08	57.8%
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	2,996.10	2,700.00	296.10	111.0%
433.375 - Line Painting	0.00	300.00	-300.00	0.0%
433.450 - Signals contracted service	2,045.00	2,300.00	-255.00	88.9%
Total 433.000 - TRAFFIC CONTROL DEVICES	9,467.95	15,000.00	-5,532.05	63.1%
434.00 - STREET LIGHTING				
434.360 - St. Lght. Electricity	3,443.92	4,500.00	-1,056.08	76.5%
Total 434.00 - STREET LIGHTING	3,443.92	4,500.00	-1,056.08	76.5%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	5,598.89	4,000.00	1,598.89	140.0%

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

01/23/17

	Jan - Dec 16	Budget	\$ Over Budget	% of Budget
437.213 · Equipment Parts & Supplies	33,879.35	30,000.00	3,879.35	112.9%
437.233 · Equipment Motor Fuel	18,836.56	32,500.00	-13,663.44	58.0%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	58,314.80	66,500.00	-8,185.20	87.7%
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	2,735.91	90,000.00	-87,264.09	3.0%
Total 439.000 · HWY CONST & REBUILDING PRJCTS...	2,735.91	90,500.00	-87,764.09	3.0%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	12,599.67	10,000.00	2,599.67	126.0%
452.249 · Recreation Programs	3,071.52	3,000.00	71.52	102.4%
452.300 · Recreation Safety Insurance	23,000.00	23,000.00	0.00	100.0%
Total 452.000 · RECREATION & CULTURE	38,671.19	36,000.00	2,671.19	107.4%
454.000 · PARKS				
454.115 · Park Personnel	0.00	500.00	-500.00	0.0%
454.200 · Park supplies	5,244.25	3,000.00	2,244.25	174.8%
454.230 · Fuel	1,852.62	2,900.00	-1,047.38	63.9%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	4,508.01	1,500.00	3,008.01	300.5%
454.500 · Contracted Services	1,960.00	3,000.00	-1,040.00	65.3%
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	13,824.89	12,900.00	924.89	107.2%
456.000 · LIBRARY				
456.520 · Library Contribution	92,062.20	92,500.00	-437.80	99.5%
Total 456.000 · LIBRARY	92,062.20	92,500.00	-437.80	99.5%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	53,042.11	50,000.00	3,042.11	106.1%
481.200 · Medicare Employer Paid	12,405.04	12,500.00	-94.96	99.2%
481.300 · Unemployment Comp Employer Paid	608.43	1,000.00	-391.57	60.8%
483.197 · Non-Uniform Pension Plan Contrib	115,000.00	115,000.00	0.00	100.0%
483.310 · Pension Plan Admin Fees	2,850.00	2,100.00	750.00	135.7%
484.354 · Workers Comp Insurance	41,818.25	39,000.00	2,818.25	107.2%
487.196 · Health Insurance	220,676.18	222,500.00	-1,823.82	99.2%
487.197 · Other Group Benefits	22,211.26	20,000.00	2,211.26	111.1%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS...	468,611.27	462,100.00	6,511.27	101.4%
486.000 · Insurance				

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

	Jan - Dec 16	Budget	\$ Over Budget	% of Budget
486.350 - Liability Insurance	58,872.32	61,000.00	-2,127.68	96.5%
Total 486.000 - Insurance	58,872.32	61,000.00	-2,127.68	96.5%
489.000 - JUDGEMENT & LOSSES	0.00	50.00	-50.00	0.0%
489.411 - Refund of fines collected	0.00	50.00	-50.00	0.0%
489.000 - JUDGEMENT & LOSSES - Other				
Total 489.000 - JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
492.000 - Interfund Operating Transfers	612,637.80			
6561 - *Payroll Expenses	643.25			
Total Expense	4,212,248.65	3,867,590.00	344,658.65	108.9%
Net Income	346,154.15	-84,430.00	430,584.15	-410.0%

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

	Dec 31, 16
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	68,560.42
106.002 · Fire/Ambulance	44,653.00
106.003 · Recycling	1,820.84
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	115,036.63
Total Checking/Savings	115,036.63
Total Current Assets	115,036.63
TOTAL ASSETS	115,036.63
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	19,532.44
Net Income	-2,542.85
Total Equity	115,036.63
TOTAL LIABILITIES & EQUITY	115,036.63

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

	<u>Dec 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	719.57
106.000 · Palmer Sewer Savings Account	<u>170,219.18</u>
Total Checking/Savings	<u>170,938.75</u>
Total Current Assets	<u>170,938.75</u>
TOTAL ASSETS	<u>170,938.75</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,090.65
Net Income	<u>170.84</u>
Total Equity	<u>170,938.75</u>
TOTAL LIABILITIES & EQUITY	<u>170,938.75</u>

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

	<u>Dec 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,238.94
106.000 · Nazareth Sewer Savings Account	<u>17,593.08</u>
Total Checking/Savings	<u>18,832.02</u>
Total Current Assets	<u>18,832.02</u>
TOTAL ASSETS	<u>18,832.02</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	9,482.15
Net Income	<u>4,139.54</u>
Total Equity	<u>18,832.02</u>
TOTAL LIABILITIES & EQUITY	<u>18,832.02</u>

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

	<u>Dec 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,170,804.54
106.000 · PLGIT Savings Account	622,138.28
Total Checking/Savings	<u>1,792,942.82</u>
Total Current Assets	<u>1,792,942.82</u>
TOTAL ASSETS	<u><u>1,792,942.82</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,459,813.93
Net Income	302,633.94
Total Equity	<u>1,792,942.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,792,942.82</u></u>

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

	<u>Dec 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	6,603.26
106.000 · Swr/Signal PLUS Account	129.14
Total Checking/Savings	<u>6,732.40</u>
Total Current Assets	<u>6,732.40</u>
TOTAL ASSETS	<u><u>6,732.40</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-847,163.30
Net Income	1,484.49
Total Equity	<u>6,732.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,732.40</u></u>

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01/23/17

Accrual Basis

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

	<u>Dec 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	239,957.32
Total Checking/Savings	<u>239,957.32</u>
Total Current Assets	<u>239,957.32</u>
TOTAL ASSETS	<u><u>239,957.32</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	139,462.28
Net Income	100,495.04
Total Equity	<u>239,957.32</u>
TOTAL LIABILITIES & EQUITY	<u><u>239,957.32</u></u>

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

	<u>Dec 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	427,953.36
106.000 · Capital Reserve Savings Account - Other	909.01
	<hr/>
Total 106.000 · Capital Reserve Savings Account	428,862.37
	<hr/>
Total Checking/Savings	428,862.37
	<hr/>
Total Current Assets	428,862.37
Other Assets	
130.02 · Due from Master Escrow	80.51
	<hr/>
Total Other Assets	80.51
	<hr/>
TOTAL ASSETS	428,942.88
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-15,853.67
Net Income	235,828.87
	<hr/>
Total Equity	428,942.88
	<hr/>
TOTAL LIABILITIES & EQUITY	428,942.88
	<hr/> <hr/>

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

	<u>Dec 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	90,398.59
106.002 · Building Land Fund	10,085.42
106.003 · Fire Police Fund	28,405.40
106.000 · Fire CR Savings Account - Other	725.76
Total 106.000 · Fire CR Savings Account	<u>129,615.17</u>
Total Checking/Savings	<u>129,615.17</u>
Total Current Assets	<u>129,615.17</u>
TOTAL ASSETS	<u>129,615.17</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-87,931.01
Net Income	-17,051.45
Total Equity	<u>129,615.17</u>
TOTAL LIABILITIES & EQUITY	<u>129,615.17</u>

7:43 AM

37LNT Highway Reconstruction & Rehabilitation

01/24/17

Balance Sheet

Accrual Basis

As of December 31, 2016

	<u>Dec 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	183.69
106.000 · Hwy Recon/Rehab MM/Savings Acct	55,294.88
Total Checking/Savings	<u>55,478.57</u>
Total Current Assets	<u>55,478.57</u>
TOTAL ASSETS	<u><u>55,478.57</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	90,002.94
Net Income	<u>-34,524.37</u>
Total Equity	<u>55,478.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>55,478.57</u></u>

7:45 AM

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

01/24/17

Accrual Basis

	<u>Dec 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	139,509.24
100.000 · CR Equip Replacement - Checking - Other	8,492.99
	<hr/>
Total 100.000 · CR Equip Replacement - Checking	148,002.23
106.000 · CR Equip Replacement MM/Savings	52,903.09
	<hr/>
Total Checking/Savings	200,905.32
	<hr/>
Total Current Assets	200,905.32
	<hr/>
TOTAL ASSETS	200,905.32
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	106,951.68
Net Income	93,953.64
	<hr/>
Total Equity	200,905.32
	<hr/>
TOTAL LIABILITIES & EQUITY	200,905.32
	<hr/> <hr/>

7:40 AM

Lower Nazareth Township - Refuse/Recycling Collection

01/24/17

Balance Sheet

Accrual Basis

As of December 31, 2016

	<u>Dec 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	1,502.83
103.000 · Embassy Checking Account	369.98
Total Checking/Savings	<u>1,872.81</u>
Total Current Assets	<u>1,872.81</u>
TOTAL ASSETS	<u><u>1,872.81</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	5,563.29
Net Income	-3,690.48
Total Equity	<u>1,872.81</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,872.81</u></u>

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

	<u>Dec 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	326,891.33
Total Checking/Savings	<u>326,891.33</u>
Total Current Assets	<u>326,891.33</u>
TOTAL ASSETS	<u>326,891.33</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	340,582.06
Net Income	<u>-123,110.26</u>
Total Equity	<u>326,891.33</u>
TOTAL LIABILITIES & EQUITY	<u>326,891.33</u>

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01/23/17

Accrual Basis

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

	<u>Dec 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,550.95
106.000 Traffic Impact Account	2,078,414.42
Total Checking/Savings	<u>2,086,965.37</u>
Total Current Assets	<u>2,086,965.37</u>
TOTAL ASSETS	<u>2,086,965.37</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,661,462.10
Net Income	425,503.27
Total Equity	<u>2,086,965.37</u>
TOTAL LIABILITIES & EQUITY	<u>2,086,965.37</u>

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01/23/17

Accrual Basis

Lower Nazareth Township Sewer Department

Balance Sheet

As of December 31, 2016

	<u>Dec 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	371.16
102.000 · LNT Sewer Department - Savings	120,012.60
Total Checking/Savings	<u>120,383.76</u>
Total Current Assets	<u>120,383.76</u>
TOTAL ASSETS	<u>120,383.76</u>
LIABILITIES & EQUITY	
Equity	
Net Income	120,383.76
Total Equity	<u>120,383.76</u>
TOTAL LIABILITIES & EQUITY	<u>120,383.76</u>

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

	Dec 31, 16
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	736.13
102.000 · SAVINGS ACCOUNTS - LAB	454,666.75
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	19,323.04
Total Checking/Savings	474,726.52
Total Current Assets	474,726.52
TOTAL ASSETS	474,726.52
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	(217,251.68)
Total Equity	472,396.01
TOTAL LIABILITIES & EQUITY	474,726.52

Lower Nazareth Township
Balance Sheet
As of December 31, 2016

	<u>Dec 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	94,789.47
100.300 · Holding Account	16,948.53
100.000 · Checking Account - Other	<u>1,262.99</u>
Total 100.000 · Checking Account	<u>134,276.82</u>
Total Checking/Savings	<u>134,276.82</u>
Total Current Assets	<u>134,276.82</u>
TOTAL ASSETS	<u><u>134,276.82</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	97,622.88
Net Income	<u>-24,059.59</u>
Total Equity	<u>134,276.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>134,276.82</u></u>