



Lower Nazareth Township
Financial Report
October 2016

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

| | <u>Oct-16</u> |
|---|---------------------------|
| General Fund - 01 | \$ 991,881 |
| Special Revenue Fund - Host Fee - 05 | \$ 117,000 |
| Palmer Sewer Fund - 08 | \$ 170,910 |
| Nazareth Sewer Fund - 09 | \$ 16,624 |
| Capital Reserve - Open Space Fund - 16 | \$ 1,939,623 |
| Capital Reserve - Sewer/Signals Fund - 18 | \$ 6,729 |
| Fiscal Stability Fund - 95 | \$ 239,859 |
| Capital Reserve - Municipal - 30 | \$ 295,220 |
| Capital Reserve - Fire Fund - 31 | \$ 347,257 |
| Capital Reserve - Ambulance Fund- 32 | \$ - |
| Highway Reconstruction/Rehabilitation - | \$ 57,552 |
| Capital Reserve - Equipment Replacement - | \$ 245,091 |
| Refuse/Recycling Collection - 33 | \$ 1,988 |
| State Liquid Fuels Fund - 35 | \$ 478,822 |
| Traffic Impact - 091 | \$ 2,082,646 |
| <i>Total Township Funds...</i> | <u><u>\$6,991,201</u></u> |
| | |
| Lower Nazareth Township Sewer Department | \$ 109,616 |
| Master Escrow Account | \$ 583,534 |
| Development & Inspection Account | \$ 117,070 |
| <i>Total Escrow Accounts...</i> | <u><u>\$700,604</u></u> |

Lower Nazareth Township
Balance Sheet
As of October 31, 2016

| | <u>Oct 31, 16</u> |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Checking Account | 47,216.78 |
| 105.000 · Payroll Account | 1,649.55 |
| 106.000 · LAB Savings Account | 850,851.21 |
| 106.100 · PLGIT Account | 77,076.20 |
| 106.200 · Real Estate Tax Collections | 12,574.93 |
| 110.000 · Petty Cash | 250.00 |
| | <hr/> |
| Total Checking/Savings | 989,618.67 |
| Other Current Assets | |
| Employee Advance | 11.94 |
| | <hr/> |
| Total Other Current Assets | 11.94 |
| | <hr/> |
| Total Current Assets | 989,630.61 |
| Other Assets | |
| 130.500 · Due from Master Escrow Account | 2,250.00 |
| | <hr/> |
| Total Other Assets | 2,250.00 |
| | <hr/> |
| TOTAL ASSETS | 991,880.61 |
| | <hr/> <hr/> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 210.000 · PAYROLL LIABILITIES | |
| 212 · Earned Income Tax Withheld | 811.30 |
| 219 · Occup Privilege Tax Withheld | 56.00 |
| 223 · Unemployment Withheld | 46.57 |
| | <hr/> |
| Total 210.000 · PAYROLL LIABILITIES | 913.87 |
| | <hr/> |
| Total Other Current Liabilities | 913.87 |
| | <hr/> |
| Total Current Liabilities | 913.87 |
| | <hr/> |
| Total Liabilities | 913.87 |
| Equity | |
| 270 · Opening Bal Equity | 771,852.48 |
| 3900 · Retained Earnings | -4,339.90 |
| Net Income | 223,454.16 |
| | <hr/> |
| Total Equity | 990,966.74 |
| | <hr/> |
| TOTAL LIABILITIES & EQUITY | 991,880.61 |
| | <hr/> <hr/> |

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

12/06/16

| | Jan - Oct 16 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|-------------------|---------------|
| Income | | | | |
| 300.000 - TAXES | | | | |
| 301.000 - REAL PROPERTY TAXES | | | | |
| 301.100 - Real Estate - Current | 1,580,387.79 | 1,470,000.00 | 110,387.79 | 107.5% |
| 301.200 - Real Estate - Prior | 0.00 | 50.00 | -50.00 | 0.0% |
| 301.400 - Real Estate - Delinquent | 13,123.52 | 30,000.00 | -16,876.48 | 43.7% |
| Total 301.000 - REAL PROPERTY TAXES | 1,593,511.31 | 1,500,050.00 | 93,461.31 | 106.2% |
| 310.000 - LOCAL ENABLING ACT TAXES | | | | |
| 310.100 - Real Estate Transfer Tax | 425,294.39 | 160,000.00 | 265,294.39 | 265.8% |
| 310.210 - Earned Income - Current | 1,074,753.90 | 1,200,000.00 | -125,244.10 | 89.6% |
| 310.220 - Earned Income - Prior | 57,146.40 | 75,000.00 | -17,853.60 | 76.2% |
| 310.510 - Local Services Tax | 301,882.43 | 350,000.00 | -48,117.57 | 86.3% |
| Total 310.000 - LOCAL ENABLING ACT TAXES | 1,859,079.12 | 1,785,000.00 | 74,079.12 | 104.2% |
| Total 300.000 - TAXES | 3,452,590.43 | 3,285,050.00 | 167,540.43 | 105.1% |
| 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 | 36,933.55 | 30,000.00 | 6,933.55 | 123.1% |
| 331.121 - Earned Income Tax Fines | 0.00 | 10.00 | -10.00 | 0.0% |
| 331.122 - Ordinance Violations | 6,232.15 | 5,000.00 | 1,232.15 | 124.6% |
| Total 330.000 - FINES & FORFEITS | 43,165.70 | 35,010.00 | 8,155.70 | 123.3% |
| 340.000 - INTEREST, RENTS & ROYALTIES | | | | |
| 341.000 - Interest Earnings | | | | |
| 341.01 - Interest on checking | 92.87 | 100.00 | -7.13 | 92.9% |
| 341.02 - Interest on Savings | 997.60 | 750.00 | 247.60 | 133.0% |
| Total 341.000 - Interest Earnings | 1,090.47 | 850.00 | 240.47 | 128.3% |
| 342.000 - Rents and Royalties | | | | |
| 342.20 - Property Rental Income | 27,450.00 | 75,000.00 | -47,550.00 | 36.6% |
| Total 342.000 - Rents and Royalties | 27,450.00 | 75,000.00 | -47,550.00 | 36.6% |
| Total 340.000 - INTEREST, RENTS & ROYALTIES | 28,540.47 | 75,850.00 | -47,309.53 | 37.6% |
| 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% |

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

| | Jan - Oct 16 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|-------------------|---------------|
| 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% |
| 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 | 30,547.35 | 5,000.00 | 25,547.35 | 610.9% |
| 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 - S.A.I.D.O | 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 | 322.58 | 200.00 | 122.58 | 161.3% |
| Total 361.500 - Maps & Publications | 322.58 | 200.00 | 122.58 | 161.3% |
| 361.630 - Proceeds from tax collection | 27,283.84 | 28,000.00 | -716.16 | 97.4% |
| 361.74 - Postage collected | 152.22 | 150.00 | 2.22 | 101.5% |
| Total 361.000 - General Government | 61,805.99 | 40,350.00 | 21,455.99 | 153.2% |
| 362.000 - PUBLIC SAFETY | | | | |
| 362.140 - Alarm Permits | 160.00 | 200.00 | -40.00 | 80.0% |
| 362.410 - Building & Zoning Permits | 22,580.30 | 16,500.00 | 6,080.30 | 136.9% |
| 362.440 - Sewer Permits | 2,215.00 | 1,400.00 | 815.00 | 158.2% |
| 362.451 - Use & Occupancy Permits | 20.00 | 40.00 | -20.00 | 50.0% |
| 362.452 - Moving Permits | 615.00 | 450.00 | 165.00 | 136.7% |
| 362.470 - Driveway Permits | 4,300.00 | 2,200.00 | 2,100.00 | 195.5% |
| 362.480 - Grading Permits | 34,385.00 | 15,000.00 | 19,385.00 | 229.2% |
| 362.481 - Swimming Pool Grading Permits | 4,500.00 | 3,500.00 | 1,000.00 | 128.6% |
| 362.490 - Peddling Permit | 0.00 | 150.00 | -150.00 | 0.0% |
| Total 362.000 - PUBLIC SAFETY | 68,775.30 | 39,440.00 | 29,335.30 | 174.4% |
| Total 360.000 - CHARGES FOR SERVICES | 130,581.29 | 79,790.00 | 50,791.29 | 163.7% |
| 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 | 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% |

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

12/06/16

| | Jan - Oct 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 | 13,418.22 | 25,000.00 | -11,581.78 | 53.7% |
| 499.000 - Uncategorized Income | 0.00 | | | |
| Total Income | 3,918,384.70 | 3,783,160.00 | 135,224.70 | 103.6% |
| Gross Profit | 3,918,384.70 | 3,783,160.00 | 135,224.70 | 103.6% |
| Expense | | | | |
| 400.000 - GENERAL GOVERNMENT | | | | |
| 400.105 - Salary | 10,416.50 | 12,500.00 | -2,083.50 | 83.3% |
| 400.215 - Postage | 3,075.87 | 3,100.00 | -24.13 | 99.2% |
| 400.300 - Miscellaneous | 150.00 | 50.00 | 100.00 | 300.0% |
| 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 | 3,158.74 | 4,000.00 | -841.26 | 79.0% |
| 400.322 - Long Distance | 0.00 | 400.00 | -400.00 | 0.0% |
| 400.324 - Wireless | 1,335.16 | 1,500.00 | -164.84 | 89.0% |
| Total 400.320 - Telephone | 4,493.90 | 5,900.00 | -1,406.10 | 76.2% |
| 400.340 - Advertising | 5,216.18 | 4,000.00 | 1,216.18 | 130.4% |
| 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 | 10,384.42 | 10,000.00 | 384.42 | 103.8% |
| 400.384 - Office Equipment Rental | 739.00 | 900.00 | -161.00 | 82.1% |
| 400.420 - Dues & Subscriptions | 3,887.52 | 4,100.00 | -212.48 | 94.8% |
| 400.460 - Meetings & Continuing Education | 10,117.14 | 7,000.00 | 3,117.14 | 144.5% |
| 400.700 - Capital Purchases | 6,957.99 | 7,000.00 | -42.01 | 99.4% |
| Total 400.000 - GENERAL GOVERNMENT | 64,373.36 | 66,550.00 | -2,176.64 | 96.7% |
| 402.000 - AUDITING | | | | |
| 402.105 - Audit Wages | 40.00 | 100.00 | -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% |

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

| | Jan - Oct 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 | 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 | 43.61 | 200.00 | -156.39 | 21.8% |
| 403.216 - Real Estate Postage | 1,292.50 | 1,500.00 | -207.50 | 86.2% |
| 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 | 0.00 | 400.00 | -400.00 | 0.0% |
| 403.319 - Tax Refunds | 1,415.41 | 1,000.00 | 415.41 | 141.5% |
| 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 | 8,430.10 | 8,000.00 | 430.10 | 105.4% |
| 404.000 - SOLICITOR/LEGAL | | | | |
| 404.310 - Legal Services | 23,237.28 | 25,000.00 | -1,762.72 | 92.9% |
| 404.314 - Legal Services - Human Resource | 98.00 | 1,500.00 | -1,402.00 | 6.5% |
| Total 404.000 - SOLICITOR/LEGAL | 23,335.28 | 26,500.00 | -3,164.72 | 88.1% |
| 405.000 - PERSONNEL SERVICES | | | | |
| 405.140 - Office Staff Wages | 280,819.40 | 323,000.00 | -42,180.60 | 86.9% |
| 405.200 - Office Supplies | 5,191.12 | 4,500.00 | 691.12 | 115.4% |
| 405.300 - Bond | 1,500.00 | 1,500.00 | 0.00 | 100.0% |
| Total 405.000 - PERSONNEL SERVICES | 287,510.52 | 329,000.00 | -41,489.48 | 87.4% |
| 406.000 - GENERAL GOVT. ADMINISTRATION | | | | |
| 406.280 - General Administrative Expense | 689.49 | 600.00 | 89.49 | 114.9% |
| 406.316 - Drug Testing | 405.00 | 500.00 | -95.00 | 81.0% |
| 406.317 - Employee Record Checks | 90.25 | 230.00 | -139.75 | 39.2% |
| 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 | 5,041.00 | 6,200.00 | -1,159.00 | 81.3% |
| 406.331 - Mileage | 0.00 | 250.00 | -250.00 | 0.0% |
| 406.338 - Highway/Toll Reimbursement | 269.00 | 100.00 | 169.00 | 269.0% |
| 406.341 - Personnel Advertising | 369.72 | 600.00 | -230.28 | 61.6% |
| 406.421 - License & Permit Renewal | 44.00 | 150.00 | -106.00 | 29.3% |
| Total 406.000 - GENERAL GOVT. ADMINISTRATION | 6,910.57 | 8,830.00 | -1,919.43 | 78.3% |
| 407.000 - DATA PROCESSING | | | | |
| 407.213 - Data Processing Equipment | 293.94 | 2,000.00 | -1,706.06 | 14.7% |
| 407.215 - Software | 2,091.34 | 2,300.00 | -208.66 | 90.9% |
| 407.370 - Computer Services | 8,016.19 | 4,000.00 | 4,016.19 | 200.4% |
| Total 407.000 - DATA PROCESSING | 10,401.47 | 8,300.00 | 2,101.47 | 125.3% |

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

12/06/16

| | Jan - Oct 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 | 1,642.86 | 3,000.00 | -1,357.14 | 54.8% |
| 409.230 - Heating Fuel | 13,438.67 | 28,000.00 | -14,561.33 | 48.0% |
| 409.300 - Facilities Maintenance | 3,989.15 | 3,000.00 | 989.15 | 133.0% |
| 409.318 - Building Security Systems | 683.49 | 3,000.00 | -2,316.51 | 22.8% |
| 409.360 - Public Utilities | | | | |
| 409.361 - Electricity | 10,744.16 | 11,000.00 | -255.84 | 97.7% |
| 409.366 - Water | 2,255.53 | 2,000.00 | 255.53 | 112.8% |
| Total 409.360 - Public Utilities | 12,999.69 | 13,000.00 | -0.31 | 100.0% |
| 409.367 - Trash Removal | 770.20 | 750.00 | 20.20 | 102.7% |
| 409.375 - Communication Equip Repair/Main | 0.00 | 300.00 | -300.00 | 0.0% |
| 409.386 - 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 | 33,966.98 | 61,850.00 | -27,883.02 | 54.9% |
| 410.000 - PUBLIC SAFETY | | | | |
| 410.160 - Police Pension | 0.00 | 65,000.00 | -65,000.00 | 0.0% |
| 410.200 - Fire-Police Supplies | 680.80 | 7,000.00 | -6,319.20 | 9.7% |
| 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 | 1,028,538.20 | 1,250,000.00 | -221,461.80 | 82.3% |
| Total 410.000 - PUBLIC SAFETY | 1,029,219.00 | 1,322,100.00 | -292,881.00 | 77.8% |
| 411.000 - FIRE | | | | |
| 411.300 - Building Capital Reserve | 76,924.78 | 80,000.00 | -3,075.22 | 96.2% |
| 411.500 - Contributions | 67,657.16 | 80,000.00 | -12,342.84 | 84.6% |
| 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 | 49,239.72 | 80,000.00 | -30,760.28 | 61.5% |
| 411.740 - Equipment Purchase | 19,305.20 | 25,000.00 | -5,694.80 | 77.2% |
| Total 411.000 - FIRE | 359,846.18 | 407,000.00 | -47,153.82 | 88.4% |
| 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% |

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

| | Jan - Oct 16 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|--------------------|---------------|
| 413.000 - CODE ENFORCEMENT | | | | |
| 413.100 - Zoning Administrator | 55,730.02 | 64,000.00 | -8,269.98 | 87.1% |
| 413.121 - Sewage Enforcement Officer | 469.75 | 1,000.00 | -530.25 | 47.0% |
| 413.200 - Supplies | 490.00 | 500.00 | -10.00 | 98.0% |
| 413.325 - Postage | 323.22 | 600.00 | -276.78 | 53.9% |
| 413.400 - Court Costs | 0.00 | 500.00 | -500.00 | 0.0% |
| Total 413.000 - CODE ENFORCEMENT | 57,012.99 | 66,600.00 | -9,587.01 | 85.6% |
| 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. | 1,550.00 | 3,000.00 | -1,450.00 | 51.7% |
| 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 | 31,807.89 | 20,000.00 | 11,807.89 | 159.0% |
| 414.340 - Zoning Hearing Advertisements | 1,456.70 | 3,000.00 | -1,543.30 | 48.6% |
| Total 414.000 - PLANNING & ZONING | 35,814.59 | 34,000.00 | 1,814.59 | 105.3% |
| 415.114 - EMERGENCY MANAGEMENT COORD | | | | |
| 415.540 - Crime Watch | 2,000.00 | 2,400.00 | -400.00 | 83.3% |
| 422.450 - Animal Control | 0.00 | 0.00 | 0.00 | 0.0% |
| 426.000 - SANITATION EXPENSE | 0.00 | 200.00 | -200.00 | 0.0% |
| 426.115 - Recycling Collection Wages | 7,085.86 | 7,000.00 | 85.86 | 101.2% |
| 426.421 - FRCA Membership | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Total 426.000 - SANITATION EXPENSE | 7,085.86 | 17,000.00 | -9,914.14 | 41.7% |
| 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 | 350,458.11 | 443,000.00 | -92,541.89 | 79.1% |
| 430.245 - Supplies | 9,286.61 | 8,000.00 | 1,286.61 | 116.1% |
| 430.300 - Facilities Maintenance | 465.10 | 1,500.00 | -1,034.90 | 31.0% |
| 430.320 - Telephone | | | | |
| 430.321 - Local | 479.50 | 600.00 | -120.50 | 79.9% |
| 430.322 - Long Distance | 0.00 | 10.00 | -10.00 | 0.0% |
| 430.329 - Wireless | 2,694.89 | 3,300.00 | -605.11 | 81.7% |
| Total 430.320 - Telephone | 3,174.39 | 3,910.00 | -735.61 | 81.2% |
| 430.330 - Heating Fuel | 3,946.14 | 9,000.00 | -5,053.86 | 43.8% |
| 430.360 - Electricity | 1,924.18 | 3,400.00 | -1,475.82 | 56.6% |
| 430.384 - Equip/Machinery Rental | 10,800.00 | 12,000.00 | -1,200.00 | 90.0% |
| 430.450 - Contracted Services | 587.44 | 900.00 | -312.56 | 65.3% |
| 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 | 397,626.17 | 544,210.00 | -146,583.83 | 73.1% |

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

12/06/16

| | Jan - Oct 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 | 2,460.38 | 2,700.00 | -239.62 | 91.1% |
| 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 | 8,045.31 | 15,000.00 | -6,954.69 | 53.6% |
| 434.00 - STREET LIGHTING | | | | |
| 434.360 - St. Light. Electricity | 2,893.36 | 4,500.00 | -1,606.64 | 64.3% |
| Total 434.00 - STREET LIGHTING | 2,893.36 | 4,500.00 | -1,606.64 | 64.3% |
| 437.000 - EQUIPMENT REPAIRS-FUEL | | | | |
| 437.200 - Tool & Equipment Repairs | 4,262.19 | 4,000.00 | 262.19 | 106.6% |
| 437.213 - Equipment Parts & Supplies | 31,261.65 | 30,000.00 | 1,261.65 | 104.2% |
| 437.233 - Equipment Motor Fuel | 16,364.18 | 32,500.00 | -16,135.82 | 50.4% |
| Total 437.000 - EQUIPMENT REPAIRS-FUEL | 51,888.02 | 66,500.00 | -14,611.98 | 78.0% |
| 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 | 2,230.00 | 4,000.00 | -1,750.00 | 56.3% |
| Total 438.000 - HIGHWAY MAINT & REPAIR | 5,332.87 | 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/Reblding | 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 | 3,972.19 | 23,000.00 | -19,027.81 | 17.3% |
| Total 452.000 - RECREATION & CULTURE | 19,643.38 | 36,000.00 | -16,356.62 | 54.6% |

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

| | Jan - Oct 16 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|--------------------|----------------|
| 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 | 1,622.10 | 2,900.00 | -1,277.90 | 55.9% |
| 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 | 1,820.00 | 3,000.00 | -1,180.00 | 60.7% |
| 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 | 13,454.37 | 12,900.00 | 554.37 | 104.3% |
| 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 | 44,876.55 | 50,000.00 | -5,123.65 | 89.8% |
| 481.200 - Medicare Employer Paid | 10,495.32 | 12,500.00 | -2,004.68 | 84.0% |
| 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 | 35,829.00 | 39,000.00 | -3,171.00 | 91.9% |
| 487.196 - Health Insurance | 179,518.88 | 222,500.00 | -42,981.12 | 80.7% |
| 487.197 - Other Group Benefits | 20,216.20 | 20,000.00 | 216.20 | 101.1% |
| Total 480.000 - INSURANCE & EMPLOYEE BENEFITS | 409,394.18 | 462,100.00 | -52,705.82 | 88.6% |
| 486.000 - Insurance | | | | |
| 486.350 - Liability Insurance | 53,384.48 | 61,000.00 | -7,615.52 | 87.5% |
| Total 486.000 - Insurance | 53,384.48 | 61,000.00 | -7,615.52 | 87.5% |
| 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 | 540.25 | | | |
| 69800 - Uncategorized Expenses | 94.68 | | | |
| Total Expense | 3,694,930.54 | 3,867,590.00 | -172,659.46 | 95.5% |
| Net Income | 223,454.16 | -84,430.00 | 307,884.16 | -264.7% |

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

| | <u>Oct 31, 16</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Host Fee Savings Account | |
| 106.001 · Road Account | 68,530.94 |
| 106.002 · Fire/Ambulance | 44,638.24 |
| 106.003 · Recycling | 3,828.38 |
| 106.000 · Host Fee Savings Account - Other | 2.37 |
| Total 106.000 · Host Fee Savings Account | <u>116,999.93</u> |
| Total Checking/Savings | <u>116,999.93</u> |
| Total Current Assets | <u>116,999.93</u> |
| TOTAL ASSETS | <u>116,999.93</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 98,047.04 |
| 3900 · Retained Earnings | 19,532.44 |
| Net Income | -579.55 |
| Total Equity | <u>116,999.93</u> |
| TOTAL LIABILITIES & EQUITY | <u>116,999.93</u> |

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

| | <u>Oct 31, 16</u> |
|---|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Palmer Sewer Checking Account | 719.45 |
| 106.000 · Palmer Sewer Savings Account | <u>170,190.81</u> |
| Total Checking/Savings | <u>170,910.26</u> |
| Total Current Assets | <u>170,910.26</u> |
| TOTAL ASSETS | <u><u>170,910.26</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 123,677.26 |
| 3900 · Retained Earnings | 47,090.65 |
| Net Income | <u>142.35</u> |
| Total Equity | <u>170,910.26</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>170,910.26</u></u> |

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

| | <u>Oct 31, 16</u> |
|---|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Nazareth Sewer Checking Account | 1,238.74 |
| 106.000 · Nazareth Sewer Savings Account | 15,385.71 |
| Total Checking/Savings | <u>16,624.45</u> |
| Total Current Assets | <u>16,624.45</u> |
| TOTAL ASSETS | <u><u>16,624.45</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 5,210.33 |
| 3900 · Retained Earnings | 9,482.15 |
| Net Income | 1,931.97 |
| Total Equity | <u>16,624.45</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>16,624.45</u></u> |

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

| | <u>Oct 31, 16</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · LAB Checking Account | 1,150,361.83 |
| 106.000 · PLGIT Savings Account | 789,261.05 |
| Total Checking/Savings | <u>1,939,622.88</u> |
| Total Current Assets | <u>1,939,622.88</u> |
| TOTAL ASSETS | <u><u>1,939,622.88</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 30,494.95 |
| 3900 · Retained Earnings | 1,459,813.93 |
| Net Income | 449,314.00 |
| Total Equity | <u>1,939,622.88</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,939,622.88</u></u> |

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

| | <u>Oct 31, 16</u> |
|---------------------------------------|------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.00 · Swr/Signal PLGIT Account | 6,599.89 |
| 106.000 · Swr/Signal PLUS Account | 129.00 |
| Total Checking/Savings | <u>6,728.89</u> |
| Total Current Assets | <u>6,728.89</u> |
| TOTAL ASSETS | <u><u>6,728.89</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 852,411.21 |
| 3900 · Retained Earnings | -847,163.30 |
| Net Income | 1,480.98 |
| Total Equity | <u>6,728.89</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>6,728.89</u></u> |

3:12 PM

12/05/16

Accrual Basis

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

| | <u>Oct 31, 16</u> |
|---|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Fiscal Stability MM / Savings | 239,858.73 |
| Total Checking/Savings | <u>239,858.73</u> |
| Total Current Assets | <u>239,858.73</u> |
| TOTAL ASSETS | <u><u>239,858.73</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 139,462.28 |
| Net Income | 100,396.45 |
| Total Equity | <u>239,858.73</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>239,858.73</u></u> |

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

| | <u>Oct 31, 16</u> |
|---|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Capital Reserve Savings Account | |
| 106.001 · CAPITAL PURCHASES | 294,396.55 |
| 106.000 · Capital Reserve Savings Account - Other | 742.88 |
| | <hr/> |
| Total 106.000 · Capital Reserve Savings Account | 295,139.43 |
| | <hr/> |
| Total Checking/Savings | 295,139.43 |
| | <hr/> |
| Total Current Assets | 295,139.43 |
| | |
| Other Assets | |
| 130.02 · Due from Master Escrow | 80.51 |
| | <hr/> |
| Total Other Assets | 80.51 |
| | <hr/> |
| TOTAL ASSETS | 295,219.94 |
| | <hr/> <hr/> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 208,967.68 |
| 3900 · Retained Earnings | -15,853.67 |
| Net Income | 102,105.93 |
| | <hr/> |
| Total Equity | 295,219.94 |
| | <hr/> |
| TOTAL LIABILITIES & EQUITY | 295,219.94 |
| | <hr/> <hr/> |

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

| | <u>Oct 31, 16</u> |
|---|--------------------------|
| 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 | 590.80 |
| Total 106.000 · Fire CR Savings Account | <u>347,257.42</u> |
| Total Checking/Savings | <u>347,257.42</u> |
| Total Current Assets | <u>347,257.42</u> |
| TOTAL ASSETS | <u>347,257.42</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 234,597.63 |
| 3900 · Retained Earnings | -87,931.01 |
| Net Income | 200,590.80 |
| Total Equity | <u>347,257.42</u> |
| TOTAL LIABILITIES & EQUITY | <u>347,257.42</u> |

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

| | <u>Oct 31, 16</u> |
|---------------------------------------|--------------------|
| ASSETS | 0.00 |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 98,708.23 |
| 3900 · Retained Earnings | -49,558.77 |
| Net Income | <u>-49,149.46</u> |
| Total Equity | <u>0.00</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>0.00</u></u> |

3:17 PM

37LNT Highway Reconstruction & Rehabilitation

12/05/16

Balance Sheet

Accrual Basis

As of October 31, 2016

| | <u>Oct 31, 16</u> |
|---|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Hwy Recon/Rehab Checking Acct | 1,275.95 |
| 106.000 · Hwy Recon/Rehab MM/Savings Acct | 56,276.51 |
| Total Checking/Savings | <u>57,552.46</u> |
| Total Current Assets | <u>57,552.46</u> |
| TOTAL ASSETS | <u><u>57,552.46</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 90,002.94 |
| Net Income | <u>-32,450.48</u> |
| Total Equity | <u>57,552.46</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>57,552.46</u></u> |

3:15 PM

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

12/05/16

Accrual Basis

| | <u>Oct 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 | 8,479.13 |
| | <hr/> |
| Total 100.000 · CR Equip Replacement - Checking | 192,205.13 |
| 106.000 · CR Equip Replacement MM/Savings | 52,885.71 |
| | <hr/> |
| Total Checking/Savings | 245,090.84 |
| | <hr/> |
| Total Current Assets | 245,090.84 |
| | <hr/> |
| TOTAL ASSETS | 245,090.84 |
| | <hr/> <hr/> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 106,951.68 |
| Net Income | 138,139.16 |
| | <hr/> |
| Total Equity | 245,090.84 |
| | <hr/> |
| TOTAL LIABILITIES & EQUITY | 245,090.84 |
| | <hr/> <hr/> |

3:26 PM

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

12/05/16

As of October 31, 2016

Accrual Basis

| | <u>Oct 31, 16</u> |
|---------------------------------------|------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 102.000 · Embassy Savings Account | 1,967.56 |
| 103.000 · Embassy Checking Account | 19.98 |
| Total Checking/Savings | <u>1,987.54</u> |
| Total Current Assets | <u>1,987.54</u> |
| TOTAL ASSETS | <u><u>1,987.54</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 5,563.29 |
| Net Income | -3,575.75 |
| Total Equity | <u>1,987.54</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,987.54</u></u> |

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

| | <u>Oct 31, 16</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · SLF Savings Account | 478,821.73 |
| Total Checking/Savings | <u>478,821.73</u> |
| Total Current Assets | <u>478,821.73</u> |
| TOTAL ASSETS | <u><u>478,821.73</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 109,419.53 |
| 3900 · Retained Earnings | 340,582.06 |
| Net Income | 28,820.14 |
| Total Equity | <u>478,821.73</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>478,821.73</u></u> |

3:02 PM

12/05/16

Accrual Basis

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

| | <u>Oct 31, 16</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 Traffic Impact Account | 8,550.24 |
| 106.000 Traffic Impact Account | 2,074,095.38 |
| Total Checking/Savings | <u>2,082,645.62</u> |
| Total Current Assets | <u>2,082,645.62</u> |
| TOTAL ASSETS | <u><u>2,082,645.62</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| Retained Earnings | 1,661,462.10 |
| Net Income | 421,183.52 |
| Total Equity | <u>2,082,645.62</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>2,082,645.62</u></u> |

3:04 PM

12/05/16

Accrual Basis

Lower Nazareth Township Sewer Department

Balance Sheet

As of October 31, 2016

| | <u>Oct 31, 16</u> |
|---|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · LNT Sewer Department - Checking | 417.01 |
| 102.000 · LNT Sewer Department - Savings | 109,198.76 |
| Total Checking/Savings | <u>109,615.77</u> |
| Total Current Assets | <u>109,615.77</u> |
| TOTAL ASSETS | <u><u>109,615.77</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| Net Income | 109,615.77 |
| Total Equity | <u>109,615.77</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>109,615.77</u></u> |

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

| | Oct 31, 16 |
|--|--------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 101.000 · Master Escrow Checking - LAB | 786.13 |
| 102.000 · SAVINGS ACCOUNTS - LAB | 562,890.30 |
| 106.000 · SAVING ACCOUNTS | 0.60 |
| 109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB | 19,856.86 |
| Total Checking/Savings | 583,533.89 |
| Total Current Assets | 583,533.89 |
| TOTAL ASSETS | 583,533.89 |
| 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 | (108,444.31) |
| Total Equity | 581,203.38 |
| TOTAL LIABILITIES & EQUITY | 583,533.89 |

Lower Nazareth Township
Balance Sheet
As of October 31, 2016

| | <u>Oct 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 | 94,551.17 |
| 100.000 · Checking Account - Other | <u>1,242.63</u> |
| Total 100.000 · Checking Account | <u>117,069.63</u> |
| Total Checking/Savings | <u>117,069.63</u> |
| Total Current Assets | <u>117,069.63</u> |
| TOTAL ASSETS | <u>117,069.63</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 60,713.53 |
| 3900 · Retained Earnings | 97,622.88 |
| Net Income | <u>-41,266.78</u> |
| Total Equity | <u>117,069.63</u> |
| TOTAL LIABILITIES & EQUITY | <u>117,069.63</u> |