



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
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Total Checking/Savings	989,618.67
Other Current Assets	
Employee Advance	11.94
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Total Other Current Assets	11.94
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Total Current Assets	989,630.61
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	991,880.61
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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
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Total 210.000 · PAYROLL LIABILITIES	913.87
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Total Other Current Liabilities	913.87
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Total Current Liabilities	913.87
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Total Liabilities	913.87
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-4,339.90
Net Income	223,454.16
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Total Equity	990,966.74
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TOTAL LIABILITIES & EQUITY	991,880.61
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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

12/06/16

	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	10,495.52	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>

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

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>

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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>

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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/>

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Lower Nazareth Township - Refuse/Recycling Collection

12/05/16

Balance Sheet

Accrual Basis

As of October 31, 2016

	<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>

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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>