



Lower Nazareth Township
Financial Report
September 2016

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Sep-16

General Fund - 01	\$ 1,261,651
Special Revenue Fund - Host Fee - 05	\$ 115,534
Palmer Sewer Fund - 08	\$ 170,896
Nazareth Sewer Fund - 09	\$ 16,623
Capital Reserve - Open Space Fund - 16	\$ 1,927,321
Capital Reserve - Sewer/Signals Fund - 18	\$ 6,727
Fiscal Stability Fund - 95	\$ 239,808
Capital Reserve - Municipal - 30	\$ 247,847
Capital Reserve - Fire Fund - 31	\$ 347,167
Capital Reserve - Ambulance Fund- 32	\$ -
Highway Reconstruction/Rehabilitation -	\$ 67,292
Capital Reserve - Equipment Replacement -	\$ 245,074
Refuse/Recycling Collection - 33	\$ 2,062
State Liquid Fuels Fund - 35	\$ 682,671
Traffic Impact - 091	\$ 2,079,901
<i>Total Township Funds...</i>	<u>\$7,410,573</u>

Lower Nazareth Township Sewer Department	\$ 110,355
Master Escrow Account	\$ 554,211
Development & Inspection Account	\$ 115,636
<i>Total Escrow Accounts...</i>	<u>\$669,847</u>

10/24/16

**Lower Nazareth Township
General Fund Balance Sheet**

As of September 30, 2016

	Sep 30, 16
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	19,747.91
105.000 · Payroll Account	3,453.95
106.000 · LAB Savings Account	1,037,988.88
106.100 · PLGIT Account	77,055.49
106.200 · Real Estate Tax Collections	120,892.83
110.000 · Petty Cash	250.00
	1,259,389.06
Total Checking/Savings	1,259,389.06
Other Current Assets	
Employee Advance	11.94
	11.94
Total Other Current Assets	11.94
Total Current Assets	1,259,401.00
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,261,651.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-0.05
	-0.05
Total 210.000 · PAYROLL LIABILITIES	-0.05
Total Other Current Liabilities	-0.05
Total Current Liabilities	-0.05
Total Liabilities	-0.05
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-4,339.90
Net Income	494,138.47
	1,261,651.05
Total Equity	1,261,651.05
TOTAL LIABILITIES & EQUITY	1,261,651.00

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

	Jan - Sep 16	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,579,288.46	1,470,000.00	109,288.46	107.4%
301.200 - Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 - Real Estate - Delinquent	11,054.25	30,000.00	-18,945.75	36.8%
Total 301.000 - REAL PROPERTY TAXES	1,590,342.71	1,500,050.00	90,292.71	106.0%
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	971,681.19	1,200,000.00	-228,318.81	81.0%
310.220 - Earned Income - Prior	57,146.40	75,000.00	-17,853.60	76.2%
310.510 - Local Services Tax	301,747.95	350,000.00	-48,252.05	86.2%
Total 310.000 - LOCAL ENABLING ACT TAXES	1,755,869.93	1,785,000.00	-29,130.07	98.4%
Total 300.000 - TAXES	3,346,212.64	3,285,050.00	61,162.64	101.9%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	67,459.02	80,000.00	-12,540.98	84.3%
Total 320.000 - LICENSES & PERMITS	67,459.02	80,000.00	-12,540.98	84.3%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	30,371.48	30,000.00	371.48	101.2%
331.121 - Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 - Ordinance Violations	4,722.86	5,000.00	-277.14	94.5%
Total 330.000 - FINES & FORFEITS	35,094.34	35,010.00	84.34	100.2%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	79.87	100.00	-20.13	79.9%
341.02 - Interest on Savings	893.25	750.00	143.25	119.1%
Total 341.000 - Interest Earnings	973.12	850.00	123.12	114.5%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	24,400.00	75,000.00	-50,600.00	32.5%
Total 342.000 - Rents and Royalties	24,400.00	75,000.00	-50,600.00	32.5%
Total 340.000 - INTEREST, RENTS & ROYALTIES	25,373.12	75,850.00	-50,476.88	33.5%
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-FEMA	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 September 2016

	Jan - Sep 16	Budget	\$ Over Budget	% of Budget
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	0.00	4,100.00	-4,100.00	0.0%
355.040 - Alcoholic Beverage Licenses	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	134,714.72	191,100.00	-56,385.28	70.5%
Total 350.000 - INTERGOVERNMENTAL REVENUES	165,412.00	191,100.00	-25,688.00	86.6%
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 - 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	320.58	200.00	120.58	160.3%
Total 361.500 - Maps & Publications	320.58	200.00	120.58	160.3%
361.630 - Proceeds from tax collection	25,366.80	28,000.00	-2,633.20	90.6%
361.74 - Postage collected	132.19	150.00	-17.81	88.1%
Total 361.000 - General Government	59,866.92	40,350.00	19,516.92	148.4%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	130.00	200.00	-70.00	65.0%
362.410 - Building & Zoning Permits	21,880.30	16,500.00	5,380.30	132.6%
362.440 - Sewer Permits	2,115.00	1,400.00	715.00	151.1%
362.451 - Use & Occupancy Permits	20.00	40.00	-20.00	50.0%
362.452 - Moving Permits	450.00	450.00	0.00	100.0%
362.470 - Driveway Permits	3,700.00	2,200.00	1,500.00	168.2%
362.480 - Grading Permits	30,885.00	15,000.00	15,885.00	205.9%
362.481 - Swimming Pool Grading Permits	3,850.00	3,500.00	350.00	110.0%
362.490 - Peddling Permit	0.00	150.00	-150.00	0.0%
Total 362.000 - PUBLIC SAFETY	63,030.30	39,440.00	23,590.30	159.8%
Total 360.000 - CHARGES FOR SERVICES	122,897.22	79,790.00	43,107.22	154.0%
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 September 2016

	Jan - Sep 16	Budget	\$ Over Budget	% of Budget
389.000 - MISCELLANEOUS INCOME				
389.196 - Mini-Cobra Premiums	0.00	10.00	-10.00	0.0%
389.000 - MISCELLANEOUS INCOME - Other	0.00	50.00	-50.00	0.0%
Total 389.000 - MISCELLANEOUS INCOME	0.00	60.00	-60.00	0.0%
391.000 - Proceeds of Gen. Fxd. Asset Dis				
391.100 - Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
Total 391.000 - Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
395.000 - Refund of Prior Yr Expenditures	7,978.22	25,000.00	-17,021.78	31.9%
499.000 - Uncategorized Income	0.00			
Total Income	3,783,806.56	3,783,160.00	646.56	100.0%
Gross Profit	3,783,806.56	3,783,160.00	646.56	100.0%
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	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	1,782.00	1,500.00	282.00	118.8%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	2,843.34	4,000.00	-1,156.66	71.1%
400.322 - Long Distance	0.00	400.00	-400.00	0.0%
400.324 - Wireless	1,215.50	1,500.00	-284.50	81.0%
Total 400.320 - Telephone	4,058.84	5,900.00	-1,841.16	68.8%
400.340 - Advertising	4,520.61	4,000.00	520.61	113.0%
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	8,839.76	10,000.00	-1,160.24	88.4%
400.384 - Office Equipment Rental	739.00	900.00	-161.00	82.1%
400.420 - Dues & Subscriptions	3,437.52	4,100.00	-662.48	83.8%
400.460 - Meetings & Continuing Education	9,954.66	7,000.00	2,954.66	142.2%
400.700 - Capital Purchases	6,957.99	7,000.00	-42.01	99.4%
Total 400.000 - GENERAL GOVERNMENT	60,935.59	66,550.00	-5,614.41	91.6%
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 September 2016

	Jan - Sep 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	1,910.72	2,000.00	-89.28	95.5%
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	778.07	1,000.00	-221.93	77.8%
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	7,763.76	8,000.00	-236.24	97.0%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	23,257.28	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	23,355.28	26,500.00	-3,164.72	88.1%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	255,726.74	323,000.00	-67,273.26	79.2%
405.200 - Office Supplies	4,730.51	4,500.00	230.51	105.1%
405.300 - Bond	1,500.00	1,500.00	0.00	100.0%
Total 405.000 - PERSONNEL SERVICES	261,957.25	329,000.00	-67,042.75	79.6%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	534.54	600.00	-65.46	89.1%
406.316 - Drug Testing	405.00	500.00	-95.00	81.0%
406.317 - Employee Record Checks	82.25	230.00	-147.75	35.8%
406.318 - Bank Fees	2.11	50.00	-47.89	4.2%
406.319 - Reimburse private prop damage	0.00	150.00	-150.00	0.0%
406.325 - Internet fees / Website Develop	4,409.10	6,200.00	-1,790.90	71.1%
406.331 - Mileage	0.00	250.00	-250.00	0.0%
406.338 - Highway/Toll Reimbursement	193.00	100.00	93.00	193.0%
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	6,039.72	8,830.00	-2,790.28	68.4%
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	7,672.44	4,000.00	3,672.44	191.8%
Total 407.000 - DATA PROCESSING	10,057.72	8,300.00	1,757.72	121.2%

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

	Jan - Sep 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 557 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	1,537.44	3,000.00	-1,462.56	51.2%
409.230 - Heating Fuel	13,170.25	28,000.00	-14,829.75	47.0%
409.300 - Facilities Maintenance	3,983.21	3,000.00	983.21	132.8%
409.318 - Building Security Systems	683.49	3,000.00	-2,316.51	22.8%
409.360 - Public Utilities				
409.361 - Electricity	9,620.76	11,000.00	-1,379.24	87.5%
409.366 - Water	1,974.02	2,000.00	-25.98	98.7%
Total 409.360 - Public Utilities	11,594.78	13,000.00	-1,405.22	89.2%
409.367 - Trash Removal	684.10	750.00	-65.90	91.2%
409.375 - Communication Equip Repair/Main	0.00	300.00	-300.00	0.0%
409.386 - Rental Property Expenses	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	32,096.19	61,850.00	-29,753.81	51.9%
410.000 - PUBLIC SAFETY				
410.160 - Police Pension	0.00	65,000.00	-65,000.00	0.0%
410.200 - Fire-Police Supplies	266.80	7,000.00	-6,733.20	3.8%
410.250 - Repair Lights	0.00	50.00	-50.00	0.0%
410.327 - Radio Repair	0.00	50.00	-50.00	0.0%
410.500 - Police Services Contract	1,028,538.20	1,250,000.00	-221,461.80	82.3%
Total 410.000 - PUBLIC SAFETY	1,028,805.00	1,322,100.00	-293,295.00	77.8%
411.000 - FIRE				
411.300 - Building Capital Reserve	76,924.78	80,000.00	-3,075.22	96.2%
411.500 - Contributions	59,902.81	80,000.00	-20,097.19	74.9%
411.541 - Fire Relief	0.00	75,000.00	-75,000.00	0.0%
411.600 - Water Hydrant Assessment	52,920.00	67,000.00	-14,080.00	79.0%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	19,305.20	25,000.00	-5,694.80	77.2%
Total 411.000 - FIRE	209,052.79	407,000.00	-197,947.21	51.4%
412.000 - AMBULANCE				
412.140 - Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 - Ambulance Building Maintenance	437.47	1,000.00	-562.53	43.7%
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	30,437.47	32,000.00	-1,562.53	95.1%

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

	Jan - Sep 16	Budget	\$ Over Budget	% of Budget
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	51,064.06	64,000.00	-12,935.94	79.8%
413.121 - Sewage Enforcement Officer	469.75	1,000.00	-530.25	47.0%
413.200 - Supplies	447.24	500.00	-52.76	89.4%
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	52,304.27	66,600.00	-14,295.73	78.5%
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	30,121.39	20,000.00	10,121.39	150.6%
414.340 - Zoning Hearing Advertisements	1,456.70	3,000.00	-1,543.30	48.6%
Total 414.000 - PLANNING & ZONING	34,128.09	34,000.00	128.09	100.4%
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	6,316.51	7,000.00	-683.49	90.2%
426.421 - FRCA Membership	0.00	10,000.00	-10,000.00	0.0%
Total 426.000 - SANITATION EXPENSE	6,316.51	17,000.00	-10,683.49	37.2%
427.450 - TRASH/RECYCLING COLLECTION				
429.000 - PUBLIC WORKS - SANITATION	0.00	0.00	0.00	0.0%
429.364 - Sanitary Sewer Expenses	5,539.52	7,000.00	-1,460.48	79.1%
Total 429.000 - PUBLIC WORKS - SANITATION	5,539.52	7,000.00	-1,460.48	79.1%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	314,404.47	443,000.00	-128,595.53	71.0%
430.245 - Supplies	8,890.02	8,000.00	890.02	111.1%
430.300 - Facilities Maintenance	465.10	1,500.00	-1,034.90	31.0%
430.320 - Telephone				
430.321 - Local	431.55	600.00	-168.45	71.9%
430.322 - Long Distance	0.00	10.00	-10.00	0.0%
430.329 - Wireless	2,436.78	3,300.00	-863.22	73.8%
Total 430.320 - Telephone	2,868.33	3,910.00	-1,041.67	73.4%
430.330 - Heating Fuel	3,946.14	9,000.00	-5,053.86	43.8%
430.360 - Electricity	1,888.96	3,400.00	-1,511.04	55.6%
430.384 - Equip/Machinery Rental	10,800.00	12,000.00	-1,200.00	90.0%
430.450 - Contracted Services	534.14	900.00	-365.86	59.3%
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	5,086.53	7,000.00	-1,913.47	72.7%
Total 430.000 - HWYS., ROADS & STREETS	360,727.76	544,210.00	-183,482.24	66.3%

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

10/24/16

	Jan - Sep 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	2,210.22	2,700.00	-489.78	81.9%
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	7,795.15	15,000.00	-7,204.85	52.0%
434.00 - STREET LIGHTING				
434.360 - St. Light. Electricity	2,618.21	4,500.00	-1,881.79	58.2%
Total 434.00 - STREET LIGHTING	2,618.21	4,500.00	-1,881.79	58.2%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	3,267.81	4,000.00	-732.19	81.7%
437.213 - Equipment Parts & Supplies	29,945.23	30,000.00	-54.77	99.8%
437.233 - Equipment Motor Fuel	14,689.65	32,500.00	-17,810.35	45.2%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	47,902.69	66,500.00	-18,597.31	72.0%
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	2,250.00	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	3,287.49	23,000.00	-19,712.51	14.5%
Total 452.000 - RECREATION & CULTURE	18,958.68	36,000.00	-17,041.32	52.7%

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

	Jan - Sep 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	1,363.74	2,900.00	-1,536.26	47.0%
454.367 - Trash Removal	0.00	0.00	0.00	0.0%
454.370 - Park Facilities Maintenance	4,342.96	1,500.00	2,842.96	289.5%
454.500 - Contracted Services	1,680.00	3,000.00	-1,320.00	56.0%
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	12,890.96	12,900.00	-9.04	99.9%
456.000 - LIBRARY				
456.520 - Library Contribution	69,046.65	92,500.00	-23,453.35	74.6%
Total 456.000 - LIBRARY	69,046.65	92,500.00	-23,453.35	74.6%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	40,748.28	50,000.00	-9,251.72	81.3%
481.200 - Medicare Employer Paid	9,529.87	12,500.00	-2,970.13	76.2%
481.300 - Unemployment Comp Employer Paid	608.43	1,000.00	-391.57	60.8%
483.197 - Non-Uniform Pension Plan Contrib	0.00	115,000.00	-115,000.00	0.0%
483.310 - Pension Plan Admin Fees	2,850.00	2,100.00	750.00	135.7%
484.354 - Workers Comp Insurance	34,543.00	39,000.00	-4,457.00	88.6%
487.196 - Health Insurance	160,278.17	222,500.00	-62,221.83	72.0%
487.197 - Other Group Benefits	16,878.31	20,000.00	-3,121.69	84.4%
Total 480.000 - INSURANCE & EMPLOYEE BENEFITS	265,436.06	462,100.00	-196,663.94	57.4%
486.000 - Insurance				
486.350 - Liability Insurance	52,813.48	61,000.00	-8,186.52	86.6%
Total 486.000 - Insurance	52,813.48	61,000.00	-8,186.52	86.6%
489.000 - JUDGEMENT & LOSSES				
489.411 - Refund of fines collected	0.00	50.00	-50.00	0.0%
489.000 - JUDGEMENT & LOSSES - Other	0.00	50.00	-50.00	0.0%
Total 489.000 - JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
492.000 - Interfund Operating Transfers	612,637.80			
6561 - *Payroll Expenses	495.75			
Total Expense	3,289,668.09	3,867,590.00	-577,921.91	85.1%
Net Income	494,138.47	-84,430.00	578,568.47	-585.3%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of September 30, 2016

	Sep 30, 16
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	65,315.65
106.002 · Fire/Ambulance	43,030.60
106.003 · Recycling	7,185.49
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	115,534.11
Total Checking/Savings	115,534.11
Total Current Assets	115,534.11
TOTAL ASSETS	115,534.11
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	19,532.44
Net Income	-2,045.37
Total Equity	115,534.11
TOTAL LIABILITIES & EQUITY	115,534.11

LNT Palmer Sewer Fund - 08
Balance Sheet
As of September 30, 2016

	<u>Sep 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	719.39
106.000 · Palmer Sewer Savings Account	<u>170,176.40</u>
Total Checking/Savings	<u>170,895.79</u>
Total Current Assets	<u>170,895.79</u>
TOTAL ASSETS	<u><u>170,895.79</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,090.65
Net Income	<u>127.88</u>
Total Equity	<u>170,895.79</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,895.79</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of September 30, 2016

	<u>Sep 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,238.64
106.000 · Nazareth Sewer Savings Account	15,384.41
Total Checking/Savings	<u>16,623.05</u>
Total Current Assets	<u>16,623.05</u>
TOTAL ASSETS	<u>16,623.05</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	9,482.15
Net Income	1,930.57
Total Equity	<u>16,623.05</u>
TOTAL LIABILITIES & EQUITY	<u>16,623.05</u>

LNT Open Space Fund-16
Balance Sheet
As of September 30, 2016

	<u>Sep 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,138,265.03
106.000 · PLGIT Savings Account	789,055.57
Total Checking/Savings	<u>1,927,320.60</u>
Total Current Assets	<u>1,927,320.60</u>
TOTAL ASSETS	<u><u>1,927,320.60</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,459,813.93
Net Income	437,011.72
Total Equity	<u>1,927,320.60</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,927,320.60</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of September 30, 2016

	<u>Sep 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	6,598.17
106.000 · Swr/Signal PLUS Account	129.00
Total Checking/Savings	<u>6,727.17</u>
Total Current Assets	<u>6,727.17</u>
TOTAL ASSETS	<u><u>6,727.17</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-847,163.30
Net Income	1,479.26
Total Equity	<u>6,727.17</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,727.17</u></u>

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Accrual Basis

(95)LNT Fiscal Stability Fund
Balance Sheet
As of September 30, 2016

	<u>Sep 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	239,807.81
Total Checking/Savings	<u>239,807.81</u>
Total Current Assets	<u>239,807.81</u>
TOTAL ASSETS	<u><u>239,807.81</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	139,462.28
Net Income	100,345.53
Total Equity	<u>239,807.81</u>
TOTAL LIABILITIES & EQUITY	<u><u>239,807.81</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of September 30, 2016

	<u>Sep 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	247,096.18
106.000 · Capital Reserve Savings Account - Other	670.65
	<hr/>
Total 106.000 · Capital Reserve Savings Account	247,766.83
	<hr/>
Total Checking/Savings	247,766.83
	<hr/>
Total Current Assets	247,766.83
Other Assets	
130.02 · Due from Master Escrow	80.51
	<hr/>
Total Other Assets	80.51
	<hr/>
TOTAL ASSETS	247,847.34
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-15,853.67
Net Income	54,733.33
	<hr/>
Total Equity	247,847.34
	<hr/>
TOTAL LIABILITIES & EQUITY	247,847.34
	<hr/> <hr/>

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

	<u>Sep 30, 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	500.39
Total 106.000 · Fire CR Savings Account	<u>347,167.01</u>
Total Checking/Savings	<u>347,167.01</u>
Total Current Assets	<u>347,167.01</u>
TOTAL ASSETS	<u><u>347,167.01</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-87,931.01
Net Income	200,500.39
Total Equity	<u>347,167.01</u>
TOTAL LIABILITIES & EQUITY	<u><u>347,167.01</u></u>

LNT Capital Reserve Ambulance-32
Balance Sheet
As of September 30, 2016

	<u>Sep 30, 16</u>
ASSETS	0.00
LIABILITIES & EQUITY	
Equity	
270,000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,558.77
Net Income	-49,149.46
Total Equity	<u>0.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>0.00</u></u>

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Accrual Basis

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of September 30, 2016

	<u>Sep 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	6,025.77
106.000 · Hwy Recon/Rehab MM/Savings Acct	61,266.27
Total Checking/Savings	<u>67,292.04</u>
Total Current Assets	<u>67,292.04</u>
TOTAL ASSETS	<u><u>67,292.04</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	90,002.94
Net Income	<u>-22,710.90</u>
Total Equity	<u>67,292.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>67,292.04</u></u>

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Accrual Basis

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of September 30, 2016

	<u>Sep 30, 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	8,470.97
	<hr/>
Total 100.000 · CR Equip Replacement - Checking	192,196.97
106.000 · CR Equip Replacement MM/Savings	52,876.73
	<hr/>
Total Checking/Savings	245,073.70
	<hr/>
Total Current Assets	245,073.70
	<hr/>
TOTAL ASSETS	245,073.70
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	106,951.68
Net Income	138,122.02
	<hr/>
Total Equity	245,073.70
	<hr/>
TOTAL LIABILITIES & EQUITY	245,073.70
	<hr/> <hr/>

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Lower Nazareth Township - Refuse/Recycling Collection

10/24/16

Balance Sheet

Accrual Basis

As of September 30, 2016

	<u>Sep 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	1,967.39
103.000 · Embassy Checking Account	94.98
Total Checking/Savings	<u>2,062.37</u>
Total Current Assets	<u>2,062.37</u>
TOTAL ASSETS	<u><u>2,062.37</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	5,563.29
Net Income	<u>-3,500.92</u>
Total Equity	<u>2,062.37</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,062.37</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of September 30, 2016

	<u>Sep 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	682,670.55
Total Checking/Savings	<u>682,670.55</u>
Total Current Assets	<u>682,670.55</u>
TOTAL ASSETS	<u><u>682,670.55</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	340,582.06
Net Income	232,668.96
Total Equity	<u>682,670.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>682,670.55</u></u>

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10/24/16

Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of September 30, 2016

	<u>Sep 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,549.88
106.000 Traffic Impact Account	2,071,350.87
Total Checking/Savings	<u>2,079,900.75</u>
Total Current Assets	<u>2,079,900.75</u>
TOTAL ASSETS	<u>2,079,900.75</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,661,462.10
Net Income	418,438.65
Total Equity	<u>2,079,900.75</u>
TOTAL LIABILITIES & EQUITY	<u>2,079,900.75</u>

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10/24/16

Accrual Basis

Lower Nazareth Township Sewer Department

Balance Sheet

As of September 30, 2016

	<u>Sep 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	1,165.22
102.000 · LNT Sewer Department - Savings	109,189.51
Total Checking/Savings	<u>110,354.73</u>
Total Current Assets	<u>110,354.73</u>
TOTAL ASSETS	<u><u>110,354.73</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	110,354.73
Total Equity	<u>110,354.73</u>
TOTAL LIABILITIES & EQUITY	<u><u>110,354.73</u></u>

**Lower Nazareth Township Master Escrow
Balance Sheet
As of September 30, 2016**

	Sep 30, 16
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	786.13
102.000 · SAVINGS ACCOUNTS - LAB	533,416.01
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	20,008.00
Total Checking/Savings	554,210.74
Total Current Assets	554,210.74
TOTAL ASSETS	554,210.74
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	(137,767.46)
Total Equity	551,880.23
TOTAL LIABILITIES & EQUITY	554,210.74

Lower Nazareth Township
Balance Sheet
As of September 30, 2016

	Sep 30, 16
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	93,128.67
100.000 · Checking Account - Other	1,231.92
Total 100.000 · Checking Account	115,636.42
Total Checking/Savings	115,636.42
Total Current Assets	115,636.42
TOTAL ASSETS	115,636.42
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	97,622.88
Net Income	-42,699.99
Total Equity	115,636.42
TOTAL LIABILITIES & EQUITY	115,636.42