



Lower Nazareth Township
Financial Report
December 2017

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Dec-17

General Fund - 01	\$ 1,533,411
Special Revenue Fund - Host Fee - 05	\$ 147,585
Palmer Sewer Fund - 08	\$ 171,110
Nazareth Sewer Fund - 09	\$ 23,682
Capital Reserve - Open Space Fund - 16	\$ 1,834,869
Capital Reserve - Sewer/Signals Fund - 18	\$ 20,820
Fiscal Stability Fund - 95	\$ 290,643
Capital Reserve - Municipal - 30	\$ 370,068
Capital Reserve - Fire Fund - 31	\$ 35,897
Highway Reconstruction/Rehabilitation -	\$ 417,630
Capital Reserve - Equipment Replacement -	\$ 187,925
Refuse/Recycling Collection - 33	\$ 2,849
State Liquid Fuels Fund - 35	\$ 220,499
Traffic Impact - 091	\$ 2,134,865
<i>Total Township Funds...</i>	<u><u>\$7,391,853</u></u>

Lower Nazareth Township Sewer Department	\$ 167,421
Master Escrow Account	\$ 484,494
Development & Inspection Account	\$ 117,076
<i>Total Escrow Accounts...</i>	<u><u>\$768,991</u></u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of December 31, 2017

	Dec 31, 17
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	214,945.84
105.000 · Payroll Account	61,876.26
106.000 · LAB Savings Account	1,150,123.81
106.100 · PLGIT Account	87,119.95
106.200 · Real Estate Tax Collections	16,831.90
110.000 · Petty Cash	250.00
Total Checking/Savings	1,531,147.76
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	1,531,161.02
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,533,411.02
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-0.12
Total 210.000 · PAYROLL LIABILITIES	-0.12
Total Other Current Liabilities	-0.12
Total Current Liabilities	-0.12
Total Liabilities	-0.12
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	344,298.89
Net Income	417,259.77
Total Equity	1,533,411.14
TOTAL LIABILITIES & EQUITY	1,533,411.02

Lower Nazareth Township
General Fund Budget vs. Actual
January through December 2017

01/17/18

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,767,108.92	1,500,000.00	267,108.92	117.8%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	19,405.53	20,000.00	-594.47	97.0%
Total 301.000 · REAL PROPERTY TAXES	1,786,514.45	1,520,050.00	266,464.45	117.5%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	558,117.70	170,000.00	388,117.70	328.3%
310.210 · Earned Income - Current	1,341,670.95	1,000,000.00	341,670.95	134.2%
310.220 · Earned Income - Prior	81,182.67	50,000.00	31,182.67	162.4%
310.510 · Local Services Tax	420,208.86	355,000.00	65,208.86	118.4%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	2,401,180.18	1,575,000.00	826,180.18	152.5%
Total 300.000 · TAXES	4,187,694.63	3,095,050.00	1,092,644.63	135.3%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	95,200.66	82,500.00	12,700.66	115.4%
Total 320.000 · LICENSES & PERMITS	95,200.66	82,500.00	12,700.66	115.4%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	53,587.25	30,000.00	23,587.25	178.6%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	6,925.66	5,000.00	1,925.66	138.5%
Total 330.000 · FINES & FORFEITS	60,512.91	35,000.00	25,512.91	172.9%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	138.66	100.00	38.66	138.7%
341.02 · Interest on Savings	1,930.46	700.00	1,230.46	275.8%
Total 341.000 · Interest Earnings	2,069.12	800.00	1,269.12	258.6%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	129,735.15	100,000.00	29,735.15	129.7%
Total 342.000 · Rents and Royalties	129,735.15	100,000.00	29,735.15	129.7%
Total 340.000 · INTEREST, RENTS & ROYALTIES	131,804.27	100,800.00	31,004.27	130.8%
350.000 · INTERGOVERNMENTAL REVENUES				
351.000 · FEDERAL CAP & OPER GRANTS				
351.12 · FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 · FEDERAL CAP & OPER GRANTS	0.00	0.00	0.00	0.0%
354.000 · STATE CAPITAL & OPER. GRANTS				
354.12 · Emergency Disaster Relief-PEMA	0.00	0.00	0.00	0.0%
Total 354.000 · STATE CAPITAL & OPER. GRA...	0.00	0.00	0.00	0.0%
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	4,068.81	3,800.00	268.81	107.1%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through December 2017

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
355.040 - Alcoholic Beverage Licenses	2,000.00	2,000.00	0.00	100.0%
355.051 - Non-Uniform	59,647.29	50,000.00	9,647.29	119.3%
355.052 - Police Department	0.00	0.00	0.00	0.0%
355.070 - Fire Relief	67,780.87	75,000.00	-7,219.13	90.4%
Total 355.000 - STATE SHARED REVENUES	133,496.97	130,800.00	2,696.97	102.1%
Total 350.000 - INTERGOVERNMENTAL REVENUE...	133,496.97	130,800.00	2,696.97	102.1%
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	21,737.02	15,000.00	6,737.02	144.9%
361.330 - Zoning Hearings	6,750.00	7,000.00	-250.00	96.4%
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	33.00	0.00	33.00	100.0%
361.56 - Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 - Misc. Publications/Copying	444.56	250.00	194.56	177.8%
Total 361.500 - Maps & Publications	477.56	250.00	227.56	191.0%
361.630 - Proceeds from tax collection	33,396.18	28,000.00	5,396.18	119.3%
361.74 - Postage collected	157.97	150.00	7.97	105.3%
Total 361.000 - General Government	62,518.73	50,400.00	12,118.73	124.0%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	180.00	150.00	30.00	120.0%
362.410 - Building & Zoning Permits	20,485.50	17,000.00	3,485.50	120.5%
362.440 - Sewer Permits	2,465.00	1,500.00	965.00	164.3%
362.451 - Use & Occupancy Permits	100.00	40.00	60.00	250.0%
362.452 - Moving Permits	965.00	450.00	515.00	214.4%
362.470 - Driveway Permits	4,900.00	2,500.00	2,400.00	196.0%
362.480 - Grading Permits	41,400.00	18,000.00	23,400.00	230.0%
362.481 - Swimming Pool Grading Permits	9,750.00	3,500.00	6,250.00	278.6%
362.490 - Peddling Permit	0.00	50.00	-50.00	0.0%
Total 362.000 - PUBLIC SAFETY	80,245.50	43,190.00	37,055.50	185.8%
Total 360.000 - CHARGES FOR SERVICES	142,764.23	93,590.00	49,174.23	152.5%
363.000 - HIGHWAYS AND STREETS				
363.239 - Proceeds from Public Prop Damage	387.20	100.00	287.20	387.2%
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	387.20	300.00	87.20	129.1%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	10,893.01	9,000.00	1,893.01	121.0%
367.301 - Business Donations	0.00	0.00	0.00	0.0%
367.350 - Field Use Fees	3,580.00	2,500.00	1,080.00	143.2%
Total 367.000 - CULTURE-RECREATION	14,473.01	11,500.00	2,973.01	125.9%
389.000 - MISCELLANEOUS INCOME				

Lower Nazareth Township
General Fund Budget vs. Actual
January through December 2017

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
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	0.00	0.00	0.00	0.0%
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%
392.000 · INTERFUND TRANSFER	0.00	0.00	0.00	0.0%
395.000 · Refund of Prior Yr Expenditures	23,712.96	15,000.00	8,712.96	158.1%
49900 · Uncategorized Income	0.00	0.00	0.00	0.0%
Total Income	4,790,046.84	3,564,600.00	1,225,446.84	134.4%
Gross Profit	4,790,046.84	3,564,600.00	1,225,446.84	134.4%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	12,495.80	12,500.00	-0.20	100.0%
400.215 · Postage	2,921.92	3,300.00	-378.08	88.5%
400.300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 · Stenographer/BOS	190.00	1,500.00	-1,310.00	12.7%
400.317 · Professional Services	0.00	500.00	-500.00	0.0%
400.320 · Telephone				
400.321 · Local	4,031.94	4,100.00	-68.06	98.3%
400.322 · Long Distance	0.00	50.00	-50.00	0.0%
400.324 · Wireless	1,436.88	1,600.00	-163.12	89.8%
Total 400.320 · Telephone	5,468.82	5,750.00	-281.18	95.1%
400.340 · Advertising	5,413.58	5,000.00	413.58	108.3%
400.342 · Public Relations/Printing	5,656.00	6,000.00	-344.00	94.3%
400.343 · Codification/Printing	0.00	5,000.00	-5,000.00	0.0%
400.374 · Maintenance Agreements	16,721.64	14,000.00	2,721.64	119.4%
400.384 · Office Equipment Rental	663.00	1,000.00	-337.00	66.3%
400.420 · Dues & Subscriptions	3,767.99	4,200.00	-432.01	89.7%
400.460 · Meetings & Continuing Education	8,059.18	10,000.00	-1,940.82	80.6%
400.700 · Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	61,361.93	75,800.00	-14,438.07	81.0%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	100.00	-60.00	40.0%
402.311 · Accounting & Auditing Services	8,250.00	8,000.00	250.00	103.1%
Total 402.000 · AUDITING	8,290.00	8,100.00	190.00	102.3%
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	2,210.16	2,100.00	110.16	105.2%
403.213 · Office Equipment	183.39	200.00	-16.61	91.7%
403.215 · EIT Postage	47.79	200.00	-152.21	23.9%
403.216 · Real Estate Postage	1,329.22	1,500.00	-170.78	88.6%
403.310 · Computer Services	0.00	0.00	0.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through December 2017

01/17/18

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
403.311 · Audit	0.00	2,300.00	-2,300.00	0.0%
403.317 · Tax Collection Committee Servc	221.32	400.00	-178.68	55.3%
403.319 · Tax Refunds	1,312.81	1,000.00	312.81	131.3%
403.350 · Insurance & Bonding	250.00	300.00	-50.00	83.3%
403.400 · Court Costs	0.00	0.00	0.00	0.0%
403.450 · Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	5,554.69	8,500.00	-2,945.31	65.3%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	29,429.25	28,000.00	1,429.25	105.1%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	29,429.25	29,500.00	-70.75	99.8%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	331,044.39	350,000.00	-18,955.61	94.6%
405.200 · Office Supplies	4,639.60	6,000.00	-1,360.40	77.3%
405.300 · Bond	1,500.00	1,600.00	-100.00	93.8%
Total 405.000 · PERSONNEL SERVICES	337,183.99	357,600.00	-20,416.01	94.3%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	1,293.59	850.00	443.59	152.2%
406.316 · Drug Testing	275.00	600.00	-325.00	45.8%
406.317 · Employee Record Checks	16.00	230.00	-214.00	7.0%
406.318 · Bank Fees	54.33	50.00	4.33	108.7%
406.319 · Reimburse private prop damage	342.89	150.00	192.89	228.6%
406.325 · Internet fees / Website Develop	5,860.71	5,800.00	60.71	101.0%
406.331 · Mileage	-58.20	250.00	-308.20	-23.3%
406.338 · Highway/Toll Reimbursement	38.00	100.00	-62.00	38.0%
406.341 · Personnel Advertising	1,739.98	600.00	1,139.98	290.0%
406.421 · License & Permit Renewal	35.00	250.00	-215.00	14.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	9,597.30	8,880.00	717.30	108.1%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	1,822.75	2,000.00	-177.25	91.1%
407.215 · Software	6,109.09	4,000.00	2,109.09	152.7%
407.370 · Computer Services	13,029.42	9,000.00	4,029.42	144.8%
Total 407.000 · DATA PROCESSING	20,961.26	15,000.00	5,961.26	139.7%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	16,867.70	7,000.00	9,867.70	241.0%
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	717.50	5,000.00	-4,282.50	14.4%
Total 408.000 · ENGINEERING SERVICES	17,585.20	14,050.00	3,535.20	125.2%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,600.17	3,000.00	-1,399.83	53.3%
409.230 · Heating Fuel	18,063.18	28,000.00	-9,936.82	64.5%
409.300 · Facilities Maintenance	4,303.08	4,500.00	-196.92	95.6%
409.318 · Building Security Systems	1,009.40	3,000.00	-1,990.60	33.6%
409.360 · Public Utilities				
409.361 · Electricity	12,509.75	15,000.00	-2,490.25	83.4%

Lower Nazareth Township
General Fund Budget vs. Actual
January through December 2017

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
409.366 · Water				
Total 409.360 · Public Utilities	3,087.10	2,500.00	587.10	123.5%
409.367 · Trash Removal	15,596.85	17,500.00	-1,903.15	89.1%
409.375 · Communication Equip Repair/Main	7,109.20	1,000.00	6,109.20	710.9%
409.386 · Rental Property Expenses	0.00	300.00	-300.00	0.0%
409.600 · Capital Construction	2,385.31	1,000.00	1,385.31	238.5%
	0.00	10,000.00	-10,000.00	0.0%
Total 409.000 · GEN GOVT. BUILDINGS	50,067.19	68,300.00	-18,232.81	73.3%
410.000 · PUBLIC SAFETY				
410.110 · Fire/Police	0.00	0.00	0.00	0.0%
410.160 · Police Pension	0.00	0.00	0.00	0.0%
410.200 · Fire-Police Supplies	7,000.00	7,000.00	0.00	100.0%
410.250 · Repair Lights	0.00	50.00	-50.00	0.0%
410.327 · Radio Repair	0.00	50.00	-50.00	0.0%
410.500 · Police Services Contract	1,313,069.28	1,315,000.00	-1,930.72	99.9%
Total 410.000 · PUBLIC SAFETY	1,320,069.28	1,322,100.00	-2,030.72	99.8%
411.000 · FIRE				
411.300 · Building Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.500 · Contributions	80,000.00	80,000.00	0.00	100.0%
411.541 · Fire Relief	67,780.87	75,000.00	-7,219.13	90.4%
411.600 · Water Hydrant Assessment	72,639.00	71,000.00	1,639.00	102.3%
411.700 · Truck Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.740 · Equipment Purchase	25,000.00	25,000.00	0.00	100.0%
Total 411.000 · FIRE	405,419.87	411,000.00	-5,580.13	98.6%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 · Ambulance Building Maintenance	220.29	1,500.00	-1,279.71	14.7%
412.541 · Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 · Operation Contribution	30,000.00	30,000.00	0.00	100.0%
412.600 · Capital Construction	0.00	1,000.00	-1,000.00	0.0%
412.700 · Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
Total 412.000 · AMBULANCE	30,220.29	32,500.00	-2,279.71	93.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	68,046.65	69,000.00	-953.35	98.6%
413.121 · Sewage Enforcement Officer	280.75	1,000.00	-719.25	28.1%
413.200 · Supplies	603.53	700.00	-96.47	86.2%
413.325 · Postage	918.83	600.00	318.83	153.1%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	69,849.76	71,800.00	-1,950.24	97.3%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	940.00	1,400.00	-460.00	67.1%
414.116 · Zoning Hearing Bd Compensation	800.00	3,000.00	-2,200.00	26.7%
414.117 · Planning Commission Comp.	1,550.00	3,000.00	-1,450.00	51.7%
414.120 · Legal	4,918.34	3,500.00	1,418.34	140.5%
414.310 · Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 · Engineer	44,652.88	30,000.00	14,652.88	148.8%

Lower Nazareth Township
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01/17/18

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
414.340 - Zoning Hearing Advertisements	2,603.80	3,000.00	-396.20	86.8%
Total 414.000 - PLANNING & ZONING	55,465.02	44,000.00	11,465.02	126.1%
415.114 - EMERGENCY MANAGEMENT COORD	2,400.00	2,400.00	0.00	100.0%
419.540 - Crime Watch	0.00	0.00	0.00	0.0%
422.450 - Animal Control	150.00	200.00	-50.00	75.0%
426.000 - SANITATION EXPENSE	8,088.77	8,000.00	88.77	101.1%
426.115 - Recycling Collection Wages	19,859.00	20,000.00	-141.00	99.3%
426.421 - FRCA Membership				
Total 426.000 - SANITATION EXPENSE	27,947.77	28,000.00	-52.23	99.8%
429.000 - PUBLIC WORKS - SANITATION	8,960.36	10,000.00	-1,039.64	89.6%
429.364 - Sanitary Sewer Expenses				
Total 429.000 - PUBLIC WORKS - SANITATION	8,960.36	10,000.00	-1,039.64	89.6%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	459,631.89	500,000.00	-40,368.11	91.9%
430.245 - Supplies	12,276.94	10,000.00	2,276.94	122.8%
430.300 - Facilities Maintenance	766.99	1,500.00	-733.01	51.1%
430.320 - Telephone				
430.321 - Local	575.40	600.00	-24.60	95.9%
430.322 - Long Distance	0.00	0.00	0.00	0.0%
430.329 - Wireless	3,179.13	3,500.00	-320.87	90.8%
Total 430.320 - Telephone	3,754.53	4,100.00	-345.47	91.6%
430.330 - Heating Fuel	6,102.25	5,000.00	1,102.25	122.0%
430.360 - Electricity	2,369.95	3,000.00	-630.05	79.0%
430.384 - Equip/Machinery Rental	675.00	13,000.00	-12,325.00	5.2%
430.450 - Contracted Services	558.58	900.00	-341.42	62.1%
430.460 - Continuing Education	4,018.99	2,500.00	1,518.99	160.8%
430.600 - Capital Construction	0.00	8,000.00	-8,000.00	0.0%
430.740 - Equipment Purchase	14,623.00	45,000.00	-30,377.00	32.5%
430.750 - Misc. Shop Tools & Equipment	6,979.14	7,000.00	-20.86	99.7%
Total 430.000 - HWYS., ROADS & STREETS	511,757.26	600,000.00	-88,242.74	85.3%
432.000 - WINTER MAINTENANCE	43,751.07	60,000.00	-16,248.93	72.9%
432.100 - Winter Maintenance Materials				
Total 432.000 - WINTER MAINTENANCE	43,751.07	60,000.00	-16,248.93	72.9%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	2,694.32	5,000.00	-2,305.68	53.9%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	1,524.00	2,200.00	-676.00	69.3%
433.360 - Traffic signal electric	3,608.80	3,000.00	608.80	120.3%
433.375 - Line Painting	0.00	300.00	-300.00	0.0%
433.450 - Signals contracted service	3,019.91	2,500.00	519.91	120.8%
Total 433.000 - TRAFFIC CONTROL DEVICES	10,847.03	15,500.00	-4,652.97	70.0%
434.00 - STREET LIGHTING				
434.360 - St. Lght. Electricity	3,539.28	4,500.00	-960.72	78.7%

Lower Nazareth Township
General Fund Budget vs. Actual
January through December 2017

01/17/18

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Total 434.00 - STREET LIGHTING	3,539.28	4,500.00	-960.72	78.7%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	7,798.76	6,000.00	1,798.76	130.0%
437.213 - Equipment Parts & Supplies	39,123.57	35,000.00	4,123.57	111.8%
437.233 - Equipment Motor Fuel	22,045.93	28,000.00	-5,954.07	78.7%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	68,968.26	69,000.00	-31.74	100.0%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	3,856.85	4,000.00	-143.15	96.4%
438.272 - Aggregate Supplies	241.34	2,500.00	-2,258.66	9.7%
438.273 - Pipe and Drainage Supplies	1,040.50	1,500.00	-459.50	69.4%
438.274 - Pavement Maintenance Supplies	7,725.00	5,000.00	2,725.00	154.5%
Total 438.000 - HIGHWAY MAINT & REPAIR	12,863.69	13,000.00	-136.31	99.0%
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - Engineer	0.00	500.00	-500.00	0.0%
439.600 - Construction/Rebuilding	3,120.59	90,000.00	-86,879.41	3.5%
Total 439.000 - HWY CONST & REBUILDING PRJ...	3,120.59	90,500.00	-87,379.41	3.4%
452.000 - RECREATION & CULTURE				
452.115 - Staff Wages	9,928.51	13,000.00	-3,071.49	76.4%
452.249 - Recreation Programs	3,000.00	3,000.00	0.00	100.0%
452.300 - Recreation Safety Insurance	23,000.00	23,000.00	0.00	100.0%
Total 452.000 - RECREATION & CULTURE	35,928.51	39,000.00	-3,071.49	92.1%
454.000 - PARKS				
454.115 - Park Personnel	0.00	0.00	0.00	0.0%
454.200 - Park supplies	2,661.18	4,000.00	-1,338.82	66.5%
454.230 - Fuel	1,884.15	2,900.00	-1,015.85	65.0%
454.367 - Trash Removal	0.00	0.00	0.00	0.0%
454.370 - Park Facilities Maintenance	1,437.41	4,000.00	-2,562.59	35.9%
454.500 - Contracted Services	1,930.00	3,000.00	-1,070.00	64.3%
454.600 - Capital Construction	0.00	1,000.00	-1,000.00	0.0%
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	7,912.74	15,900.00	-7,987.26	49.8%
456.000 - LIBRARY				
456.520 - Library Contribution	96,390.00	96,500.00	-110.00	99.9%
Total 456.000 - LIBRARY	96,390.00	96,500.00	-110.00	99.9%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	55,716.72	54,000.00	1,716.72	103.2%
481.200 - Medicare Employer Paid	13,030.58	12,700.00	330.58	102.6%
481.300 - Unemployment Comp Employer Paid	2,753.08	1,000.00	1,753.08	275.3%
483.197 - Non-Uniform Pension Plan Contrib	115,000.00	115,000.00	0.00	100.0%
483.310 - Pension Plan Admin Fees	3,300.00	3,000.00	300.00	110.0%
484.354 - Workers Comp Insurance	28,921.75	40,000.00	-11,078.25	72.3%
487.196 - Health Insurance	262,555.94	255,000.00	7,555.94	103.0%
487.197 - Other Group Benefits	21,954.55	25,000.00	-3,045.45	87.8%

Lower Nazareth Township
General Fund Budget vs. Actual
January through December 2017

01/17/18

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Total 480.000 · INSURANCE & EMPLOYEE BENE...	503,232.62	505,700.00	-2,467.38	99.5%
486.000 · Insurance				
486.350 · Liability Insurance	63,251.36	65,000.00	-1,748.64	97.3%
Total 486.000 · Insurance	63,251.36	65,000.00	-1,748.64	97.3%
489.000 · JUDGEMENT & LOSSES				
489.411 · Refund of fines collected	0.00	100.00	-100.00	0.0%
Total 489.000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
492.000 · Interfund Operating Transfers	550,000.00			
6561 · *Payroll Expenses				
6561.1 · Taxable Third Party Sick Pay	0.00			
6561 · *Payroll Expenses - Other	711.50			
Total 6561 · *Payroll Expenses	711.50			
69800 · Uncategorized Expenses	0.00			
Total Expense	4,372,787.07	4,082,430.00	290,357.07	107.1%
Net Income	417,259.77	-517,830.00	935,089.77	-80.6%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	84,578.55
106.002 · Fire/Ambulance	52,662.11
106.003 · Recycling	9,786.93
106.000 · Host Fee Savings Account - Other	557.29
Total 106.000 · Host Fee Savings Account	<u>147,584.88</u>
Total Checking/Savings	<u>147,584.88</u>
Total Current Assets	<u>147,584.88</u>
TOTAL ASSETS	<u>147,584.88</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	16,989.59
Net Income	32,548.25
Total Equity	<u>147,584.88</u>
TOTAL LIABILITIES & EQUITY	<u>147,584.88</u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	720.29
106.000 · Palmer Sewer Savings Account	170,389.48
Total Checking/Savings	<u>171,109.77</u>
Total Current Assets	<u>171,109.77</u>
TOTAL ASSETS	<u><u>171,109.77</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,261.49
Net Income	171.02
Total Equity	<u>171,109.77</u>
TOTAL LIABILITIES & EQUITY	<u><u>171,109.77</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,240.21
106.000 · Nazareth Sewer Savings Account	22,441.79
Total Checking/Savings	<u>23,682.00</u>
Total Current Assets	<u>23,682.00</u>
TOTAL ASSETS	<u>23,682.00</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	13,621.69
Net Income	4,849.98
Total Equity	<u>23,682.00</u>
TOTAL LIABILITIES & EQUITY	<u>23,682.00</u>

LNT Open Space Fund-16
Balance Sheet
As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,319,859.72
106.000 · PLGIT Savings Account	515,009.22
Total Checking/Savings	<u>1,834,868.94</u>
Total Current Assets	<u>1,834,868.94</u>
TOTAL ASSETS	<u><u>1,834,868.94</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,762,447.87
Net Income	41,926.12
Total Equity	<u>1,834,868.94</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,834,868.94</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	20,690.03
106.000 · Swr/Signal PLUS Account	130.18
Total Checking/Savings	<u>20,820.21</u>
Total Current Assets	<u>20,820.21</u>
TOTAL ASSETS	<u><u>20,820.21</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-845,678.81
Net Income	14,087.81
Total Equity	<u>20,820.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>20,820.21</u></u>

(95)LNT Fiscal Stability Fund
Balance Sheet
As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	290,643.30
Total Checking/Savings	<u>290,643.30</u>
Total Current Assets	<u>290,643.30</u>
TOTAL ASSETS	<u><u>290,643.30</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	239,957.32
Net Income	50,685.98
Total Equity	<u>290,643.30</u>
TOTAL LIABILITIES & EQUITY	<u><u>290,643.30</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	366,266.30
106.000 · Capital Reserve Savings Account - Other	3,721.27
Total 106.000 · Capital Reserve Savings Account	<u>369,987.57</u>
Total Checking/Savings	<u>369,987.57</u>
Total Current Assets	369,987.57
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>370,068.08</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	219,975.20
Net Income	-58,874.80
Total Equity	<u>370,068.08</u>
TOTAL LIABILITIES & EQUITY	<u><u>370,068.08</u></u>

LNT Capital Reserve Fire-31
Balance Sheet
As of December 31, 2017

	Dec 31, 17
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	1,443.41
106.002 · Building Land Fund	14,292.95
106.003 · Fire Police Fund	19,303.27
106.000 · Fire CR Savings Account - Other	856.90
Total 106.000 · Fire CR Savings Account	35,896.53
Total Checking/Savings	35,896.53
Total Current Assets	35,896.53
TOTAL ASSETS	35,896.53
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-104,982.46
Net Income	-93,718.64
Total Equity	35,896.53
TOTAL LIABILITIES & EQUITY	35,896.53

9:02 AM

37LNT Highway Reconstruction & Rehabilitation

01/17/18

Balance Sheet

Accrual Basis

As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	17,715.44
106.000 · Hwy Recon/Rehab MM/Savings Acct	399,914.74
Total Checking/Savings	<u>417,630.18</u>
Total Current Assets	<u>417,630.18</u>
TOTAL ASSETS	<u>417,630.18</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	55,478.57
Net Income	362,151.61
Total Equity	<u>417,630.18</u>
TOTAL LIABILITIES & EQUITY	<u>417,630.18</u>

9:04 AM

LNT Capital Reserve - Equipment Replacement

01/17/18

Balance Sheet

Accrual Basis

As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	84,751.86
100.000 · CR Equip Replacement - Checking - Other	58.45
	<hr/>
Total 100.000 · CR Equip Replacement - Checking	84,810.31
106.000 · CR Equip Replacement MM/Savings	103,114.22
	<hr/>
Total Checking/Savings	187,924.53
	<hr/>
Total Current Assets	187,924.53
	<hr/>
TOTAL ASSETS	187,924.53
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	200,905.32
Net Income	-12,980.79
	<hr/>
Total Equity	187,924.53
	<hr/>
TOTAL LIABILITIES & EQUITY	187,924.53
	<hr/> <hr/>

8:57 AM

Lower Nazareth Township - Refuse/Recycling Collection

01/17/18

Balance Sheet

Accrual Basis

As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	2,668.79
103.000 · Embassy Checking Account	179.98
Total Checking/Savings	<u>2,848.77</u>
Total Current Assets	<u>2,848.77</u>
TOTAL ASSETS	<u><u>2,848.77</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	1,872.81
Net Income	975.96
Total Equity	<u>2,848.77</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,848.77</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	220,499.43
Total Checking/Savings	<u>220,499.43</u>
Total Current Assets	<u>220,499.43</u>
TOTAL ASSETS	<u><u>220,499.43</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	217,471.80
Net Income	<u>-106,391.90</u>
Total Equity	<u>220,499.43</u>
TOTAL LIABILITIES & EQUITY	<u><u>220,499.43</u></u>

9:11 AM
01/17/18
Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,555.20
106.000 Traffic Impact Account	2,126,310.07
Total Checking/Savings	<u>2,134,865.27</u>
Total Current Assets	<u>2,134,865.27</u>
TOTAL ASSETS	<u>2,134,865.27</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	2,086,965.37
Net Income	47,899.90
Total Equity	<u>2,134,865.27</u>
TOTAL LIABILITIES & EQUITY	<u>2,134,865.27</u>

Lower Nazareth Township Sewer Department

Balance Sheet

As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	2,735.29
102.000 · LNT Sewer Department - Savings	164,685.23
Total Checking/Savings	<u>167,420.52</u>
Total Current Assets	<u>167,420.52</u>
TOTAL ASSETS	<u>167,420.52</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	120,383.76
Net Income	47,036.76
Total Equity	<u>167,420.52</u>
TOTAL LIABILITIES & EQUITY	<u>167,420.52</u>

**Lower Nazareth Township Master Escrow
Balance Sheet
As of December 31, 2017**

	Dec 31, 17
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	786.21
102.000 · SAVINGS ACCOUNTS - LAB	466,281.74
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	17,425.60
Total Checking/Savings	484,494.15
Total Current Assets	484,494.15
TOTAL ASSETS	484,494.15
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	(371,674.70)
Net Income	9,767.63
Total Equity	482,163.64
TOTAL LIABILITIES & EQUITY	484,494.15

Lower Nazareth Township
Balance Sheet
As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	78,112.85
100.300 · Holding Account	16,302.50
100.000 · Checking Account - Other	<u>1,384.70</u>
Total 100.000 · Checking Account	<u>117,075.88</u>
Total Checking/Savings	<u>117,075.88</u>
Total Current Assets	<u>117,075.88</u>
TOTAL ASSETS	<u>117,075.88</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	73,563.29
Net Income	<u>-17,200.94</u>
Total Equity	<u>117,075.88</u>
TOTAL LIABILITIES & EQUITY	<u>117,075.88</u>