



**Lower Nazareth Township**  
**Financial Report**  
*February 2017*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

	<u>Feb-17</u>
General Fund - 01	\$ 1,057,046
Special Revenue Fund - Host Fee - 05	\$ 121,520
Palmer Sewer Fund - 08	\$ 170,966
Nazareth Sewer Fund - 09	\$ 18,835
Capital Reserve - Open Space Fund - 16	\$ 1,772,740
Capital Reserve - Sewer/Signals Fund - 18	\$ 6,737
Fiscal Stability Fund - 95	\$ 240,056
Capital Reserve - Municipal - 30	\$ 424,861
Capital Reserve - Fire Fund - 31	\$ 129,708
Highway Reconstruction/Rehabilitation -	\$ 49,604
Capital Reserve - Equipment Replacement -	\$ 188,297
Refuse/Recycling Collection - 33	\$ 1,593
State Liquid Fuels Fund - 35	\$ 327,126
Traffic Impact - 091	\$ 2,093,895
<i>Total Township Funds...</i>	<u><u>\$6,602,983</u></u>
Lower Nazareth Township Sewer Department	\$ 125,642
Master Escrow Account	\$ 499,969
Development & Inspection Account	\$ 127,015
<i>Total Escrow Accounts...</i>	<u><u>\$626,984</u></u>

**Lower Nazareth Township  
General Fund Balance Sheet**

As of February 28, 2017

	Feb 28, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	28,467.97
105.000 · Payroll Account	46,489.12
106.000 · LAB Savings Account	733,481.72
106.100 · PLGIT Account	79,382.70
106.200 · Real Estate Tax Collections	166,712.89
110.000 · Petty Cash	250.00
<b>Total Checking/Savings</b>	1,054,784.40
<b>Other Current Assets</b>	
Employee Advance	11.94
<b>Total Other Current Assets</b>	11.94
<b>Total Current Assets</b>	1,054,796.34
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	1,057,046.34
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,615.40
219 · Occup Privilege Tax Withheld	112.00
223 · Unemployment Withheld	91.64
<b>Total 210.000 · PAYROLL LIABILITIES</b>	1,819.04
<b>Total Other Current Liabilities</b>	1,819.04
<b>Total Current Liabilities</b>	1,819.04
<b>Total Liabilities</b>	1,819.04
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	341,814.25
Net Income	-58,439.43
<b>Total Equity</b>	1,055,227.30
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,057,046.34

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

03/29/17

	Jan - Feb 17	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	156,860.65	1,500,000.00	-1,343,139.35	10.5%
301.200 · Real Estate - Prior	81,123.13	50.00	81,073.13	162,246.3%
301.400 · Real Estate - Delinquent	1,660.44	20,000.00	-18,339.56	8.3%
Total 301.000 · REAL PROPERTY TAXES	239,644.22	1,520,050.00	-1,280,405.78	15.8%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	88,807.65	170,000.00	-81,192.35	52.2%
310.210 · Earned Income - Current	75,956.90	1,000,000.00	-924,043.10	7.6%
310.220 · Earned Income - Prior	59.54	50,000.00	-49,940.46	0.1%
310.510 · Local Services Tax	57,709.71	355,000.00	-297,290.29	16.3%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	222,533.80	1,575,000.00	-1,352,466.20	14.1%
Total 300.000 · TAXES	462,178.02	3,095,050.00	-2,632,871.98	14.9%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	23,467.50	82,500.00	-59,032.50	28.4%
Total 320.000 · LICENSES & PERMITS	23,467.50	82,500.00	-59,032.50	28.4%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	8,469.43	30,000.00	-21,530.57	28.2%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	846.60	5,000.00	-4,153.40	16.9%
Total 330.000 · FINES & FORFEITS	9,316.03	35,000.00	-25,683.97	26.6%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	24.50	100.00	-75.50	24.5%
341.02 · Interest on Savings	189.73	700.00	-510.27	27.1%
Total 341.000 · Interest Earnings	214.23	800.00	-585.77	26.8%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	6,100.00	100,000.00	-93,900.00	6.1%
Total 342.000 · Rents and Royalties	6,100.00	100,000.00	-93,900.00	6.1%
Total 340.000 · INTEREST, RENTS & ROYALTIES	6,314.23	100,800.00	-94,485.77	6.3%
350.000 · INTERGOVERNMENTAL REVENUES				
351.000 · FEDERAL CAP & OPER GRANTS				
351.12 · FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 · FEDERAL CAP & OPER GRANTS	0.00	0.00	0.00	0.0%
354.000 · STATE CAPITAL & OPER. GRANTS				
354.12 · Emergency Disaster Relief-PEMA	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	0.00	3,800.00	-3,800.00	0.0%

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

	Jan - Feb 17	Budget	\$ Over Budget	% of Budget
355.040 · Alcoholic Beverage Licenses	0.00	2,000.00	-2,000.00	0.0%
355.051 · Non-Uniform	0.00	50,000.00	-50,000.00	0.0%
355.052 · Police Department	0.00	0.00	0.00	0.0%
355.070 · Fire Relief	0.00	75,000.00	-75,000.00	0.0%
<b>Total 355.000 · STATE SHARED REVENUES</b>	<b>0.00</b>	<b>130,800.00</b>	<b>-130,800.00</b>	<b>0.0%</b>
<b>Total 350.000 · INTERGOVERNMENTAL REVEN...</b>	<b>0.00</b>	<b>130,800.00</b>	<b>-130,800.00</b>	<b>0.0%</b>
<b>360.000 · CHARGES FOR SERVICES</b>				
361.000 · General Government				
361.310 · Subdivision & Land Development	4,305.20	15,000.00	-10,694.80	28.7%
361.330 · Zoning Hearings	1,000.00	7,000.00	-6,000.00	14.3%
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	5.30	250.00	-244.70	2.1%
<b>Total 361.500 · Maps &amp; Publications</b>	<b>5.30</b>	<b>250.00</b>	<b>-244.70</b>	<b>2.1%</b>
361.630 · Proceeds from tax collection	9,520.55	28,000.00	-18,479.45	34.0%
361.74 · Postage collected	0.00	150.00	-150.00	0.0%
<b>Total 361.000 · General Government</b>	<b>14,831.05</b>	<b>50,400.00</b>	<b>-35,568.95</b>	<b>29.4%</b>
<b>362.000 · PUBLIC SAFETY</b>				
362.100 · Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	30.00	150.00	-120.00	20.0%
362.410 · Building & Zoning Permits	390.00	17,000.00	-16,610.00	2.3%
362.440 · Sewer Permits	400.00	1,500.00	-1,100.00	26.7%
362.451 · Use & Occupancy Permits	40.00	40.00	0.00	100.0%
362.452 · Moving Permits	135.00	450.00	-315.00	30.0%
362.470 · Driveway Permits	700.00	2,500.00	-1,800.00	28.0%
362.480 · Grading Permits	7,500.00	18,000.00	-10,500.00	41.7%
362.481 · Swimming Pool Grading Permits	0.00	3,500.00	-3,500.00	0.0%
362.490 · Peddling Permit	0.00	50.00	-50.00	0.0%
<b>Total 362.000 · PUBLIC SAFETY</b>	<b>9,195.00</b>	<b>43,190.00</b>	<b>-33,995.00</b>	<b>21.3%</b>
<b>Total 360.000 · CHARGES FOR SERVICES</b>	<b>24,026.05</b>	<b>93,590.00</b>	<b>-69,563.95</b>	<b>25.7%</b>
<b>363.000 · HIGHWAYS AND STREETS</b>				
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%
<b>Total 363.000 · HIGHWAYS AND STREETS</b>	<b>0.00</b>	<b>300.00</b>	<b>-300.00</b>	<b>0.0%</b>
<b>367.000 · CULTURE-RECREATION</b>				
367.300 · Summer Park Program	0.00	9,000.00	-9,000.00	0.0%
367.301 · Business Donations	0.00	0.00	0.00	0.0%
367.350 · Field Use Fees	0.00	2,500.00	-2,500.00	0.0%
<b>Total 367.000 · CULTURE-RECREATION</b>	<b>0.00</b>	<b>11,500.00</b>	<b>-11,500.00</b>	<b>0.0%</b>
<b>389.000 · MISCELLANEOUS INCOME</b>				

Lower Nazareth Township  
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January through February 2017

03/29/17

	Jan - Feb 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%
<b>Total 389.000 · MISCELLANEOUS INCOME</b>	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%
<b>Total 391.000 · Proceeds of Gen. Fxd. Asset Dis</b>	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	3,394.00	15,000.00	-11,606.00	22.6%
499.000 · Uncategorized Income	10.00			
<b>Total Income</b>	528,705.83	3,564,600.00	-3,035,894.17	14.8%
<b>Gross Profit</b>	528,705.83	3,564,600.00	-3,035,894.17	14.8%
<b>Expense</b>				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	2,083.30	12,500.00	-10,416.70	16.7%
400.215 · Postage	2,044.82	3,300.00	-1,255.18	62.0%
400.300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 · Stenographer/BOS	0.00	1,500.00	-1,500.00	0.0%
400.317 · Professional Services	0.00	500.00	-500.00	0.0%
400.320 · Telephone				
400.321 · Local	629.62	4,100.00	-3,470.38	15.4%
400.322 · Long Distance	0.00	50.00	-50.00	0.0%
400.324 · Wireless	238.98	1,600.00	-1,361.02	14.9%
<b>Total 400.320 · Telephone</b>	868.60	5,750.00	-4,881.40	15.1%
400.340 · Advertising	1,408.56	5,000.00	-3,591.44	28.2%
400.342 · Public Relations Printing	0.00	6,000.00	-6,000.00	0.0%
400.343 · Codification/Printing	0.00	5,000.00	-5,000.00	0.0%
400.374 · Maintenance Agreements	3,201.77	14,000.00	-10,798.23	22.9%
400.384 · Office Equipment Rental	170.50	1,000.00	-829.50	17.1%
400.420 · Dues & Subscriptions	2,770.99	4,200.00	-1,429.01	66.0%
400.460 · Meetings & Continuing Education	600.00	10,000.00	-9,400.00	6.0%
400.700 · Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
<b>Total 400.000 · GENERAL GOVERNMENT</b>	13,148.54	75,800.00	-62,651.46	17.3%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	100.00	-60.00	40.0%
402.311 · Accounting & Auditing Services	0.00	8,000.00	-8,000.00	0.0%
<b>Total 402.000 · AUDITING</b>	40.00	8,100.00	-8,060.00	0.5%
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	26.00	2,100.00	-2,074.00	1.2%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	0.00	200.00	-200.00	0.0%
403.216 · Real Estate Postage	0.00	1,500.00	-1,500.00	0.0%
403.310 · Computer Services	0.00	0.00	0.00	0.0%

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

03/29/17

	Jan - Feb 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	13.77	1,000.00	-986.23	1.4%
403.350 · Insurance & Bonding	250.00	300.00	-50.00	83.3%
403.400 · Court Costs	0.00	0.00	0.00	0.0%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
<b>Total 403.000 · TAX COLLECTION</b>	<b>511.09</b>	<b>8,500.00</b>	<b>-7,988.91</b>	<b>6.0%</b>
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	0.00	28,000.00	-28,000.00	0.0%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
<b>Total 404.000 · SOLICITOR/LEGAL</b>	<b>0.00</b>	<b>29,500.00</b>	<b>-29,500.00</b>	<b>0.0%</b>
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	50,920.17	350,000.00	-299,079.83	14.5%
405.200 · Office Supplies	270.79	6,000.00	-5,729.21	4.5%
405.300 · Bond	1,500.00	1,600.00	-100.00	93.8%
<b>Total 405.000 · PERSONNEL SERVICES</b>	<b>52,690.96</b>	<b>357,600.00</b>	<b>-304,909.04</b>	<b>14.7%</b>
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	184.84	850.00	-665.16	21.7%
406.316 · Drug Testing	0.00	600.00	-600.00	0.0%
406.317 · Employee Record Checks	0.00	230.00	-230.00	0.0%
406.318 · Bank Fees	0.00	50.00	-50.00	0.0%
406.319 · Reimburse private prop damage	40.95	150.00	-109.05	27.3%
406.325 · Internet fees / Website Develop	879.80	5,800.00	-4,920.20	15.2%
406.331 · Mileage	0.00	250.00	-250.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	0.00	600.00	-600.00	0.0%
406.421 · License & Permit Renewal	0.00	250.00	-250.00	0.0%
<b>Total 406.000 · GENERAL GOVT. ADMINISTRATION</b>	<b>1,105.59</b>	<b>8,880.00</b>	<b>-7,774.41</b>	<b>12.5%</b>
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	0.00	2,000.00	-2,000.00	0.0%
407.215 · Software	565.00	4,000.00	-3,435.00	14.1%
407.370 · Computer Services	2,142.38	9,000.00	-6,857.62	23.8%
<b>Total 407.000 · DATA PROCESSING</b>	<b>2,707.38</b>	<b>15,000.00</b>	<b>-12,292.62</b>	<b>18.0%</b>
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	3,284.13	7,000.00	-3,715.87	46.9%
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%
<b>Total 408.000 · ENGINEERING SERVICES</b>	<b>3,284.13</b>	<b>14,050.00</b>	<b>-10,765.87</b>	<b>23.4%</b>
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	252.76	3,000.00	-2,747.24	8.4%
409.230 · Heating Fuel	7,061.59	28,000.00	-20,938.41	25.2%
409.300 · Facilities Maintenance	1,984.05	4,500.00	-2,515.95	44.1%
409.318 · Building Security Systems	0.00	3,000.00	-3,000.00	0.0%
409.360 · Public Utilities				
409.361 · Electricity	1,838.65	15,000.00	-13,161.35	12.3%

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

	Jan - Feb 17	Budget	\$ Over Budget	% of Budget
409.366 · Water	321.07	2,500.00	-2,178.93	12.8%
<b>Total 409.360 · Public Utilities</b>	<b>2,159.72</b>	<b>17,500.00</b>	<b>-15,340.28</b>	<b>12.3%</b>
409.375 · Trash Removal	355.60	1,000.00	-644.40	35.6%
409.386 · Communication Equip Repair/Main	0.00	300.00	-300.00	0.0%
409.600 · Rental Property Expenses	151.37	1,000.00	-848.63	15.1%
409.600 · Capital Construction	0.00	10,000.00	-10,000.00	0.0%
<b>Total 409.000 · GEN GOVT. BUILDINGS</b>	<b>11,965.09</b>	<b>68,300.00</b>	<b>-56,334.91</b>	<b>17.5%</b>
<b>410.000 · PUBLIC SAFETY</b>				
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	0.00	7,000.00	-7,000.00	0.0%
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	218,844.88	1,315,000.00	-1,096,155.12	16.6%
<b>Total 410.000 · PUBLIC SAFETY</b>	<b>218,844.88</b>	<b>1,322,100.00</b>	<b>-1,103,255.12</b>	<b>16.6%</b>
<b>411.000 · FIRE</b>				
411.300 · Building Capital Reserve	2,023.54	80,000.00	-77,976.46	2.5%
411.500 · Contributions	10,547.64	80,000.00	-69,452.36	13.2%
411.541 · Fire Relief	0.00	75,000.00	-75,000.00	0.0%
411.600 · Water Hydrant Assessment	17,955.00	71,000.00	-53,045.00	25.3%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	1,930.52	25,000.00	-23,069.48	7.7%
<b>Total 411.000 · FIRE</b>	<b>32,456.70</b>	<b>411,000.00</b>	<b>-378,543.30</b>	<b>7.9%</b>
<b>412.000 · AMBULANCE</b>				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 · Ambulance Building Maintenance	0.00	1,500.00	-1,500.00	0.0%
412.541 · Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 · Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
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%
<b>Total 412.000 · AMBULANCE</b>	<b>0.00</b>	<b>32,500.00</b>	<b>-32,500.00</b>	<b>0.0%</b>
<b>413.000 · CODE ENFORCEMENT</b>				
413.100 · Zoning Administrator	9,525.86	69,000.00	-59,474.14	13.8%
413.121 · Sewage Enforcement Officer	0.00	1,000.00	-1,000.00	0.0%
413.200 · Supplies	133.30	700.00	-566.70	19.0%
413.325 · Postage	0.00	600.00	-600.00	0.0%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 · CODE ENFORCEMENT</b>	<b>9,659.16</b>	<b>71,800.00</b>	<b>-62,140.84</b>	<b>13.5%</b>
<b>414.000 · PLANNING &amp; ZONING</b>				
414.112 · Stenographer, ZH & PC	225.00	1,400.00	-1,175.00	16.1%
414.116 · Zoning Hearing Bd Compensation	0.00	3,000.00	-3,000.00	0.0%
414.117 · Planning Commission Comp.	0.00	3,000.00	-3,000.00	0.0%
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	3,864.75	30,000.00	-26,135.25	12.9%



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

03/29/17

	Jan - Feb 17	Budget	\$ Over Budget	% of Budget
414.340 · Zoning Hearing Advertisements	366.10	3,000.00	-2,633.90	12.2%
Total 414.000 · PLANNING & ZONING	4,455.85	44,000.00	-39,544.15	10.1%
415.114 · EMERGENCY MANAGEMENT COORD	400.00	2,400.00	-2,000.00	16.7%
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	551.25	8,000.00	-7,448.75	6.9%
426.115 · Recycling Collection Wages	4,964.75	20,000.00	-15,035.25	24.8%
426.421 · FRCA Membership				
Total 426.000 · SANITATION EXPENSE	5,516.00	28,000.00	-22,484.00	19.7%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	616.26	10,000.00	-9,383.74	6.2%
Total 429.000 · PUBLIC WORKS - SANITATION	616.26	10,000.00	-9,383.74	6.2%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	69,608.90	500,000.00	-430,391.10	13.9%
430.245 · Supplies	3,473.46	10,000.00	-6,526.54	34.7%
430.300 · Facilities Maintenance	228.00	1,500.00	-1,272.00	15.2%
430.320 · Telephone				
430.321 · Local	95.90	600.00	-504.10	16.0%
430.322 · Long Distance	0.00	0.00	0.00	0.0%
430.329 · Wireless	522.47	3,500.00	-2,977.53	14.9%
Total 430.320 · Telephone	618.37	4,100.00	-3,481.63	15.1%
430.330 · Heating Fuel	2,781.27	5,000.00	-2,218.73	55.6%
430.360 · Electricity	474.62	3,000.00	-2,525.38	15.8%
430.384 · Equip/Machinery Rental	0.00	13,000.00	-13,000.00	0.0%
430.450 · Contracted Services	69.04	900.00	-830.96	7.7%
430.460 · Continuing Education	940.00	2,500.00	-1,560.00	37.6%
430.600 · Capital Construction	0.00	8,000.00	-8,000.00	0.0%
430.740 · Equipment Purchase	0.00	45,000.00	-45,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	1,109.35	7,000.00	-5,890.65	15.8%
Total 430.000 · HWYS., ROADS & STREETS	79,303.01	600,000.00	-520,696.99	13.2%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	10,073.65	60,000.00	-49,926.35	16.8%
Total 432.000 · WINTER MAINTENANCE	10,073.65	60,000.00	-49,926.35	16.8%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	194.60	5,000.00	-4,805.40	3.9%
433.246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 · Traffic Control Supplies-signal	1,030.00	2,200.00	-1,170.00	46.8%
433.360 · Traffic signal electric	537.51	3,000.00	-2,462.49	17.9%
433.375 · Line Painting	0.00	300.00	-300.00	0.0%
433.450 · Signals contracted service	1,775.00	2,500.00	-725.00	71.0%
Total 433.000 · TRAFFIC CONTROL DEVICES	3,537.11	15,500.00	-11,962.89	22.8%
434.000 · STREET LIGHTING				
434.360 · St Light Electricity	560.39	4,500.00	-3,939.61	12.5%

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

	Jan - Feb 17	Budget	\$ Over Budget	% of Budget
Total 434.00 · STREET LIGHTING	560.39	4,500.00	-3,939.61	12.5%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	6,319.22	6,000.00	319.22	105.3%
437.213 · Equipment Parts & Supplies	11,993.54	35,000.00	-23,006.46	34.3%
437.233 · Equipment Motor Fuel	5,003.04	28,000.00	-22,996.96	17.9%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	23,315.80	69,000.00	-45,684.20	33.8%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	751.86	4,000.00	-3,248.14	18.8%
438.272 · Aggregate Supplies	0.00	2,500.00	-2,500.00	0.0%
438.273 · Pipe and Drainage Supplies	0.00	1,500.00	-1,500.00	0.0%
438.274 · Pavement Maintenance Supplies	0.00	5,000.00	-5,000.00	0.0%
Total 438.000 · HIGHWAY MAINT & REPAIR	751.86	13,000.00	-12,248.14	5.8%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	0.00	90,000.00	-90,000.00	0.0%
Total 439.000 · HWY CONST & REBUILDING PRJ...	0.00	90,500.00	-90,500.00	0.0%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	0.00	13,000.00	-13,000.00	0.0%
452.249 · Recreation Programs	0.00	3,000.00	-3,000.00	0.0%
452.300 · Recreation Safety Insurance	166.37	23,000.00	-22,833.63	0.7%
Total 452.000 · RECREATION & CULTURE	166.37	39,000.00	-38,833.63	0.4%
454.000 · PARKS				
454.115 · Park Personnel	0.00	0.00	0.00	0.0%
454.200 · Park supplies	0.00	4,000.00	-4,000.00	0.0%
454.230 · Fuel	453.94	2,900.00	-2,446.06	15.7%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	0.00	4,000.00	-4,000.00	0.0%
454.500 · Contracted Services	0.00	3,000.00	-3,000.00	0.0%
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	453.94	15,900.00	-15,446.06	2.9%
456.000 · LIBRARY				
456.520 · Library Contribution	24,097.50	96,500.00	-72,402.50	25.0%
Total 456.000 · LIBRARY	24,097.50	96,500.00	-72,402.50	25.0%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	8,254.01	54,000.00	-45,745.99	15.3%
481.200 · Medicare Employer Paid	1,930.35	12,700.00	-10,769.65	15.2%
481.300 · Unemployment Comp Employer Paid	827.45	1,000.00	-172.55	82.7%
483.197 · Non-Uniform Pension Plan Contrib	0.00	115,000.00	-115,000.00	0.0%
483.310 · Pension Plan Admin Fees	0.00	3,000.00	-3,000.00	0.0%
484.354 · Workers Comp Insurance	9,166.25	40,000.00	-30,833.75	22.9%
487.196 · Health Insurance	43,650.50	255,000.00	-211,349.50	17.1%
487.197 · Other Group Benefits	4,495.75	25,000.00	-20,504.25	18.0%

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

	Jan - Feb 17	Budget	\$ Over Budget	% of Budget
Total 480.000 · INSURANCE & EMPLOYEE BENE...	68,324.31	505,700.00	-437,375.69	13.5%
486.000 · Insurance				
486.350 · Liability Insurance	18,906.69	65,000.00	-46,093.31	29.1%
Total 486.000 · Insurance	18,906.69	65,000.00	-46,093.31	29.1%
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%
6561 · *Payroll Expenses	103.00			
69800 · Uncategorized Expenses	0.00			
Total Expense	587,145.26	4,082,430.00	-3,495,284.74	14.4%
Net Income	-58,439.43	-517,830.00	459,390.57	11.3%

**LNT Revenue Fund-Host Fee-05**  
**Balance Sheet**  
As of February 28, 2017

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	<u>Feb 28, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	71,801.94
106.002 · Fire/Ambulance	46,273.77
106.003 · Recycling	3,441.61
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>121,519.69</u>
Total Checking/Savings	<u>121,519.69</u>
Total Current Assets	<u>121,519.69</u>
<b>TOTAL ASSETS</b>	<b><u>121,519.69</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	16,989.59
Net Income	6,483.06
Total Equity	<u>121,519.69</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>121,519.69</u></b>

**LNT Palmer Sewer Fund - 08**  
**Balance Sheet**  
As of February 28, 2017

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	<u>Feb 28, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	719.69
106.000 · Palmer Sewer Savings Account	170,246.70
<b>Total Checking/Savings</b>	<u>170,966.39</u>
<b>Total Current Assets</b>	<u>170,966.39</u>
<b>TOTAL ASSETS</b>	<u><u>170,966.39</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,261.49
Net Income	27.64
<b>Total Equity</b>	<u>170,966.39</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>170,966.39</u></u>

**LNT Nazareth Sewer Fund - 09**  
**Balance Sheet**  
As of February 28, 2017

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	<u>Feb 28, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,239.15
106.000 · Nazareth Sewer Savings Account	<u>17,595.92</u>
Total Checking/Savings	<u>18,835.07</u>
Total Current Assets	<u>18,835.07</u>
<b>TOTAL ASSETS</b>	<b><u>18,835.07</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	13,621.69
Net Income	<u>3.05</u>
Total Equity	<u>18,835.07</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>18,835.07</u></b>

**LNT Open Space Fund-16**  
**Balance Sheet**  
As of February 28, 2017

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	<u>Feb 28, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,191,995.59
106.000 · PLGIT Savings Account	580,744.01
Total Checking/Savings	<u>1,772,739.60</u>
Total Current Assets	<u>1,772,739.60</u>
<b>TOTAL ASSETS</b>	<u><u>1,772,739.60</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,762,447.87
Net Income	-20,203.22
Total Equity	<u>1,772,739.60</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,772,739.60</u></u>

**LNT Capital Sewer-Signals Fund-18**  
**Balance Sheet**  
As of February 28, 2017

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	<u>Feb 28, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	6,608.00
106.000 · Swr/Signal PLUS Account	<u>129.14</u>
Total Checking/Savings	<u>6,737.14</u>
Total Current Assets	<u>6,737.14</u>
<b>TOTAL ASSETS</b>	<b><u>6,737.14</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-845,678.81
Net Income	<u>4.74</u>
Total Equity	<u>6,737.14</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>6,737.14</u></b>



11:46 AM  
03/29/17  
Accrual Basis

(95)LNT Fiscal Stability Fund  
**Balance Sheet**  
As of February 28, 2017

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	<u>Feb 28, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	240,055.94
Total Checking/Savings	<u>240,055.94</u>
Total Current Assets	<u>240,055.94</u>
<b>TOTAL ASSETS</b>	<u><u>240,055.94</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	239,957.32
Net Income	98.62
Total Equity	<u>240,055.94</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>240,055.94</u></u>

**LNT Capital Reserve - 30**  
**Balance Sheet**  
As of February 28, 2017

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	<u>Feb 28, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	423,564.49
106.000 · Capital Reserve Savings Account - Other	<u>1,215.71</u>
Total 106.000 · Capital Reserve Savings Account	<u>424,780.20</u>
Total Checking/Savings	<u>424,780.20</u>
Total Current Assets	424,780.20
Other Assets	
130.02 · Due from Master Escrow	<u>80.51</u>
Total Other Assets	<u>80.51</u>
<b>TOTAL ASSETS</b>	<b><u>424,860.71</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	219,975.20
Net Income	<u>-4,082.17</u>
Total Equity	<u>424,860.71</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>424,860.71</u></b>

**LNT Capital Reserve Fire-31**  
**Balance Sheet**  
As of February 28, 2017

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	<u>Feb 28, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	90,907.35
106.002 · Building Land Fund	10,142.02
106.003 · Fire Police Fund	28,565.80
106.000 · Fire CR Savings Account - Other	92.95
Total 106.000 · Fire CR Savings Account	<u>129,708.12</u>
Total Checking/Savings	<u>129,708.12</u>
Total Current Assets	<u>129,708.12</u>
<b>TOTAL ASSETS</b>	<b><u>129,708.12</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-104,982.46
Net Income	92.95
Total Equity	<u>129,708.12</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>129,708.12</u></b>

11:42 AM

03/29/17

Accrual Basis

## 37LNT Highway Reconstruction & Rehabilitation

### Balance Sheet

As of February 28, 2017

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	<u>Feb 28, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	4,292.23
106.000 · Hwy Recon/Rehab MM/Savings Acct	45,311.31
<b>Total Checking/Savings</b>	<u>49,603.54</u>
<b>Total Current Assets</b>	<u>49,603.54</u>
<b>TOTAL ASSETS</b>	<u><u>49,603.54</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	55,478.57
Net Income	-5,875.03
<b>Total Equity</b>	<u>49,603.54</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>49,603.54</u></u>

11:44 AM

# LNT Capital Reserve - Equipment Replacement

03/29/17

## Balance Sheet

Accrual Basis

As of February 28, 2017

	<u>Feb 28, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	135,364.43
100.000 · CR Equip Replacement - Checking - Other	<u>11.77</u>
Total 100.000 · CR Equip Replacement - Checking	135,376.20
106.000 · CR Equip Replacement MM/Savings	<u>52,920.49</u>
Total Checking/Savings	<u>188,296.69</u>
Total Current Assets	<u>188,296.69</u>
<b>TOTAL ASSETS</b>	<b><u>188,296.69</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	200,905.32
Net Income	<u>-12,608.63</u>
Total Equity	<u>188,296.69</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>188,296.69</u></b>

11:34 AM

Lower Nazareth Township - Refuse/Recycling Collection

03/29/17

Balance Sheet

Accrual Basis

As of February 28, 2017

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	<u>Feb 28, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	1,503.08
103.000 · Embassy Checking Account	<u>89.98</u>
Total Checking/Savings	<u>1,593.06</u>
Total Current Assets	<u>1,593.06</u>
<b>TOTAL ASSETS</b>	<b><u>1,593.06</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	1,872.81
Net Income	<u>-279.75</u>
Total Equity	<u>1,593.06</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,593.06</u></b>

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of February 28, 2017

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	<u>Feb 28, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>327,125.76</u>
Total Checking/Savings	<u>327,125.76</u>
Total Current Assets	<u>327,125.76</u>
<b>TOTAL ASSETS</b>	<u><b>327,125.76</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	217,471.80
Net Income	<u>234.43</u>
Total Equity	<u>327,125.76</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>327,125.76</b></u>

11:50 AM

03/29/17

Accrual Basis

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of February 28, 2017

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	<u>Feb 28, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,551.64
106.000 Traffic Impact Account	2,085,343.42
Total Checking/Savings	<u>2,093,895.06</u>
Total Current Assets	<u>2,093,895.06</u>
<b>TOTAL ASSETS</b>	<u><u>2,093,895.06</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	2,086,965.37
Net Income	6,929.69
Total Equity	<u>2,093,895.06</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,093,895.06</u></u>



11:53 AM

03/29/17

Accrual Basis

**Lower Nazareth Township Sewer Department**  
**Balance Sheet**  
As of February 28, 2017

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	<u>Feb 28, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	98.60
102.000 · LNT Sewer Department - Savings	<u>125,543.87</u>
Total Checking/Savings	<u>125,642.47</u>
Total Current Assets	<u>125,642.47</u>
<b>TOTAL ASSETS</b>	<b><u>125,642.47</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	120,383.76
Net Income	<u>5,258.71</u>
Total Equity	<u>125,642.47</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>125,642.47</u></b>

**Lower Nazareth Township Master Escrow  
Balance Sheet  
As of February 28, 2017**

	Feb 28, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101.000 · Master Escrow Checking - LAB	51,368.03
102.000 · SAVINGS ACCOUNTS - LAB	431,788.17
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	16,812.14
<b>Total Checking/Savings</b>	499,968.94
<b>Total Current Assets</b>	499,968.94
<b>TOTAL ASSETS</b>	499,968.94
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
230.000 · Due to Other Funds	2,330.51
<b>Total Other Current Liabilities</b>	2,330.51
<b>Total Current Liabilities</b>	2,330.51
<b>Total Liabilities</b>	2,330.51
<b>Equity</b>	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(371,674.70)
Net Income	25,242.42
<b>Total Equity</b>	497,638.43
<b>TOTAL LIABILITIES &amp; EQUITY</b>	499,968.94

**Lower Nazareth Township**  
**Balance Sheet**  
As of February 28, 2017

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	<u>Feb 28, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	104,454.65
100.000 · Checking Account - Other	<u>1,284.71</u>
Total 100.000 · Checking Account	127,015.19
Total Checking/Savings	<u>127,015.19</u>
Total Current Assets	<u>127,015.19</u>
<b>TOTAL ASSETS</b>	<b><u><u>127,015.19</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	73,563.29
Net Income	<u>-7,261.63</u>
Total Equity	<u>127,015.19</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>127,015.19</u></u></b>