



Lower Nazareth Township
Financial Report
January 2017

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Jan-17</u>
General Fund - 01	\$ 912,195
Special Revenue Fund - Host Fee - 05	\$ 115,079
Palmer Sewer Fund - 08	\$ 170,953
Nazareth Sewer Fund - 09	\$ 18,834
Capital Reserve - Open Space Fund - 16	\$ 1,766,443
Capital Reserve - Sewer/Signals Fund - 18	\$ 6,735
Fiscal Stability Fund - 95	\$ 240,010
Capital Reserve - Municipal - 30	\$ 428,254
Capital Reserve - Fire Fund - 31	\$ 129,663
Capital Reserve - Ambulance Fund- 32	\$ -
Highway Reconstruction/Rehabilitation -	\$ 55,473
Capital Reserve - Equipment Replacement -	\$ 200,921
Refuse/Recycling Collection - 33	\$ 1,783
State Liquid Fuels Fund - 35	\$ 327,011
Traffic Impact - 091	\$ 2,091,481
<i>Total Township Funds...</i>	<u><u>\$6,464,834</u></u>
Lower Nazareth Township Sewer Department	\$ 120,371
Master Escrow Account	\$ 450,617
Development & Inspection Account	\$ 116,307
<i>Total Escrow Accounts...</i>	<u><u>\$566,925</u></u>

Lower Nazareth Township
General Fund Balance Sheet
As of January 31, 2017

	Jan 31, 17
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	16,925.77
105.000 · Payroll Account	39,387.19
106.000 · LAB Savings Account	768,032.11
106.100 · PLGIT Account	79,354.01
106.200 · Real Estate Tax Collections	5,984.12
110.000 · Petty Cash	250.00
Total Checking/Savings	909,933.20
Other Current Assets	
Employee Advance	11.94
Total Other Current Assets	11.94
Total Current Assets	909,945.14
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	912,195.14
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	805.79
219 · Occup Privilege Tax Withheld	56.00
223 · Unemployment Withheld	45.72
Total 210.000 · PAYROLL LIABILITIES	907.51
Total Other Current Liabilities	907.51
Total Current Liabilities	907.51
Total Liabilities	907.51
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	341,814.25
Net Income	-202,379.10
Total Equity	911,287.63
TOTAL LIABILITIES & EQUITY	912,195.14

Lower Nazareth Township
General Fund Budget vs. Actual
January 2017

02/24/17

	Jan 17	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	3,997.11	1,500,000.00	-1,496,002.89	0.3%
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	86,780.68	1,520,050.00	-1,433,269.32	5.7%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	18,899.09	170,000.00	-151,100.91	11.1%
310.210 · Earned Income - Current	0.00	1,000,000.00	-1,000,000.00	0.0%
310.220 · Earned Income - Prior	59.54	50,000.00	-49,940.46	0.1%
310.510 · Local Services Tax	22.01	355,000.00	-354,977.99	0.0%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	18,980.64	1,525,000.00	-1,556,019.36	1.2%
Total 300.000 · TAXES	105,761.32	3,095,050.00	-2,989,288.68	3.4%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	0.00	82,500.00	-82,500.00	0.0%
Total 320.000 · LICENSES & PERMITS	0.00	82,500.00	-82,500.00	0.0%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	6,407.61	30,000.00	-23,592.39	21.4%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	584.57	5,000.00	-4,415.43	11.7%
Total 330.000 · FINES & FORFEITS	6,992.18	35,000.00	-28,007.82	20.0%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checkings	12.23	100.00	-87.77	12.2%
341.02 · Interest on Savings	98.76	700.00	-601.24	14.1%
Total 341.000 · Interest Earnings	110.99	800.00	-689.01	13.9%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	2,000.00	100,000.00	-98,000.00	2.0%
Total 342.000 · Rents and Royalties	2,000.00	100,000.00	-98,000.00	2.0%
Total 340.000 · INTEREST, RENTS & ROYALTIES	2,110.99	100,800.00	-98,689.01	2.1%
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 2017

	Jan 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%
Total 355.000 · STATE SHARED REVENUES	0.00	130,800.00	-130,800.00	0.0%
Total 350.000 · INTERGOVERNMENTAL REVEN..	0.00	130,800.00	-130,800.00	0.0%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	0.00	15,000.00	-15,000.00	0.0%
361.330 · Zoning Hearings	0.00	7,000.00	-7,000.00	0.0%
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	3.00	250.00	-247.00	1.2%
Total 361.500 · Maps & Publications	3.00	250.00	-247.00	1.2%
361.630 · Proceeds from tax collection	420.00	28,000.00	-27,580.00	1.5%
361.74 · Postage collected	0.00	150.00	-150.00	0.0%
Total 361.000 · General Government	423.00	50,400.00	-49,977.00	0.8%
362.000 · PUBLIC SAFETY				
362.100 · Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	20.00	150.00	-130.00	13.3%
362.410 · Building & Zoning Permits	200.00	17,000.00	-16,800.00	1.2%
362.440 · Sewer Permits	250.00	1,500.00	-1,250.00	16.7%
362.451 · Use & Occupancy Permits	40.00	40.00	0.00	100.0%
362.452 · Moving Permits	85.00	450.00	-365.00	18.9%
362.470 · Driveway Permits	500.00	2,500.00	-2,000.00	20.0%
362.480 · Grading Permits	4,700.00	18,000.00	-13,300.00	26.1%
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%
Total 362.000 · PUBLIC SAFETY	5,795.00	43,190.00	-37,395.00	13.4%
Total 360.000 · CHARGES FOR SERVICES	6,218.00	93,590.00	-87,372.00	6.6%
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	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%
Total 367.000 · CULTURE-RECREATION	0.00	11,500.00	-11,500.00	0.0%
389.000 · MISCELLANEOUS INCOME				

Lower Nazareth Township
General Fund Budget vs. Actual
January 2017

02/24/17

	Jan 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				
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	3,394.00	15,000.00	-11,606.00	22.6%
49900 · Uncategorized Income	0.00			
Total Income	124,476.49	3,564,600.00	-3,440,123.51	3.5%
Gross Profit	124,476.49	3,564,600.00	-3,440,123.51	3.5%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	1,041.65	12,500.00	-11,458.35	8.3%
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	314.81	4,100.00	-3,785.19	7.7%
400.322 · Long Distance	0.00	50.00	-50.00	0.0%
400.324 · Wireless	119.49	1,600.00	-1,480.51	7.5%
Total 400.320 · Telephone	434.30	5,750.00	-5,315.70	7.6%
400.340 · Advertising	505.92	5,000.00	-4,494.08	10.1%
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	2,660.23	14,000.00	-11,339.77	19.0%
400.384 · Office Equipment Rental	170.50	1,000.00	-829.50	17.1%
400.420 · Dues & Subscriptions	2,246.00	4,200.00	-1,954.00	53.5%
400.460 · Meetings & Continuing Education	0.00	10,000.00	-10,000.00	0.0%
400.700 · Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	9,103.42	75,800.00	-66,696.58	12.0%
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%
Total 402.000 · AUDITING	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 2017

02/24/17

	Jan 17	Budget	\$ Over Budget	% of Budget
403.311 · Audit	0.00	2,300.00	-2,300.00	0.0%
403.317 · Tax Collection Committee Serv	221.32	400.00	-178.68	55.3%
403.319 · Tax Refunds	0.00	1,000.00	-1,000.00	0.0%
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%
Total 403.000 · TAX COLLECTION	497.32	8,500.00	-8,002.68	5.9%
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%
Total 404.000 · SOLICITOR/LEGAL	0.00	29,500.00	-29,500.00	0.0%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	25,351.40	350,000.00	-324,648.60	7.2%
405.200 · Office Supplies	195.68	6,000.00	-5,804.32	3.3%
405.300 · Bond	1,500.00	1,600.00	-100.00	93.8%
Total 405.000 · PERSONNEL SERVICES	27,047.08	357,600.00	-330,552.92	7.6%
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	0.00	150.00	-150.00	0.0%
406.325 · Internet fees / Website Develop	439.90	5,800.00	-5,360.10	7.6%
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%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	624.74	8,880.00	-8,255.26	7.0%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	0.00	2,000.00	-2,000.00	0.0%
407.215 · Software	0.00	4,000.00	-4,000.00	0.0%
407.370 · Computer Services	750.00	9,000.00	-8,250.00	8.3%
Total 407.000 · DATA PROCESSING	750.00	15,000.00	-14,250.00	5.0%
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%
Total 408.000 · ENGINEERING SERVICES	3,284.13	14,050.00	-10,765.87	23.4%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	20.45	3,000.00	-2,979.55	0.7%
409.230 · Heating Fuel	4,128.68	28,000.00	-23,871.32	14.7%
409.300 · Facilities Maintenance	1,635.00	4,500.00	-2,865.00	36.3%
409.318 · Building Security Systems	0.00	3,000.00	-3,000.00	0.0%
409.360 · Public Utilities				
409.361 · Electricity	942.69	15,000.00	-14,057.31	6.3%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2017

	Jan 17	Budget	\$ Over Budget	% of Budget
409.366 · Water	277.86	2,500.00	-2,222.14	11.1%
Total 409.360 · Public Utilities	1,220.55	17,500.00	-16,279.45	7.0%
409.367 · Trash Removal	98.00	1,000.00	-902.00	9.8%
409.375 · Communication Equip Repair/Main	0.00	300.00	-300.00	0.0%
409.386 · Rental Property Expenses	0.00	1,000.00	-1,000.00	0.0%
409.600 · Capital Construction	0.00	10,000.00	-10,000.00	0.0%
Total 409.000 · GEN GOVT. BUILDINGS	7,102.68	68,300.00	-61,197.32	10.4%
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	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	109,422.44	1,315,000.00	-1,205,577.56	8.3%
Total 410.000 · PUBLIC SAFETY	109,422.44	1,322,100.00	-1,212,677.56	8.3%
411.000 · FIRE				
411.300 · Building Capital Reserve	1,011.77	80,000.00	-78,988.23	1.3%
411.500 · Contributions	5,926.55	80,000.00	-74,073.45	7.4%
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	965.26	25,000.00	-24,034.74	3.9%
Total 411.000 · FIRE	25,858.58	411,000.00	-385,141.42	6.3%
412.000 · AMBULANCE				
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%
Total 412.000 · AMBULANCE	0.00	32,500.00	-32,500.00	0.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	4,650.49	69,000.00	-64,349.51	6.7%
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%
Total 413.000 · CODE ENFORCEMENT	4,783.79	71,800.00	-67,016.21	6.7%
414.000 · PLANNING & ZONING				
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	2,445.00	30,000.00	-27,557.00	8.1%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2017

02/24/17

	Jan 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	3,034.10	44,000.00	-40,965.90	6.9%
415.114 - EMERGENCY MANAGEMENT COORD	200.00	2,400.00	-2,200.00	8.3%
419.540 - Crime Watch	0.00	0.00	0.00	0.0%
422.450 - Animal Control	0.00	200.00	-200.00	0.0%
Total 426.000 - SANITATION EXPENSE	382.50	8,000.00	-7,617.50	4.8%
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	5,347.25	28,000.00	-22,652.75	19.1%
Total 429.000 - PUBLIC WORKS - SANITATION	616.26	10,000.00	-9,383.74	6.2%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses				
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	34,802.81	500,000.00	-465,197.19	7.0%
430.245 - Supplies	2,196.15	10,000.00	-7,803.85	22.0%
430.300 - Facilities Maintenance	228.00	1,500.00	-1,272.00	15.2%
430.320 - Telephone				
430.321 - Local	47.95	600.00	-552.05	8.0%
430.322 - Long Distance	0.00	0.00	0.00	0.0%
430.329 - Wireless	257.77	3,500.00	-3,242.23	7.4%
Total 430.320 - Telephone	305.72	4,100.00	-3,794.28	7.5%
430.330 - Heating Fuel	1,826.28	5,000.00	-3,173.72	36.5%
430.360 - Electricity	243.37	3,000.00	-2,756.63	8.1%
430.384 - Equip/Machinery Rental	0.00	13,000.00	-13,000.00	0.0%
430.450 - Contracted Services	32.80	900.00	-867.20	3.6%
430.460 - Continuing Education	290.00	2,500.00	-2,210.00	11.6%
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	259.69	7,000.00	-6,740.31	3.7%
Total 430.000 - HWYS, ROADS & STREETS	40,184.82	600,000.00	-559,815.18	6.7%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	0.00	60,000.00	-60,000.00	0.0%
Total 432.000 - WINTER MAINTENANCE	0.00	60,000.00	-60,000.00	0.0%
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	0.00	2,200.00	-2,200.00	0.0%
433.360 - Traffic signal electric	267.74	3,000.00	-2,732.26	8.9%
433.375 - Line Painting	0.00	300.00	-300.00	0.0%
433.450 - Signals contracted service	0.00	2,500.00	-2,500.00	0.0%
Total 433.000 - TRAFFIC CONTROL DEVICES	462.34	15,500.00	-15,037.66	3.0%
434.000 - STREET LIGHTING				
434.360 - St. Light. Electricity	280.14	4,500.00	-4,219.86	6.2%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2017

	Jan 17	Budget	\$ Over Budget	% of Budget
Total 434.00 · STREET LIGHTING	280.14	4,500.00	-4,219.86	6.2%
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	3,832.30	35,000.00	-31,167.70	10.9%
437.233 · Equipment Motor Fuel	3,688.29	28,000.00	-24,311.71	13.2%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	13,839.81	69,000.00	-55,160.19	20.1%
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	84.89	23,000.00	-22,915.11	0.4%
Total 452.000 · RECREATION & CULTURE	84.89	39,000.00	-38,915.11	0.2%
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	260.31	2,900.00	-2,639.69	9.0%
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	260.31	15,900.00	-15,639.69	1.6%
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	4,121.09	54,000.00	-49,878.91	7.6%
481.200 · Medicare Employer Paid	963.77	12,700.00	-11,736.23	7.6%
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	4,462.00	40,000.00	-35,538.00	0.0%
487.196 · Health Insurance	21,825.25	255,000.00	-233,174.75	11.2%
487.197 · Other Group Benefits	3,522.22	25,000.00	-21,477.78	8.6%
				14.1%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2017

	Jan 17	Budget	\$ Over Budget	% of Budget
Total 480.000 · INSURANCE & EMPLOYEE BENE...	35,721.78	505,700.00	-469,978.22	7.1%
486.000 · Insurance				
486.350 · Liability Insurance	13,408.85	65,000.00	-51,591.15	20.6%
Total 486.000 · Insurance	13,408.85	65,000.00	-51,591.15	20.6%
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	51.50			
69800 · Uncategorized Expenses	0.00			
Total Expense	326,855.59	4,082,430.00	-3,755,574.41	8.0%
Net Income	-202,379.10	-517,830.00	315,450.90	39.1%

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

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	68,581.49
106.002 · Fire/Ambulance	44,663.54
106.003 · Recycling	1,831.38
106.000 · Host Fee Savings Account - Other	<u>2.37</u>
Total 106.000 · Host Fee Savings Account	<u>115,078.78</u>
Total Checking/Savings	<u>115,078.78</u>
Total Current Assets	<u>115,078.78</u>
TOTAL ASSETS	<u>115,078.78</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	16,989.59
Net Income	<u>42.15</u>
Total Equity	<u>115,078.78</u>
TOTAL LIABILITIES & EQUITY	<u>115,078.78</u>

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

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	719.63
106.000 · Palmer Sewer Savings Account	<u>170,233.64</u>
Total Checking/Savings	<u>170,953.27</u>
Total Current Assets	<u>170,953.27</u>
TOTAL ASSETS	<u>170,953.27</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,261.49
Net Income	<u>14.52</u>
Total Equity	<u>170,953.27</u>
TOTAL LIABILITIES & EQUITY	<u>170,953.27</u>

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

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,239.05
106.000 · Nazareth Sewer Savings Account	17,594.57
Total Checking/Savings	<u>18,833.62</u>
Total Current Assets	<u>18,833.62</u>
TOTAL ASSETS	<u><u>18,833.62</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	13,621.69
Net Income	1.60
Total Equity	<u>18,833.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>18,833.62</u></u>

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

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,185,904.29
106.000 · PLGIT Savings Account	580,538.50
Total Checking/Savings	<u>1,766,442.79</u>
Total Current Assets	<u>1,766,442.79</u>
TOTAL ASSETS	<u><u>1,766,442.79</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,762,447.87
Net Income	-26,500.03
Total Equity	<u>1,766,442.79</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,766,442.79</u></u>

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

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	6,605.68
106.000 · Swr/Signal PLUS Account	129.14
Total Checking/Savings	<u>6,734.82</u>
Total Current Assets	<u>6,734.82</u>
TOTAL ASSETS	<u><u>6,734.82</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-845,678.81
Net Income	2.42
Total Equity	<u>6,734.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,734.82</u></u>

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

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	240,009.91
Total Checking/Savings	<u>240,009.91</u>
Total Current Assets	<u>240,009.91</u>
TOTAL ASSETS	<u><u>240,009.91</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	239,957.32
Net Income	52.59
Total Equity	<u>240,009.91</u>
TOTAL LIABILITIES & EQUITY	<u><u>240,009.91</u></u>

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

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	427,107.13
106.000 · Capital Reserve Savings Account - Other	1,066.03
	<hr/>
Total 106.000 · Capital Reserve Savings Account	428,173.16
	<hr/>
Total Checking/Savings	428,173.16
	<hr/>
Total Current Assets	428,173.16
	<hr/>
Other Assets	
130.02 · Due from Master Escrow	80.51
	<hr/>
Total Other Assets	80.51
	<hr/>
TOTAL ASSETS	428,253.67
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	219,975.20
Net Income	-689.21
	<hr/>
Total Equity	428,253.67
	<hr/>
TOTAL LIABILITIES & EQUITY	428,253.67
	<hr/> <hr/>

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

	<u>Jan 31, 17</u>
ASSETS	
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	47.49
Total 106.000 · Fire CR Savings Account	<u>129,662.66</u>
Total Checking/Savings	<u>129,662.66</u>
Total Current Assets	<u>129,662.66</u>
TOTAL ASSETS	<u>129,662.66</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-104,982.46
Net Income	47.49
Total Equity	<u>129,662.66</u>
TOTAL LIABILITIES & EQUITY	<u>129,662.66</u>

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of January 31, 2017

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	168.69
106.000 · Hwy Recon/Rehab MM/Savings Acct	55,304.58
Total Checking/Savings	<u>55,473.27</u>
Total Current Assets	<u>55,473.27</u>
TOTAL ASSETS	<u>55,473.27</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	55,478.57
Net Income	-5.30
Total Equity	<u>55,473.27</u>
TOTAL LIABILITIES & EQUITY	<u>55,473.27</u>

10:38 AM

02/24/17

Accrual Basis

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of January 31, 2017

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	148,002.23
100.000 · CR Equip Replacement - Checking - Other	6.49
	<hr/>
Total 100.000 · CR Equip Replacement - Checking	148,008.72
106.000 · CR Equip Replacement MM/Savings	52,912.37
	<hr/>
Total Checking/Savings	200,921.09
Total Current Assets	<hr/> 200,921.09 <hr/>
TOTAL ASSETS	<hr/>200,921.09<hr/>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	200,905.32
Net Income	15.77
	<hr/>
Total Equity	200,921.09
	<hr/>
TOTAL LIABILITIES & EQUITY	<hr/>200,921.09<hr/>

10:20 AM

Lower Nazareth Township - Refuse/Recycling Collection

02/24/17

Balance Sheet

Accrual Basis

As of January 31, 2017

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	1,502.96
103.000 · Embassy Checking Account	279.98
Total Checking/Savings	<u>1,782.94</u>
Total Current Assets	<u>1,782.94</u>
TOTAL ASSETS	<u><u>1,782.94</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	1,872.81
Net Income	-89.87
Total Equity	<u>1,782.94</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,782.94</u></u>

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

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	327,011.11
Total Checking/Savings	<u>327,011.11</u>
Total Current Assets	<u>327,011.11</u>
TOTAL ASSETS	<u><u>327,011.11</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	217,471.80
Net Income	119.78
Total Equity	<u>327,011.11</u>
TOTAL LIABILITIES & EQUITY	<u><u>327,011.11</u></u>

10:31 AM

02/24/17

Accrual Basis

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

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,551.31
106.000 Traffic Impact Account	2,082,929.65
Total Checking/Savings	<u>2,091,480.96</u>
Total Current Assets	<u>2,091,480.96</u>
TOTAL ASSETS	<u><u>2,091,480.96</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	2,086,965.37
Net Income	4,515.59
Total Equity	<u>2,091,480.96</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,091,480.96</u></u>

10:33 AM

Lower Nazareth Township Sewer Department

Balance Sheet

02/24/17

As of January 31, 2017

Accrual Basis

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	347.90
102.000 · LNT Sewer Department - Savings	<u>120,022.79</u>
Total Checking/Savings	<u>120,370.69</u>
Total Current Assets	<u>120,370.69</u>
TOTAL ASSETS	<u>120,370.69</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	120,383.76
Net Income	<u>-13.07</u>
Total Equity	<u>120,370.69</u>
TOTAL LIABILITIES & EQUITY	<u>120,370.69</u>

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

	Jan 31, 17
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	786.13
102.000 · SAVINGS ACCOUNTS - LAB	430,714.25
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	19,116.26
Total Checking/Savings	450,617.24
Total Current Assets	450,617.24
TOTAL ASSETS	450,617.24
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	(24,109.28)
Total Equity	448,286.73
TOTAL LIABILITIES & EQUITY	450,617.24

Lower Nazareth Township
Balance Sheet
As of January 31, 2017

	Jan 31, 17
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	93,756.85
100.000 · Checking Account - Other	1,274.59
Total 100.000 · Checking Account	116,307.27
Total Checking/Savings	116,307.27
Total Current Assets	116,307.27
TOTAL ASSETS	116,307.27
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	73,563.29
Net Income	-17,969.55
Total Equity	116,307.27
TOTAL LIABILITIES & EQUITY	116,307.27