



Lower Nazareth Township
Financial Report
March 2017

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Mar-17

General Fund - 01	\$ 1,952,952
Special Revenue Fund - Host Fee - 05	\$ 121,569
Palmer Sewer Fund - 08	\$ 170,981
Nazareth Sewer Fund - 09	\$ 18,837
Capital Reserve - Open Space Fund - 16	\$ 1,801,323
Capital Reserve - Sewer/Signals Fund - 18	\$ 6,740
Fiscal Stability Fund - 95	\$ 240,107
Capital Reserve - Municipal - 30	\$ 414,855
Capital Reserve - Fire Fund - 31	\$ 129,761
Highway Reconstruction/Rehabilitation -	\$ 49,594
Capital Reserve - Equipment Replacement -	\$ 188,311
Refuse/Recycling Collection - 33	\$ 1,503
State Liquid Fuels Fund - 35	\$ 585,953
Traffic Impact - 091	\$ 2,111,366
<i>Total Township Funds...</i>	<u><u>\$7,793,853</u></u>

Lower Nazareth Township Sewer Department	\$ 134,396
Master Escrow Account	\$ 477,781
Development & Inspection Account	\$ 120,048
<i>Total Escrow Accounts...</i>	<u><u>\$597,829</u></u>

Lower Nazareth Township
General Fund Balance Sheet

As of March 31, 2017

	Mar 31, 17
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	10,912.78
105.000 · Payroll Account	10,882.56
106.000 · LAB Savings Account	727,998.65
106.100 · PLGIT Account	81,900.63
106.200 · Real Estate Tax Collections	1,118,745.46
110.000 · Petty Cash	250.00
	1,950,690.08
Total Checking/Savings	1,950,690.08
Other Current Assets	
Employee Advance	11.94
	11.94
Total Other Current Assets	11.94
Total Current Assets	1,950,702.02
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,952,952.02
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-0.07
	-0.07
Total 210.000 · PAYROLL LIABILITIES	-0.07
Total Other Current Liabilities	-0.07
Total Current Liabilities	-0.07
Total Liabilities	-0.07
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	344,298.89
Net Income	836,800.72
	1,952,952.09
Total Equity	1,952,952.09
TOTAL LIABILITIES & EQUITY	1,952,952.02

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

	Jan - Mar 17	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,108,264.41	1,500,000.00	-391,735.59	73.9%
301.200 · Real Estate - Prior	81,123.13	50.00	81,073.13	162,246.3%
301.400 · Real Estate - Delinquent	2,988.38	20,000.00	-17,011.62	14.9%
Total 301.000 · REAL PROPERTY TAXES	1,192,375.92	1,520,050.00	-327,674.08	78.4%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	260,006.35	170,000.00	90,006.35	152.9%
310.210 · Earned Income - Current	262,858.53	1,000,000.00	-737,141.47	26.3%
310.220 · Earned Income - Prior	59.54	50,000.00	-49,940.46	0.1%
310.510 · Local Services Tax	98,314.90	355,000.00	-256,685.10	27.7%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	621,239.32	1,575,000.00	-953,760.68	39.4%
Total 300.000 · TAXES	1,813,615.24	3,095,050.00	-1,281,434.76	58.6%
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	11,202.66	30,000.00	-18,797.34	37.3%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	1,550.03	5,000.00	-3,469.97	30.6%
Total 330.000 · FINES & FORFEITS	12,752.69	35,000.00	-22,267.31	36.4%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	35.85	100.00	-64.17	35.8%
341.02 · Interest on Savings	322.57	700.00	-377.43	46.1%
Total 341.000 · Interest Earnings	358.40	800.00	-441.60	44.8%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	9,150.00	100,000.00	-90,850.00	9.2%
Total 342.000 · Rents and Royalties	9,150.00	100,000.00	-90,850.00	9.2%
Total 340.000 · INTEREST, RENTS & ROYALTIES	9,508.40	100,800.00	-91,291.60	9.4%
350.000 · INTERGOVERNMENTAL REVENUES				
351.000 · FEDERAL CAP & OPER GRANTS				
351.12 · FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 · FEDERAL CAP & OPER GRANTS	0.00	0.00	0.00	0.0%
354.000 · STATE CAPITAL & OPER GRANTS				
354.12 · Emergency Disaster Relief/FEMA	0.00	0.00	0.00	0.0%
Total 354.000 · STATE CAPITAL & OPER GRANTS	0.00	0.00	0.00	0.0%
Total 350.000 · STATE SHARED REVENUES	0.00	0.00	0.00	0.0%
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 March 2017

	Jan - Mar 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 REVENUES	0.00	130,800.00	-130,800.00	0.0%
360.000 · CHARGES FOR SERVICES				
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%
Total 361.500 · Maps & Publications	5.30	250.00	-244.70	2.1%
361.630 · Proceeds from tax collection	10,349.23	28,000.00	-17,650.77	37.0%
361.74 · Postage collected	5.79	150.00	-144.21	3.9%
Total 361.000 · General Government	15,665.52	50,400.00	-34,734.48	31.1%
362.000 · PUBLIC SAFETY				
362.100 · Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	40.00	150.00	-110.00	26.7%
362.410 · Building & Zoning Permits	1,290.00	17,000.00	-15,710.00	7.6%
362.440 · Sewer Permits	700.00	1,500.00	-800.00	46.7%
362.451 · Use & Occupancy Permits	60.00	40.00	20.00	150.0%
362.452 · Moving Permits	190.00	450.00	-260.00	42.2%
362.470 · Driveway Permits	1,150.00	2,500.00	-1,350.00	46.0%
362.480 · Grading Permits	11,700.00	18,000.00	-6,300.00	65.0%
362.481 · Swimming Pool Grading Permits	1,300.00	3,500.00	-2,200.00	37.1%
362.490 · Peddling Permit	0.00	50.00	-50.00	0.0%
Total 362.000 · PUBLIC SAFETY	16,430.00	43,190.00	-26,760.00	38.0%
Total 360.000 · CHARGES FOR SERVICES	32,095.52	93,590.00	-61,494.48	34.3%
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 through March 2017

	Jan - Mar 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	9,870.60	15,000.00	-5,129.40	65.8%
49900 · Uncategorized Income	10.00			
Total Income	1,901,299.95	3,564,600.00	-1,663,300.05	53.3%
Gross Profit	1,901,299.95	3,564,600.00	-1,663,300.05	53.3%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	3,124.95	12,500.00	-9,375.05	25.0%
400.215 · Postage	2,824.82	3,300.00	-475.18	85.6%
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	1,032.43	4,100.00	-3,067.57	25.2%
400.322 · Long Distance	0.00	50.00	-50.00	0.0%
400.324 · Wireless	358.47	1,600.00	-1,241.53	22.4%
Total 400.320 · Telephone	1,390.90	5,750.00	-4,359.10	24.2%
400.340 · Advertising	1,543.81	5,000.00	-3,456.19	30.9%
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	4,712.34	14,000.00	-9,287.66	33.7%
400.384 · Office Equipment Rental	170.50	1,000.00	-829.50	17.1%
400.420 · Dues & Subscriptions	2,858.99	4,200.00	-1,341.01	68.1%
400.460 · Meetings & Continuing Education	660.00	10,000.00	-9,340.00	6.6%
400.700 · Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	17,286.31	75,800.00	-58,513.69	22.8%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	100.00	-60.00	40.0%
402.311 · Accounting & Auditing Services	2,440.00	8,000.00	-5,560.00	30.5%
Total 402.000 · AUDITING	2,480.00	8,100.00	-5,620.00	30.6%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	0.00	0.00	0.00	0.0%
403.110 · EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 · EIT Collection Supplies	0.00	0.00	0.00	0.0%
403.201 · Real Estate Collection Supplies	1,890.61	2,100.00	-209.39	90.0%
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 March 2017

04/18/17

	Jan - Mar 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	415.77	1,000.00	-584.23	41.6%
403.350 · Insurance & Bonding	250.00	500.00	-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	2,777.70	8,500.00	-5,722.30	32.7%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	6,049.25	28,000.00	-21,950.75	21.6%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	6,049.25	29,500.00	-23,450.75	20.5%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	89,594.33	350,000.00	-260,405.67	25.6%
405.200 · Office Supplies	1,178.08	6,000.00	-4,821.92	19.6%
405.300 · Bond	1,500.00	1,600.00	-100.00	93.8%
Total 405.000 · PERSONNEL SERVICES	92,272.41	357,600.00	-265,327.59	25.8%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense				
406.316 · Drug Testing	256.09	850.00	-593.91	30.1%
406.317 · Employee Record Checks	60.00	600.00	-540.00	10.0%
406.318 · Bank Fees	0.00	230.00	-230.00	0.0%
406.319 · Reimburse private prop damage	0.00	50.00	-50.00	0.0%
406.325 · Internet fees / Website Develop	40.95	150.00	-109.05	27.3%
406.331 · Mileage	1,319.70	5,800.00	-4,480.30	22.8%
406.338 · Highway/Toll Reimbursement	0.00	250.00	-250.00	0.0%
406.341 · Personnel Advertising	0.00	100.00	-100.00	0.0%
406.421 · License & Permit Renewal	0.00	600.00	-600.00	0.0%
	0.00	250.00	-250.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	1,676.74	8,880.00	-7,203.26	18.9%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	902.91	2,000.00	-1,097.09	45.1%
407.215 · Software	565.00	4,000.00	-3,435.00	14.1%
407.370 · Computer Services	3,329.88	9,000.00	-5,670.12	37.0%
Total 407.000 · DATA PROCESSING	4,797.79	15,000.00	-10,202.21	32.0%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con				
408.317 · Act 537 Plan	3,284.13	7,000.00	-3,715.87	46.9%
408.318 · Traffic Impact Study	0.00	2,000.00	-2,000.00	0.0%
408.319 · Special Projects	0.00	50.00	-50.00	0.0%
	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	746.78	3,000.00	-2,253.22	24.9%
409.250 · Heating Fuel	13,376.05	28,000.00	-14,623.95	47.8%
409.300 · Facilities Maintenance	2,728.85	4,500.00	-1,771.15	60.6%
409.318 · Building Security Systems	232.35	3,000.00	-2,767.65	7.7%
409.360 · Public Utilities				
409.361 · Electricity	2,738.67	15,000.00	-12,261.33	18.3%

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

	Jan - Mar 17	Budget	\$ Over Budget	% of Budget
409.366 · Water	608.69	2,500.00	-1,891.31	24.3%
Total 409.360 · Public Utilities	3,347.36	17,500.00	-14,152.64	19.1%
409.367 · Trash Removal	355.60	1,000.00	-644.40	35.6%
409.375 · Communication Equip Repair/Main	0.00	300.00	-300.00	0.0%
409.386 · Rental Property Expenses	2,385.31	1,000.00	1,385.31	238.5%
409.600 · Capital Construction	0.00	10,000.00	-10,000.00	0.0%
Total 409.000 · GEN GOVT. BUILDINGS	23,172.30	68,300.00	-45,127.70	33.9%
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	437,689.76	1,315,000.00	-877,310.24	33.3%
Total 410.000 · PUBLIC SAFETY	437,689.76	1,322,100.00	-884,410.24	33.1%
411.000 · FIRE				
411.300 · Building Capital Reserve	4,047.08	80,000.00	-75,952.92	5.1%
411.500 · Contributions	32,357.31	80,000.00	-47,642.69	40.4%
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	3,861.04	25,000.00	-21,138.96	15.4%
Total 411.000 · FIRE	58,220.43	411,000.00	-352,779.57	14.2%
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	16,741.25	69,000.00	-52,258.75	24.3%
413.121 · Sewage Enforcement Officer	112.75	1,000.00	-887.25	11.3%
413.200 · Supplies	242.52	700.00	-457.48	34.6%
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	17,096.52	71,800.00	-54,703.48	23.8%
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	150.00	3,000.00	-2,850.00	5.0%
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	5,336.75	30,000.00	-24,663.25	17.8%

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

	Jan - Mar 17	Budget	\$ Over Budget	% of Budget
414.340 · Zoning Hearing Advertisements	724.50	3,000.00	-2,275.50	24.2%
Total 414.000 · PLANNING & ZONING	6,436.25	44,000.00	-37,563.75	14.6%
415.114 · EMERGENCY MANAGEMENT COORD	600.00	2,400.00	-1,800.00	25.0%
419.540 · Crime Watch	0.00	0.00	0.00	0.0%
422.450 · Animal Control	150.00	200.00	-50.00	75.0%
Total 426.000 · SANITATION EXPENSE	1,158.75	8,000.00	-6,841.25	14.5%
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	6,123.50	28,000.00	-21,876.50	21.9%
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	123,639.42	500,000.00	-376,360.58	24.7%
430.245 · Supplies	4,272.86	10,000.00	-5,727.14	42.7%
430.300 · Facilities Maintenance	743.91	1,500.00	-756.09	49.6%
430.320 · Telephone				
430.321 · Local	143.85	600.00	-456.15	24.0%
430.322 · Long Distance	0.00	0.00	0.00	0.0%
430.329 · Wiretess	783.70	3,500.00	-2,716.30	22.4%
Total 430.320 · Telephone	927.55	4,100.00	-3,172.45	22.6%
430.350 · Heating Fuel	3,681.98	5,000.00	-1,318.02	73.6%
430.360 · Electricity	707.35	3,000.00	-2,292.65	23.6%
430.384 · Equip/Machinery Rental	0.00	13,000.00	-13,000.00	0.0%
430.450 · Contracted Services	107.58	900.00	-792.42	12.0%
430.460 · Continuing Education	890.00	2,500.00	-1,610.00	35.6%
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	1,516.28	7,000.00	-5,483.72	21.7%
430.000 · HWYS., ROADS & STREETS - Other	18.60			
Total 430.000 · HWYS., ROADS & STREETS	136,505.53	600,000.00	-463,494.47	22.8%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	26,770.24	60,000.00	-33,229.76	44.6%
Total 432.000 · WINTER MAINTENANCE	26,770.24	60,000.00	-33,229.76	44.6%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	1,269.35	5,000.00	-3,730.65	25.4%
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	839.16	3,000.00	-2,160.84	28.0%
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	4,913.51	15,500.00	-10,586.49	31.7%
434.000 · STREET LIGHTING				

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

	Jan - Mar 17	Budget	\$ Over Budget	% of Budget
434.360 · St. Light Electricity	858.33	4,500.00	-3,641.67	19.1%
Total 434.00 · STREET LIGHTING	858.33	4,500.00	-3,641.67	19.1%
437.000 · EQUIPMENT REPAIRS-FUEL	6,335.80	6,000.00	335.80	105.6%
437.200 · Tool & Equipment Repairs	17,920.34	35,000.00	-17,079.66	51.2%
437.213 · Equipment Parts & Supplies	6,479.07	28,000.00	-21,520.93	23.1%
437.233 · Equipment Motor Fuel				
Total 437.000 · EQUIPMENT REPAIRS-FUEL	30,735.21	69,000.00	-38,264.79	44.5%
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 PRJCTS	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	252.28	23,000.00	-22,747.72	1.1%
Total 452.000 · RECREATION & CULTURE	252.28	39,000.00	-38,747.72	0.6%
454.000 · PARKS				
454.115 · Park Personnel	0.00	0.00	0.00	0.0%
454.200 · Park supplies	498.43	4,000.00	-3,501.57	12.5%
454.230 · Fuel	660.95	2,900.00	-2,239.05	22.8%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	240.05	4,000.00	-3,759.95	6.0%
454.500 · Contracted Services	170.00	3,000.00	-2,830.00	5.7%
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	1,569.43	15,900.00	-14,330.57	9.9%
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	14,573.05	54,000.00	-39,426.95	27.0%
481.200 · Medicare Employer Paid	3,408.21	12,700.00	-9,291.79	26.8%
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	175.00	3,000.00	-2,825.00	5.8%
484.354 · Workers Comp Insurance	11,974.25	40,000.00	-28,025.75	29.9%
487.196 · Health Insurance	87,301.00	255,000.00	-167,699.00	34.2%

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

	Jan - Mar 17	Budget	\$ Over Budget	% of Budget
487.197 · Other Group Benefits	8,977.90	25,000.00	-16,022.10	35.9%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	127,236.86	505,700.00	-378,463.14	25.2%
486.000 · Insurance	29,902.38	65,000.00	-35,097.62	46.0%
486.350 · Liability Insurance	29,902.38	65,000.00	-35,097.62	46.0%
Total 486.000 · Insurance	0.00	100.00	-100.00	0.0%
489.000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
489.411 · Refund of fines collected	176.75	100.00	-100.00	0.0%
Total 489.000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
6561 · *Payroll Expenses	1,064,499.23	4,082,430.00	-3,017,930.77	26.1%
69800 · Uncategorized Expenses	836,800.72	-517,830.00	1,354,630.72	-161.6%
Total Expense				
Net Income				

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

	<u>Mar 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	71,826.65
106.002 · Fire/Ambulance	46,286.13
106.003 · Recycling	3,453.96
106.000 · Host Fee Savings Account - Other	<u>2.37</u>
Total 106.000 · Host Fee Savings Account	<u>121,569.11</u>
Total Checking/Savings	<u>121,569.11</u>
Total Current Assets	<u>121,569.11</u>
TOTAL ASSETS	<u>121,569.11</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	16,989.59
Net Income	<u>6,532.48</u>
Total Equity	<u>121,569.11</u>
TOTAL LIABILITIES & EQUITY	<u>121,569.11</u>

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

	<u>Mar 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	719.75
106.000 · Palmer Sewer Savings Account	170,261.16
Total Checking/Savings	<u>170,980.91</u>
Total Current Assets	<u>170,980.91</u>
TOTAL ASSETS	<u>170,980.91</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,261.49
Net Income	42.16
Total Equity	<u>170,980.91</u>
TOTAL LIABILITIES & EQUITY	<u>170,980.91</u>

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

	<u>Mar 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,239.26
106.000 · Nazareth Sewer Savings Account	<u>17,597.41</u>
Total Checking/Savings	<u>18,836.67</u>
Total Current Assets	<u>18,836.67</u>
TOTAL ASSETS	<u>18,836.67</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	13,621.69
Net Income	<u>4.65</u>
Total Equity	<u>18,836.67</u>
TOTAL LIABILITIES & EQUITY	<u>18,836.67</u>

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

	<u>Mar 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,220,650.00
106.000 · PLGIT Savings Account	580,672.94
Total Checking/Savings	<u>1,801,322.94</u>
Total Current Assets	<u>1,801,322.94</u>
TOTAL ASSETS	<u><u>1,801,322.94</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,762,447.87
Net Income	8,380.12
Total Equity	<u>1,801,322.94</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,801,322.94</u></u>

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

	<u>Mar 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	6,610.69
106.000 · Swr/Signal PLUS Account	129.33
Total Checking/Savings	<u>6,740.02</u>
Total Current Assets	<u>6,740.02</u>
TOTAL ASSETS	<u><u>6,740.02</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-845,678.81
Net Income	7.62
Total Equity	<u>6,740.02</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,740.02</u></u>

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04/18/17

Accrual Basis

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

	<u>Mar 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	240,106.91
Total Checking/Savings	<u>240,106.91</u>
Total Current Assets	<u>240,106.91</u>
TOTAL ASSETS	<u><u>240,106.91</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	239,957.32
Net Income	149.59
Total Equity	<u>240,106.91</u>
TOTAL LIABILITIES & EQUITY	<u><u>240,106.91</u></u>

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

	<u>Mar 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	413,386.99
106.000 · Capital Reserve Savings Account - Other	<u>1,387.44</u>
Total 106.000 · Capital Reserve Savings Account	<u>414,774.43</u>
Total Checking/Savings	<u>414,774.43</u>
Total Current Assets	414,774.43
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>414,854.94</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	219,975.20
Net Income	<u>-14,087.94</u>
Total Equity	<u>414,854.94</u>
TOTAL LIABILITIES & EQUITY	<u><u>414,854.94</u></u>

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

	<u>Mar 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	145.70
Total 106.000 · Fire CR Savings Account	<u>129,760.87</u>
Total Checking/Savings	<u>129,760.87</u>
Total Current Assets	<u>129,760.87</u>
TOTAL ASSETS	<u>129,760.87</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-104,982.46
Net Income	145.70
Total Equity	<u>129,760.87</u>
TOTAL LIABILITIES & EQUITY	<u>129,760.87</u>

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37LNT Highway Reconstruction & Rehabilitation

04/18/17

Balance Sheet

Accrual Basis

As of March 31, 2017

	<u>Mar 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	4,277.41
106.000 · Hwy Recon/Rehab MM/Savings Acct	45,317.08
Total Checking/Savings	<u>49,594.49</u>
Total Current Assets	<u>49,594.49</u>
TOTAL ASSETS	<u><u>49,594.49</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	55,478.57
Net Income	-5,884.08
Total Equity	<u>49,594.49</u>
TOTAL LIABILITIES & EQUITY	<u><u>49,594.49</u></u>

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04/18/17

Accrual Basis

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

	<u>Mar 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	135,364.43
100.000 · CR Equip Replacement - Checking - Other	17.52
	<hr/>
Total 100.000 · CR Equip Replacement - Checking	135,381.95
106.000 · CR Equip Replacement MM/Savings	52,929.48
	<hr/>
Total Checking/Savings	188,311.43
Total Current Assets	<hr/>
	188,311.43
	<hr/>
TOTAL ASSETS	188,311.43
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	200,905.32
Net Income	-12,593.89
	<hr/>
Total Equity	188,311.43
	<hr/>
TOTAL LIABILITIES & EQUITY	188,311.43
	<hr/> <hr/>

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Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

04/18/17

As of March 31, 2017

Accrual Basis

	<u>Mar 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	503.14
103.000 · Embassy Checking Account	999.98
Total Checking/Savings	<u>1,503.12</u>
Total Current Assets	<u>1,503.12</u>
TOTAL ASSETS	<u><u>1,503.12</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	1,872.81
Net Income	-369.69
Total Equity	<u>1,503.12</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,503.12</u></u>

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

	<u>Mar 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	585,953.36
Total Checking/Savings	<u>585,953.36</u>
Total Current Assets	<u>585,953.36</u>
TOTAL ASSETS	<u>585,953.36</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	217,471.80
Net Income	259,062.03
Total Equity	<u>585,953.36</u>
TOTAL LIABILITIES & EQUITY	<u>585,953.36</u>

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04/18/17

Accrual Basis

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

	<u>Mar 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,552.00
106.000 Traffic Impact Account	2,102,814.16
Total Checking/Savings	<u>2,111,366.16</u>
Total Current Assets	<u>2,111,366.16</u>
TOTAL ASSETS	<u>2,111,366.16</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	2,086,965.37
Net Income	24,400.79
Total Equity	<u>2,111,366.16</u>
TOTAL LIABILITIES & EQUITY	<u>2,111,366.16</u>

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Lower Nazareth Township Sewer Department

04/18/17

Balance Sheet

Accrual Basis

As of March 31, 2017

	<u>Mar 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	4,310.29
102.000 · LNT Sewer Department - Savings	130,085.21
Total Checking/Savings	<u>134,395.50</u>
Total Current Assets	<u>134,395.50</u>
TOTAL ASSETS	<u>134,395.50</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	120,383.76
Net Income	14,011.74
Total Equity	<u>134,395.50</u>
TOTAL LIABILITIES & EQUITY	<u>134,395.50</u>

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

	Mar 31, 17
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	11,511.40
102.000 · SAVINGS ACCOUNTS - LAB	449,678.43
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	16,590.33
Total Checking/Savings	477,780.76
Total Current Assets	477,780.76
TOTAL ASSETS	477,780.76
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	3,054.24
Total Equity	475,450.25
TOTAL LIABILITIES & EQUITY	477,780.76

Lower Nazareth Township
Balance Sheet
As of March 31, 2017

	<u>Mar 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	97,476.30
100.000 · Checking Account - Other	1,296.18
Total 100.000 · Checking Account	<u>120,048.31</u>
Total Checking/Savings	<u>120,048.31</u>
Total Current Assets	<u>120,048.31</u>
TOTAL ASSETS	<u>120,048.31</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	73,563.29
Net Income	-14,228.51
Total Equity	<u>120,048.31</u>
TOTAL LIABILITIES & EQUITY	<u>120,048.31</u>