



Lower Nazareth Township
Financial Report
May 2017

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

May-17

General Fund - 01	\$ 1,624,732
Special Revenue Fund - Host Fee - 05	\$ 121,680
Palmer Sewer Fund - 08	\$ 171,009
Nazareth Sewer Fund - 09	\$ 18,840
Capital Reserve - Open Space Fund - 16	\$ 1,821,343
Capital Reserve - Sewer/Signals Fund - 18	\$ 6,746
Fiscal Stability Fund - 95	\$ 290,222
Capital Reserve - Municipal - 30	\$ 444,327
Capital Reserve - Fire Fund - 31	\$ 169,904
Highway Reconstruction/Rehabilitation -	\$ 409,685
Capital Reserve - Equipment Replacement -	\$ 238,358
Refuse/Recycling Collection - 33	\$ 1,323
State Liquid Fuels Fund - 35	\$ 586,486
Traffic Impact - 091	\$ 2,116,132
<i>Total Township Funds...</i>	<u>\$8,020,785</u>

Lower Nazareth Township Sewer Department	\$ 137,326
Master Escrow Account	\$ 478,131
Development & Inspection Account	\$ 125,328
<i>Total Escrow Accounts...</i>	<u>\$603,459</u>

Lower Nazareth Township
General Fund Balance Sheet

As of May 31, 2017

	May 31, 17
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	969.87
105.000 · Payroll Account	9,019.60
106.000 · LAB Savings Account	741,538.11
106.100 · PLGIT Account	81,975.02
106.200 · Real Estate Tax Collections	788,717.38
110.000 · Petty Cash	250.00
Total Checking/Savings	1,622,469.98
Other Current Assets	
Employee Advance	11.94
Total Other Current Assets	11.94
Total Current Assets	1,622,481.92
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,624,731.92
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,632.18
219 · Occup Privilege Tax Withheld	112.00
223 · Unemployment Withheld	93.00
Total 210.000 · PAYROLL LIABILITIES	1,837.18
Total Other Current Liabilities	1,837.18
Total Current Liabilities	1,837.18
Total Liabilities	1,837.18
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	344,298.89
Net Income	506,743.37
Total Equity	1,622,894.74
TOTAL LIABILITIES & EQUITY	1,624,731.92

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

06/28/17

	Jan - May 17	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,576,830.74	1,500,000.00	76,830.74	105.1%
301.200 - Real Estate - Prior	81,123.13	50.00	81,073.13	162,246.3%
301.400 - Real Estate - Delinquent	9,180.10	20,000.00	-10,819.90	45.9%
Total 301.000 - REAL PROPERTY TAXES	1,667,133.97	1,520,050.00	147,083.97	109.7%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	274,619.96	170,000.00	104,619.96	161.5%
310.210 - Earned Income - Current	422,854.72	1,000,000.00	-577,145.28	42.3%
310.220 - Earned Income - Prior	59.54	50,000.00	-49,940.46	0.1%
310.510 - Local Services Tax	141,819.35	355,000.00	-213,180.65	39.9%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	839,333.57	1,575,000.00	-735,646.43	53.3%
Total 300.000 - TAXES	2,506,487.54	3,095,050.00	-588,562.46	81.0%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	47,693.69	82,500.00	-34,806.31	57.8%
Total 320.000 - LICENSES & PERMITS	47,693.69	82,500.00	-34,806.31	57.8%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	24,639.85	30,000.00	-5,360.15	82.1%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	2,379.75	5,000.00	-2,620.25	47.6%
Total 330.000 - FINES & FORFEITS	27,019.60	35,000.00	-7,980.40	77.2%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	68.25	100.00	-31.75	68.3%
341.02 - Interest on Savings	675.38	700.00	-24.62	96.5%
Total 341.000 - Interest Earnings	743.63	800.00	-56.37	95.0%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	16,300.00	100,000.00	-83,700.00	16.3%
Total 342.000 - Rents and Royalties	16,300.00	100,000.00	-83,700.00	16.3%
Total 340.000 - INTEREST, RENTS & ROYALTIES	17,043.63	100,800.00	-83,756.37	16.9%
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. GRANTS	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 May 2017

	Jan - May 17	Budget	\$ Over Budget	% of Budget
355.040 - Alcoholic Beverage Licenses	200.00	2,000.00	-1,800.00	10.0%
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	200.00	130,800.00	-130,600.00	0.2%
Total 350.000 - INTERGOVERNMENTAL REVENUES	200.00	130,800.00	-130,600.00	0.2%
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	6,705.20	15,000.00	-8,294.80	44.7%
361.330 - Zoning Hearings	2,750.00	7,000.00	-4,250.00	39.3%
361.500 - Maps & Publications				
361.51 - Map Sales	0.00	0.00	0.00	0.0%
361.55 - SALDO	0.00	0.00	0.00	0.0%
361.54 - Zoning Ordinance	33.00	0.00	33.00	100.0%
361.56 - Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 - Misc. Publications/Copying	182.64	250.00	-67.36	73.1%
Total 361.500 - Maps & Publications	215.64	250.00	-34.36	86.3%
361.630 - Proceeds from tax collection	13,844.68	28,000.00	-14,155.32	49.4%
361.74 - Postage collected	79.50	150.00	-70.50	53.0%
Total 361.000 - General Government	23,595.02	50,400.00	-26,804.98	46.8%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	90.00	150.00	-60.00	60.0%
362.410 - Building & Zoning Permits	2,790.00	17,000.00	-14,210.00	16.4%
362.440 - Sewer Permits	1,065.00	1,500.00	-435.00	71.0%
362.451 - Use & Occupancy Permits	60.00	40.00	20.00	150.0%
362.452 - Moving Permits	315.00	450.00	-135.00	70.0%
362.470 - Driveway Permits	2,550.00	2,500.00	50.00	102.0%
362.480 - Grading Permits	16,400.00	18,000.00	-1,600.00	91.1%
362.481 - Swimming Pool Grading Permits	5,200.00	3,500.00	1,700.00	148.6%
362.490 - Peddling Permit	0.00	50.00	-50.00	0.0%
Total 362.000 - PUBLIC SAFETY	28,470.00	43,190.00	-14,720.00	65.9%
Total 360.000 - CHARGES FOR SERVICES	52,065.02	93,590.00	-41,524.98	55.6%
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	10,780.00	9,000.00	1,780.00	119.8%
367.301 - Business Donations	0.00	0.00	0.00	0.0%
367.350 - Field Use Fees	2,140.00	2,500.00	-360.00	85.6%
Total 367.000 - CULTURE-RECREATION	12,920.00	11,500.00	1,420.00	112.3%
389.000 - MISCELLANEOUS INCOME				

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

06/28/17

	Jan - May 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	18,524.04	15,000.00	3,524.04	123.5%
49900 - Uncategorized Income	10.00			
Total Income	2,681,963.52	3,564,600.00	-882,636.48	75.2%
Gross Profit	2,681,963.52	3,564,600.00	-882,636.48	75.2%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	5,208.25	12,500.00	-7,291.75	41.7%
400.215 - Postage	3,366.51	3,300.00	66.51	102.0%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	95.00	1,500.00	-1,405.00	6.3%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	1,663.23	4,100.00	-2,436.77	40.6%
400.322 - Long Distance	0.00	50.00	-50.00	0.0%
400.324 - Wireless	597.79	1,600.00	-1,002.21	37.4%
Total 400.320 - Telephone	2,261.02	5,750.00	-3,488.98	39.3%
400.340 - Advertising	2,633.92	5,000.00	-2,346.08	53.1%
400.342 - Public Relations Printing	2,858.00	6,000.00	-3,142.00	47.6%
400.343 - Codification/Printing	0.00	5,000.00	-5,000.00	0.0%
400.374 - Maintenance Agreements	6,480.48	14,000.00	-7,519.52	46.3%
400.384 - Office Equipment Rental	341.00	1,000.00	-659.00	34.1%
400.420 - Dues & Subscriptions	3,271.99	4,200.00	-928.01	77.9%
400.460 - Meetings & Continuing Education	6,921.79	10,000.00	-3,078.21	69.2%
400.700 - Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	33,457.96	75,800.00	-42,342.04	44.1%
402.000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	5,110.00	8,000.00	-2,890.00	63.9%
Total 402.000 - AUDITING	5,150.00	8,100.00	-2,950.00	63.6%
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	1,923.11	2,100.00	-176.89	91.6%
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 May 2017

06/28/17

	Jan - May 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	683.38	1,000.00	-316.62	68.3%
403.350 - Insurance & Bonding	250.00	300.00	-50.00	83.3%
403.400 - Court Costs	0.00	0.00	0.00	0.0%
403.430 - Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 - TAX COLLECTION	3,077.81	8,500.00	-5,422.19	36.2%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	9,149.25	28,000.00	-18,850.75	32.7%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	9,149.25	29,500.00	-20,350.75	31.0%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	141,066.49	350,000.00	-208,933.51	40.3%
405.200 - Office Supplies	1,865.92	6,000.00	-4,134.08	31.1%
405.300 - Bond	1,500.00	1,600.00	-100.00	93.8%
Total 405.000 - PERSONNEL SERVICES	144,432.41	357,600.00	-213,167.59	40.4%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense				
406.316 - Drug Testing	551.01	850.00	-298.99	64.8%
406.317 - Employee Record Checks	60.00	600.00	-540.00	10.0%
406.318 - Bank Fees	29.99	230.00	-200.01	0.0%
406.319 - Reimburse private prop damage	342.89	50.00	292.89	60.0%
406.325 - Internet fees / Website Develop	2,391.50	150.00	3,408.50	228.6%
406.331 - Mileage	0.00	5,800.00	-2,500.00	41.2%
406.338 - Highway/Toll Reimbursement	0.00	250.00	-250.00	0.0%
406.341 - Personnel Advertising	454.74	100.00	354.74	0.0%
406.421 - License & Permit Renewal	0.00	600.00	-600.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	3,830.13	8,880.00	-5,049.87	43.1%
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	4,017.52	9,000.00	-4,982.48	44.6%
Total 407.000 - DATA PROCESSING	5,485.43	15,000.00	-9,514.57	36.6%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	4,003.63	7,000.00	-2,996.37	57.2%
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	4,003.63	14,050.00	-10,046.37	28.5%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	905.09	3,000.00	-2,094.91	30.2%
409.230 - Heating Fuel	17,239.49	28,000.00	-10,760.51	61.6%
409.300 - Facilities Maintenance	3,323.96	4,500.00	-1,176.04	73.9%
409.318 - Building Security Systems	232.35	3,000.00	-2,767.65	7.7%
409.360 - Public Utilities				
409.361 - Electricity	4,646.90	15,000.00	-10,353.10	31.0%

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

	Jan. - May 17	Budget	\$ Over Budget	% of Budget
409.366 · Water	1,170.44	2,500.00	-1,329.56	46.8%
Total 409.360 · Public Utilities	5,817.34	17,500.00	-11,682.66	33.2%
409.367 · Trash Removal	564.90	1,000.00	-435.10	56.5%
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	30,468.44	68,300.00	-37,831.56	44.6%
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	231.31	7,000.00	-6,768.69	3.3%
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	547,112.20	1,315,000.00	-767,887.80	41.6%
Total 410.000 · PUBLIC SAFETY	547,343.51	1,322,100.00	-774,756.49	41.4%
411.000 · FIRE				
411.500 · Building Capital Reserve	68,766.68	80,000.00	-11,233.32	86.0%
411.500 · Contributions	50,262.59	80,000.00	-29,737.41	62.8%
411.541 · Fire Relief	0.00	75,000.00	-75,000.00	0.0%
411.600 · Water Hydrant Assessment	35,973.00	71,000.00	-35,027.00	50.7%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	4,826.30	25,000.00	-20,173.70	19.3%
Total 411.000 · FIRE	159,828.57	411,000.00	-251,171.43	38.9%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 · Ambulance Building Maintenance	23.78	1,500.00	-1,476.22	1.6%
412.541 · Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 · Operation Contribution	30,000.00	30,000.00	0.00	100.0%
412.600 · Capital Construction	0.00	1,000.00	-1,000.00	0.0%
412.700 · Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
Total 412.000 · AMBULANCE	30,023.78	32,500.00	-2,476.22	92.4%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	27,051.01	69,000.00	-41,948.99	39.2%
413.121 · Sewage Enforcement Officer	280.75	1,000.00	-719.25	28.1%
413.200 · Supplies	293.87	700.00	-406.13	42.0%
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	27,625.63	71,800.00	-44,174.37	38.5%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	525.00	1,400.00	-875.00	37.5%
414.116 · Zoning Hearing Bd Compensation	350.00	3,000.00	-2,650.00	11.7%
414.117 · Planning Commission Comp.	500.00	3,000.00	-2,500.00	16.7%
414.120 · Legal	0.00	3,500.00	-3,500.00	0.0%
414.510 · Developer Refunds	0.00	100.00	-100.00	0.0%
414.513 · Engineer	16,307.00	30,000.00	-13,693.00	54.4%

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

	Jan - May 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	18,406.50	44,000.00	-25,593.50	41.8%
415.114 - EMERGENCY MANAGEMENT COORD	1,000.00	2,400.00	-1,400.00	41.7%
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	2,711.25	8,000.00	-5,288.75	33.9%
426.115 - Recycling Collection Wages	9,929.50	20,000.00	-10,070.50	49.6%
426.421 - FRCA Membership				
Total 426.000 - SANITATION EXPENSE	12,640.75	28,000.00	-15,359.25	45.1%
429.000 - PUBLIC WORKS - SANITATION	4,480.18	10,000.00	-5,519.82	44.8%
429.364 - Sanitary Sewer Expenses				
Total 429.000 - PUBLIC WORKS - SANITATION	4,480.18	10,000.00	-5,519.82	44.8%
430.000 - HWYS., ROADS & STREETS	191,375.86	500,000.00	-308,624.14	38.3%
430.100 - Personnel Services	5,971.57	10,000.00	-4,028.43	59.7%
430.245 - Supplies	766.99	1,500.00	-733.01	51.1%
430.300 - Facilities Maintenance				
430.320 - Telephone	239.75	600.00	-360.25	40.0%
430.321 - Local	0.00	0.00	0.00	0.0%
430.322 - Long Distance	1,306.90	3,500.00	-2,193.10	37.3%
430.329 - Wireless				
Total 430.320 - Telephone	1,546.65	4,100.00	-2,553.35	37.7%
430.330 - Heating Fuel	4,551.83	5,000.00	-448.17	91.0%
430.360 - Electricity	1,123.37	3,000.00	-1,876.63	37.4%
430.384 - Equip/Machinery Rental	0.00	13,000.00	-13,000.00	0.0%
430.450 - Contracted Services	181.38	900.00	-718.62	20.2%
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	14,623.00	45,000.00	-30,377.00	32.5%
430.750 - Misc. Shop Tools & Equipment	2,267.12	7,000.00	-4,732.88	32.4%
430.000 - HWYS., ROADS & STREETS - Other	18.60			
Total 430.000 - HWYS., ROADS & STREETS	223,316.37	600,000.00	-376,683.63	37.2%
432.000 - WINTER MAINTENANCE	43,751.07	60,000.00	-16,248.93	72.9%
432.100 - Winter Maintenance Materials				
Total 432.000 - WINTER MAINTENANCE	43,751.07	60,000.00	-16,248.93	72.9%
433.000 - TRAFFIC CONTROL DEVICES	2,521.58	5,000.00	-2,478.42	50.4%
433.200 - Traffic signs	0.00	2,500.00	-2,500.00	0.0%
433.246 - Pavement Marking Supplies	1,030.00	2,200.00	-1,170.00	46.8%
433.749 - Traffic Control Supplies-signal	1,533.79	3,000.00	-1,464.21	51.2%
433.360 - Traffic signal electric	0.00	300.00	-300.00	0.0%
433.375 - Line Painting	1,775.00	2,500.00	-725.00	71.0%
433.450 - Signals contracted service				
Total 433.000 - TRAFFIC CONTROL DEVICES	6,862.37	15,500.00	-8,637.63	44.3%
434.00 - STREET LIGHTING				

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

	Jan - May 17	Budget	\$ Over Budget	% of Budget
434.360 - St. Light. Electricity	1,445.29	4,500.00	-3,054.71	32.1%
Total 434.00 - STREET LIGHTING	1,445.29	4,500.00	-3,054.71	32.1%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	6,526.80	6,000.00	526.80	108.8%
437.213 - Equipment Parts & Supplies	25,205.81	35,000.00	-9,796.19	72.0%
437.233 - Equipment Motor Fuel	9,536.61	28,000.00	-18,463.39	34.1%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	41,269.22	69,000.00	-27,732.78	59.8%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	2,233.18	4,000.00	-1,766.82	55.8%
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	2,233.18	13,000.00	-10,766.82	17.2%
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - Engineer	0.00	500.00	-500.00	0.0%
439.600 - Construction/Rebuilding	968.88	90,000.00	-89,031.12	1.1%
Total 439.000 - HWY CONST & REBUILDING PRJCTS	968.88	90,500.00	-89,531.12	1.1%
452.000 - RECREATION & CULTURE				
452.115 - Staff Wages	1,000.00	13,000.00	-12,000.00	7.7%
452.249 - Recreation Programs	0.00	3,000.00	-3,000.00	0.0%
452.300 - Recreation Safety Insurance	1,694.71	23,000.00	-21,305.29	7.4%
Total 452.000 - RECREATION & CULTURE	2,694.71	39,000.00	-36,305.29	6.9%
454.000 - PARKS				
454.115 - Park Personnel	0.00	0.00	0.00	0.0%
454.200 - Park supplies	1,227.76	4,000.00	-2,772.24	30.7%
454.230 - Fuel	1,198.50	2,900.00	-1,701.50	41.3%
454.367 - Trash Removal	0.00	0.00	0.00	0.0%
454.370 - Park Facilities Maintenance	544.70	4,000.00	-3,455.30	13.6%
454.500 - Contracted Services	910.00	3,000.00	-2,090.00	30.3%
454.600 - Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454.700 - Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
454.710 - Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454.000 - PARKS	3,880.96	15,900.00	-12,019.04	24.4%
456.000 - LIBRARY				
456.520 - Library Contribution	48,195.00	96,500.00	-48,305.00	49.9%
Total 456.000 - LIBRARY	48,195.00	96,500.00	-48,305.00	49.9%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	22,958.75	54,000.00	-31,041.25	42.5%
481.200 - Medicare Employer Paid	5,369.35	12,700.00	-7,330.65	42.3%
481.300 - Unemployment Comp Employer Paid	1,938.02	1,000.00	938.02	193.8%
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	19,354.50	40,000.00	-20,645.50	48.4%
487.196 - Health Insurance	109,126.25	255,000.00	-145,873.75	42.8%

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

	Jan - May 17	Budget	\$ Over Budget	% of Budget
487.197 - Other Group Benefits	9,951.43	25,000.00	-15,048.57	39.8%
Total 480.000 - INSURANCE & EMPLOYEE BENEFITS	168,873.30	505,700.00	-336,826.70	33.4%
486.000 - Insurance				
486.350 - Liability Insurance	40,898.07	65,000.00	-24,101.93	62.9%
Total 486.000 - Insurance	40,898.07	65,000.00	-24,101.93	62.9%
489.000 - JUDGEMENT & LOSSES				
489.411 - Refund of fines collected	0.00	100.00	-100.00	0.0%
Total 489.000 - JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
492.000 - Interfund Operating Transfers	550,000.00			
6561 - *Payroll Expenses	279.75			
69800 - Uncategorized Expenses	0.00			
Total Expense	2,175,220.15	4,082,430.00	-1,907,209.85	53.3%
Net Income	506,743.37	-517,830.00	1,024,573.37	-97.9%

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

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	71,881.84
106.002 · Fire/Ambulance	46,313.75
106.003 · Recycling	3,481.57
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>121,679.53</u>
Total Checking/Savings	<u>121,679.53</u>
Total Current Assets	<u>121,679.53</u>
TOTAL ASSETS	<u>121,679.53</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	16,989.59
Net Income	6,642.90
Total Equity	<u>121,679.53</u>
TOTAL LIABILITIES & EQUITY	<u>121,679.53</u>

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

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	719.87
106.000 · Palmer Sewer Savings Account	170,289.61
Total Checking/Savings	<u>171,009.48</u>
Total Current Assets	<u>171,009.48</u>
TOTAL ASSETS	<u><u>171,009.48</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,261.49
Net Income	70.73
Total Equity	<u>171,009.48</u>
TOTAL LIABILITIES & EQUITY	<u><u>171,009.48</u></u>

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

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,239.47
106.000 · Nazareth Sewer Savings Account	17,600.35
Total Checking/Savings	<u>18,839.82</u>
Total Current Assets	<u>18,839.82</u>
TOTAL ASSETS	<u><u>18,839.82</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	13,621.69
Net Income	7.80
Total Equity	<u>18,839.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>18,839.82</u></u>

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

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,241,104.72
106.000 · PLGIT Savings Account	580,237.79
Total Checking/Savings	<u>1,821,342.51</u>
Total Current Assets	<u>1,821,342.51</u>
TOTAL ASSETS	<u><u>1,821,342.51</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,762,447.87
Net Income	28,399.69
Total Equity	<u>1,821,342.51</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,821,342.51</u></u>

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

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	6,616.70
106.000 · Swr/Signal PLUS Account	129.33
Total Checking/Savings	<u>6,746.03</u>
Total Current Assets	<u>6,746.03</u>
TOTAL ASSETS	<u><u>6,746.03</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-845,678.81
Net Income	13.63
Total Equity	<u>6,746.03</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,746.03</u></u>

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

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	290,221.62
Total Checking/Savings	<u>290,221.62</u>
Total Current Assets	<u>290,221.62</u>
TOTAL ASSETS	<u><u>290,221.62</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	239,957.32
Net Income	50,264.30
Total Equity	<u>290,221.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>290,221.62</u></u>

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

	May 31, 17
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	442,458.93
106.001 · CAPITAL PURCHASES	1,787.25
106.000 · Capital Reserve Savings Account - Other	1,787.25
Total 106.000 · Capital Reserve Savings Account	444,246.18
Total Checking/Savings	444,246.18
Total Current Assets	444,246.18
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	444,326.69
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	219,975.20
Net Income	15,383.81
Total Equity	444,326.69
TOTAL LIABILITIES & EQUITY	444,326.69

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

	May 31, 17
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	40,288.67
Total 106.000 · Fire CR Savings Account	169,903.84
Total Checking/Savings	169,903.84
Total Current Assets	169,903.84
TOTAL ASSETS	169,903.84
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-104,982.46
Net Income	40,288.67
Total Equity	169,903.84
TOTAL LIABILITIES & EQUITY	169,903.84

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of May 31, 2017

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	4,247.76
106.000 · Hwy Recon/Rehab MM/Savings Acct	405,437.22
Total Checking/Savings	<u>409,684.98</u>
Total Current Assets	<u>409,684.98</u>
TOTAL ASSETS	<u><u>409,684.98</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	55,478.57
Net Income	354,206.41
Total Equity	<u>409,684.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>409,684.98</u></u>

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

06/28/17

Accrual Basis

	May 31, 17
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	135,364.43
100.002 · EQUIPMENT REPLACEMENT	28.83
100.000 · CR Equip Replacement - Checking - Other	28.83
Total 100.000 · CR Equip Replacement - Checking	135,393.26
106.000 · CR Equip Replacement MM/Savings	102,964.61
Total Checking/Savings	238,357.87
Total Current Assets	238,357.87
TOTAL ASSETS	238,357.87
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	200,905.32
Net Income	37,452.55
Total Equity	238,357.87
TOTAL LIABILITIES & EQUITY	238,357.87

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of May 31, 2017

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	503.22
103.000 · Embassy Checking Account	819.98
Total Checking/Savings	<u>1,323.20</u>
Total Current Assets	<u>1,323.20</u>
TOTAL ASSETS	<u><u>1,323.20</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	1,872.81
Net Income	-549.61
Total Equity	<u>1,323.20</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,323.20</u></u>

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

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	586,485.58
Total Checking/Savings	<u>586,485.58</u>
Total Current Assets	<u>586,485.58</u>
TOTAL ASSETS	<u><u>586,485.58</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	217,471.80
Net Income	259,594.25
Total Equity	<u>586,485.58</u>
TOTAL LIABILITIES & EQUITY	<u><u>586,485.58</u></u>

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

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,552.71
106.000 Traffic Impact Account	2,107,579.35
Total Checking/Savings	<u>2,116,132.06</u>
Total Current Assets	<u>2,116,132.06</u>
TOTAL ASSETS	<u><u>2,116,132.06</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	2,086,965.37
Net Income	29,166.69
Total Equity	<u>2,116,132.06</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,116,132.06</u></u>

10:29 AM

Lower Nazareth Township Sewer Department

06/28/17

Balance Sheet

Accrual Basis

As of May 31, 2017

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	2,916.37
102.000 · LNT Sewer Department - Savings	134,409.72
Total Checking/Savings	<u>137,326.09</u>
Total Current Assets	<u>137,326.09</u>
TOTAL ASSETS	<u><u>137,326.09</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	120,383.76
Net Income	16,942.33
Total Equity	<u>137,326.09</u>
TOTAL LIABILITIES & EQUITY	<u><u>137,326.09</u></u>

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

	May 31, 17
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	786.16
102.000 · SAVINGS ACCOUNTS - LAB	457,844.04
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	19,499.81
Total Checking/Savings	478,130.61
Total Current Assets	478,130.61
TOTAL ASSETS	478,130.61
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	3,404.09
Total Equity	475,800.10
TOTAL LIABILITIES & EQUITY	478,130.61

Lower Nazareth Township
Balance Sheet
As of May 31, 2017

	<u>May 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	102,734.85
100.000 · Checking Account - Other	1,317.72
Total 100.000 · Checking Account	<u>125,328.40</u>
Total Checking/Savings	<u>125,328.40</u>
Total Current Assets	<u>125,328.40</u>
TOTAL ASSETS	<u>125,328.40</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	73,563.29
Net Income	-8,948.42
Total Equity	<u>125,328.40</u>
TOTAL LIABILITIES & EQUITY	<u>125,328.40</u>