



Lower Nazareth Township
Financial Report
September 2017

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Sep-17

General Fund - 01	\$ 1,674,651
Special Revenue Fund - Host Fee - 05	\$ 134,578
Palmer Sewer Fund - 08	\$ 171,067
Nazareth Sewer Fund - 09	\$ 21,025
Capital Reserve - Open Space Fund - 16	\$ 1,867,672
Capital Reserve - Sewer/Signals Fund - 18	\$ 6,763
Fiscal Stability Fund - 95	\$ 290,462
Capital Reserve - Municipal - 30	\$ 414,010
Capital Reserve - Fire Fund - 31	\$ 170,319
Highway Reconstruction/Rehabilitation -	\$ 389,102
Capital Reserve - Equipment Replacement -	\$ 187,850
Refuse/Recycling Collection - 33	\$ 1,906
State Liquid Fuels Fund - 35	\$ 572,538
Traffic Impact - 091	\$ 2,128,077
<i>Total Township Funds...</i>	<u>\$8,030,021</u>

Lower Nazareth Township Sewer Department	\$ 151,769
Master Escrow Account	\$ 438,043
Development & Inspection Account	\$ 102,260
<i>Total Escrow Accounts...</i>	<u>\$540,303</u>

Lower Nazareth Township
General Fund Balance Sheet
 As of September 30, 2017

	Sep 30, 17
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	2,609.68
105.000 · Payroll Account	5,959.11
106.000 · LAB Savings Account	1,470,448.50
106.100 · PLGIT Account	84,635.14
106.200 · Real Estate Tax Collections	108,486.98
110.000 · Petty Cash	250.00
Total Checking/Savings	1,672,389.41
Other Current Assets	
Employee Advance	11.94
Total Other Current Assets	11.94
Total Current Assets	1,672,401.35
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,674,651.35
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-0.09
Total 210.000 · PAYROLL LIABILITIES	-0.09
Total Other Current Liabilities	-0.09
Total Current Liabilities	-0.09
Total Liabilities	-0.09
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	344,298.89
Net Income	558,500.07
Total Equity	1,674,651.44
TOTAL LIABILITIES & EQUITY	1,674,651.35

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

	Jan - Sep 17	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,735,527.02	1,500,000.00	235,527.02	115.7%
301.200 - Real Estate - Prior	81,123.13	50.00	81,073.13	162,246.3%
301.400 - Real Estate - Delinquent	13,499.33	20,000.00	-6,500.67	67.5%
Total 301.000 - REAL PROPERTY TAXES	1,830,149.48	1,520,050.00	310,099.48	120.4%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	428,056.67	170,000.00	258,056.67	251.8%
310.210 - Earned Income - Current	845,642.96	1,000,000.00	-154,357.04	84.6%
310.220 - Earned Income - Prior	59.54	50,000.00	-49,940.46	0.1%
310.510 - Local Services Tax	320,322.44	355,000.00	-34,677.56	90.2%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	1,594,081.61	1,575,000.00	19,081.61	101.2%
Total 300.000 - TAXES	3,424,231.09	3,095,050.00	329,181.09	110.6%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	71,424.05	82,500.00	-11,075.95	86.6%
Total 320.000 - LICENSES & PERMITS	71,424.05	82,500.00	-11,075.95	86.6%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	38,666.67	30,000.00	8,666.67	128.9%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	5,407.90	5,000.00	407.90	108.2%
Total 330.000 - FINES & FORFEITS	44,074.57	35,000.00	9,074.57	125.9%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	98.32	100.00	-1.68	98.3%
341.02 - Interest on Savings	1,390.61	700.00	690.61	198.7%
Total 341.000 - Interest Earnings	1,488.93	800.00	688.93	186.1%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	28,500.00	100,000.00	-71,500.00	28.5%
Total 342.000 - Rents and Royalties	28,500.00	100,000.00	-71,500.00	28.5%
Total 340.000 - INTEREST, RENTS & ROYALTIES	29,988.93	100,800.00	-70,811.07	29.8%
350.000 - INTERGOVERNMENTAL REVENUES				
351.000 - FEDERAL CAP & OPER GRANTS				
351.12 - FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 - FEDERAL CAP & OPER GRANTS	0.00	0.00	0.00	0.0%
354.000 - STATE CAPITAL & OPER. GRANTS				
354.12 - Emergency Disaster Relief-PEMA	0.00	0.00	0.00	0.0%
Total 354.000 - STATE CAPITAL & OPER. 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 September 2017

	Jan - Sep 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	59,647.29	50,000.00	9,647.29	119.3%
355.052 · Police Department	0.00	0.00	0.00	0.0%
355.070 · Fire Relief	67,780.87	75,000.00	-7,219.13	90.4%
Total 355.000 · STATE SHARED REVENUES	127,628.16	130,800.00	-3,171.84	97.6%
Total 350.000 · INTERGOVERNMENTAL REVENUES	127,628.16	130,800.00	-3,171.84	97.6%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	20,897.02	15,000.00	5,897.02	139.3%
361.330 · Zoning Hearings	3,500.00	7,000.00	-3,500.00	50.0%
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	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	399.58	250.00	149.58	159.8%
Total 361.500 · Maps & Publications	432.58	250.00	182.58	173.0%
361.630 · Proceeds from tax collection	25,152.98	28,000.00	-2,867.02	89.8%
361.74 · Postage collected	99.24	150.00	-50.76	66.2%
Total 361.000 · General Government	50,061.82	50,400.00	-338.18	99.3%
362.000 · PUBLIC SAFETY				
362.100 · Fire Police Dept. Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	150.00	150.00	0.00	100.0%
362.410 · Building & Zoning Permits	18,685.50	17,000.00	1,685.50	109.9%
362.440 · Sewer Permits	2,015.00	1,500.00	515.00	134.3%
362.451 · Use & Occupancy Permits	80.00	40.00	40.00	200.0%
362.452 · Moving Permits	685.00	450.00	235.00	152.2%
362.470 · Driveway Permits	3,950.00	2,500.00	1,450.00	158.0%
362.480 · Grading Permits	33,200.00	18,000.00	15,200.00	184.4%
362.481 · Swimming Pool Grading Permits	7,800.00	3,500.00	4,300.00	222.9%
362.490 · Peddling Permit	0.00	50.00	-50.00	0.0%
Total 362.000 · PUBLIC SAFETY	66,565.50	43,190.00	23,375.50	154.1%
Total 360.000 · CHARGES FOR SERVICES	116,627.32	93,590.00	23,037.32	124.6%
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	10,893.01	9,000.00	1,893.01	121.0%
367.301 · Business Donations	0.00	0.00	0.00	0.0%
367.350 · Field Use Fees	3,460.00	2,500.00	960.00	138.4%
Total 367.000 · CULTURE-RECREATION	14,353.01	11,500.00	2,853.01	124.8%
389.000 · MISCELLANEOUS INCOME				

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

	Jan - Sep 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	18,688.53	15,000.00	3,688.53	124.6%
49900 - Uncategorized Income	10.00			
Total Income	3,847,025.66	3,564,600.00	282,425.66	107.9%
Gross Profit	3,847,025.66	3,564,600.00	282,425.66	107.9%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	9,374.85	12,500.00	-3,125.15	75.0%
400.215 - Postage	5,210.16	3,300.00	1,910.16	157.9%
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	3,082.08	4,100.00	-1,017.92	75.2%
400.322 - Long Distance	0.00	50.00	-50.00	0.0%
400.324 - Wireless	1,076.67	1,600.00	-523.33	67.3%
Total 400.320 - Telephone	4,158.75	5,750.00	-1,591.25	72.3%
400.340 - Advertising	3,985.47	5,000.00	-1,014.53	79.7%
400.342 - Public Relations Printing	5,656.00	6,000.00	-344.00	94.3%
400.343 - Codification/Printing	0.00	5,000.00	-5,000.00	0.0%
400.374 - Maintenance Agreements	12,312.08	14,000.00	-1,687.92	87.9%
400.384 - Office Equipment Rental	663.00	1,000.00	-337.00	66.3%
400.420 - Dues & Subscriptions	3,447.99	4,200.00	-752.01	82.1%
400.460 - Meetings & Continuing Education	7,424.79	10,000.00	-2,575.21	74.2%
400.700 - Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	52,328.09	75,800.00	-23,471.91	69.0%
402.000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	7,780.00	8,000.00	-220.00	97.3%
Total 402.000 - AUDITING	7,820.00	8,100.00	-280.00	96.5%
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	1,951.10	2,100.00	-148.90	92.9%
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 September 2017

	Jan - Sep 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	943.36	1,000.00	-56.64	94.3%
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	3,365.78	8,500.00	-5,134.22	39.6%
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	256,716.05	350,000.00	-93,283.95	73.3%
405.200 · Office Supplies	3,393.65	6,000.00	-2,606.35	56.6%
405.300 · Bond	1,500.00	1,600.00	-100.00	93.8%
Total 405.000 · PERSONNEL SERVICES	261,609.70	357,600.00	-95,990.30	73.2%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense				
406.316 · Drug Testing	759.25	850.00	-90.75	89.3%
406.317 · Employee Record Checks	155.00	600.00	-445.00	25.8%
406.318 · Bank Fees	16.00	230.00	-214.00	7.0%
406.319 · Reimburse private prop damage	54.33	50.00	4.33	108.7%
406.325 · Internet fees / Website Develop	342.89	150.00	192.89	228.6%
406.331 · Mileage	4,349.01	5,800.00	-1,450.99	75.0%
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%
406.341 · Personnel Advertising	454.74	600.00	-145.26	75.8%
406.421 · License & Permit Renewal	0.00	250.00	-250.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	6,131.22	8,880.00	-2,748.78	69.0%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	1,822.75	2,000.00	-177.25	91.1%
407.215 · Software	2,859.09	4,000.00	-1,140.91	71.5%
407.370 · Computer Services	11,519.92	9,000.00	2,519.92	128.0%
Total 407.000 · DATA PROCESSING	16,201.76	15,000.00	1,201.76	108.0%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	15,666.20	7,000.00	8,666.20	223.8%
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	15,666.20	14,050.00	1,616.20	111.5%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,575.77	3,000.00	-1,424.23	52.5%
409.230 · Heating Fuel	17,239.49	28,000.00	-10,760.51	61.6%
409.300 · Facilities Maintenance	4,161.18	4,500.00	-338.82	92.5%
409.318 · Building Security Systems	777.05	3,000.00	-2,222.95	25.9%
409.360 · Public Utilities				
409.361 · Electricity	9,551.58	15,000.00	-5,448.42	63.7%

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

	Jan - Sep 17	Budget	\$ Over Budget	% of Budget
409.366 · Water	2,134.47	2,500.00	-365.53	85.4%
Total 409.360 · Public Utilities	11,686.05	17,500.00	-5,813.95	66.8%
409.367 · Trash Removal	4,229.40	1,000.00	3,229.40	422.9%
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	42,054.25	68,300.00	-26,245.75	61.6%
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	984,801.96	1,315,000.00	-330,198.04	74.9%
Total 410.000 · PUBLIC SAFETY	985,033.27	1,322,100.00	-337,066.73	74.5%
411.000 · FIRE				
411.300 · Building Capital Reserve	72,813.76	80,000.00	-7,186.24	91.0%
411.500 · Contributions	78,981.85	80,000.00	-1,018.15	98.7%
411.541 · Fire Relief	0.00	75,000.00	-75,000.00	0.0%
411.600 · Water Hydrant Assessment	54,306.00	71,000.00	-16,694.00	76.5%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	8,687.34	25,000.00	-16,312.66	34.7%
Total 411.000 · FIRE	214,788.95	411,000.00	-196,211.05	52.3%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 · Ambulance Building Maintenance	220.29	1,500.00	-1,279.71	14.7%
412.541 · Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 · Operation Contribution	30,000.00	30,000.00	0.00	100.0%
412.600 · Capital Construction	0.00	1,000.00	-1,000.00	0.0%
412.700 · Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
Total 412.000 · AMBULANCE	30,220.29	32,500.00	-2,279.71	93.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	51,125.65	69,000.00	-17,874.35	74.1%
413.121 · Sewage Enforcement Officer	280.75	1,000.00	-719.25	28.1%
413.200 · Supplies	575.54	700.00	-124.46	82.2%
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	51,981.94	71,800.00	-19,818.06	72.4%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	780.00	1,400.00	-620.00	55.7%
414.116 · Zoning Hearing Bd Compensation	650.00	3,000.00	-2,350.00	21.7%
414.117 · Planning Commission Comp.	1,150.00	3,000.00	-1,850.00	38.3%
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	35,125.63	30,000.00	5,125.63	117.1%

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

	Jan - Sep 17	Budget	\$ Over Budget	% of Budget
414.340 - Zoning Hearing Advertisements	1,629.80	3,000.00	-1,370.20	54.3%
Total 414.000 - PLANNING & ZONING	39,335.43	44,000.00	-4,664.57	89.4%
415.114 - EMERGENCY MANAGEMENT COORD	1,800.00	2,400.00	-600.00	75.0%
419.540 - Crime Watch	0.00	0.00	0.00	0.0%
422.450 - Animal Control	150.00	200.00	-50.00	75.0%
426.000 - SANITATION EXPENSE	6,176.25	8,000.00	-1,823.75	77.2%
426.115 - Recycling Collection Wages	14,894.25	20,000.00	-5,105.75	74.5%
426.421 - FRCA Membership				
Total 426.000 - SANITATION EXPENSE	21,070.50	28,000.00	-6,929.50	75.3%
429.000 - PUBLIC WORKS - SANITATION	5,096.44	10,000.00	-4,903.56	51.0%
429.364 - Sanitary Sewer Expenses				
Total 429.000 - PUBLIC WORKS - SANITATION	5,096.44	10,000.00	-4,903.56	51.0%
430.000 - HWYS., ROADS & STREETS	350,110.58	500,000.00	-149,889.42	70.0%
430.100 - Personnel Services	9,762.11	10,000.00	-237.89	97.6%
430.245 - Supplies	766.99	1,500.00	-733.01	51.1%
430.300 - Facilities Maintenance				
430.320 - Telephone	431.55	600.00	-168.45	71.9%
430.321 - Local	0.00	0.00	0.00	0.0%
430.322 - Long Distance	2,391.39	3,500.00	-1,108.61	68.3%
430.329 - Wireless				
Total 430.320 - Telephone	2,822.94	4,100.00	-1,277.06	68.9%
430.330 - Heating Fuel	4,551.83	5,000.00	-448.17	91.0%
430.360 - Electricity	1,880.88	3,000.00	-1,119.12	62.7%
430.384 - Equip/Machinery Rental	1,055.00	13,000.00	-11,945.00	8.1%
430.450 - Contracted Services	421.64	900.00	-478.36	46.8%
430.460 - Continuing Education	3,674.62	2,500.00	1,174.62	147.0%
430.600 - Capital Construction	0.00	8,000.00	-8,000.00	0.0%
430.740 - Equipment Purchase	14,623.00	45,000.00	-30,377.00	32.5%
430.750 - Misc. Shop Tools & Equipment	6,579.85	7,000.00	-420.15	94.0%
430.000 - HWYS., ROADS & STREETS - Other	396,268.04	600,000.00	-203,731.96	66.0%
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	2,694.32	5,000.00	-2,305.68	53.9%
433.200 - Traffic signs	0.00	2,500.00	-2,500.00	0.0%
433.246 - Pavement Marking Supplies	1,380.00	2,200.00	-820.00	62.7%
433.249 - Traffic Control Supplies-signal	2,666.45	3,000.00	-333.55	88.9%
433.360 - Traffic signal electric	0.00	300.00	-300.00	0.0%
433.375 - Line Painting	3,019.91	2,500.00	519.91	120.8%
433.450 - Signals contracted service				
Total 433.000 - TRAFFIC CONTROL DEVICES	9,760.68	15,500.00	-5,739.32	63.0%
434.00 - STREET LIGHTING				

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

	Jan - Sep 17	Budget	\$ Over Budget	% of Budget
434.360 · St. Lght. Electricity	2,648.22	4,500.00	-1,851.78	58.8%
Total 434.00 · STREET LIGHTING	2,648.22	4,500.00	-1,851.78	58.8%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	7,499.83	6,000.00	1,499.83	125.0%
437.213 · Equipment Parts & Supplies	35,369.05	35,000.00	369.05	101.1%
437.233 · Equipment Motor Fuel	17,555.16	28,000.00	-10,444.84	62.7%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	60,424.04	69,000.00	-8,575.96	87.6%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	2,846.49	4,000.00	-1,153.51	71.2%
438.272 · Aggregate Supplies	241.34	2,500.00	-2,258.66	9.7%
438.273 · Pipe and Drainage Supplies	1,040.50	1,500.00	-459.50	69.4%
438.274 · Pavement Maintenance Supplies	4,120.00	5,000.00	-880.00	82.4%
Total 438.000 · HIGHWAY MAINT & REPAIR	8,248.33	13,000.00	-4,751.67	63.4%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	3,120.59	90,000.00	-86,879.41	3.5%
Total 439.000 · HWY CONST & REBUILDING PRJCTS	3,120.59	90,500.00	-87,379.41	3.4%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	9,928.51	13,000.00	-3,071.49	76.4%
452.249 · Recreation Programs	2,056.46	3,000.00	-943.54	68.5%
452.300 · Recreation Safety Insurance	3,831.68	23,000.00	-19,168.32	16.7%
Total 452.000 · RECREATION & CULTURE	15,816.65	39,000.00	-23,183.35	40.6%
454.000 · PARKS				
454.115 · Park Personnel	0.00	0.00	0.00	0.0%
454.200 · Park supplies	2,214.98	4,000.00	-1,785.02	55.4%
454.230 · Fuel	1,532.30	2,900.00	-1,367.70	52.8%
454.249 · Recreation Programs	296.90	0.00	0.00	0.0%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	1,272.80	4,000.00	-2,727.20	31.8%
454.500 · Contracted Services	1,590.00	3,000.00	-1,410.00	53.0%
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	6,906.98	15,900.00	-8,993.02	43.4%
456.000 · LIBRARY				
456.520 · Library Contribution	72,292.50	96,500.00	-24,207.50	74.9%
Total 456.000 · LIBRARY	72,292.50	96,500.00	-24,207.50	74.9%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	42,768.39	54,000.00	-11,231.61	79.2%
481.200 · Medicare Employer Paid	10,002.32	12,700.00	-2,697.68	78.8%
481.300 · Unemployment Comp Employer Paid	2,036.79	1,000.00	1,036.79	203.7%
483.197 · Non-Uniform Pension Plan Contrib	0.00	115,000.00	-115,000.00	0.0%
483.310 · Pension Plan Admin Fees	3,300.00	3,000.00	300.00	110.0%
484.354 · Workers Comp Insurance	29,348.75	40,000.00	-10,651.25	73.4%

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

	Jan - Sep 17	Budget	\$ Over Budget	% of Budget
487.196 · Health Insurance	196,490.53	255,000.00	-58,509.47	77.1%
487.197 · Other Group Benefits	19,008.13	25,000.00	-5,991.87	76.0%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	302,954.91	505,700.00	-202,745.09	59.9%
486.000 · Insurance				
486.350 · Liability Insurance	51,971.76	65,000.00	-13,028.24	80.0%
Total 486.000 · Insurance	51,971.76	65,000.00	-13,028.24	80.0%
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	558.75			
69800 · Uncategorized Expenses	0.00			
Total Expense	3,288,525.59	4,082,430.00	-793,904.41	80.6%
Net Income	558,500.07	-517,830.00	1,076,330.07	-107.9%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of September 30, 2017

	<u>Sep 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	78,228.55
106.002 · Fire/Ambulance	49,487.11
106.003 · Recycling	6,611.93
106.000 · Host Fee Savings Account - Other	<u>250.67</u>
Total 106.000 · Host Fee Savings Account	<u>134,578.26</u>
Total Checking/Savings	<u>134,578.26</u>
Total Current Assets	<u>134,578.26</u>
TOTAL ASSETS	<u>134,578.26</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	16,989.59
Net Income	<u>19,541.63</u>
Total Equity	<u>134,578.26</u>
TOTAL LIABILITIES & EQUITY	<u>134,578.26</u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of September 30, 2017

	<u>Sep 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	720.11
106.000 · Palmer Sewer Savings Account	170,346.54
Total Checking/Savings	<u>171,066.65</u>
Total Current Assets	<u>171,066.65</u>
TOTAL ASSETS	<u><u>171,066.65</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,261.49
Net Income	127.90
Total Equity	<u>171,066.65</u>
TOTAL LIABILITIES & EQUITY	<u><u>171,066.65</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of September 30, 2017

	<u>Sep 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,239.89
106.000 · Nazareth Sewer Savings Account	<u>19,785.58</u>
Total Checking/Savings	<u>21,025.47</u>
Total Current Assets	<u>21,025.47</u>
TOTAL ASSETS	<u>21,025.47</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	13,621.69
Net Income	<u>2,193.45</u>
Total Equity	<u>21,025.47</u>
TOTAL LIABILITIES & EQUITY	<u>21,025.47</u>

LNT Open Space Fund-16
Balance Sheet
As of September 30, 2017

	<u>Sep 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,291,028.49
106.000 · PLGIT Savings Account	576,643.54
Total Checking/Savings	<u>1,867,672.03</u>
Total Current Assets	<u>1,867,672.03</u>
TOTAL ASSETS	<u><u>1,867,672.03</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,762,447.87
Net Income	74,729.21
Total Equity	<u>1,867,672.03</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,867,672.03</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of September 30, 2017

	<u>Sep 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	6,632.89
106.000 · Swr/Signal PLUS Account	129.85
Total Checking/Savings	<u>6,762.74</u>
Total Current Assets	<u>6,762.74</u>
TOTAL ASSETS	<u><u>6,762.74</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-845,678.81
Net Income	30.34
Total Equity	<u>6,762.74</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,762.74</u></u>

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10/16/17

Accrual Basis

(95)LNT Fiscal Stability Fund
Balance Sheet
As of September 30, 2017

	<u>Sep 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	290,462.22
Total Checking/Savings	<u>290,462.22</u>
Total Current Assets	<u>290,462.22</u>
TOTAL ASSETS	<u><u>290,462.22</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	239,957.32
Net Income	50,504.90
Total Equity	<u>290,462.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>290,462.22</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of September 30, 2017

	<u>Sep 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	411,108.45
106.000 · Capital Reserve Savings Account - Other	2,820.82
	<hr/>
Total 106.000 · Capital Reserve Savings Account	413,929.27
	<hr/>
Total Checking/Savings	413,929.27
	<hr/>
Total Current Assets	413,929.27
	<hr/>
Other Assets	
130.02 · Due from Master Escrow	80.51
	<hr/>
Total Other Assets	80.51
	<hr/>
TOTAL ASSETS	414,009.78
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	219,975.20
Net Income	-14,933.10
	<hr/>
Total Equity	414,009.78
	<hr/>
TOTAL LIABILITIES & EQUITY	414,009.78
	<hr/> <hr/>

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

	<u>Sep 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	130,907.35
106.002 · Building Land Fund	10,142.02
106.003 · Fire Police Fund	28,565.80
106.000 · Fire CR Savings Account - Other	704.13
Total 106.000 · Fire CR Savings Account	<u>170,319.30</u>
Total Checking/Savings	<u>170,319.30</u>
Total Current Assets	<u>170,319.30</u>
TOTAL ASSETS	<u>170,319.30</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-104,982.46
Net Income	40,704.13
Total Equity	<u>170,319.30</u>
TOTAL LIABILITIES & EQUITY	<u>170,319.30</u>

11:50 AM

37LNT Highway Reconstruction & Rehabilitation

10/16/17

Balance Sheet

Accrual Basis

As of September 30, 2017

	<u>Sep 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	8,338.02
106.000 · Hwy Recon/Rehab MM/Savings Acct	380,764.09
Total Checking/Savings	<u>389,102.11</u>
Total Current Assets	<u>389,102.11</u>
TOTAL ASSETS	<u>389,102.11</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	55,478.57
Net Income	333,623.54
Total Equity	<u>389,102.11</u>
TOTAL LIABILITIES & EQUITY	<u>389,102.11</u>

LNT Capital Reserve - Equipment Replacement

Balance Sheet

10/16/17

As of September 30, 2017

Accrual Basis

	<u>Sep 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	84,751.86
100.000 · CR Equip Replacement - Checking - Other	47.87
	<u>84,799.73</u>
Total 100.000 · CR Equip Replacement - Checking	84,799.73
106.000 · CR Equip Replacement MM/Savings	103,049.97
	<u>187,849.70</u>
Total Checking/Savings	187,849.70
Total Current Assets	<u>187,849.70</u>
TOTAL ASSETS	<u><u>187,849.70</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	200,905.32
Net Income	-13,055.62
	<u>187,849.70</u>
Total Equity	187,849.70
TOTAL LIABILITIES & EQUITY	<u><u>187,849.70</u></u>

11:36 AM

Lower Nazareth Township - Refuse/Recycling Collection

10/16/17

Balance Sheet

Accrual Basis

As of September 30, 2017

	<u>Sep 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	1,446.27
103.000 · Embassy Checking Account	459.98
Total Checking/Savings	<u>1,906.25</u>
Total Current Assets	<u>1,906.25</u>
TOTAL ASSETS	<u><u>1,906.25</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	1,872.81
Net Income	33.44
Total Equity	<u>1,906.25</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,906.25</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of September 30, 2017

	<u>Sep 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	572,538.36
Total Checking/Savings	<u>572,538.36</u>
Total Current Assets	<u>572,538.36</u>
TOTAL ASSETS	<u><u>572,538.36</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	217,471.80
Net Income	245,647.03
Total Equity	<u>572,538.36</u>
TOTAL LIABILITIES & EQUITY	<u><u>572,538.36</u></u>

11:59 AM

10/16/17

Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of September 30, 2017

	<u>Sep 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,554.13
106.000 Traffic Impact Account	2,119,522.53
Total Checking/Savings	<u>2,128,076.66</u>
Total Current Assets	<u>2,128,076.66</u>
TOTAL ASSETS	<u>2,128,076.66</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	2,086,965.37
Net Income	41,111.29
Total Equity	<u>2,128,076.66</u>
TOTAL LIABILITIES & EQUITY	<u>2,128,076.66</u>

1:04 PM

10/16/17

Accrual Basis

Lower Nazareth Township Sewer Department
Balance Sheet
As of September 30, 2017

	<u>Sep 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	2,814.71
102.000 · LNT Sewer Department - Savings	<u>148,954.10</u>
Total Checking/Savings	<u>151,768.81</u>
Total Current Assets	<u>151,768.81</u>
TOTAL ASSETS	<u><u>151,768.81</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	120,383.76
Net Income	<u>31,385.05</u>
Total Equity	<u>151,768.81</u>
TOTAL LIABILITIES & EQUITY	<u><u>151,768.81</u></u>

**Lower Nazareth Township Master Escrow
Balance Sheet
As of September 30, 2017**

	Sep 30, 17
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	786.19
102.000 · SAVINGS ACCOUNTS - LAB	418,781.09
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,474.94
Total Checking/Savings	438,042.82
Total Current Assets	438,042.82
TOTAL ASSETS	438,042.82
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	(36,683.70)
Total Equity	435,712.31
TOTAL LIABILITIES & EQUITY	438,042.82

Lower Nazareth Township
Balance Sheet
As of September 30, 2017

	<u>Sep 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	79,627.55
100.000 · Checking Account - Other	<u>1,356.31</u>
Total 100.000 · Checking Account	<u>102,259.69</u>
Total Checking/Savings	<u>102,259.69</u>
Total Current Assets	<u>102,259.69</u>
TOTAL ASSETS	<u>102,259.69</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	73,563.29
Net Income	<u>-32,017.13</u>
Total Equity	<u>102,259.69</u>
TOTAL LIABILITIES & EQUITY	<u>102,259.69</u>