



Lower Nazareth Township
Financial Report
April 2017

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Apr-17

General Fund - 01	\$ 1,713,001
Special Revenue Fund - Host Fee - 05	\$ 121,623
Palmer Sewer Fund - 08	\$ 170,995
Nazareth Sewer Fund - 09	\$ 18,838
Capital Reserve - Open Space Fund - 16	\$ 1,807,681
Capital Reserve - Sewer/Signals Fund - 18	\$ 6,743
Fiscal Stability Fund - 95	\$ 290,156
Capital Reserve - Municipal - 30	\$ 450,026
Capital Reserve - Fire Fund - 31	\$ 169,825
Highway Reconstruction/Rehabilitation -	\$ 409,608
Capital Reserve - Equipment Replacement -	\$ 238,328
Refuse/Recycling Collection - 33	\$ 1,413
State Liquid Fuels Fund - 35	\$ 586,213
Traffic Impact - 091	\$ 2,113,386
<i>Total Township Funds...</i>	<u><u>\$8,097,835</u></u>

Lower Nazareth Township Sewer Department	\$ 137,339
Master Escrow Account	\$ 453,578
Development & Inspection Account	\$ 131,402
<i>Total Escrow Accounts...</i>	<u><u>\$584,980</u></u>

**Lower Nazareth Township
GENERAL FUND BALANCE SHEET**

As of April 30, 2017

	Apr 30, 17
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	35,699.27
105.000 · Payroll Account	11,129.36
106.000 · LAB Savings Account	849,554.48
106.100 · PLGIT Account	81,936.91
106.200 · Real Estate Tax Collections	732,168.68
110.000 · Petty Cash	250.00
Total Checking/Savings	1,710,738.70
Other Current Assets	
Employee Advance	11.94
Total Other Current Assets	11.94
Total Current Assets	1,710,750.64
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,713,000.64
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	824.10
219 · Occup Privilege Tax Withheld	56.00
223 · Unemployment Withheld	46.32
Total 210.000 · PAYROLL LIABILITIES	926.42
Total Other Current Liabilities	926.42
Total Current Liabilities	926.42
Total Liabilities	926.42
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	344,298.89
Net Income	595,922.85
Total Equity	1,712,074.22
TOTAL LIABILITIES & EQUITY	1,713,000.64

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

	Jan - Apr 17	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,520,995.25	1,500,000.00	20,995.25	101.4%
301.200 - Real Estate - Prior	81,123.13	50.00	81,073.13	162,246.3%
301.400 - Real Estate - Delinquent	7,090.39	20,000.00	-12,909.61	35.5%
Total 301.000 - REAL PROPERTY TAXES	1,609,208.77	1,520,050.00	89,158.77	105.9%
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	353,237.18	1,000,000.00	-646,762.82	35.3%
310.220 - Earned Income - Prior	59.54	50,000.00	-49,940.46	0.1%
310.510 - Local Services Tax	107,140.33	355,000.00	-247,859.67	30.2%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	735,057.01	1,575,000.00	-839,942.99	46.7%
Total 300.000 - TAXES	2,344,265.78	3,095,050.00	-750,784.22	75.7%
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	14,779.69	30,000.00	-15,220.31	49.3%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	1,973.60	5,000.00	-3,026.40	39.5%
Total 330.000 - FINES & FORFEITS	16,753.29	35,000.00	-18,246.71	47.9%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	56.30	100.00	-43.70	56.3%
341.02 - Interest on Savings	507.77	700.00	-192.23	72.5%
Total 341.000 - Interest Earnings	564.07	800.00	-235.93	70.5%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	13,250.00	100,000.00	-86,750.00	13.3%
Total 342.000 - Rents and Royalties	13,250.00	100,000.00	-86,750.00	13.3%
Total 340.000 - INTEREST, RENTS & ROYALTIES	13,814.07	100,800.00	-86,985.93	13.7%
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 April 2017

	Jan - Apr 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	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	22.49	250.00	-227.51	9.0%
Total 361.500 - Maps & Publications	22.49	250.00	-227.51	9.0%
361.630 - Proceeds from tax collection	11,883.43	28,000.00	-16,116.57	42.4%
361.74 - Postage collected	58.77	150.00	-91.23	39.2%
Total 361.000 - General Government	19,669.89	50,400.00	-30,730.11	39.0%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	60.00	150.00	-90.00	40.0%
362.410 - Building & Zoning Permits	2,340.00	17,000.00	-14,660.00	13.8%
362.440 - Sewer Permits	850.00	1,500.00	-650.00	56.7%
362.451 - Use & Occupancy Permits	60.00	40.00	20.00	150.0%
362.452 - Moving Permits	245.00	450.00	-205.00	54.4%
362.470 - Driveway Permits	2,150.00	2,500.00	-350.00	86.0%
362.480 - Grading Permits	13,800.00	18,000.00	-4,200.00	76.7%
362.481 - Swimming Pool Grading Permits	3,900.00	3,500.00	400.00	111.4%
362.490 - Peddling Permit	0.00	50.00	-50.00	0.0%
Total 362.000 - PUBLIC SAFETY	23,405.00	43,190.00	-19,785.00	54.2%
Total 360.000 - CHARGES FOR SERVICES	43,074.89	93,590.00	-50,515.11	46.0%
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	10,935.00	9,000.00	1,935.00	121.5%
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	13,075.00	11,500.00	1,575.00	113.7%
389.000 - MISCELLANEOUS INCOME				

Lower Nazareth Township
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 January through April 2017

	Jan - Apr 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	9,870.60	15,000.00	-5,129.40	65.8%
49900 - Uncategorized Income	10.00			
Total Income	2,464,531.13	3,564,600.00	-1,100,068.87	69.1%
Gross Profit	2,464,531.13	3,564,600.00	-1,100,068.87	69.1%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	5,208.25	12,500.00	-7,291.75	41.7%
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 - Steenographer/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	1,347.83	4,100.00	-2,752.17	32.9%
400.322 - Long Distance	0.00	50.00	-50.00	0.0%
400.324 - Wireless	478.13	1,600.00	-1,121.87	29.9%
Total 400.320 - Telephone	1,825.96	5,750.00	-3,924.04	31.8%
400.340 - Advertising	1,800.81	5,000.00	-3,199.19	36.0%
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	5,739.41	14,000.00	-8,260.59	41.0%
400.384 - Office Equipment Rental	341.00	1,000.00	-659.00	34.1%
400.420 - Dues & Subscriptions	2,946.99	4,200.00	-1,253.01	70.2%
400.460 - Meetings & Continuing Education	1,060.00	10,000.00	-8,940.00	10.6%
400.700 - Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	24,605.24	75,800.00	-51,194.76	32.5%
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 April 2017

	Jan - Apr 17	Budget	S 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	580.75	1,000.00	-419.25	58.1%
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	2,942.68	8,500.00	-5,557.32	34.6%
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	116,207.56	350,000.00	-233,792.44	33.2%
405.200 - Office Supplies	1,598.13	6,000.00	-4,401.87	26.6%
405.300 - Bond	1,500.00	1,600.00	-100.00	93.8%
Total 405.000 - PERSONNEL SERVICES	119,305.69	357,600.00	-238,294.31	33.4%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense				
406.316 - Drug Testing	315.09	850.00	-534.91	37.1%
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	342.89	150.00	192.89	228.6%
406.331 - Mileage	1,951.60	5,800.00	-3,848.40	33.6%
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	2,669.58	8,880.00	-6,210.42	30.1%
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	3,454.88	9,000.00	-5,545.12	38.4%
Total 407.000 - DATA PROCESSING	4,922.79	15,000.00	-10,077.21	32.8%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con				
408.317 - Act 537 Plan	3,626.13	7,000.00	-3,373.87	51.8%
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	3,626.13	14,050.00	-10,423.87	25.8%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	843.55	3,000.00	-2,156.45	28.1%
409.230 - Hearing Fuel	15,736.90	28,000.00	-12,263.10	56.2%
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	3,663.25	15,000.00	-11,334.75	24.4%

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

	Jan - Apr 17	Budget	\$ Over Budget	% of Budget
409.366 - Water	839.69	2,500.00	-1,660.31	33.6%
Total 409.360 - Public Utilities	4,504.94	17,500.00	-12,995.06	25.7%
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	26,996.80	68,300.00	-41,303.20	39.5%
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	437,689.76	1,315,000.00	-877,310.24	33.3%
Total 410.000 - PUBLIC SAFETY	437,921.07	1,322,100.00	-884,178.93	33.1%
411.000 - FIRE				
411.300 - Building Capital Reserve	67,754.91	80,000.00	-12,245.09	84.7%
411.500 - Contributions	39,480.96	80,000.00	-40,519.04	49.4%
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	3,861.04	25,000.00	-21,138.96	15.4%
Total 411.000 - FIRE	147,069.91	411,000.00	-263,930.09	35.8%
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	21,971.56	69,000.00	-47,028.44	31.8%
413.121 - Sewage Enforcement Officer	112.75	1,000.00	-887.25	11.3%
413.200 - Supplies	261.37	700.00	-438.63	37.3%
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	22,345.68	71,800.00	-49,454.32	31.1%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	365.00	1,400.00	-1,035.00	26.1%
414.116 - Zoning Hearing Bd Compensation	200.00	3,000.00	-2,800.00	6.7%
414.117 - Planning Commission Comp.	250.00	3,000.00	-2,750.00	8.3%
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	8,161.25	30,000.00	-21,838.75	27.2%

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

	Jan - Apr 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	9,700.75	44,000.00	-34,299.25	22.0%
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				
426.115 - Recycling Collection Wages	1,935.00	8,000.00	-6,065.00	24.2%
426.421 - FRCA Membership	9,929.50	20,000.00	-10,070.50	49.6%
Total 426.000 - SANITATION EXPENSE	11,864.50	28,000.00	-16,135.50	42.4%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	4,480.18	10,000.00	-5,519.82	44.8%
Total 429.000 - PUBLIC WORKS - SANITATION	4,480.18	10,000.00	-5,519.82	44.8%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	156,433.01	500,000.00	-343,566.99	31.3%
430.245 - Supplies	4,789.54	10,000.00	-5,210.46	47.9%
430.300 - Facilities Maintenance	766.99	1,500.00	-733.01	51.1%
430.320 - Telephone				
430.321 - Local	191.80	600.00	-408.20	32.0%
430.322 - Long Distance	0.00	0.00	0.00	0.0%
430.329 - Wireless	1,045.30	3,500.00	-2,454.70	29.9%
Total 430.320 - Telephone	1,237.10	4,100.00	-2,862.90	30.2%
430.330 - Heating Fuel	4,551.83	5,000.00	-448.17	91.0%
430.360 - Electricity	944.41	3,000.00	-2,055.59	31.5%
430.384 - Equip/Machinery Rental	0.00	13,000.00	-13,000.00	0.0%
430.450 - Contracted Services	138.74	900.00	-761.26	15.4%
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	11,050.00	45,000.00	-33,950.00	24.6%
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	182,336.50	600,000.00	-417,663.50	30.4%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	43,751.07	60,000.00	-16,248.93	72.9%
Total 432.000 - WINTER MAINTENANCE	43,751.07	60,000.00	-16,248.93	72.9%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	2,178.85	5,000.00	-2,821.15	43.6%
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%
433.560 - Traffic signal electric	1,134.78	3,000.00	-1,865.22	37.8%
433.575 - 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	6,118.63	15,500.00	-9,381.37	39.5%
434.00 - STREET LIGHTING				

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

05/18/17

	Jan - Apr 17	Budget	\$ Over Budget	% of Budget
434.360 · St. Light Electricity	1,152.18	4,500.00	-3,347.82	25.6%
Total 434.00 · STREET LIGHTING	1,152.18	4,500.00	-3,347.82	25.6%
437.000 · EQUIPMENT REPAIRS-FUEL	6,486.80	6,000.00	486.80	108.1%
437.200 · Tool & Equipment Repairs	21,084.42	35,000.00	-13,915.58	60.2%
437.213 · Equipment Parts & Supplies	8,348.65	28,000.00	-19,651.35	29.8%
437.233 · Equipment Motor Fuel				
Total 437.000 · EQUIPMENT REPAIRS-FUEL	35,919.87	69,000.00	-33,080.13	52.1%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	1,437.42	4,000.00	-2,562.58	35.9%
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	1,437.42	13,000.00	-11,562.58	11.1%
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	195.00	13,000.00	-12,805.00	1.5%
452.249 · Recreation Programs	0.00	3,000.00	-3,000.00	0.0%
452.300 · Recreation Safety Insurance	785.56	23,000.00	-22,214.44	3.4%
Total 452.000 · RECREATION & CULTURE	980.56	39,000.00	-38,019.44	2.5%
454.000 · PARKS				
454.115 · Park Personnel	0.00	0.00	0.00	0.0%
454.200 · Park supplies	537.99	4,000.00	-3,442.01	13.9%
454.230 · Fuel	971.91	2,900.00	-1,928.09	33.5%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	295.65	4,000.00	-3,704.35	7.4%
454.500 · Contracted Services	340.00	3,000.00	-2,660.00	11.3%
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	2,165.55	15,900.00	-13,734.45	13.6%
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	18,813.30	54,000.00	-35,186.70	34.8%
481.200 · Medicare Employer Paid	4,399.90	12,700.00	-8,300.10	34.6%
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	16,678.50	40,000.00	-23,321.50	41.7%
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 April 2017

	Jan - Apr 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	138,283.62	505,700.00	-367,416.38	27.3%
486.000 · Insurance	29,902.38	65,000.00	-35,097.62	46.0%
486.350 · Liability Insurance				
Total 486.000 · Insurance	29,902.38	65,000.00	-35,097.62	46.0%
489.000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
489.411 · Refund of fines collected				
Total 489.000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
492.000 · Interfund Operating Transfers	550,000.00			
6561 · *Payroll Expenses	235.25			
69800 · Uncategorized Expenses	0.00			
Total Expense	1,868,608.28	4,082,430.00	-2,213,821.72	45.8%
Net Income	595,922.85	-517,830.00	1,113,752.85	-115.1%

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

	<u>Apr 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	71,853.57
106.002 · Fire/Ambulance	46,299.60
106.003 · Recycling	3,467.42
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>121,622.96</u>
Total Checking/Savings	<u>121,622.96</u>
Total Current Assets	<u>121,622.96</u>
TOTAL ASSETS	<u>121,622.96</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	16,989.59
Net Income	6,586.33
Total Equity	<u>121,622.96</u>
TOTAL LIABILITIES & EQUITY	<u>121,622.96</u>

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

	<u>Apr 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	719.81
106.000 · Palmer Sewer Savings Account	170,275.15
Total Checking/Savings	<u>170,994.96</u>
Total Current Assets	<u>170,994.96</u>
TOTAL ASSETS	<u><u>170,994.96</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,261.49
Net Income	56.21
Total Equity	<u>170,994.96</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,994.96</u></u>

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

	<u>Apr 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,239.36
106.000 · Nazareth Sewer Savings Account	17,598.86
Total Checking/Savings	<u>18,838.22</u>
Total Current Assets	<u>18,838.22</u>
TOTAL ASSETS	<u><u>18,838.22</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	13,621.69
Net Income	6.20
Total Equity	<u>18,838.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>18,838.22</u></u>

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

	<u>Apr 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,226,750.38
106.000 · PLGIT Savings Account	580,930.16
Total Checking/Savings	<u>1,807,680.54</u>
Total Current Assets	<u>1,807,680.54</u>
TOTAL ASSETS	<u><u>1,807,680.54</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,762,447.87
Net Income	14,737.72
Total Equity	<u>1,807,680.54</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,807,680.54</u></u>

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

	<u>Apr 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	6,613.62
106.000 · Swr/Signal PLUS Account	129.33
	<hr/>
Total Checking/Savings	6,742.95
Total Current Assets	<hr/> 6,742.95
TOTAL ASSETS	<hr/> 6,742.95 <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-845,678.81
Net Income	10.55
	<hr/>
Total Equity	6,742.95
TOTAL LIABILITIES & EQUITY	<hr/> 6,742.95 <hr/>

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

	<u>Apr 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 - Fiscal Stability MM / Savings	290,156.04
Total Checking/Savings	<u>290,156.04</u>
Total Current Assets	<u>290,156.04</u>
TOTAL ASSETS	<u><u>290,156.04</u></u>
LIABILITIES & EQUITY	
Equity	
3900 - Retained Earnings	239,957.32
Net Income	<u>50,198.72</u>
Total Equity	<u>290,156.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>290,156.04</u></u>

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

	<u>Apr 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	448,366.71
106.000 · Capital Reserve Savings Account - Other	<u>1,578.34</u>
Total 106.000 · Capital Reserve Savings Account	<u>449,945.05</u>
Total Checking/Savings	<u>449,945.05</u>
Total Current Assets	449,945.05
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>450,025.56</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	219,975.20
Net Income	<u>21,082.68</u>
Total Equity	<u>450,025.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>450,025.56</u></u>

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

	<u>Apr 30, 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	40,209.68
Total 106.000 · Fire CR Savings Account	<u>169,824.85</u>
Total Checking/Savings	<u>169,824.85</u>
Total Current Assets	<u>169,824.85</u>
TOTAL ASSETS	<u>169,824.85</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-104,982.46
Net Income	40,209.68
Total Equity	<u>169,824.85</u>
TOTAL LIABILITIES & EQUITY	<u>169,824.85</u>

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of April 30, 2017

	<u>Apr 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	4,262.57
106.000 · Hwy Recon/Rehab MM/Savings Acct	405,345.60
Total Checking/Savings	<u>409,608.17</u>
Total Current Assets	<u>409,608.17</u>
TOTAL ASSETS	<u>409,608.17</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	55,478.57
Net Income	354,129.60
Total Equity	<u>409,608.17</u>
TOTAL LIABILITIES & EQUITY	<u>409,608.17</u>

9:08 AM

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of April 30, 2017

05/18/17

Accrual Basis

	<u>Apr 30, 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	22.71
	<hr/>
Total 100.000 · CR Equip Replacement - Checking	135,387.14
106.000 · CR Equip Replacement MM/Savings	102,941.34
	<hr/>
Total Checking/Savings	238,328.48
	<hr/>
Total Current Assets	238,328.48
	<hr/>
TOTAL ASSETS	238,328.48
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	200,905.32
Net Income	37,423.16
	<hr/>
Total Equity	238,328.48
	<hr/>
TOTAL LIABILITIES & EQUITY	238,328.48
	<hr/> <hr/>

8:50 AM

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of April 30, 2017

05/18/17

Accrual Basis

	<u>Apr 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	503.18
103.000 · Embassy Checking Account	909.98
Total Checking/Savings	<u>1,413.16</u>
Total Current Assets	<u>1,413.16</u>
TOTAL ASSETS	<u><u>1,413.16</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	1,872.81
Net Income	-459.65
Total Equity	<u>1,413.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,413.16</u></u>

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

	<u>Apr 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>586,212.92</u>
Total Checking/Savings	<u>586,212.92</u>
Total Current Assets	<u>586,212.92</u>
TOTAL ASSETS	<u>586,212.92</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	217,471.80
Net Income	<u>259,321.59</u>
Total Equity	<u>586,212.92</u>
TOTAL LIABILITIES & EQUITY	<u>586,212.92</u>

9:14 AM

05/18/17

Accrual Basis

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

	<u>Apr 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,552.35
106.000 Traffic Impact Account	2,104,833.22
Total Checking/Savings	<u>2,113,385.57</u>
Total Current Assets	<u>2,113,385.57</u>
TOTAL ASSETS	<u><u>2,113,385.57</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	2,086,965.37
Net Income	26,420.20
Total Equity	<u>2,113,385.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,113,385.57</u></u>

9:15 AM

Lower Nazareth Township Sewer Department

05/18/17

Balance Sheet

Accrual Basis

As of April 30, 2017

	<u>Apr 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	2,940.64
102.000 · LNT Sewer Department - Savings	134,398.31
Total Checking/Savings	<u>137,338.95</u>
Total Current Assets	<u>137,338.95</u>
TOTAL ASSETS	<u><u>137,338.95</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	120,383.76
Net Income	16,955.19
Total Equity	<u>137,338.95</u>
TOTAL LIABILITIES & EQUITY	<u><u>137,338.95</u></u>

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

	Apr 30, 17
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	786.16
102.000 · SAVINGS ACCOUNTS - LAB	433,134.54
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	19,656.42
Total Checking/Savings	453,577.72
Total Current Assets	453,577.72
TOTAL ASSETS	453,577.72
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	(21,148.80)
Total Equity	451,247.21
TOTAL LIABILITIES & EQUITY	453,577.72

Lower Nazareth Township
Balance Sheet
As of April 30, 2017

	<u>Apr 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	108,819.45
100.000 · Checking Account - Other	<u>1,306.85</u>
Total 100.000 · Checking Account	<u>131,402.13</u>
Total Checking/Savings	<u>131,402.13</u>
Total Current Assets	<u>131,402.13</u>
TOTAL ASSETS	<u>131,402.13</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	73,563.29
Net Income	<u>-2,874.69</u>
Total Equity	<u>131,402.13</u>
TOTAL LIABILITIES & EQUITY	<u>131,402.13</u>