



Lower Nazareth Township
Financial Report
November 2017

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Nov-17</u>
General Fund - 01	\$ 1,305,544
Special Revenue Fund - Host Fee - 05	\$ 141,164
Palmer Sewer Fund - 08	\$ 171,095
Nazareth Sewer Fund - 09	\$ 21,029
Capital Reserve - Open Space Fund - 16	\$ 1,833,329
Capital Reserve - Sewer/Signals Fund - 18	\$ 20,802
Fiscal Stability Fund - 95	\$ 290,586
Capital Reserve - Municipal - 30	\$ 405,131
Capital Reserve - Fire Fund - 31	\$ 28,337
Highway Reconstruction/Rehabilitation -	\$ 388,074
Capital Reserve - Equipment Replacement -	\$ 187,901
Refuse/Recycling Collection - 33	\$ 2,949
State Liquid Fuels Fund - 35	\$ 335,825
Traffic Impact - 091	\$ 2,133,125
<i>Total Township Funds...</i>	<u>\$7,264,890</u>
Lower Nazareth Township Sewer Department	\$ 167,433
Master Escrow Account	\$ 433,207
Development & Inspection Account	\$ 106,222
<i>Total Escrow Accounts...</i>	<u>\$706,862</u>

01/05/18

**Lower Nazareth Township
General Fund Balance Sheet**

As of November 30, 2017

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	24,618.69
105.000 · Payroll Account	14,097.86
106.000 · LAB Savings Account	1,044,411.62
106.100 · PLGIT Account	84,752.00
106.200 · Real Estate Tax Collections	135,151.83
110.000 · Petty Cash	250.00
Total Checking/Savings	1,303,282.00
Other Current Assets	
Employee Advance	11.94
Total Other Current Assets	11.94
Total Current Assets	1,303,293.94
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,305,543.94
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,674.87
219 · Occup Privilege Tax Withheld	112.00
223 · Unemployment Withheld	95.10
Total 210.000 · PAYROLL LIABILITIES	1,881.97
Total Other Current Liabilities	1,881.97
Total Current Liabilities	1,881.97
Total Liabilities	1,881.97
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	344,298.89
Net Income	187,510.60
Total Equity	1,303,661.97
TOTAL LIABILITIES & EQUITY	1,305,543.94

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

01/05/18

	Jan - Nov 17	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,761,011.39	1,500,000.00	261,011.39	117.4%
301.200 - Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 - Real Estate - Delinquent	17,935.37	20,000.00	-2,064.63	89.7%
Total 301.000 - REAL PROPERTY TAXES	1,778,946.76	1,520,050.00	258,896.76	117.0%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	529,320.16	170,000.00	359,320.16	311.4%
310.210 - Earned Income - Current	1,179,629.70	1,000,000.00	179,629.70	118.0%
310.220 - Earned Income - Prior	81,182.67	50,000.00	31,182.67	162.4%
310.510 - Local Services Tax	368,276.55	355,000.00	13,276.55	103.7%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	2,158,409.08	1,575,000.00	583,409.08	137.0%
Total 300.000 - TAXES	3,937,355.84	3,095,050.00	842,305.84	127.2%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	95,200.66	82,500.00	12,700.66	115.4%
Total 320.000 - LICENSES & PERMITS	95,200.66	82,500.00	12,700.66	115.4%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	47,898.79	30,000.00	17,898.79	159.7%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	6,793.13	5,000.00	1,793.13	135.9%
Total 330.000 - FINES & FORFEITS	54,691.92	35,000.00	19,691.92	156.3%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	126.61	100.00	26.61	126.6%
341.02 - Interest on Savings	1,743.83	700.00	1,043.83	249.1%
Total 341.000 - Interest Earnings	1,870.44	800.00	1,070.44	233.8%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	34,600.00	100,000.00	-65,400.00	34.6%
Total 342.000 - Rents and Royalties	34,600.00	100,000.00	-65,400.00	34.6%
Total 340.000 - INTEREST, RENTS & ROYALTIES	36,470.44	100,800.00	-64,329.56	36.2%
350.000 - INTERGOVERNMENTAL REVENUES				
351.000 - FEDERAL CAP & OPER GRANTS				
351.12 - FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 - FEDERAL CAP & OPER GRANTS	0.00	0.00	0.00	0.0%
354.000 - STATE CAPITAL & OPER. GRANTS				
354.12 - Emergency Disaster Relief-FEMA	0.00	0.00	0.00	0.0%
Total 354.000 - STATE CAPITAL & OPER. GRA...	0.00	0.00	0.00	0.0%
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	4,068.81	3,800.00	268.81	107.1%

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

01/05/18

	Jan - Nov 17	Budget	\$ Over Budget	% of Budget
355.040 · Alcoholic Beverage Licenses	2,000.00	2,000.00	0.00	100.0%
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	133,496.97	130,800.00	2,696.97	102.1%
Total 350.000 · INTERGOVERNMENTAL REVENUE...	133,496.97	130,800.00	2,696.97	102.1%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	21,737.02	15,000.00	6,737.02	144.9%
361.330 · Zoning Hearings	6,750.00	7,000.00	-250.00	96.4%
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	444.56	250.00	194.56	177.8%
Total 361.500 · Maps & Publications	477.56	250.00	227.56	191.0%
361.630 · Proceeds from tax collection	28,374.08	28,000.00	374.08	101.3%
361.74 · Postage collected	137.45	150.00	-12.55	91.6%
Total 361.000 · General Government	57,476.11	50,400.00	7,076.11	114.0%
362.000 · PUBLIC SAFETY				
362.100 · Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	170.00	150.00	20.00	113.3%
362.410 · Building & Zoning Permits	20,135.50	17,000.00	3,135.50	118.4%
362.440 · Sewer Permits	2,265.00	1,500.00	765.00	151.0%
362.451 · Use & Occupancy Permits	100.00	40.00	60.00	250.0%
362.452 · Moving Permits	930.00	450.00	480.00	206.7%
362.470 · Driveway Permits	4,750.00	2,500.00	2,250.00	190.0%
362.480 · Grading Permits	39,300.00	18,000.00	21,300.00	218.3%
362.481 · Swimming Pool Grading Permits	9,750.00	3,500.00	6,250.00	278.6%
362.490 · Pedding Permit	0.00	50.00	-50.00	0.0%
Total 362.000 · PUBLIC SAFETY	77,400.50	43,190.00	34,210.50	179.2%
Total 360.000 · CHARGES FOR SERVICES	134,876.61	93,590.00	41,286.61	144.1%
363.000 · HIGHWAYS AND STREETS				
363.239 · Proceeds from Public Prop Damage	387.20	100.00	287.20	387.2%
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	387.20	300.00	87.20	129.1%
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	3,580.00	2,500.00	1,080.00	143.2%
Total 367.000 · CULTURE-RECREATION	14,473.01	11,500.00	2,973.01	125.9%
389.000 · MISCELLANEOUS INCOME				

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

01/05/18

	Jan - Nov 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	22,427.93	15,000.00	7,427.93	149.5%
49900 - Uncategorized Income	0.00			
Total Income	4,429,380.58	3,564,600.00	864,780.58	124.3%
Gross Profit	4,429,380.58	3,564,600.00	864,780.58	124.3%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	11,458.15	12,500.00	-1,041.85	91.7%
400.215 - Postage	3,169.87	3,300.00	-130.13	96.1%
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	3,715.32	4,100.00	-384.68	90.6%
400.322 - Long Distance	0.00	50.00	-50.00	0.0%
400.324 - Wireless	1,316.81	1,600.00	-283.19	82.3%
Total 400.320 - Telephone	5,032.13	5,750.00	-717.87	87.5%
400.340 - Advertising	4,563.41	5,000.00	-436.59	91.3%
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	16,087.27	14,000.00	2,087.27	114.9%
400.384 - Office Equipment Rental	663.00	1,000.00	-337.00	66.3%
400.420 - Dues & Subscriptions	3,647.99	4,200.00	-552.01	86.9%
400.460 - Meetings & Continuing Education	7,888.83	10,000.00	-2,111.17	78.9%
400.700 - Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	58,261.65	75,800.00	-17,538.35	76.9%
402.000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	8,250.00	8,000.00	250.00	103.1%
Total 402.000 - AUDITING	8,290.00	8,100.00	190.00	102.3%
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	2,210.16	2,100.00	110.16	105.2%
403.213 - Office Equipment	183.39	200.00	-16.61	91.7%
403.215 - EIT Postage	44.30	200.00	-155.70	22.2%
403.216 - Real Estate Postage	1,268.58	1,500.00	-231.42	84.6%
403.310 - Computer Services	0.00	0.00	0.00	0.0%

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

	Jan - Nov 17	Budget	\$ Over Budget	% of Budget
403.311 · Audit	0.00	2,300.00	-2,300.00	0.0%
403.317 · Tax Collection Committee Servc	221.32	400.00	-178.68	55.3%
403.319 · Tax Refunds	1,029.36	1,000.00	29.36	102.9%
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	5,207.11	8,500.00	-3,292.89	61.3%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	21,240.25	28,000.00	-6,759.75	75.9%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	21,240.25	29,500.00	-8,259.75	72.0%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	308,119.17	350,000.00	-41,880.83	88.0%
405.200 · Office Supplies	4,340.19	6,000.00	-1,659.81	72.3%
405.300 · Bond	1,500.00	1,600.00	-100.00	93.8%
Total 405.000 · PERSONNEL SERVICES	313,959.36	357,600.00	-43,640.64	87.8%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	1,046.42	850.00	196.42	123.1%
406.316 · Drug Testing	215.00	600.00	-385.00	35.8%
406.317 · Employee Record Checks	16.00	230.00	-214.00	7.0%
406.318 · Bank Fees	54.33	50.00	4.33	108.7%
406.319 · Reimburse private prop damage	342.89	150.00	192.89	228.6%
406.325 · Internet fees / Website Develop	5,420.81	5,800.00	-379.19	93.5%
406.331 · Mileage	-58.20	250.00	-308.20	-23.3%
406.338 · Highway/Toll Reimbursement	38.00	100.00	-62.00	38.0%
406.341 · Personnel Advertising	1,739.98	600.00	1,139.98	290.0%
406.421 · License & Permit Renewal	35.00	250.00	-215.00	14.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	8,850.23	8,880.00	-29.77	99.7%
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	12,154.42	9,000.00	3,154.42	135.0%
Total 407.000 · DATA PROCESSING	16,836.26	15,000.00	1,836.26	112.2%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	16,867.70	7,000.00	9,867.70	241.0%
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	717.50	5,000.00	-4,282.50	14.4%
Total 408.000 · ENGINEERING SERVICES	17,585.20	14,050.00	3,535.20	125.2%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,600.17	3,000.00	-1,399.83	53.3%
409.230 · Heating Fuel	18,063.18	28,000.00	-9,936.82	64.3%
409.300 · Facilities Maintenance	4,280.20	4,500.00	-219.80	95.1%
409.318 · Building Security Systems	777.05	3,000.00	-2,222.95	25.9%
409.360 · Public Utilities				
409.361 · Electricity	11,625.74	15,000.00	-3,374.26	77.5%

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

	Jan - Nov 17	Budget	\$ Over Budget	% of Budget
409.366 · Water	3,034.42	2,500.00	534.42	121.4%
Total 409.360 · Public Utilities	14,660.16	17,500.00	-2,839.84	83.8%
409.367 · Trash Removal	7,109.20	1,000.00	6,109.20	710.9%
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	48,875.27	68,300.00	-19,424.73	71.6%
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	2,471.05	7,000.00	-4,528.95	35.3%
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	1,313,069.28	1,315,000.00	-1,930.72	99.9%
Total 410.000 · PUBLIC SAFETY	1,315,540.33	1,322,100.00	-6,559.67	99.5%
411.000 · FIRE				
411.300 · Building Capital Reserve	75,849.07	80,000.00	-4,150.93	94.8%
411.500 · Contributions	80,091.04	80,000.00	91.04	100.1%
411.541 · Fire Relief	67,780.87	75,000.00	-7,219.13	90.4%
411.600 · Water Hydrant Assessment	72,639.00	71,000.00	1,639.00	102.3%
411.700 · Truck Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.740 · Equipment Purchase	23,556.94	25,000.00	-1,443.06	94.2%
Total 411.000 · FIRE	399,916.92	411,000.00	-11,083.08	97.3%
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	95.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	62,285.85	69,000.00	-6,714.15	90.3%
413.121 · Sewage Enforcement Officer	280.75	1,000.00	-719.25	28.1%
413.200 · Supplies	603.53	700.00	-96.47	86.2%
413.325 · Postage	735.01	600.00	135.01	122.5%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	63,905.14	71,800.00	-7,894.86	89.0%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	940.00	1,400.00	-460.00	67.1%
414.116 · Zoning Hearing Bd Compensation	650.00	3,000.00	-2,350.00	21.7%
414.117 · Planning Commission Comp.	1,300.00	3,000.00	-1,700.00	43.3%
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	43,608.38	30,000.00	13,608.38	145.4%

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

	Jan - Nov 17	Budget	\$ Over Budget	% of Budget
414.340 - Zoning Hearing Advertisements	2,075.60	3,000.00	-924.40	69.2%
Total 414.000 - PLANNING & ZONING	48,573.98	44,000.00	4,573.98	110.4%
415.114 - EMERGENCY MANAGEMENT COORD	2,200.00	2,400.00	-200.00	91.7%
419.540 - Crime Watch	0.00	0.00	0.00	0.0%
422.450 - Animal Control	150.00	200.00	-50.00	75.0%
Total 426.000 - SANITATION EXPENSE	7,728.76	8,000.00	-271.24	96.6%
426.115 - Recycling Collection Wages	19,859.00	20,000.00	-141.00	99.3%
426.421 - FRCA Membership				
Total 426.000 - SANITATION EXPENSE	27,587.76	28,000.00	-412.24	98.5%
429.000 - PUBLIC WORKS - SANITATION	8,960.36	10,000.00	-1,039.64	89.6%
429.364 - Sanitary Sewer Expenses				
Total 429.000 - PUBLIC WORKS - SANITATION	8,960.36	10,000.00	-1,039.64	89.6%
430.000 - HWYS., ROADS & STREETS	421,441.98	500,000.00	-78,558.02	84.3%
430.100 - Personnel Services	10,812.55	10,000.00	812.55	108.1%
430.245 - Supplies	766.99	1,500.00	-733.01	51.1%
430.300 - Facilities Maintenance				
430.320 - Telephone				
430.321 - Local	527.45	600.00	-72.55	87.9%
430.322 - Long Distance	0.00	0.00	0.00	0.0%
430.329 - Wireless	2,916.55	3,500.00	-583.45	83.3%
Total 430.320 - Telephone	3,444.00	4,100.00	-656.00	84.0%
430.330 - Heating Fuel	5,269.39	5,000.00	269.39	105.4%
430.360 - Electricity	2,174.76	3,000.00	-825.24	72.5%
430.384 - Equip/Machinery Rental	675.00	13,000.00	-12,325.00	5.2%
430.450 - Contracted Services	520.86	900.00	-379.14	57.9%
430.460 - Continuing Education	4,018.99	2,500.00	1,518.99	160.8%
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	6,979.14	7,000.00	-20.86	99.7%
Total 430.000 - HWYS., ROADS & STREETS	470,726.66	600,000.00	-129,273.34	78.5%
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	1,524.00	2,200.00	-676.00	69.3%
433.249 - Traffic Control Supplies-signal	3,286.53	3,000.00	286.53	109.6%
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	10,524.76	15,500.00	-4,975.24	67.9%
434.00 - STREET LIGHTING	3,242.41	4,500.00	-1,257.59	72.1%
434.360 - St. Light Electricity				

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

	Jan - Nov 17	Budget	\$ Over Budget	% of Budget
Total 434.00 · STREET LIGHTING	3,242.41	4,500.00	-1,257.59	72.1%
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	38,085.07	35,000.00	3,085.07	108.8%
437.233 · Equipment Motor Fuel	20,745.72	28,000.00	-7,254.28	74.1%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	66,330.62	69,000.00	-2,669.38	96.1%
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	7,725.00	5,000.00	2,725.00	154.5%
Total 438.000 · HIGHWAY MAINT & REPAIR	11,853.33	13,000.00	-1,146.67	91.2%
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 PRJ...	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	2,353.36	3,000.00	-646.64	78.4%
452.300 · Recreation Safety Insurance	5,352.99	23,000.00	-17,647.01	23.3%
Total 452.000 · RECREATION & CULTURE	17,634.86	39,000.00	-21,365.14	45.2%
454.000 · PARKS				
454.115 · Park Personnel	0.00	0.00	0.00	0.0%
454.200 · Park supplies	2,661.18	4,000.00	-1,338.82	66.5%
454.230 · Fuel	1,884.15	2,900.00	-1,015.85	65.0%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	1,437.41	4,000.00	-2,562.59	35.9%
454.500 · Contracted Services	1,930.00	3,000.00	-1,070.00	64.3%
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	7,912.74	15,900.00	-7,987.26	49.8%
456.000 · LIBRARY				
456.520 · Library Contribution	96,390.00	96,500.00	-110.00	99.9%
Total 456.000 · LIBRARY	96,390.00	96,500.00	-110.00	99.9%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	51,329.41	54,000.00	-2,670.59	95.1%
481.200 · Medicare Employer Paid	12,004.48	12,700.00	-695.52	94.5%
481.300 · Unemployment Comp Employer Paid	2,753.08	1,000.00	1,753.08	275.3%
483.197 · Non-Uniform Pension Plan Contrib	115,000.00	115,000.00	0.00	100.0%
483.310 · Pension Plan Admin Fees	3,300.00	3,000.00	300.00	110.0%
484.354 · Workers Comp Insurance	32,027.75	40,000.00	-7,972.25	80.1%
487.196 · Health Insurance	261,966.28	253,000.00	6,966.28	102.7%
487.197 · Other Group Benefits	21,928.72	25,000.00	-3,071.28	87.7%

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

01/05/18

	Jan - Nov 17	Budget	\$ Over Budget	% of Budget
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	500,309.72	505,700.00	-5,390.28	98.9%
486.000 · Insurance				
486.350 · Liability Insurance	63,251.36	65,000.00	-1,748.64	97.3%
Total 486.000 · Insurance	63,251.36	65,000.00	-1,748.64	97.3%
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	661.75			
69800 · Uncategorized Expenses	0.00			
Total Expense	4,241,869.98	4,082,430.00	159,439.98	103.9%
Net Income	187,510.60	-517,830.00	705,340.60	-36.2%

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

	<u>Nov 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	81,428.55
106.002 · Fire/Ambulance	51,087.11
106.003 · Recycling	8,211.93
106.000 · Host Fee Savings Account - Other	436.48
	<hr/>
Total 106.000 · Host Fee Savings Account	141,164.07
	<hr/>
Total Checking/Savings	141,164.07
	<hr/>
Total Current Assets	141,164.07
	<hr/>
TOTAL ASSETS	141,164.07
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	16,989.59
Net Income	26,127.44
	<hr/>
Total Equity	141,164.07
	<hr/>
TOTAL LIABILITIES & EQUITY	141,164.07
	<hr/> <hr/>

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

	<u>Nov 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	720.23
106.000 · Palmer Sewer Savings Account	<u>170,375.01</u>
Total Checking/Savings	<u>171,095.24</u>
Total Current Assets	<u>171,095.24</u>
TOTAL ASSETS	<u>171,095.24</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,261.49
Net Income	<u>156.49</u>
Total Equity	<u>171,095.24</u>
TOTAL LIABILITIES & EQUITY	<u>171,095.24</u>

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

	<u>Nov 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,240.10
106.000 · Nazareth Sewer Savings Account	<u>19,788.89</u>
Total Checking/Savings	<u>21,028.99</u>
Total Current Assets	<u>21,028.99</u>
TOTAL ASSETS	<u>21,028.99</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	13,621.69
Net Income	<u>2,196.97</u>
Total Equity	<u>21,028.99</u>
TOTAL LIABILITIES & EQUITY	<u>21,028.99</u>

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

	<u>Nov 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,312,996.08
106.000 · PLGIT Savings Account	520,332.66
Total Checking/Savings	<u>1,833,328.74</u>
Total Current Assets	<u>1,833,328.74</u>
TOTAL ASSETS	<u><u>1,833,328.74</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,762,447.87
Net Income	40,385.92
Total Equity	<u>1,833,328.74</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,833,328.74</u></u>

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

	<u>Nov 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	20,672.25
106.000 · Swr/Signal PLUS Account	<u>129.85</u>
Total Checking/Savings	<u>20,802.10</u>
Total Current Assets	<u>20,802.10</u>
TOTAL ASSETS	<u>20,802.10</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-845,678.81
Net Income	<u>14,069.70</u>
Total Equity	<u>20,802.10</u>
TOTAL LIABILITIES & EQUITY	<u>20,802.10</u>

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01/05/18

Accrual Basis

(95)LNT Fiscal Stability Fund

Balance Sheet

As of November 30, 2017

	<u>Nov 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	290,585.58
Total Checking/Savings	<u>290,585.58</u>
Total Current Assets	<u>290,585.58</u>
TOTAL ASSETS	<u><u>290,585.58</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	239,957.32
Net Income	50,628.26
Total Equity	<u>290,585.58</u>
TOTAL LIABILITIES & EQUITY	<u><u>290,585.58</u></u>

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

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	401,665.50
106.000 · Capital Reserve Savings Account - Other	3,385.48
Total 106.000 · Capital Reserve Savings Account	405,050.98
Total Checking/Savings	405,050.98
Total Current Assets	405,050.98
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	405,131.49
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	219,975.20
Net Income	-23,811.39
Total Equity	405,131.49
TOTAL LIABILITIES & EQUITY	405,131.49

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

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	0.35
106.002 · Building Land Fund	10,142.02
106.003 · Fire Police Fund	17,363.71
106.000 · Fire CR Savings Account - Other	831.14
Total 106.000 · Fire CR Savings Account	28,337.22
Total Checking/Savings	28,337.22
Total Current Assets	28,337.22
TOTAL ASSETS	28,337.22
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-104,982.46
Net Income	-101,277.95
Total Equity	28,337.22
TOTAL LIABILITIES & EQUITY	28,337.22

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37LNT Highway Reconstruction & Rehabilitation

01/05/18

Balance Sheet

Accrual Basis

As of November 30, 2017

	<u>Nov 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	7,148.18
106.000 · Hwy Recon/Rehab MM/Savings Acct	380,925.81
Total Checking/Savings	<u>388,073.99</u>
Total Current Assets	<u>388,073.99</u>
TOTAL ASSETS	<u><u>388,073.99</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	55,478.57
Net Income	332,595.42
Total Equity	<u>388,073.99</u>
TOTAL LIABILITIES & EQUITY	<u><u>388,073.99</u></u>

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LNT Capital Reserve - Equipment Replacement

01/05/18

Balance Sheet

Accrual Basis

As of November 30, 2017

	<u>Nov 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	55.08
	<hr/>
Total 100.000 · CR Equip Replacement - Checking	84,806.94
106.000 · CR Equip Replacement MM/Savings	103,093.74
	<hr/>
Total Checking/Savings	187,900.68
Total Current Assets	187,900.68
	<hr/>
TOTAL ASSETS	187,900.68
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	200,905.32
Net Income	-13,004.64
	<hr/>
Total Equity	187,900.68
	<hr/>
TOTAL LIABILITIES & EQUITY	187,900.68
	<hr/> <hr/>

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Lower Nazareth Township - Refuse/Recycling Collection

01/05/18

Balance Sheet

Accrual Basis

As of November 30, 2017

	<u>Nov 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	2,668.56
103.000 · Embassy Checking Account	279.98
Total Checking/Savings	<u>2,948.54</u>
Total Current Assets	<u>2,948.54</u>
TOTAL ASSETS	<u>2,948.54</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	1,872.81
Net Income	1,075.73
Total Equity	<u>2,948.54</u>
TOTAL LIABILITIES & EQUITY	<u>2,948.54</u>

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

	<u>Nov 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>335,824.99</u>
Total Checking/Savings	<u>335,824.99</u>
Total Current Assets	<u>335,824.99</u>
TOTAL ASSETS	<u>335,824.99</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	217,471.80
Net Income	<u>8,933.66</u>
Total Equity	<u>335,824.99</u>
TOTAL LIABILITIES & EQUITY	<u>335,824.99</u>

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01/05/18

Accrual Basis

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

	<u>Nov 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,554.84
106.000 Traffic Impact Account	2,124,570.02
Total Checking/Savings	<u>2,133,124.86</u>
Total Current Assets	<u>2,133,124.86</u>
TOTAL ASSETS	<u>2,133,124.86</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	2,086,965.37
Net Income	46,159.49
Total Equity	<u>2,133,124.86</u>
TOTAL LIABILITIES & EQUITY	<u>2,133,124.86</u>

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Lower Nazareth Township Sewer Department

01/05/18

Balance Sheet

Accrual Basis

As of November 30, 2017

	<u>Nov 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	2,762.00
102.000 · LNT Sewer Department - Savings	164,671.24
Total Checking/Savings	<u>167,433.24</u>
Total Current Assets	<u>167,433.24</u>
TOTAL ASSETS	<u><u>167,433.24</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	120,383.76
Net Income	47,049.48
Total Equity	<u>167,433.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>167,433.24</u></u>

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

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	786.21
102.000 · SAVINGS ACCOUNTS - LAB	413,956.84
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,463.66
Total Checking/Savings	433,207.31
Total Current Assets	433,207.31
TOTAL ASSETS	433,207.31
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	(41,519.21)
Total Equity	430,876.80
TOTAL LIABILITIES & EQUITY	433,207.31

Lower Nazareth Township
Balance Sheet
As of November 30, 2017

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	83,570.95
100.000 · Checking Account - Other	1,374.82
Total 100.000 · Checking Account	106,221.60
Total Checking/Savings	106,221.60
Total Current Assets	106,221.60
TOTAL ASSETS	106,221.60
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	73,563.29
Net Income	-28,055.22
Total Equity	106,221.60
TOTAL LIABILITIES & EQUITY	106,221.60