



Lower Nazareth Township
Financial Report
October 2017

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Oct-17</u>
General Fund - 01	\$ 1,498,119
Special Revenue Fund - Host Fee - 05	\$ 134,670
Palmer Sewer Fund - 08	\$ 171,081
Nazareth Sewer Fund - 09	\$ 21,027
Capital Reserve - Open Space Fund - 16	\$ 1,828,815
Capital Reserve - Sewer/Signals Fund - 18	\$ 6,767
Fiscal Stability Fund - 95	\$ 290,526
Capital Reserve - Municipal - 30	\$ 408,286
Capital Reserve - Fire Fund - 31	\$ 28,317
Highway Reconstruction/Rehabilitation -	\$ 387,995
Capital Reserve - Equipment Replacement -	\$ 187,876
Refuse/Recycling Collection - 33	\$ 1,816
State Liquid Fuels Fund - 35	\$ 337,021
Traffic Impact - 091	\$ 2,131,106
<i>Total Township Funds...</i>	<u>\$7,433,423</u>
Lower Nazareth Township Sewer Department	\$ 157,231
Master Escrow Account	\$ 460,953
Development & Inspection Account	\$ 109,941
<i>Total Escrow Accounts...</i>	<u>\$570,894</u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of October 31, 2017

	Oct 31, 17
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	178,604.62
105.000 · Payroll Account	8,854.10
106.000 · LAB Savings Account	1,096,080.41
106.100 · PLGIT Account	84,692.95
106.200 · Real Estate Tax Collections	127,374.70
110.000 · Petty Cash	250.00
	1,495,856.78
Total Checking/Savings	
Other Current Assets	
Employee Advance	11.94
	11.94
Total Other Current Assets	
	1,495,868.72
Total Current Assets	
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	
	1,498,118.72
TOTAL ASSETS	
	1,498,118.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	881.79
219 · Occup Privilege Tax Withheld	56.00
223 · Unemployment Withheld	49.94
	987.73
Total 210.000 · PAYROLL LIABILITIES	
	987.73
Total Other Current Liabilities	
	987.73
Total Current Liabilities	
	987.73
Total Liabilities	
	987.73
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	344,298.89
Net Income	380,979.62
	1,497,130.99
Total Equity	
	1,497,130.99
TOTAL LIABILITIES & EQUITY	
	1,498,118.72

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

	Jan - Oct 17	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,754,144.98	1,500,000.00	254,144.98	116.9%
301.200 - Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 - Real Estate - Delinquent	16,506.30	20,000.00	-3,493.70	82.5%
Total 301.000 - REAL PROPERTY TAXES	1,770,651.28	1,520,050.00	250,601.28	116.5%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	504,288.61	170,000.00	334,288.61	296.6%
310.210 - Earned Income - Current	1,116,708.67	1,000,000.00	116,708.67	111.7%
310.220 - Earned Income - Prior	81,182.67	50,000.00	31,182.67	162.4%
310.510 - Local Services Tax	320,517.82	355,000.00	-34,482.18	90.3%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	2,022,697.77	1,575,000.00	447,697.77	128.4%
Total 300.000 - TAXES	3,793,349.05	3,095,050.00	698,299.05	122.6%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	78,084.65	82,500.00	-4,415.35	94.6%
Total 320.000 - LICENSES & PERMITS	78,084.65	82,500.00	-4,415.35	94.6%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	44,278.87	30,000.00	14,278.87	147.6%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	6,447.02	5,000.00	1,447.02	128.9%
Total 330.000 - FINES & FORFEITS	50,725.89	35,000.00	15,725.89	144.9%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	114.30	100.00	14.30	114.3%
341.02 - Interest on Savings	1,578.27	700.00	878.27	225.5%
Total 341.000 - Interest Earnings	1,692.57	800.00	892.57	211.6%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	31,550.00	100,000.00	-68,450.00	31.6%
Total 342.000 - Rents and Royalties	31,550.00	100,000.00	-68,450.00	31.6%
Total 340.000 - INTEREST, RENTS & ROYALTIES	55,242.57	100,800.00	-67,557.43	33.0%
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	4,068.81	3,800.00	268.81	107.1%

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

	Jan - Oct 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 REVENUES	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	21,317.02	15,000.00	6,317.02	142.1%
361.330 - Zoning Hearings	5,250.00	7,000.00	-1,750.00	75.0%
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	26,012.48	28,000.00	-1,987.52	92.9%
361.74 - Postage collected	119.12	150.00	-30.88	79.4%
Total 361.000 - General Government	53,131.20	50,400.00	2,731.20	105.4%
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	19,635.50	17,000.00	2,635.50	115.5%
362.440 - Sewer Permits	2,115.00	1,500.00	615.00	141.0%
362.451 - Use & Occupancy Permits	100.00	40.00	60.00	250.0%
362.452 - Moving Permits	805.00	450.00	355.00	178.9%
362.470 - Driveway Permits	4,450.00	2,500.00	1,950.00	178.0%
362.480 - Grading Permits	36,500.00	18,000.00	18,500.00	202.8%
362.481 - Swimming Pool Grading Permits	8,450.00	3,500.00	4,950.00	241.4%
362.490 - Peddling Permit	0.00	50.00	-50.00	0.0%
Total 362.000 - PUBLIC SAFETY	72,205.50	43,190.00	29,015.50	167.2%
Total 360.000 - CHARGES FOR SERVICES	125,336.70	93,590.00	31,746.70	133.9%
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	3,580.00	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 October 2017

1/29/17

	Jan - Oct 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	19,700.24	15,000.00	4,700.24	131.3%
499.000 - Uncatgorized Income	0.00	0.00	0.00	0.0%
Total 391.000 - Proceeds of Gen. Fxd. Asset Dis	19,700.24	15,000.00	4,700.24	131.3%
392.000 - INTERFUND TRANSFER	0.00	0.00	0.00	0.0%
395.000 - Refund of Prior Yr Expenditures	0.00	0.00	0.00	0.0%
499.000 - Uncatgorized Income	0.00	0.00	0.00	0.0%
Total 395.000 - Refund of Prior Yr Expenditures	0.00	0.00	0.00	0.0%
Total Income	4,248,409.08	3,564,600.00	683,809.08	119.2%
Gross Profit	4,248,409.08	3,564,600.00	683,809.08	119.2%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	10,416.50	12,500.00	-2,083.50	83.3%
400.215 - Postage	3,166.07	3,300.00	-133.93	95.9%
400.300 - Miscellaneous	150.00	50.00	100.00	300.0%
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	3,398.70	4,100.00	-701.30	82.9%
400.321 - Local	0.00	50.00	-50.00	0.0%
400.322 - Long Distance	1,196.74	1,600.00	-403.26	74.8%
400.324 - Wireless	4,595.44	5,750.00	-1,154.56	79.9%
Total 400.320 - Telephone	4,595.44	5,750.00	-1,154.56	79.9%
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	14,081.79	14,000.00	81.79	100.6%
400.384 - Office Equipment Rental	663.00	1,000.00	-337.00	66.3%
400.420 - Dues & Subscriptions	3,535.99	4,200.00	-664.01	84.2%
400.460 - Meetings & Continuing Education	7,572.83	10,000.00	-2,427.17	75.7%
400.700 - Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	54,496.03	75,800.00	-21,303.97	71.9%
402.000 - AUDITING	40.00	100.00	-60.00	40.0%
402.105 - Audit Wages	8,250.00	8,000.00	250.00	103.1%
402.311 - Accounting & Auditing Services	0.00	0.00	0.00	0.0%
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 October 2017

	Jan - Oct 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	21,065.25	28,000.00	-6,934.75	75.2%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	21,065.25	29,500.00	-8,434.75	71.4%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	282,755.26	350,000.00	-67,244.74	80.8%
405.200 - Office Supplies	3,484.67	6,000.00	-2,515.33	58.1%
405.300 - Bond	1,500.00	1,600.00	-100.00	93.8%
Total 405.000 - PERSONNEL SERVICES	287,739.93	357,600.00	-69,860.07	80.5%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense				
406.316 - Drug Testing	926.08	850.00	76.08	109.0%
406.317 - Employee Record Checks	215.00	600.00	-385.00	35.8%
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	4,980.91	5,800.00	-819.09	85.9%
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	1,739.98	600.00	1,139.98	290.0%
	0.00	250.00	-250.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	8,275.19	8,880.00	-604.81	93.2%
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	11,885.92	9,000.00	2,885.92	132.1%
Total 407.000 - DATA PROCESSING	16,567.76	15,000.00	1,567.76	110.5%
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	1,587.97	3,000.00	-1,412.03	52.9%
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	10,665.22	15,000.00	-4,334.78	71.1%

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

1/29/17

	Jan - Oct 17	Budget	\$ Over Budget	% of Budget
409.366 - Water	2,414.35	2,500.00	-85.65	96.6%
Total 409.360 - Public Utilities	13,079.57	17,500.00	-4,420.43	74.7%
409.367 - Trash Removal	7,012.60	1,000.00	6,012.60	701.3%
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	46,243.17	68,300.00	-22,056.83	67.7%
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	1,094,224.40	1,315,000.00	-220,775.60	83.2%
Total 410.000 - PUBLIC SAFETY	1,094,455.71	1,322,100.00	-227,644.29	82.8%
411.000 - FIRE				
411.300 - Building Capital Reserve	73,825.53	80,000.00	-6,174.47	92.3%
411.500 - Contributions	79,552.61	80,000.00	-447.39	99.4%
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	19,347.32	25,000.00	-5,652.68	77.4%
Total 411.000 - FIRE	393,145.33	411,000.00	-17,854.67	95.7%
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	56,740.69	69,000.00	-12,259.31	82.2%
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	58,359.98	71,800.00	-13,440.02	81.3%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	780.00	1,400.00	-620.00	55.7%
414.116 - Zoning Hearing Rd 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	36,550.13	30,000.00	6,550.13	121.8%

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

	Jan - Oct 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	40,909.93	44,000.00	-3,090.07	93.0%
415.114 - EMERGENCY MANAGEMENT COORD	2,000.00	2,400.00	-400.00	83.3%
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	6,952.50	8,000.00	-1,047.50	86.9%
426.115 - Recycling Collection Wages	19,859.00	20,000.00	-141.00	99.3%
426.421 - FRCA Membership				
Total 426.000 - SANITATION EXPENSE	26,811.50	28,000.00	-1,188.50	95.8%
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	388,785.56	500,000.00	-111,214.44	77.8%
430.100 - Personnel Services	9,962.93	10,000.00	-37.07	99.6%
430.245 - Supplies	766.99	1,500.00	-733.01	51.1%
430.300 - Facilities Maintenance				
430.370 - Telephone	479.50	600.00	-120.50	79.9%
430.321 - Local	0.00	0.00	0.00	0.0%
430.322 - Long Distance	2,653.97	3,500.00	-846.03	75.8%
430.329 - Wireless				
Total 430.320 - Telephone	3,133.47	4,100.00	-966.53	76.4%
430.330 - Heating Fuel	4,551.83	5,000.00	-448.17	91.0%
430.360 - Electricity	2,038.46	3,000.00	-961.54	67.9%
430.384 - Equip/Machinery Rental	1,055.00	13,000.00	-11,945.00	8.1%
430.450 - Contracted Services	464.28	900.00	-435.72	51.6%
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%
Total 430.000 - HWYS, ROADS & STREETS	455,635.99	600,000.00	-164,364.01	72.6%
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	2,968.32	3,000.00	-31.68	98.9%
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	10,062.55	15,500.00	-5,437.45	64.9%
434.00 - STREET LIGHTING	2,945.54	4,500.00	-1,554.46	65.5%
434.360 - St. Light Electricity				

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

U2917

	Jan - Oct 17	Budget	\$ Over Budget	% of Budget
Total 434.00 - STREET LIGHTING	2,945.54	4,500.00	-1,554.46	65.5%
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	37,620.57	35,000.00	2,620.57	107.5%
437.233 - Equipment Motor Fuel	19,285.02	28,000.00	-8,714.98	68.9%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	64,405.42	69,000.00	-4,594.58	93.3%
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	3.4%
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	2,353.36	3,000.00	-646.64	78.4%
452.300 - Recreation Safety Insurance	4,627.74	23,000.00	-18,372.26	20.1%
Total 452.000 - RECREATION & CULTURE	16,909.61	39,000.00	-22,090.39	43.4%
454.000 - PARKS				
454.115 - Park Personnel	0.00	0.00	0.00	0.0%
454.200 - Park supplies	2,594.62	4,000.00	-1,405.38	64.9%
454.230 - Fuel	1,532.30	2,900.00	-1,367.70	52.8%
454.367 - Trash Removal	0.00	0.00	0.00	0.0%
454.370 - Park Facilities Maintenance	1,304.91	4,000.00	-2,695.09	32.6%
454.500 - Contracted Services	1,760.00	3,000.00	-1,240.00	58.7%
454.600 - Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454.700 - Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
454.710 - Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454.000 - PARKS	7,191.83	15,900.00	-8,708.17	45.2%
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	47,263.20	54,000.00	-6,736.80	87.5%
481.200 - Medicare Employer Paid	11,053.51	12,700.00	-1,646.49	87.0%
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	30,686.75	40,000.00	-9,313.25	76.7%
487.196 - Health Insurance	218,315.78	255,000.00	-36,684.22	85.6%
487.197 - Other Group Benefits	19,981.66	25,000.00	-5,018.34	79.9%

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

	Jan - Oct 17	Budget	\$ Over Budget	% of Budget
Total 480.000 - INSURANCE & EMPLOYEE BENEFITS				
486.000 - Insurance	448,353.98	505,700.00	-57,346.02	88.7%
486.350 - Liability Insurance	57,635.56	65,000.00	-7,364.44	88.7%
Total 486.000 - Insurance	57,635.56	65,000.00	-7,364.44	88.7%
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	100.00	-100.00	0.0%
6561 - *Payroll Expenses	610.25			
69800 - Uncategorized Expenses	0.00			
Total Expense	3,867,429.46	4,082,430.00	-215,000.54	94.7%
Net Income	380,979.62	-517,830.00	898,809.62	-73.6%

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

	<u>Oct 31, 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	342.59
Total 106.000 · Host Fee Savings Account	<u>134,670.18</u>
Total Checking/Savings	<u>134,670.18</u>
Total Current Assets	<u>134,670.18</u>
TOTAL ASSETS	<u><u>134,670.18</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	16,989.59
Net Income	19,633.55
Total Equity	<u>134,670.18</u>
TOTAL LIABILITIES & EQUITY	<u><u>134,670.18</u></u>

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

	<u>Oct 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	720.17
106.000 · Palmer Sewer Savings Account	170,361.01
Total Checking/Savings	<u>171,081.18</u>
Total Current Assets	<u>171,081.18</u>
TOTAL ASSETS	<u>171,081.18</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,261.49
Net Income	142.43
Total Equity	<u>171,081.18</u>
TOTAL LIABILITIES & EQUITY	<u>171,081.18</u>

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

	<u>Oct 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,240.00
106.000 · Nazareth Sewer Savings Account	<u>19,787.26</u>
Total Checking/Savings	<u>21,027.26</u>
Total Current Assets	<u>21,027.26</u>
TOTAL ASSETS	<u><u>21,027.26</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	13,621.69
Net Income	<u>2,195.24</u>
Total Equity	<u>21,027.26</u>
TOTAL LIABILITIES & EQUITY	<u><u>21,027.26</u></u>

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

	<u>Oct 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,306,888.41
106.000 · PLGIT Savings Account	521,926.15
Total Checking/Savings	<u>1,828,814.56</u>
Total Current Assets	<u>1,828,814.56</u>
TOTAL ASSETS	<u><u>1,828,814.56</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,762,447.87
Net Income	35,871.74
Total Equity	<u>1,828,814.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,828,814.56</u></u>

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

	<u>Oct 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	6,637.42
106.000 · Swr/Signal PLUS Account	129.85
Total Checking/Savings	<u>6,767.27</u>
Total Current Assets	<u>6,767.27</u>
TOTAL ASSETS	<u><u>6,767.27</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-845,678.81
Net Income	34.87
Total Equity	<u>6,767.27</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,767.27</u></u>

8:23 AM

11/29/17

Accrual Basis

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

	<u>Oct 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	290,525.88
Total Checking/Savings	<u>290,525.88</u>
Total Current Assets	<u>290,525.88</u>
TOTAL ASSETS	<u>290,525.88</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	239,957.32
Net Income	50,568.56
Total Equity	<u>290,525.88</u>
TOTAL LIABILITIES & EQUITY	<u>290,525.88</u>

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

	<u>Oct 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	405,104.01
106.000 · Capital Reserve Savings Account - Other	3,101.69
	<hr/>
Total 106.000 · Capital Reserve Savings Account	408,205.70
	<hr/>
Total Checking/Savings	408,205.70
	<hr/>
Total Current Assets	408,205.70
Other Assets	
130.02 · Due from Master Escrow	80.51
	<hr/>
Total Other Assets	80.51
	<hr/>
TOTAL ASSETS	408,286.21
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	219,975.20
Net Income	-20,656.67
	<hr/>
Total Equity	408,286.21
	<hr/>
TOTAL LIABILITIES & EQUITY	408,286.21
	<hr/> <hr/>

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

	<u>Oct 31, 17</u>
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	811.40
Total 106.000 · Fire CR Savings Account	<u>28,317.48</u>
Total Checking/Savings	<u>28,317.48</u>
Total Current Assets	<u>28,317.48</u>
TOTAL ASSETS	<u><u>28,317.48</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-104,982.46
Net Income	-101,297.69
Total Equity	<u>28,317.48</u>
TOTAL LIABILITIES & EQUITY	<u><u>28,317.48</u></u>

8:16 AM

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

11/29/17

Accrual Basis

	<u>Oct 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	7,147.89
106.000 · Hwy Recon/Rehab MM/Savings Acct	380,847.55
Total Checking/Savings	<u>387,995.44</u>
Total Current Assets	<u>387,995.44</u>
TOTAL ASSETS	<u><u>387,995.44</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	55,478.57
Net Income	332,516.87
Total Equity	<u>387,995.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>387,995.44</u></u>

8:21 AM

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

11/29/17

Accrual Basis

	<u>Oct 31, 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	51.59
	<hr/>
Total 100.000 · CR Equip Replacement - Checking	84,803.45
106.000 · CR Equip Replacement MM/Savings	103,072.56
	<hr/>
Total Checking/Savings	187,876.01
	<hr/>
Total Current Assets	187,876.01
	<hr/>
TOTAL ASSETS	187,876.01
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	200,905.32
Net Income	-13,029.31
	<hr/>
Total Equity	187,876.01
	<hr/>
TOTAL LIABILITIES & EQUITY	187,876.01
	<hr/> <hr/>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of October 31, 2017

	<u>Oct 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	1,446.39
103.000 · Embassy Checking Account	369.98
Total Checking/Savings	<u>1,816.37</u>
Total Current Assets	<u>1,816.37</u>
TOTAL ASSETS	<u><u>1,816.37</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	1,872.81
Net Income	-56.44
Total Equity	<u>1,816.37</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,816.37</u></u>

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

	<u>Oct 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	337,020.66
Total Checking/Savings	<u>337,020.66</u>
Total Current Assets	<u>337,020.66</u>
TOTAL ASSETS	<u><u>337,020.66</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	217,471.80
Net Income	10,129.33
Total Equity	<u>337,020.66</u>
TOTAL LIABILITIES & EQUITY	<u><u>337,020.66</u></u>

8:54 AM

11/29/17

Accrual Basis

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

	<u>Oct 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,554.49
106.000 Traffic Impact Account	2,122,551.12
Total Checking/Savings	<u>2,131,105.61</u>
Total Current Assets	<u>2,131,105.61</u>
TOTAL ASSETS	<u>2,131,105.61</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	2,086,965.37
Net Income	44,140.24
Total Equity	<u>2,131,105.61</u>
TOTAL LIABILITIES & EQUITY	<u>2,131,105.61</u>

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

	Oct 31, 17
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	786.19
102.000 · SAVINGS ACCOUNTS - LAB	441,441.90
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,724.42
Total Checking/Savings	460,953.11
Total Current Assets	460,953.11
TOTAL ASSETS	460,953.11
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	(13,773.41)
Total Equity	458,622.60
TOTAL LIABILITIES & EQUITY	460,953.11

Lower Nazareth Township Sewer Department

Balance Sheet

11/29/17

As of October 31, 2017

	<u>Oct 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	2,788.72
102.000 · LNT Sewer Department - Savings	154,442.20
Total Checking/Savings	<u>157,230.92</u>
Total Current Assets	<u>157,230.92</u>
TOTAL ASSETS	<u>157,230.92</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	120,383.76
Net Income	36,847.16
Total Equity	<u>157,230.92</u>
TOTAL LIABILITIES & EQUITY	<u>157,230.92</u>

Lower Nazareth Township
Balance Sheet
As of October 31, 2017

	Oct 31, 17
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	87,300.03
100.000 · Checking Account - Other	1,365.35
Total 100.000 · Checking Account	109,941.21
Total Checking/Savings	109,941.21
Total Current Assets	109,941.21
TOTAL ASSETS	109,941.21
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	73,563.29
Net Income	-24,335.61
Total Equity	109,941.21
TOTAL LIABILITIES & EQUITY	109,941.21