



Lower Nazareth Township
Financial Report
August 2017

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Aug-17

General Fund - 01	\$ 1,622,455
Special Revenue Fund - Host Fee - 05	\$ 134,536
Palmer Sewer Fund - 08	\$ 171,053
Nazareth Sewer Fund - 09	\$ 21,024
Capital Reserve - Open Space Fund - 16	\$ 1,859,773
Capital Reserve - Sewer/Signals Fund - 18	\$ 6,758
Fiscal Stability Fund - 95	\$ 290,405
Capital Reserve - Municipal - 30	\$ 414,137
Capital Reserve - Fire Fund - 31	\$ 170,211
Highway Reconstruction/Rehabilitation -	\$ 402,259
Capital Reserve - Equipment Replacement -	\$ 187,826
Refuse/Recycling Collection - 33	\$ 1,996
State Liquid Fuels Fund - 35	\$ 572,176
Traffic Impact - 091	\$ 2,125,056
<i>Total Township Funds...</i>	<u><u>\$7,979,664</u></u>

Lower Nazareth Township Sewer Department	\$ 147,562
Master Escrow Account	\$ 460,899
Development & Inspection Account	\$ 101,634
<i>Total Escrow Accounts...</i>	<u><u>\$562,534</u></u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of August 31, 2017

	Aug 31, 17
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	14,971.33
105.000 · Payroll Account	30,981.86
106.000 · LAB Savings Account	1,457,679.05
106.100 · PLGIT Account	84,581.57
106.200 · Real Estate Tax Collections	31,728.84
110.000 · Petty Cash	250.00
Total Checking/Savings	1,620,192.65
Other Current Assets	
Employee Advance	11.94
Total Other Current Assets	11.94
Total Current Assets	1,620,204.59
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,622,454.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,789.22
219 · Occup Privilege Tax Withheld	112.00
223 · Unemployment Withheld	102.05
229 · Direct Deposit Liability	-18,356.84
Total 210.000 · PAYROLL LIABILITIES	-16,353.57
Total Other Current Liabilities	-16,353.57
Total Current Liabilities	-16,353.57
Total Liabilities	-16,353.57
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	344,298.89
Net Income	522,656.79
Total Equity	1,638,808.16
TOTAL LIABILITIES & EQUITY	1,622,454.59

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

09/21/17

	Jan - Aug 17	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,659,642.55	1,500,000.00	159,642.55	110.6%
301.200 · Real Estate - Prior	81,123.13	50.00	81,073.13	162,246.3%
301.400 · Real Estate - Delinquent	10,648.65	20,000.00	-9,351.35	53.2%
Total 301.000 · REAL PROPERTY TAXES	1,751,414.33	1,520,050.00	231,364.33	115.2%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	382,384.23	170,000.00	212,384.23	224.9%
310.210 · Earned Income - Current	845,642.96	1,000,000.00	-154,357.04	84.6%
310.220 · Earned Income - Prior	59.54	50,000.00	-49,940.46	0.1%
310.510 · Local Services Tax	267,567.04	355,000.00	-87,432.96	75.4%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,495,653.77	1,575,000.00	-79,346.23	95.0%
Total 300.000 · TAXES	3,247,068.10	3,095,050.00	152,018.10	104.9%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	71,424.05	82,500.00	-11,075.95	86.6%
Total 320.000 · LICENSES & PERMITS	71,424.05	82,500.00	-11,075.95	86.6%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	36,000.15	30,000.00	6,000.15	120.0%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	4,863.25	5,000.00	-136.75	97.3%
Total 330.000 · FINES & FORFEITS	40,863.40	35,000.00	5,863.40	116.8%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	91.33	100.00	-8.67	91.3%
341.02 · Interest on Savings	1,221.25	700.00	521.25	174.5%
Total 341.000 · Interest Earnings	1,312.58	800.00	512.58	164.1%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	25,450.00	100,000.00	-74,550.00	25.5%
Total 342.000 · Rents and Royalties	25,450.00	100,000.00	-74,550.00	25.5%
Total 340.000 · INTEREST, RENTS & ROYALTIES	26,762.58	100,800.00	-74,037.42	26.6%
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. 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 August 2017

09/21/17

	Jan - Aug 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	15,050.02	15,000.00	50.02	100.3%
361.330 · Zoning Hearings	3,500.00	7,000.00	-3,500.00	50.0%
361.500 · Maps & Publications				
361.51 · Map Sales	0.00	0.00	0.00	0.0%
361.53 · SALDO	0.00	0.00	0.00	0.0%
361.54 · Zoning Ordinance	33.00	0.00	33.00	100.0%
361.56 · Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 · Misc. Publications/Copying	357.10	250.00	107.10	142.8%
Total 361.500 · Maps & Publications	390.10	250.00	140.10	156.0%
361.630 · Proceeds from tax collection	24,262.98	28,000.00	-3,737.02	86.7%
361.74 · Postage collected	99.24	150.00	-50.76	66.2%
Total 361.000 · General Government	43,302.34	50,400.00	-7,097.66	85.9%
362.000 · PUBLIC SAFETY				
362.100 · Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	140.00	150.00	-10.00	93.3%
362.410 · Building & Zoning Permits	18,785.50	17,000.00	1,785.50	110.5%
362.440 · Sewer Permits	1,765.00	1,500.00	265.00	117.7%
362.451 · Use & Occupancy Permits	80.00	40.00	40.00	200.0%
362.452 · Moving Permits	615.00	450.00	165.00	136.7%
362.470 · Driveway Permits	3,550.00	2,500.00	1,050.00	142.0%
362.480 · Grading Permits	29,000.00	18,000.00	11,000.00	161.1%
362.481 · Swimming Pool Grading Permits	7,150.00	3,500.00	3,650.00	204.3%
362.490 · Peddling Permit	0.00	50.00	-50.00	0.0%
Total 362.000 · PUBLIC SAFETY	61,085.50	43,190.00	17,895.50	141.4%
Total 360.000 · CHARGES FOR SERVICES	104,387.84	93,590.00	10,797.84	111.5%
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	2,140.00	2,500.00	-360.00	83.6%
Total 367.000 · CULTURE-RECREATION	13,033.01	11,500.00	1,533.01	113.3%
389.000 · MISCELLANEOUS INCOME				

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

	Jan - Aug 17	Budget	S 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%
391,000 · INTERFUND TRANSFER	0.00	0.00	0.00	0.0%
395,000 · Refund of Prior Yr Expenditures	18,688.53	15,000.00	3,688.53	124.6%
49900 · Uncategorized Income	10.00			
Total Income	3,522,437.51	3,564,600.00	-42,162.49	98.8%
Gross Profit	3,522,437.51	3,564,600.00	-42,162.49	98.8%
Expense				
400,000 · GENERAL GOVERNMENT				
400.105 · Salary	8,333.20	12,500.00	-4,166.80	66.7%
400.215 · Postage	4,416.09	3,300.00	1,116.09	133.8%
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	2,766.93	4,100.00	-1,333.07	67.5%
400.322 · Long Distance	0.00	50.00	-50.00	0.0%
400.324 · Wireless	956.93	1,600.00	-643.07	59.8%
Total 400,320 · Telephone	3,723.86	5,750.00	-2,026.14	64.8%
400.340 · Advertising	3,795.02	5,000.00	-1,206.98	75.9%
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	11,102.13	14,000.00	-2,897.87	79.3%
400.384 · Office Equipment Rental	502.00	1,000.00	-498.00	50.2%
400.420 · Dues & Subscriptions	3,447.99	4,200.00	-752.01	82.1%
400.460 · Meetings & Continuing Education	7,039.79	10,000.00	-2,960.21	70.4%
400.700 · Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400,000 · GENERAL GOVERNMENT	45,311.08	75,800.00	-30,488.92	59.8%
402,000 · AUDITING				
402.105 · Audit Wages	40.00	100.00	-60.00	40.0%
402.311 · Accounting & Auditing Services	5,110.00	8,000.00	-2,890.00	63.9%
Total 402,000 · AUDITING	5,150.00	8,100.00	-2,950.00	63.6%
403,000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	0.00	0.00	0.00	0.0%
403.110 · EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 · EIT Collection Supplies	0.00	0.00	0.00	0.0%
403.201 · Real Estate Collection Supplies	1,951.10	2,100.00	-148.90	92.9%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	0.00	200.00	-200.00	0.0%
403.216 · Real Estate Postage	0.00	1,500.00	-1,500.00	0.0%
403.310 · Computer Services	0.00	0.00	0.00	0.0%

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

	Jan - Aug 17	Budget	\$ Over Budget	% of Budget
403.311 - Audit	0.00	2,300.00	-2,300.00	0.0%
403.317 - Tax Collection Committee Serv	221.32	400.00	-178.68	55.3%
403.319 - Tax Refunds	943.36	1,000.00	-56.64	94.3%
403.350 - Insurance & Bonding	250.00	300.00	-50.00	83.3%
403.400 - Court Costs	0.00	0.00	0.00	0.0%
403.430 - Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 - TAX COLLECTION	3,365.78	8,500.00	-5,134.22	39.6%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	9,149.25	28,000.00	-18,850.75	32.7%
404.314 - Legal Services - Human Resorce	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	9,149.25	29,500.00	-20,350.75	31.0%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	218,163.84	350,000.00	-131,836.16	62.3%
405.200 - Office Supplies	2,873.73	6,000.00	-3,126.27	47.9%
405.300 - Bond	1,500.00	1,600.00	-100.00	93.8%
Total 405.000 - PERSONNEL SERVICES	222,537.57	357,600.00	-135,062.43	62.2%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	759.25	850.00	-90.75	89.3%
406.316 - Drug Testing	155.00	600.00	-445.00	25.8%
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	3,909.11	5,800.00	-1,890.89	67.4%
406.331 - Mileage	0.00	250.00	-250.00	0.0%
406.338 - Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 - Personnel Advertising	454.74	600.00	-145.26	75.8%
406.421 - License & Permit Renewal	0.00	250.00	-250.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	5,691.32	8,880.00	-3,188.68	64.1%
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	10,563.92	9,000.00	1,563.92	117.4%
Total 407.000 - DATA PROCESSING	15,245.76	15,000.00	245.76	101.6%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	13,163.95	7,000.00	6,163.95	188.1%
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	13,163.95	14,050.00	-886.05	93.7%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	1,429.70	3,000.00	-1,570.30	47.7%
409.230 - Heating Fuel	17,239.49	28,000.00	-10,760.51	61.6%
409.300 - Facilities Maintenance	4,026.96	4,500.00	-473.04	89.5%
409.318 - Building Security Systems	464.70	3,000.00	-2,535.30	15.5%
409.360 - Public Utilities				
409.361 - Electricity	8,269.01	15,000.00	-6,730.99	55.1%

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

	Jan - Aug 17	Budget	S Over Budget	% of Budget
409.366 - Water	2,081.79	2,500.00	-418.21	83.3%
Total 409.360 - Public Utilities	10,350.80	17,500.00	-7,149.20	59.1%
409.367 - Trash Removal	4,097.10	1,000.00	3,097.10	409.7%
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	39,994.06	68,300.00	-28,305.94	58.6%
410.000 - PUBLIC SAFETY				
410.110 - Fire/Police	0.00	0.00	0.00	0.0%
410.160 - Police Pension	0.00	0.00	0.00	0.0%
410.200 - Fire/Police Supplies	231.31	7,000.00	-6,768.69	3.3%
410.250 - Repair Lights	0.00	50.00	-50.00	0.0%
410.327 - Radio Repair	0.00	50.00	-50.00	0.0%
410.500 - Police Services Contract	875,379.52	1,315,000.00	-439,620.48	66.6%
Total 410.000 - PUBLIC SAFETY	875,610.83	1,322,100.00	-446,489.17	66.2%
411.000 - FIRE				
411.300 - Building Capital Reserve	71,801.99	80,000.00	-8,198.01	89.8%
411.500 - Contributions	71,909.26	80,000.00	-8,090.74	89.9%
411.541 - Fire Relief	0.00	75,000.00	-75,000.00	0.0%
411.600 - Water Hydrant Assessment	54,306.00	71,000.00	-16,694.00	76.5%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	7,722.08	25,000.00	-17,277.92	30.9%
Total 411.000 - FIRE	205,739.33	411,000.00	-205,260.67	50.1%
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	42,646.47	69,000.00	-26,353.53	61.8%
413.121 - Sewage Enforcement Officer	280.75	1,000.00	-719.25	28.1%
413.200 - Supplies	416.54	700.00	-283.46	59.5%
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	43,343.76	71,800.00	-28,456.24	60.4%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	620.00	1,400.00	-780.00	44.3%
414.116 - Zoning Hearing Bd Compensation	500.00	3,000.00	-2,500.00	16.7%
414.117 - Planning Commission Comp.	750.00	3,000.00	-2,250.00	25.0%
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	31,595.63	30,000.00	1,595.63	105.3%

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

09/21/17

	Jan - Aug 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	35,095.43	44,000.00	-8,904.57	79.8%
415.114 - EMERGENCY MANAGEMENT COORD	1,600.00	2,400.00	-800.00	66.7%
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	4,983.75	8,000.00	-3,016.25	62.3%
426.115 - Recycling Collection Wages	14,894.25	20,000.00	-5,105.75	74.5%
426.421 - FRCA Membership				
Total 426.000 - SANITATION EXPENSE	19,878.00	28,000.00	-8,122.00	71.0%
Total 429.000 - PUBLIC WORKS - SANITATION	5,096.44	10,000.00	-4,903.56	51.0%
429.364 - Sanitary Sewer Expenses				
Total 429.000 - PUBLIC WORKS - SANITATION	5,096.44	10,000.00	-4,903.56	51.0%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	296,704.47	500,000.00	-203,295.53	59.3%
430.245 - Supplies	8,981.91	10,000.00	-1,018.09	89.8%
430.300 - Facilities Maintenance	766.99	1,500.00	-733.01	51.1%
430.320 - Telephone				
430.321 - Local	383.60	600.00	-216.40	63.9%
430.322 - Long Distance	0.00	0.00	0.00	0.0%
430.329 - Wireless	2,092.10	3,500.00	-1,407.90	59.8%
Total 430.320 - Telephone	2,475.70	4,100.00	-1,624.30	60.4%
430.330 - Heating Fuel	4,551.83	5,000.00	-448.17	91.0%
430.360 - Electricity	1,704.42	3,000.00	-1,295.58	56.8%
430.384 - Equip/Machinery Rental	1,055.00	13,000.00	-11,945.00	8.1%
430.450 - Contracted Services	375.72	900.00	-524.28	41.7%
430.460 - Continuing Education	3,509.62	2,500.00	1,009.62	140.4%
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	6,083.53	7,000.00	-916.47	86.9%
430.000 - HWYS., ROADS & STREETS - Other	18.60			
Total 430.000 - HWYS., ROADS & STREETS	340,850.79	600,000.00	-259,149.21	56.8%
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	2,521.58	5,000.00	-2,478.42	50.4%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	1,380.00	2,200.00	-820.00	62.7%
433.360 - Traffic signal electric	2,351.82	3,000.00	-648.18	78.4%
433.375 - Line Painting	0.00	300.00	-300.00	0.0%
433.450 - Signals contracted service	2,403.00	2,500.00	-97.00	96.1%
Total 433.000 - TRAFFIC CONTROL DEVICES	8,656.40	13,500.00	-4,843.60	55.8%
434.00 - STREET LIGHTING				

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

09/21/17

	Jan - Aug 17	Budget	\$ Over Budget	% of Budget
434.360 - St. Light Electricity	2,344.20	4,500.00	-2,155.80	52.1%
Total 434.00 - STREET LIGHTING	2,344.20	4,500.00	-2,155.80	52.1%
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	32,152.30	35,000.00	-2,847.70	91.9%
437.233 - Equipment Motor Fuel	13,264.89	28,000.00	-14,735.11	47.4%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	52,917.02	69,000.00	-16,082.98	76.7%
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	0.00	2,500.00	-2,500.00	0.0%
438.273 - Pipe and Drainage Supplies	299.00	1,500.00	-1,201.00	19.9%
438.274 - Pavement Maintenance Supplies	4,120.00	5,000.00	-880.00	82.4%
Total 438.000 - HIGHWAY MAINT & REPAIR	7,265.49	13,000.00	-5,734.51	55.9%
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - Engineer	0.00	500.00	-500.00	0.0%
439.600 - Construction/Rebuilding	3,120.59	90,000.00	-86,879.41	3.5%
Total 439.000 - HWY CONST & REBUILDING PRJCTS	3,120.59	90,500.00	-87,379.41	3.4%
452.000 - RECREATION & CULTURE				
452.115 - Staff Wages	9,928.51	13,000.00	-3,071.49	76.4%
452.249 - Recreation Programs	2,056.46	3,000.00	-943.54	68.5%
452.300 - Recreation Safety Insurance	3,457.52	23,000.00	-19,542.48	14.9%
Total 452.000 - RECREATION & CULTURE	15,422.49	39,000.00	-23,577.51	39.5%
454.000 - PARKS				
454.115 - Park Personnel	0.00	0.00	0.00	0.0%
454.200 - Park supplies	1,840.15	4,000.00	-2,159.85	46.0%
454.230 - Fuel	1,532.30	2,900.00	-1,367.70	52.8%
454.249 - Recreation Programs	296.90	0.00	0.00	0.0%
454.367 - Trash Removal	0.00	0.00	0.00	0.0%
454.370 - Park Facilities Maintenance	1,041.06	4,000.00	-2,958.94	26.0%
454.500 - Contracted Services	1,420.00	3,000.00	-1,580.00	47.3%
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	6,130.41	15,900.00	-9,769.59	38.6%
456.000 - LIBRARY				
456.520 - Library Contribution	72,292.50	96,500.00	-24,207.50	74.9%
Total 456.000 - LIBRARY	72,292.50	96,500.00	-24,207.50	74.9%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	36,356.26	54,000.00	-17,643.74	67.3%
481.200 - Medicare Employer Paid	8,502.71	12,700.00	-4,197.29	67.0%
481.300 - Unemployment Comp Employer Paid	2,036.79	1,000.00	1,036.79	203.7%
483.197 - Non-Uniform Pension Plan Contrib	0.00	115,000.00	-115,000.00	0.0%
483.310 - Pension Plan Admin Fees	3,300.00	3,000.00	300.00	110.0%
484.354 - Workers Comp Insurance	28,010.75	40,000.00	-11,989.25	70.0%

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

	Jan - Aug 17	Budget	\$ Over Budget	% of Budget
487.196 - Health Insurance	174,665.28	255,000.00	-80,334.72	68.5%
487.197 - Other Group Benefits	15,407.11	25,000.00	-9,592.89	61.6%
Total 480.000 - INSURANCE & EMPLOYEE BENEFITS	268,278.90	505,700.00	-237,421.10	53.1%
486.000 - Insurance	51,893.76	65,000.00	-13,106.24	79.8%
486.350 - Liability Insurance				
Total 486.000 - Insurance	51,893.76	65,000.00	-13,106.24	79.8%
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	514.25			
69800 - Uncategorized Expenses	0.00			
Total Expense	2,999,780.72	4,082,430.00	-1,082,649.28	73.5%
Net Income	522,656.79	-517,830.00	1,040,486.79	-100.9%

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

	<u>Aug 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	6,654.93
106.000 · Host Fee Savings Account - Other	165.46
Total 106.000 · Host Fee Savings Account	<u>134,536.05</u>
Total Checking/Savings	<u>134,536.05</u>
Total Current Assets	<u>134,536.05</u>
TOTAL ASSETS	<u>134,536.05</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	16,989.59
Net Income	19,499.42
Total Equity	<u>134,536.05</u>
TOTAL LIABILITIES & EQUITY	<u>134,536.05</u>

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

	<u>Aug 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	720.05
106.000 · Palmer Sewer Savings Account	<u>170,332.54</u>
Total Checking/Savings	<u>171,052.59</u>
Total Current Assets	<u>171,052.59</u>
TOTAL ASSETS	<u><u>171,052.59</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,261.49
Net Income	<u>113.84</u>
Total Equity	<u>171,052.59</u>
TOTAL LIABILITIES & EQUITY	<u><u>171,052.59</u></u>

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

	<u>Aug 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,239.79
106.000 · Nazareth Sewer Savings Account	19,783.95
Total Checking/Savings	<u>21,023.74</u>
Total Current Assets	<u>21,023.74</u>
TOTAL ASSETS	<u><u>21,023.74</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	13,621.69
Net Income	2,191.72
Total Equity	<u>21,023.74</u>
TOTAL LIABILITIES & EQUITY	<u><u>21,023.74</u></u>

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

	<u>Aug 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,281,922.94
106.000 · PLGIT Savings Account	577,850.03
Total Checking/Savings	<u>1,859,772.97</u>
Total Current Assets	<u>1,859,772.97</u>
TOTAL ASSETS	<u><u>1,859,772.97</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,762,447.87
Net Income	66,830.15
Total Equity	<u>1,859,772.97</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,859,772.97</u></u>

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

	<u>Aug 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	6,628.69
106.000 · Swr/Signal PLUS Account	129.56
Total Checking/Savings	<u>6,758.25</u>
Total Current Assets	<u>6,758.25</u>
TOTAL ASSETS	<u><u>6,758.25</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-845,678.81
Net Income	25.85
Total Equity	<u>6,758.25</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,758.25</u></u>

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09/21/17
Accrual Basis

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

	<u>Aug 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	<u>290,404.54</u>
Total Checking/Savings	<u>290,404.54</u>
Total Current Assets	<u>290,404.54</u>
TOTAL ASSETS	<u><u>290,404.54</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	239,957.32
Net Income	<u>50,447.22</u>
Total Equity	<u>290,404.54</u>
TOTAL LIABILITIES & EQUITY	<u><u>290,404.54</u></u>

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

	<u>Aug 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	411,497.74
106.000 · Capital Reserve Savings Account - Other	2,558.71
Total 106.000 · Capital Reserve Savings Account	<u>414,056.45</u>
Total Checking/Savings	<u>414,056.45</u>
Total Current Assets	414,056.45
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>414,136.96</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	219,975.20
Net Income	-14,805.92
Total Equity	<u>414,136.96</u>
TOTAL LIABILITIES & EQUITY	<u><u>414,136.96</u></u>

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

	<u>Aug 31, 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	40,596.32
Total 106.000 · Fire CR Savings Account	<u>170,211.49</u>
Total Checking/Savings	<u>170,211.49</u>
Total Current Assets	<u>170,211.49</u>
TOTAL ASSETS	<u>170,211.49</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-104,982.46
Net Income	40,596.32
Total Equity	<u>170,211.49</u>
TOTAL LIABILITIES & EQUITY	<u>170,211.49</u>

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09/21/17

Accrual Basis

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

	<u>Aug 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	21,570.25
106.000 · Hwy Recon/Rehab MM/Savings Acct	380,688.47
Total Checking/Savings	<u>402,258.72</u>
Total Current Assets	<u>402,258.72</u>
TOTAL ASSETS	<u><u>402,258.72</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	55,478.57
Net Income	346,780.15
Total Equity	<u>402,258.72</u>
TOTAL LIABILITIES & EQUITY	<u><u>402,258.72</u></u>

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of August 31, 2017

09/21/17

Accrual Basis

	<u>Aug 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	44.50
Total 100.000 · CR Equip Replacement - Checking	<u>84,796.36</u>
106.000 · CR Equip Replacement MM/Savings	103,029.51
Total Checking/Savings	<u>187,825.87</u>
Total Current Assets	<u>187,825.87</u>
TOTAL ASSETS	<u><u>187,825.87</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	200,905.32
Net Income	-13,079.45
Total Equity	<u>187,825.87</u>
TOTAL LIABILITIES & EQUITY	<u><u>187,825.87</u></u>

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Lower Nazareth Township - Refuse/Recycling Collection

09/21/17

Balance Sheet

Accrual Basis

As of August 31, 2017

	<u>Aug 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	1,446.15
103.000 · Embassy Checking Account	549.98
Total Checking/Savings	<u>1,996.13</u>
Total Current Assets	<u>1,996.13</u>
TOTAL ASSETS	<u>1,996.13</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	1,872.81
Net Income	123.32
Total Equity	<u>1,996.13</u>
TOTAL LIABILITIES & EQUITY	<u>1,996.13</u>

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

	<u>Aug 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>572,175.95</u>
Total Checking/Savings	<u>572,175.95</u>
Total Current Assets	<u>572,175.95</u>
TOTAL ASSETS	<u><u>572,175.95</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	217,471.80
Net Income	<u>245,284.62</u>
Total Equity	<u>572,175.95</u>
TOTAL LIABILITIES & EQUITY	<u><u>572,175.95</u></u>

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

	<u>Aug 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,553.78
106.000 Traffic Impact Account	2,116,502.07
Total Checking/Savings	<u>2,125,055.85</u>
Total Current Assets	<u>2,125,055.85</u>
TOTAL ASSETS	<u><u>2,125,055.85</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	2,086,965.37
Net Income	38,090.48
Total Equity	<u>2,125,055.85</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,125,055.85</u></u>

Lower Nazareth Township Sewer Department
Balance Sheet
As of August 31, 2017

	<u>Aug 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	2,840.51
102.000 · LNT Sewer Department - Savings	144,721.06
Total Checking/Savings	<u>147,561.57</u>
Total Current Assets	<u>147,561.57</u>
TOTAL ASSETS	<u><u>147,561.57</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	120,383.76
Net Income	27,177.81
Total Equity	<u>147,561.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>147,561.57</u></u>

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

	Aug 31, 17
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	8,359.61
102.000 · SAVINGS ACCOUNTS - LAB	433,793.04
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,746.18
Total Checking/Savings	460,899.43
Total Current Assets	460,899.43
TOTAL ASSETS	460,899.43
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	(13,827.09)
Total Equity	458,568.92
TOTAL LIABILITIES & EQUITY	460,899.43

Lower Nazareth Township
Balance Sheet
As of August 31, 2017

	<u>Aug 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	79,010.50
100.000 · Checking Account - Other	1,347.86
	<hr/>
Total 100.000 · Checking Account	101,634.19
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Total Checking/Savings	101,634.19
	<hr/>
Total Current Assets	101,634.19
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TOTAL ASSETS	101,634.19
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	73,563.29
Net Income	-32,642.63
	<hr/>
Total Equity	101,634.19
	<hr/>
TOTAL LIABILITIES & EQUITY	101,634.19
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