



Lower Nazareth Township
Financial Report
November 2014

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Nov-14</u>
General Fund - 01	\$ 774,902
Special Revenue Fund - Host Fee - 05	\$ 178,098
Palmer Sewer Fund - 08	\$ 170,554
Nazareth Sewer Fund - 09	\$ 9,650
Capital Reserve - Open Space Fund - 16	\$ 1,297,424
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,111,593
Fiscal Stability Fund -	\$ 39,218
Capital Reserve - Municipal - 30	\$ 255,002
Capital Reserve - Fire Fund - 31	\$ 69,991
Capital Reserve - Ambulance Fund- 32	\$ 49,133
Highway Reconstruction/Rehabilitation -	\$ 309,023
Capital Reserve - Equipment Replacement -	\$ 12,647
Refuse/Recycling Collection - 33	\$ 29,086
State Liquid Fuels Fund - 35	\$ 258,763
Traffic Impact - 091	\$ 1,636,614
<i>Total Township Funds...</i>	<u>\$6,201,699</u>

Master Escrow Account	\$ 515,181
Griffin Sewer Fund	\$ 200,056
Development & Inspection Account	\$ 135,225
<i>Total Escrow Accounts...</i>	<u>\$850,461</u>

Lower Nazareth Township
Balance Sheet
 As of November 30, 2014

	Nov 30, 14
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	10,438.28
105.000 · Payroll Account	7,899.10
106.000 · LAB Savings Account	370,487.58
106.100 · PLGIT Account	273,841.78
106.200 · Real Estate Tax Collections	109,702.75
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
	772,619.49
Total Checking/Savings	772,619.49
Other Current Assets	
Employee Advance	32.88
	32.88
Total Other Current Assets	32.88
Total Current Assets	772,652.37
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	774,902.37
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	24.80
212 · Earned Income Tax Withheld	1,746.87
213 · Medicare Withheld	5.80
219 · Occup Privilege Tax Withheld	132.00
223 · Unemployment Withheld	103.70
	2,013.17
Total 210.000 · PAYROLL LIABILITIES	2,013.17
Total Other Current Liabilities	2,013.17
Total Current Liabilities	2,013.17
Total Liabilities	2,013.17
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	45,238.01
Net Income	-44,201.29
	772,889.20
Total Equity	772,889.20
TOTAL LIABILITIES & EQUITY	774,902.37

Lower Nazareth Township
General Fund Budget vs. Actual
 January through November 2014

	Jan - Nov 14	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,458,533.91	1,415,000.00	43,533.91	103.1%
301.200 · Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 · Real Estate - Delinquent	84,514.57	20,000.00	64,514.57	422.6%
Total 301.000 · REAL PROPERTY TAXES	1,543,048.48	1,455,100.00	107,948.48	107.5%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	198,722.77	160,000.00	38,722.77	124.2%
310.210 · Earned Income - Current	1,033,478.00	1,060,000.00	-26,522.00	97.5%
310.220 · Earned Income - Prior	71,012.55	70,000.00	1,012.55	101.4%
310.510 · Local Services Tax	325,455.00	310,000.00	15,455.00	105.0%
310.610 · Admission Tax	0.00	500.00	-500.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,628,668.32	1,600,500.00	28,168.32	101.8%
Total 300.000 · TAXES	3,171,716.80	3,035,600.00	136,116.80	104.5%
320.000 · LICENSES & PERMITS				
321.340 · Garbage Permits	0.00	0.00	0.00	0.0%
321.800 · Cable TV franchise	69,334.19	60,000.00	9,334.19	115.6%
322.400 · Yard Waste Recycling	0.00	0.00	0.00	0.0%
Total 320.000 · LICENSES & PERMITS	69,334.19	60,000.00	9,334.19	115.6%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	27,771.22	27,000.00	771.22	102.9%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	3,168.83	6,000.00	-2,831.17	52.8%
Total 330.000 · FINES & FORFEITS	30,940.05	33,010.00	-2,069.95	93.7%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	106.55	100.00	6.55	106.6%
341.02 · Interest on Savings	709.49	500.00	209.49	141.9%
Total 341.000 · Interest Earnings	816.04	600.00	216.04	136.0%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	11,550.00	60,000.00	-48,450.00	19.3%
Total 342.000 · Rents and Royalties	11,550.00	60,000.00	-48,450.00	19.3%
Total 340.000 · INTEREST, RENTS & ROYALTIES	12,366.04	60,600.00	-48,233.96	20.4%
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	50.00	-50.00	0.0%
354.15 · Recycling / Act 101	0.00	20,000.00	-20,000.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through November 2014

	Jan - Nov 14	Budget	\$ Over Budget	% of Budget
Total 354,000 - STATE CAPITAL & OPER. GRANTS	0.00	20,050.00	-20,050.00	0.0%
355,000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	4,187.20	3,750.00	437.20	111.7%
355.040 - Alcoholic Beverage Licenses	2,000.00	2,200.00	-200.00	90.9%
355.051 - Non-Uniform	50,344.84	35,000.00	15,344.84	143.8%
355.052 - Police Department	68,487.76	60,000.00	8,487.76	114.1%
355.070 - Fire Relief	84,852.81	70,000.00	14,852.81	121.2%
Total 355,000 - STATE SHARED REVENUES	209,872.61	170,950.00	38,922.61	122.8%
Total 350,000 - INTERGOVERNMENTAL REVENUES	209,872.61	191,000.00	18,872.61	109.9%
360,000 - CHARGES FOR SERVICES				
361,000 - General Government				
361.510 - Subdivision & Land Development	3,427.65	20,000.00	-16,572.35	17.1%
361.330 - Zoning Hearings	14,000.00	7,000.00	7,000.00	200.0%
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	29.00	0.00	29.00	100.0%
361.56 - Comprehensive Plan	55.00	0.00	55.00	100.0%
361.57 - Misc. Publications/Copying	694.35	500.00	194.35	138.9%
Total 361,500 - Maps & Publications	778.35	500.00	278.35	155.7%
361.630 - Proceeds from tax collection	28,337.38	15,000.00	13,337.38	188.9%
361.74 - Postage collected	305.06	25.00	280.06	1,220.2%
Total 361,000 - General Government	46,848.44	42,525.00	4,323.44	110.2%
362,000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	140.00	200.00	-60.00	70.0%
362.410 - Building & Zoning Permits	14,423.60	20,000.00	-5,576.40	72.1%
362.440 - Sewer Permits	1,100.00	1,000.00	100.00	110.0%
362.451 - Use & Occupancy Permits	20.00	50.00	-30.00	40.0%
362.452 - Moving Permits	410.00	50.00	360.00	820.0%
362.470 - Driveway Permits	2,600.00	2,400.00	200.00	108.3%
362.480 - Grading Permits	15,800.00	12,000.00	3,800.00	131.7%
362.481 - Swimming Pool Grading Permits	2,600.00	4,000.00	-1,400.00	65.0%
362.490 - Peddling Permit	200.00	100.00	100.00	200.0%
Total 362,000 - PUBLIC SAFETY	37,293.60	39,800.00	-2,506.40	95.7%
Total 360,000 - CHARGES FOR SERVICES	84,142.04	82,325.00	1,817.04	102.2%
363,000 - HIGHWAYS AND STREETS				
363.239 - Proceeds from Public Prop Damage	5,021.20	100.00	4,921.20	5,021.2%
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	5,021.20	300.00	4,721.20	1,673.7%
367,000 - CULTURE-RECREATION				
367.500 - Summer Park Program	8,995.00	8,000.00	995.00	112.4%
367.301 - Business Donations	0.00	50.00	-50.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through November 2014

	Jan - Nov 14	Budget	S Over Budget	% of Budget
367.350 · Field Use Fees	3,720.00	2,000.00	1,720.00	186.0%
Total 367,000 · CULTURE-RECREATION	12,715.00	10,050.00	2,665.00	126.5%
389.000 · MISCELLANEOUS INCOME	0.00	50.00	-50.00	0.0%
389.196 · Mini-Cobra Premiums	0.00	50.00	-50.00	0.0%
389.000 · MISCELLANEOUS INCOME - Other	0.00	100.00	-100.00	0.0%
Total 389,000 · MISCELLANEOUS INCOME	0.00	100.00	-100.00	0.0%
391.000 · Proceeds of Gen. Fxd. Asset Dis	7,500.00	0.00	7,500.00	100.0%
391.100 · Sales of General Fixed Assets	2.10	0.00	2.10	100.0%
Total 391,000 · Proceeds of Gen. Fxd. Asset Dis	7,500.00	0.00	7,500.00	100.0%
392.000 · INTERFUND TRANSFER	108,894.24	15,000.00	93,894.24	726.0%
395.000 · Refund of Prior Yr Expenditures	3,712,504.27	3,487,985.00	224,519.27	106.4%
Total Income	3,712,504.27	3,487,985.00	224,519.27	106.4%
Gross Profit	3,712,504.27	3,487,985.00	224,519.27	106.4%
Expense				
400.000 · GENERAL GOVERNMENT	12,499.80	12,500.00	-0.20	100.0%
400.105 · Salary	3,355.93	3,000.00	355.93	111.9%
400.215 · Postage	150.00	50.00	100.00	300.0%
400.300 · Miscellaneous	3,250.00	500.00	2,750.00	646.0%
400.310 · Stenographer/BOS	0.00	500.00	-500.00	0.0%
400.317 · Professional Services	4,973.12	6,000.00	-1,026.88	82.9%
400.320 · Telephone	388.08	350.00	38.08	110.9%
400.321 · Local	1,409.69	1,300.00	109.69	108.4%
400.322 · Long Distance	6,770.89	7,650.00	-879.11	88.5%
400.324 · Wireless	4,555.92	4,500.00	55.92	101.2%
Total 400,320 · Telephone	4,707.00	5,000.00	-293.00	94.1%
400.340 · Advertising	331.20	10,000.00	-9,668.80	3.3%
400.342 · Public Relations Printing	8,387.58	10,500.00	-2,112.42	79.9%
400.343 · Codification/Printing	758.00	1,000.00	-242.00	75.8%
400.374 · Maintenance Agreements	5,150.52	4,000.00	1,150.52	128.8%
400.584 · Office Equipment Rental	5,301.71	7,000.00	-1,698.29	75.7%
400.420 · Dues & Subscriptions	199.80	10,000.00	-9,800.20	2.0%
400.460 · Meetings & Continuing Education	55,398.35	76,200.00	-20,801.65	72.7%
400.700 · Capital Purchases	40.00	100.00	-60.00	40.0%
Total 400,000 · GENERAL GOVERNMENT	7,300.00	7,000.00	300.00	104.3%
402.000 · AUDITING	7,340.00	7,100.00	240.00	103.4%
402.105 · Audit Wages	0.00	6,000.00	-6,000.00	0.0%
402.311 · Accounting & Auditing Services	0.00	0.00	0.00	0.0%
Total 402,000 · AUDITING	7,340.00	7,100.00	240.00	103.4%
403.000 · TAX COLLECTION	0.00	0.00	0.00	0.0%
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	1,916.70	2,000.00	-83.30	95.8%
403.201 · Real Estate Collection Supplies				

Lower Nazareth Township
General Fund Budget vs. Actual
 January through November 2014

	Jan - Nov 14	Budget	\$ Over Budget	% of Budget
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	69.52	50.00	19.52	139.0%
403.216 · Real Estate Postage	1,243.29	1,200.00	43.29	103.6%
403.310 · Computer Services	0.00	0.00	0.00	0.0%
403.311 · Audit	2,240.00	2,240.00		100.0%
403.317 · Tax Collection Committee Servc	421.45	1,000.00	-578.55	42.1%
403.319 · Local Services Tax Refunds	1,018.00	1,500.00	-482.00	67.9%
403.350 · Insurance & Bonding	500.00	300.00	200.00	166.7%
403.400 · Court Costs	0.00	50.00	-50.00	0.0%
403.430 · Tax Appeals	0.00	50.00	-50.00	0.0%
Total 403.000 · TAX COLLECTION	7,408.96	12,350.00	-4,941.04	60.0%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	26,175.75	25,000.00	1,175.75	104.7%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	26,175.75	26,500.00	-324.25	98.8%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	280,196.42	293,000.00	-12,803.58	95.6%
405.200 · Office Supplies	3,317.29	4,500.00	-1,182.71	73.7%
405.300 · Bond	1,500.00	1,750.00	-250.00	85.7%
Total 405.000 · PERSONNEL SERVICES	285,013.71	299,250.00	-14,236.29	95.2%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	713.39	250.00	463.39	285.4%
406.316 · Drug Testing	120.00	500.00	-380.00	24.0%
406.317 · Employee Record Checks	160.00	200.00	-40.00	80.0%
406.318 · Bank Fees	73.48	50.00	23.48	147.0%
406.319 · Reimburse private prop damage	185.53	100.00	85.53	185.5%
406.325 · Internet fees / Website Develop	605.94	2,000.00	-1,394.06	30.3%
406.331 · Mileage	0.00	300.00	-300.00	0.0%
406.338 · Highway/Toll Reimbursement	12.00	100.00	-88.00	12.0%
406.341 · Personnel Advertising	355.68	800.00	-444.32	44.5%
406.421 · License & Permit Renewal	35.00	200.00	-165.00	17.5%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	2,261.02	4,500.00	-2,238.98	50.2%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	500.00	5,000.00	-4,500.00	10.0%
407.215 · Software	1,137.63	2,500.00	-1,362.37	45.5%
407.370 · Computer Services	4,250.00	3,000.00	1,250.00	141.7%
Total 407.000 · DATA PROCESSING	5,887.63	10,500.00	-4,612.37	56.1%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	18,774.89	8,000.00	10,774.89	234.7%
408.317 · Act 537 Plan	0.00	2,000.00	-2,000.00	0.0%
408.318 · Traffic Impact Study	0.00	100.00	-100.00	0.0%
408.319 · Special Projects	6,385.75	7,000.00	-614.25	91.2%
Total 408.000 · ENGINEERING SERVICES	25,160.64	17,100.00	8,060.64	147.1%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	718.38	3,000.00	-2,281.62	23.9%
409.230 · Heating Fuel	26,584.35	9,000.00	17,584.35	295.4%

Lower Nazareth Township
General Fund Budget vs. Actual
January through November 2014

	Jan - Nov 14	Budget	\$ Over Budget	% of Budget
409.300 · Facilities Maintenance	1,936.92	4,000.00	-2,063.08	48.4%
409.318 · Building Security Systems	663.57	5,000.00	-4,336.43	13.3%
409.360 · Public Utilities				
409.361 · Electricity	11,490.43	10,000.00	1,490.43	114.9%
409.366 · Water	1,669.90	700.00	969.90	238.6%
Total 409.360 · Public Utilities	13,160.33	10,700.00	2,460.33	123.0%
409.367 · Trash Removal	647.38	500.00	147.38	129.5%
409.375 · Communication Equip Repair/Main	137.48	500.00	-362.52	27.5%
409.386 · Rental Property Expenses	300.35	500.00	-199.65	60.1%
409.600 · Capital Construction	0.00	25,000.00	-25,000.00	0.0%
Total 409.000 · GEN GOVT. BUILDINGS	44,148.76	58,200.00	-14,051.24	75.9%
410.000 · PUBLIC SAFETY				
410.110 · Fire/Police	0.00	0.00	0.00	0.0%
410.160 · Police Pension	68,487.76	60,000.00	8,487.76	114.1%
410.200 · Fire-Police Supplies	5,256.00	7,000.00	-1,744.00	75.1%
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	1,028,913.38	1,115,000.00	-86,086.62	92.3%
Total 410.000 · PUBLIC SAFETY	1,102,657.14	1,182,100.00	-79,442.86	93.3%
411.000 · FIRE				
411.300 · Building Capital Reserve	77,936.55	80,000.00	-2,063.45	97.4%
411.500 · Contributions	75,523.03	80,000.00	-4,476.97	94.4%
411.541 · Fire Relief	84,852.81	70,000.00	14,852.81	121.2%
411.600 · Water Hydrant Assessment	64,430.25	60,000.00	4,430.25	107.4%
411.700 · Truck Capital Reserve	49,239.72	80,000.00	-30,760.28	61.5%
411.740 · Equipment Purchase	21,235.72	25,000.00	-3,764.28	84.9%
Total 411.000 · FIRE	373,218.08	395,000.00	-21,781.92	94.5%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.541 · Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 · Operation Contribution	30,000.00	0.00	30,000.00	100.0%
412.700 · Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
Total 412.000 · AMBULANCE	30,000.00	0.00	30,000.00	100.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	57,288.35	60,000.00	-2,711.65	95.5%
413.121 · Sewage Enforcement Officer	1,472.13	700.00	772.13	210.3%
413.200 · Supplies	671.17	700.00	-28.83	95.9%
413.52S · Postage	343.17	750.00	-406.83	45.8%
413.400 · Court Costs	0.00	1,500.00	-1,500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	59,774.82	63,650.00	-3,875.18	93.9%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	760.00	1,500.00	-740.00	50.7%
414.116 · Zoning Hearing Bd Compensation	1,050.00	3,000.00	-1,950.00	35.0%
414.117 · Planning Commission Comp.	1,900.00	3,000.00	-1,100.00	63.3%
414.120 · Legal	0.00	6,000.00	-6,000.00	0.0%
414.310 · Developer Refunds	0.00	100.00	-100.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through November 2014

	Jan - Nov 14	Budget	\$ Over Budget	% of Budget
414.313 · Engineer	19,077.50	20,000.00	-922.50	95.4%
414.340 · Zoning Hearing Advertisements	2,064.50	3,000.00	-935.50	68.8%
Total 414.000 · PLANNING & ZONING	24,852.00	36,600.00	-11,748.00	67.9%
419.540 · Crime Watch	240.40	300.00	-59.60	80.1%
422.450 · Animal Control	0.00	200.00	-200.00	0.0%
Total 422.000 · SANITATION EXPENSE	0.00	50.00	-50.00	0.0%
Total 426.000 · SANITATION EXPENSE	0.00	50.00	-50.00	0.0%
429.000 · PUBLIC WORKS - SANITATION	7,938.42	5,000.00	2,938.42	158.8%
429.364 · Sanitary Sewer Expenses	7,938.42	5,000.00	2,938.42	158.8%
Total 429.000 · PUBLIC WORKS - SANITATION	7,938.42	5,000.00	2,938.42	158.8%
430.000 · HWYS., ROADS & STREETS	371,246.14	428,400.00	-57,153.86	86.7%
430.100 · Personnel Services	5,564.59	8,000.00	-2,435.41	69.6%
430.245 · Supplies	427.13	2,000.00	-1,572.87	21.4%
430.300 · Facilities Maintenance				
430.320 · Telephone				
430.321 · Local	1,728.47	2,000.00	-271.53	86.4%
430.322 · Long Distance	371.00	400.00	-29.00	92.8%
430.329 · Wireless	3,122.90	3,000.00	122.90	104.1%
Total 430.320 · Telephone	5,222.37	5,400.00	-177.63	96.7%
430.330 · Heating Fuel	10,136.26	7,000.00	3,136.26	144.8%
430.360 · Electricity	3,160.89	3,500.00	-339.11	90.3%
430.384 · Equip/Machinery Rental	11,222.62	10,000.00	1,222.62	112.2%
430.450 · Contracted Services	603.20	800.00	-196.80	75.4%
430.460 · Continuing Education	2,856.48	900.00	1,956.48	317.4%
430.600 · Capital Construction	0.00	12,500.00	-12,500.00	0.0%
430.740 · Equipment Purchase	31,243.00	45,000.00	-13,757.00	69.4%
430.750 · Misc. Shop Tools & Equipment	2,125.34	5,000.00	-2,874.66	42.5%
Total 430.000 · HWYS., ROADS & STREETS	443,808.02	528,500.00	-84,691.98	84.0%
432.000 · WINTER MAINTENANCE	51,586.72	40,000.00	11,586.72	129.0%
432.100 · Winter Maintenance Materials	51,586.72	40,000.00	11,586.72	129.0%
Total 432.000 · WINTER MAINTENANCE	51,586.72	40,000.00	11,586.72	129.0%
433.000 · TRAFFIC CONTROL DEVICES	5,129.00	5,000.00	129.00	102.6%
433.200 · Traffic signs	0.00	2,500.00	-2,500.00	0.0%
433.246 · Pavement Marking Supplies	256.22	2,500.00	-2,243.78	10.2%
433.249 · Traffic Control Supplies-signal	2,252.67	3,000.00	-747.33	75.1%
433.360 · Traffic signal electric	0.00	500.00	-500.00	0.0%
433.375 · Line Painting	2,073.84	3,000.00	-926.16	69.1%
433.450 · Signals contracted service				
Total 433.000 · TRAFFIC CONTROL DEVICES	9,711.73	16,500.00	-6,788.27	58.9%
434.00 · STREET LIGHTING	2,911.89	7,000.00	-4,088.11	41.6%
434.360 · St. Lght. Electricity	2,911.89	7,000.00	-4,088.11	41.6%
Total 434.00 · STREET LIGHTING	2,911.89	7,000.00	-4,088.11	41.6%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through November 2014

	Jan - Nov 14	Budget	\$ Over Budget	% of Budget
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	1,860.31	9,000.00	-7,139.69	20.7%
437.213 - Equipment Parts & Supplies	30,348.73	20,000.00	10,348.73	151.7%
437.233 - Equipment Motor Fuel	38,358.89	30,000.00	8,358.89	127.9%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	70,567.93	59,000.00	11,567.93	119.6%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	3,658.44	4,000.00	-341.56	91.5%
438.272 - Aggregate Supplies	422.62	3,000.00	-2,577.38	14.1%
438.273 - Pipe and Drainage Supplies	1,540.92	3,000.00	-1,459.08	51.4%
438.274 - Pavement Maintenance Supplies	5,250.00	3,500.00	1,750.00	150.0%
Total 438.000 - HIGHWAY MAINT & REPAIR	10,871.98	13,500.00	-2,628.02	80.5%
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - Engineer	0.00	2,000.00	-2,000.00	0.0%
439.600 - Construction/Rebuilding	34,449.70	90,000.00	-55,550.30	38.3%
Total 439.000 - HWY CONST & REBUILDING PRJCTS	34,449.70	92,000.00	-57,550.30	37.4%
452.000 - RECREATION & CULTURE				
452.115 - Staff Wages	9,256.48	11,000.00	-1,743.52	84.1%
452.249 - Recreation Programs	2,309.41	4,000.00	-1,690.59	57.7%
452.300 - Recreation Safety Insurance	5,689.99	23,000.00	-17,310.01	24.7%
Total 452.000 - RECREATION & CULTURE	17,255.88	38,000.00	-20,744.12	45.4%
454.000 - PARKS				
454.115 - Park Personnel	7,497.60	7,000.00	497.60	107.1%
454.200 - Park supplies	2,119.23	2,500.00	-380.77	84.8%
454.230 - Fuel	5,191.34	3,000.00	2,191.34	173.0%
454.361 - Electricity	0.00	0.00	0.00	0.0%
454.367 - Trash Removal	0.00	0.00	0.00	0.0%
454.370 - Park Facilities Maintenance	1,692.85	2,500.00	-807.15	67.7%
454.500 - Contracted Services	3,651.87	5,000.00	-1,348.13	73.0%
454.600 - Capital Construction	672.83	1,500.00	-827.17	44.9%
454.700 - Capital Purchases	0.00	1,500.00	-1,500.00	0.0%
454.710 - Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454.000 - PARKS	20,825.72	25,000.00	-2,174.28	90.5%
456.000 - LIBRARY				
456.520 - Library Contribution	86,700.00	88,000.00	-1,300.00	98.5%
Total 456.000 - LIBRARY	86,700.00	88,000.00	-1,300.00	98.5%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	46,026.96	49,000.00	-2,973.04	93.9%
481.200 - Medicare Employer Paid	10,764.38	12,000.00	-1,235.62	89.7%
481.300 - Unemployment Comp Employer Paid	405.00	2,000.00	-1,595.00	20.3%
483.197 - Non-Uniform Pension Plan Contrib	115,000.00	115,000.00	0.00	100.0%
483.310 - Pension Plan Admin Fees	2,075.00	2,500.00	-425.00	83.0%
484.354 - Workers Comp Insurance	35,330.00	32,000.00	3,330.00	110.5%
487.196 - Health Insurance	186,234.19	200,000.00	-13,765.81	93.1%
487.197 - Other Group Benefits	15,914.08	18,500.00	-2,585.92	86.0%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through November 2014

	Jan - Nov 14	Budget	\$ Over Budget	% of Budget
Total 480,000 - INSURANCE & EMPLOYEE BENEFITS	411,769.61	431,000.00	-19,230.39	95.5%
486,000 - Insurance				
486,350 - Liability Insurance	58,292.95	57,000.00	1,292.95	102.3%
Total 486,000 - Insurance	58,292.95	57,000.00	1,292.95	102.5%
489,000 - JUDGEMENT & LOSSES				
489,410 - Judgements & damages	0.00	50.00	-50.00	0.0%
489,411 - Refund of fines collected	0.00	50.00	-50.00	0.0%
Total 489,000 - JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
491,000 - Refund of prior year revenue	0.00	200.00	-200.00	0.0%
492,000 - Interfund Operating Transfers	480,000.00	20,000.00	460,000.00	2,400.0%
6561 - *Payroll Expenses				
6561.1 - Taxable Third Party Sick Pay	0.00			
6561 - *Payroll Expenses - Other	477.75			
Total 6561 - *Payroll Expenses	477.75			
Total Expense	3,756,705.56	3,608,400.00	148,305.56	104.1%
Net Income	-44,201.29	-120,415.00	76,213.71	36.7%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of November 30, 2014

	Nov 30, 14
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	132,009.34
106.002 · Fire/Ambulance	33,434.85
106.003 · Recycling	12,653.08
106.000 · Host Fee Savings Account - Other	0.77
Total 106.000 · Host Fee Savings Account	178,098.04
Total Checking/Savings	178,098.04
Total Current Assets	178,098.04
TOTAL ASSETS	178,098.04
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	54,871.87
Net Income	25,179.13
Total Equity	178,098.04
TOTAL LIABILITIES & EQUITY	178,098.04

LNT Palmer Sewer Fund - 08
Balance Sheet
As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.07
106.000 · Palmer Sewer Savings Account	169,836.29
Total Checking/Savings	<u>170,554.36</u>
Total Current Assets	<u>170,554.36</u>
TOTAL ASSETS	<u>170,554.36</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,749.47
Net Income	127.63
Total Equity	<u>170,554.36</u>
TOTAL LIABILITIES & EQUITY	<u>170,554.36</u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,006.54
106.000 · Nazareth Sewer Savings Account	<u>8,643.72</u>
Total Checking/Savings	<u>9,650.26</u>
Total Current Assets	<u>9,650.26</u>
TOTAL ASSETS	<u>9,650.26</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	3,005.56
Net Income	<u>1,434.37</u>
Total Equity	<u>9,650.26</u>
TOTAL LIABILITIES & EQUITY	<u>9,650.26</u>

LNT Open Space Fund-16
Balance Sheet
As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	502,566.83
106.000 · PLGIT Savings Account	794,856.89
Total Checking/Savings	<u>1,297,423.72</u>
Total Current Assets	<u>1,297,423.72</u>
TOTAL ASSETS	<u><u>1,297,423.72</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,065,028.01
Net Income	201,900.76
Total Equity	<u>1,297,423.72</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,297,423.72</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	338,006.13
106.000 · Swr/Signal PLUS Account	<u>773,586.89</u>
Total Checking/Savings	<u>1,111,593.02</u>
Total Current Assets	<u>1,111,593.02</u>
TOTAL ASSETS	<u>1,111,593.02</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	262,919.73
Net Income	<u>-3,737.92</u>
Total Equity	<u>1,111,593.02</u>
TOTAL LIABILITIES & EQUITY	<u>1,111,593.02</u>

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(95)LNT Fiscal Stability Fund

12/26/14

Balance Sheet

Accrual Basis

As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 - Fiscal Stability MM / Savings	<u>39,218.07</u>
Total Checking/Savings	<u>39,218.07</u>
Total Current Assets	<u>39,218.07</u>
TOTAL ASSETS	<u><u>39,218.07</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	<u>39,218.07</u>
Total Equity	<u>39,218.07</u>
TOTAL LIABILITIES & EQUITY	<u><u>39,218.07</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	254,761.40
106.000 · Capital Reserve Savings Account - Other	160.30
Total 106.000 · Capital Reserve Savings Account	<u>254,921.70</u>
Total Checking/Savings	<u>254,921.70</u>
Total Current Assets	254,921.70
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>255,002.21</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	389,838.92
Net Income	-343,804.39
Total Equity	<u>255,002.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>255,002.21</u></u>

LNT Capital Reserve Fire-31
Balance Sheet
As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	45,783.88
106.002 · Building Land Fund	6,927.29
106.003 · Fire Police Fund	17,268.13
106.000 · Fire CR Savings Account - Other	11.48
Total 106.000 · Fire CR Savings Account	<u>69,990.78</u>
Total Checking/Savings	<u>69,990.78</u>
Total Current Assets	<u>69,990.78</u>
TOTAL ASSETS	<u>69,990.78</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-164,618.33
Net Income	11.48
Total Equity	<u>69,990.78</u>
TOTAL LIABILITIES & EQUITY	<u>69,990.78</u>

LNT Capital Reserve Ambulance-32
Balance Sheet
As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	
106.001 · Truck Fund	40,025.12
106.002 · Land/Building Fund	9,100.29
106.000 · Ambulance CR Savings Account - Other	8.08
	<hr/>
Total 106.000 · Ambulance CR Savings Account	49,133.49
	<hr/>
Total Checking/Savings	49,133.49
	<hr/>
Total Current Assets	49,133.49
	<hr/>
TOTAL ASSETS	49,133.49
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,582.82
Net Income	8.08
	<hr/>
Total Equity	49,133.49
	<hr/>
TOTAL LIABILITIES & EQUITY	49,133.49
	<hr/> <hr/>

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37LNT Highway Reconstruction & Rehabilitation

12/26/14

Balance Sheet

Accrual Basis

As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	3,789.83
106.000 · Hwy Recon/Rehab MM/Savings Acct	<u>305,233.55</u>
Total Checking/Savings	<u>309,023.38</u>
Total Current Assets	<u>309,023.38</u>
TOTAL ASSETS	<u><u>309,023.38</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	<u>309,023.38</u>
Total Equity	<u>309,023.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>309,023.38</u></u>

1:31 PM

12/26/14

Accrual Basis

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	1,114.88
100.000 · CR Equip Replacement - Checking - Other	0.17
	<u>1,115.05</u>
Total 100.000 · CR Equip Replacement - Checking	1,115.05
106.000 · CR Equip Replacement MM/Savings	
106.002 · EQUIPMENT REPLACEMENT	11,482.32
106.000 · CR Equip Replacement MM/Savings - Other	49.48
	<u>11,531.80</u>
Total 106.000 · CR Equip Replacement MM/Savings	11,531.80
Total Checking/Savings	<u>12,646.85</u>
Total Current Assets	<u>12,646.85</u>
TOTAL ASSETS	<u><u>12,646.85</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	12,646.85
	<u>12,646.85</u>
Total Equity	<u>12,646.85</u>
TOTAL LIABILITIES & EQUITY	<u><u>12,646.85</u></u>

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	21,881.73
103.000 · Embassy Checking Account	<u>7,203.89</u>
Total Checking/Savings	<u>29,085.62</u>
Total Current Assets	<u>29,085.62</u>
TOTAL ASSETS	<u>29,085.62</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	60,177.95
Net Income	<u>-31,092.33</u>
Total Equity	<u>29,085.62</u>
TOTAL LIABILITIES & EQUITY	<u>29,085.62</u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	258,763.08
Total Checking/Savings	<u>258,763.08</u>
Total Current Assets	<u>258,763.08</u>
TOTAL ASSETS	<u><u>258,763.08</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	49,640.00
Net Income	99,703.55
Total Equity	<u>258,763.08</u>
TOTAL LIABILITIES & EQUITY	<u><u>258,763.08</u></u>

LNT Traffic Impact Account
Balance Sheet
As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,116.76
106.000 Traffic Impact Account	1,632,497.29
Total Checking/Savings	<u>1,636,614.05</u>
Total Current Assets	<u>1,636,614.05</u>
TOTAL ASSETS	<u><u>1,636,614.05</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,432,071.95
Net Income	204,542.10
Total Equity	<u>1,636,614.05</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,636,614.05</u></u>

**Lower Nazareth Township Master Escrow
Balance Sheet
As of November 30, 2014**

	Nov 30, 14
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	81.36
102.000 · SAVINGS ACCOUNTS - LAB	463,395.35
106.000 · SAVING ACCOUNTS	37,294.81
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	13,801.41
Total Checking/Savings	515,180.61
Total Current Assets	515,180.61
TOTAL ASSETS	515,180.61
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
3900 · Retained Earnings	(403,697.60)
Net Income	72,476.99
Total Equity	512,850.10
TOTAL LIABILITIES & EQUITY	515,180.61

LNT Griffin Sewer Fund
Balance Sheet
As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,055.97
Total Checking/Savings	<u>200,055.97</u>
Total Current Assets	<u>200,055.97</u>
TOTAL ASSETS	<u><u>200,055.97</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,010.26
Net Income	45.71
Total Equity	<u>200,055.97</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,055.97</u></u>

Lower Nazareth Township
Balance Sheet
As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	113,037.79
100.000 · Checking Account - Other	910.93
Total 100.000 · Checking Account	<u>135,224.55</u>
Total Checking/Savings	<u>135,224.55</u>
Total Current Assets	<u>135,224.55</u>
TOTAL ASSETS	<u><u>135,224.55</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,040.79
Net Income	51,470.23
Total Equity	<u>135,224.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>135,224.55</u></u>