



**Lower Nazareth Township**  
**Financial Report**  
*April 2015*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

	<u>Apr-15</u>
General Fund - 01	\$ 1,733,180
Special Revenue Fund - Host Fee - 05	\$ 184,510
Palmer Sewer Fund - 08	\$ 170,653
Nazareth Sewer Fund - 09	\$ 11,327
Capital Reserve - Open Space Fund - 16	\$ 1,323,191
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,114,197
Fiscal Stability Fund -	\$ 39,243
Capital Reserve - Municipal - 30	\$ 232,013
Capital Reserve - Fire Fund - 31	\$ 107,967
Capital Reserve - Ambulance Fund- 32	\$ 49,137
Highway Reconstruction/Rehabilitation -	\$ 498,835
Capital Reserve - Equipment Replacement -	\$ 7,149
Refuse/Recycling Collection - 33	\$ 19,398
State Liquid Fuels Fund - 35	\$ 466,110
Traffic Impact - 091	\$ 1,643,079
<i>Total Township Funds...</i>	<u><u>\$7,599,989</u></u>

Master Escrow Account	\$ 1,946,270
Griffin Sewer Fund	\$ 200,077
Development & Inspection Account	\$ 135,154
<i>Total Escrow Accounts...</i>	<u><u>\$2,281,500</u></u>

**Lower Nazareth Township  
General Fund Balance Sheet**

As of April 30, 2015

	Apr 30, 15
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	7,857.59
105.000 · Payroll Account	29,155.49
106.000 · LAB Savings Account	1,353,990.38
106.100 · PLGIT Account	275,860.64
106.200 · Real Estate Tax Collections	63,721.43
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
	1,730,835.53
<b>Total Checking/Savings</b>	1,730,835.53
<b>Other Current Assets</b>	
Employee Advance	94.32
	94.32
<b>Total Other Current Assets</b>	94.32
<b>Total Current Assets</b>	1,730,929.85
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	1,733,179.85
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	223.20
212 · Earned Income Tax Withheld	732.42
213 · Medicare Withheld	52.20
219 · Occup Privilege Tax Withheld	52.00
223 · Unemployment Withheld	43.82
229 · Direct Deposit Liability	-15,575.03
	-14,471.39
<b>Total 210.000 · PAYROLL LIABILITIES</b>	-14,471.39
<b>Total Other Current Liabilities</b>	-14,471.39
<b>Total Current Liabilities</b>	-14,471.39
<b>Total Liabilities</b>	-14,471.39
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	66,247.74
Net Income	909,551.02
	1,747,651.24
<b>Total Equity</b>	1,747,651.24
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,733,179.85

Lower Nazareth Township  
**General Fund Budget vs. Actual**  
 January through April 2015

	Jan - Apr 15	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,307,357.72	1,460,000.00	-152,642.28	89.5%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	11,301.16	30,000.00	-18,698.84	37.7%
301.000 · REAL PROPERTY TAXES - Other	27,409.31			
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>1,346,068.19</b>	<b>1,490,050.00</b>	<b>-143,981.81</b>	<b>90.3%</b>
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	57,001.20	140,000.00	-82,998.80	40.7%
310.210 · Earned Income - Current	320,213.03	1,100,000.00	-779,786.97	29.1%
310.220 · Earned Income - Prior	76,777.30	70,000.00	6,777.30	109.7%
310.510 · Local Services Tax	88,187.10	330,000.00	-241,812.90	26.7%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
<b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>	<b>542,178.63</b>	<b>1,640,000.00</b>	<b>-1,097,821.37</b>	<b>33.1%</b>
<b>Total 300.000 · TAXES</b>	<b>1,888,246.82</b>	<b>3,130,050.00</b>	<b>-1,241,803.18</b>	<b>60.3%</b>
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	81,376.98	65,000.00	16,376.98	125.2%
322.400 · Yard Waste Recycling	0.00	0.00	0.00	0.0%
<b>Total 320.000 · LICENSES &amp; PERMITS</b>	<b>81,376.98</b>	<b>65,000.00</b>	<b>16,376.98</b>	<b>125.2%</b>
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	8,050.86	30,000.00	-21,949.14	26.8%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	51,250.81	5,000.00	46,250.81	1,025.0%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<b>59,301.67</b>	<b>35,010.00</b>	<b>24,291.67</b>	<b>169.4%</b>
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	29.16	100.00	-70.84	29.2%
341.02 · Interest on Savings	235.10	500.00	-264.90	47.0%
<b>Total 341.000 · Interest Earnings</b>	<b>264.26</b>	<b>600.00</b>	<b>-335.74</b>	<b>44.0%</b>
342.000 · Rents and Royalties				
342.20 · Property Rental Income	4,200.00	60,000.00	-55,800.00	7.0%
<b>Total 342.000 · Rents and Royalties</b>	<b>4,200.00</b>	<b>60,000.00</b>	<b>-55,800.00</b>	<b>7.0%</b>
<b>Total 340.000 · INTEREST, RENTS &amp; ROYALTIES</b>	<b>4,464.26</b>	<b>60,600.00</b>	<b>-56,135.74</b>	<b>7.4%</b>
350.000 · INTERGOVERNMENTAL REVENUES				
351.000 · FEDERAL CAP & OPER GRANTS				
351.12 · FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
<b>Total 351.000 · FEDERAL CAP &amp; OPER GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
354.000 · STATE CAPITAL & OPER. GRANTS				
354.12 · Emergency Disaster Relief-PEMA	0.00	0.00	0.00	0.0%
354.15 · Recycling / Act101	0.00	0.00	0.00	0.0%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through April 2015

	Jan - Apr 15	Budget	\$ Over Budget	% of Budget
<b>Total 354,000 - STATE CAPITAL &amp; OPER. GRANTS</b>	0.00	0.00	0.00	0.0%
<b>355,000 - STATE SHARED REVENUES</b>				
355,010 - Public Utility Realty Tax	0.00	4,100.00	-4,100.00	0.0%
355,040 - Alcoholic Beverage Licenses	200.00	2,000.00	-1,800.00	10.0%
355,051 - Non-Uniform	0.00	40,000.00	-40,000.00	0.0%
355,052 - Police Department	0.00	65,000.00	-65,000.00	0.0%
355,070 - Fire Relief	0.00	80,000.00	-80,000.00	0.0%
<b>Total 355,000 - STATE SHARED REVENUES</b>	200.00	191,100.00	-190,900.00	0.1%
<b>Total 350,000 - INTERGOVERNMENTAL REVENUES</b>	200.00	191,100.00	-190,900.00	0.1%
<b>360,000 - CHARGES FOR SERVICES</b>				
361,000 - General Government				
361,310 - Subdivision & Land Development	3,416.35	10,000.00	-6,583.65	34.2%
361,330 - Zoning Hearings	5,750.00	7,000.00	-1,250.00	82.1%
361,500 - Maps & Publications				
361,51 - Map Sales	0.00	0.00	0.00	0.0%
361,53 - SALDO	0.00	0.00	0.00	0.0%
361,54 - Zoning Ordinance	0.00	0.00	0.00	0.0%
361,56 - Comprehensive Plan	0.00	0.00	0.00	0.0%
361,57 - Misc. Publications/Copying	63.30	500.00	-436.70	12.7%
<b>Total 361,500 - Maps &amp; Publications</b>	63.30	500.00	-436.70	12.7%
361,630 - Proceeds from tax collection	9,684.88	30,000.00	-20,315.12	32.3%
361,74 - Postage collected	19.08	250.00	-230.92	7.6%
<b>Total 361,000 - General Government</b>	18,933.61	47,750.00	-28,816.39	39.7%
<b>362,000 - PUBLIC SAFETY</b>				
362,140 - Alarm Permits	30.00	200.00	-170.00	15.0%
362,410 - Building & Zoning Permits	1,230.00	15,000.00	-13,770.00	8.2%
362,440 - Sewer Permits	565.00	1,000.00	-435.00	56.5%
362,451 - Use & Occupancy Permits	0.00	50.00	-50.00	0.0%
362,452 - Moving Permits	100.00	400.00	-300.00	25.0%
362,470 - Driveway Permits	850.00	2,000.00	-1,150.00	42.5%
362,480 - Grading Permits	8,500.00	11,000.00	-2,500.00	77.3%
362,481 - Swimming Pool Grading Permits	1,600.00	2,500.00	-900.00	64.0%
362,490 - Peddling Permit	225.00	100.00	125.00	225.0%
<b>Total 362,000 - PUBLIC SAFETY</b>	13,100.00	32,250.00	-19,150.00	40.6%
<b>Total 360,000 - CHARGES FOR SERVICES</b>	32,033.61	80,000.00	-47,966.39	40.0%
<b>363,000 - HIGHWAYS AND STREETS</b>				
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%
<b>Total 363,000 - HIGHWAYS AND STREETS</b>	0.00	300.00	-300.00	0.0%
<b>367,000 - CULTURE-RECREATION</b>				
367,300 - Summer Park Program	7,730.00	8,500.00	-770.00	90.9%
367,301 - Business Donations	0.00	10.00	-10.00	0.0%
367,350 - Field Use Fees	2,490.00	2,500.00	-10.00	99.6%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through April 2015

	Jan - Apr 15	Budget	\$ Over Budget	% of Budget
Total 367,000 · CULTURE-RECREATION	10,220.00	11,010.00	-790.00	92.8%
389,000 · MISCELLANEOUS INCOME				
389,196 · Mini-Cobra Premiums	0.00	50.00	-50.00	0.0%
389,000 · MISCELLANEOUS INCOME - Other	0.00	50.00	-50.00	0.0%
Total 389,000 · MISCELLANEOUS INCOME	0.00	100.00	-100.00	0.0%
391,000 · Proceeds of Gen. Fxd. Asset Dis				
391,100 · Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
Total 391,000 · Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
395,000 · Refund of Prior Yr Expenditures	18,463.04	25,000.00	-6,536.96	75.9%
499,000 · Uncategorized Income	0.00			
Total Income	2,094,306.38	3,598,170.00	-1,503,863.62	58.2%
Gross Profit	2,094,306.38	3,598,170.00	-1,503,863.62	58.2%
Expense				
400,000 · GENERAL GOVERNMENT				
400,105 · Salary	4,166.60	12,500.00	-8,333.40	33.3%
400,215 · Postage	2,755.14	3,000.00	-244.86	91.8%
400,300 · Miscellaneous	28.00	50.00	-22.00	56.0%
400,310 · Stenographer/BOS	1,380.00	1,500.00	-120.00	92.0%
400,317 · Professional Services	0.00	500.00	-500.00	0.0%
400,320 · Telephone				
400,321 · Local	1,865.47	6,000.00	-4,134.53	31.1%
400,322 · Long Distance	175.51	400.00	-224.49	43.9%
400,324 · Wireless	470.38	1,500.00	-1,029.62	31.4%
Total 400,320 · Telephone	2,511.36	7,900.00	-5,388.64	31.8%
400,340 · Advertising	1,773.76	4,500.00	-2,726.24	39.4%
400,342 · Public Relations Printing	2,685.00	5,000.00	-2,315.00	53.7%
400,343 · Codification/Printing	0.00	10,000.00	-10,000.00	0.0%
400,374 · Maintenance Agreements	2,282.43	10,600.00	-8,317.57	21.5%
400,384 · Office Equipment Rental	379.00	1,000.00	-621.00	37.9%
400,420 · Dues & Subscriptions	2,797.84	4,100.00	-1,302.16	68.2%
400,460 · Meetings & Continuing Education	1,723.72	7,000.00	-5,276.28	24.6%
400,700 · Capital Purchases	0.00	10,000.00	-10,000.00	0.0%
Total 400,000 · GENERAL GOVERNMENT	22,482.85	77,650.00	-55,167.15	29.0%
402,000 · AUDITING				
402,105 · Audit Wages	40.00	100.00	-60.00	40.0%
402,311 · Accounting & Auditing Services	2,840.00	7,500.00	-4,660.00	37.9%
Total 402,000 · AUDITING	2,880.00	7,600.00	-4,720.00	37.9%
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	1,913.98	2,000.00	-86.02	95.7%
403,213 · Office Equipment	0.00	200.00	-200.00	0.0%
403,215 · EIT Postage	0.00	200.00	-200.00	0.0%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through April 2015

05/28/15

	Jan - Apr 15	Budget	\$ Over Budget	% of Budget
403.216 - Real Estate Postage	0.00	1,400.00	-1,400.00	0.0%
403.310 - Computer Services	0.00	0.00	0.00	0.0%
403.311 - Audit	0.00	2,300.00	-2,300.00	0.0%
403.317 - Tax Collection Committee Serv	0.00	500.00	-500.00	0.0%
403.319 - Tax Refunds	370.15	1,000.00	-629.85	37.0%
403.350 - Insurance & Bonding	0.00	300.00	-300.00	0.0%
403.400 - Court Costs	0.00	50.00	-50.00	0.0%
403.430 - Tax Appeals	0.00	50.00	-50.00	0.0%
<b>Total 403.000 - TAX COLLECTION</b>	<b>2,284.13</b>	<b>8,000.00</b>	<b>-5,715.87</b>	<b>28.6%</b>
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	10,075.75	25,000.00	-14,924.25	40.3%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
<b>Total 404.000 - SOLICITOR/LEGAL</b>	<b>10,075.75</b>	<b>26,500.00</b>	<b>-16,424.25</b>	<b>38.0%</b>
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	96,243.34	309,000.00	-212,756.66	31.1%
405.200 - Office Supplies	1,501.55	4,000.00	-2,498.45	37.5%
405.300 - Bond	1,500.00	1,500.00	0.00	100.0%
405.000 - PERSONNEL SERVICES - Other	146.93			
<b>Total 405.000 - PERSONNEL SERVICES</b>	<b>99,391.82</b>	<b>314,500.00</b>	<b>-215,108.18</b>	<b>31.6%</b>
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	0.00	300.00	-300.00	0.0%
406.316 - Drug Testing	60.00	500.00	-440.00	12.0%
406.317 - Employee Record Checks	0.00	200.00	-200.00	0.0%
406.318 - Bank Fees	15.00	50.00	-35.00	30.0%
406.319 - Reimburse private prop damage	50.00	150.00	-100.00	33.3%
406.325 - Internet fees / Website Develop	450.00	1,750.00	-1,300.00	25.7%
406.331 - Mileage	119.60	250.00	-130.40	47.8%
406.338 - Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 - Personnel Advertising	0.00	500.00	-500.00	0.0%
406.421 - License & Permit Renewal	449.00	150.00	299.00	299.3%
<b>Total 406.000 - GENERAL GOVT. ADMINISTRATI...</b>	<b>1,143.60</b>	<b>3,950.00</b>	<b>-2,806.40</b>	<b>29.0%</b>
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	258.00	1,500.00	-1,242.00	17.2%
407.215 - Software	185.00	2,000.00	-1,815.00	9.3%
407.370 - Computer Services	1,250.00	4,000.00	-2,750.00	31.3%
<b>Total 407.000 - DATA PROCESSING</b>	<b>1,693.00</b>	<b>7,500.00</b>	<b>-5,807.00</b>	<b>22.6%</b>
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	1,185.25	8,000.00	-6,814.75	14.8%
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%
<b>Total 408.000 - ENGINEERING SERVICES</b>	<b>1,185.25</b>	<b>15,050.00</b>	<b>-13,864.75</b>	<b>7.9%</b>
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	931.26	2,500.00	-1,568.74	37.3%
409.230 - Heating Fuel	18,780.41	25,000.00	-6,219.59	75.1%
409.300 - Facilities Maintenance	5,225.62	3,000.00	2,225.62	174.2%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through April 2015

	Jan - Apr 15	Budget	\$ Over Budget	% of Budget
409.318 · Building Security Systems	225.57	3,500.00	-3,274.43	6.4%
409.360 · Public Utilities				
409.361 · Electricity	3,672.03	11,000.00	-7,327.97	33.4%
409.366 · Water	641.40	1,500.00	-858.60	42.8%
<b>Total 409.360 · Public Utilities</b>	<b>4,313.43</b>	<b>12,500.00</b>	<b>-8,186.57</b>	<b>34.5%</b>
409.367 · Trash Removal	190.40	750.00	-559.60	25.4%
409.375 · Communication Equip Repair/Main	0.00	350.00	-350.00	0.0%
409.386 · Rental Property Expenses	320.44	500.00	-179.56	64.1%
409.600 · Capital Construction	0.00	15,000.00	-15,000.00	0.0%
<b>Total 409.000 · GEN GOVT. BUILDINGS</b>	<b>29,987.13</b>	<b>63,100.00</b>	<b>-33,112.87</b>	<b>47.5%</b>
410.000 · PUBLIC SAFETY				
410.160 · Police Pension	0.00	65,000.00	-65,000.00	0.0%
410.200 · Fire-Police Supplies	1,908.00	7,000.00	-5,092.00	27.3%
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	394,266.00	1,183,000.00	-788,734.00	33.3%
<b>Total 410.000 · PUBLIC SAFETY</b>	<b>396,174.00</b>	<b>1,255,100.00</b>	<b>-858,926.00</b>	<b>31.6%</b>
411.000 · FIRE				
411.300 · Building Capital Reserve	4,047.08	80,000.00	-75,952.92	5.1%
411.500 · Contributions	21,720.69	80,000.00	-58,279.31	27.2%
411.541 · Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 · Water Hydrant Assessment	32,520.00	65,000.00	-32,480.00	50.0%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	8,539.57	25,000.00	-16,460.43	34.2%
<b>Total 411.000 · FIRE</b>	<b>66,827.34</b>	<b>410,000.00</b>	<b>-343,172.66</b>	<b>16.3%</b>
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.542 · Operation Contribution	30,000.00	30,000.00	0.00	100.0%
412.700 · Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
<b>Total 412.000 · AMBULANCE</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>100.0%</b>
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	19,042.47	62,000.00	-42,957.53	30.7%
413.121 · Sewage Enforcement Officer	480.88	1,000.00	-519.12	48.1%
413.200 · Supplies	120.43	700.00	-579.57	17.2%
413.325 · Postage	0.00	700.00	-700.00	0.0%
413.400 · Court Costs	0.00	1,000.00	-1,000.00	0.0%
<b>Total 413.000 · CODE ENFORCEMENT</b>	<b>19,643.78</b>	<b>65,400.00</b>	<b>-45,756.22</b>	<b>30.0%</b>
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	650.00	1,300.00	-650.00	50.0%
414.116 · Zoning Hearing Bd Compensation	200.00	3,000.00	-2,800.00	6.7%
414.117 · Planning Commission Comp.	600.00	3,000.00	-2,400.00	20.0%
414.120 · Legal	0.00	5,500.00	-5,500.00	0.0%
414.310 · Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 · Engineer	4,822.63	15,000.00	-10,177.37	32.2%
414.340 · Zoning Hearing Advertisements	1,081.80	3,000.00	-1,918.20	36.1%



Lower Nazareth Township  
General Fund Budget vs. Actual  
January through April 2015

	Jan - Apr 15	Budget	\$ Over Budget	% of Budget
<b>Total 414.000 · PLANNING &amp; ZONING</b>	7,354.43	30,900.00	-23,545.57	23.8%
415.114 · EMERGENCY MANAGEMENT COORD	0.00	2,400.00	-2,400.00	0.0%
419.540 · Crime Watch	0.00	250.00	-250.00	0.0%
422.450 · Animal Control	0.00	200.00	-200.00	0.0%
<b>426.000 · SANITATION EXPENSE</b>				
426.421 · FRCA Membership	0.00	50.00	-50.00	0.0%
<b>Total 426.000 · SANITATION EXPENSE</b>	0.00	50.00	-50.00	0.0%
<b>429.000 · PUBLIC WORKS - SANITATION</b>				
429.364 · Sanitary Sewer Expenses	3,808.20	6,000.00	-2,191.80	63.5%
<b>Total 429.000 · PUBLIC WORKS - SANITATION</b>	3,808.20	6,000.00	-2,191.80	63.5%
<b>430.000 · HWYS., ROADS &amp; STREETS</b>				
430.100 · Personnel Services	136,979.34	430,000.00	-293,020.66	31.9%
430.245 · Supplies	4,363.48	8,000.00	-3,636.52	54.5%
430.300 · Facilities Maintenance	462.05	1,500.00	-1,037.95	30.8%
430.320 · Telephone				
430.321 · Local	648.73	2,000.00	-1,351.27	32.4%
430.322 · Long Distance	173.75	400.00	-226.25	43.4%
430.329 · Wireless	1,083.64	3,200.00	-2,116.36	33.9%
<b>Total 430.320 · Telephone</b>	1,906.12	5,600.00	-3,693.88	34.0%
430.330 · Heating Fuel	5,500.55	10,000.00	-4,499.45	55.0%
430.360 · Electricity	1,338.69	3,500.00	-2,161.31	38.2%
430.384 · Equip/Machinery Rental	0.00	11,000.00	-11,000.00	0.0%
430.450 · Contracted Services	187.95	800.00	-612.05	23.5%
430.460 · Continuing Education	615.00	2,500.00	-1,885.00	24.6%
430.600 · Capital Construction	0.00	9,000.00	-9,000.00	0.0%
430.740 · Equipment Purchase	4,200.00	45,000.00	-40,800.00	9.3%
430.750 · Misc. Shop Tools & Equipment	6,877.77	5,000.00	1,877.77	137.6%
<b>Total 430.000 · HWYS., ROADS &amp; STREETS</b>	162,430.95	531,900.00	-369,469.05	30.5%
<b>432.000 · WINTER MAINTENANCE</b>				
432.100 · Winter Maintenance Materials	58,743.16	45,000.00	13,743.16	130.5%
<b>Total 432.000 · WINTER MAINTENANCE</b>	58,743.16	45,000.00	13,743.16	130.5%
<b>433.000 · TRAFFIC CONTROL DEVICES</b>				
433.200 · Traffic signs	587.55	5,500.00	-4,912.45	10.7%
433.246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 · Traffic Control Supplies-signal	1,937.00	2,200.00	-263.00	88.0%
433.360 · Traffic signal electric	820.96	2,750.00	-1,929.04	29.9%
433.375 · Line Painting	0.00	500.00	-500.00	0.0%
433.450 · Signals contracted service	1,775.00	2,500.00	-725.00	71.0%
<b>Total 433.000 · TRAFFIC CONTROL DEVICES</b>	5,120.51	15,950.00	-10,829.49	32.1%
<b>434.00 · STREET LIGHTING</b>				
434.360 · St. Light Electricity	1,147.20	5,000.00	-3,852.80	22.9%
<b>Total 434.00 · STREET LIGHTING</b>	1,147.20	5,000.00	-3,852.80	22.9%
<b>437.000 · EQUIPMENT REPAIRS-FUEL</b>				

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through April 2015

	Jan - Apr 15	Budget	\$ Over Budget	% of Budget
437.200 · Tool & Equipment Repairs	851.55	4,000.00	-3,148.65	21.3%
437.213 · Equipment Parts & Supplies	21,150.70	25,000.00	-3,849.30	84.6%
437.233 · Equipment Motor Fuel	12,694.88	32,500.00	-19,805.12	39.1%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>34,696.93</b>	<b>61,500.00</b>	<b>-26,803.07</b>	<b>56.4%</b>
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	3,335.54	4,000.00	-664.46	83.4%
438.272 · Aggregate Supplies	0.00	2,500.00	-2,500.00	0.0%
438.273 · Pipe and Drainage Supplies	0.00	2,500.00	-2,500.00	0.0%
438.274 · Pavement Maintenance Supplies	0.00	4,000.00	-4,000.00	0.0%
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>3,335.54</b>	<b>13,000.00</b>	<b>-9,664.46</b>	<b>25.7%</b>
439.000 · HWY CONST & REBUILDING PRJCTS				
439.513 · Engineer	0.00	1,000.00	-1,000.00	0.0%
439.600 · Construction/Rebuilding	0.00	90,000.00	-90,000.00	0.0%
<b>Total 439.000 · HWY CONST &amp; REBUILDING PRJCT...</b>	<b>0.00</b>	<b>91,000.00</b>	<b>-91,000.00</b>	<b>0.0%</b>
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	0.00	10,000.00	-10,000.00	0.0%
452.249 · Recreation Programs	500.00	3,000.00	-2,500.00	16.7%
452.300 · Recreation Safety Insurance	759.21	23,000.00	-22,240.79	3.3%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>1,259.21</b>	<b>36,000.00</b>	<b>-34,740.79</b>	<b>3.5%</b>
454.000 · PARKS				
454.115 · Park Personnel	616.00	7,000.00	-6,384.00	8.8%
454.200 · Park supplies	0.00	2,500.00	-2,500.00	0.0%
454.230 · Fuel	1,771.21	3,500.00	-1,728.79	50.6%
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	295.32	2,000.00	-1,704.68	14.8%
454.500 · Contracted Services	230.36	5,000.00	-4,769.64	4.6%
454.600 · Capital Construction	0.00	1,500.00	-1,500.00	0.0%
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%
<b>Total 454.000 · PARKS</b>	<b>2,912.89</b>	<b>23,000.00</b>	<b>-20,087.11</b>	<b>12.7%</b>
456.000 · LIBRARY				
456.520 · Library Contribution	45,517.50	91,000.00	-45,482.50	50.0%
<b>Total 456.000 · LIBRARY</b>	<b>45,517.50</b>	<b>91,000.00</b>	<b>-45,482.50</b>	<b>50.0%</b>
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	16,212.23	48,000.00	-31,787.77	33.8%
481.200 · Medicare Employer Paid	3,791.59	12,000.00	-8,208.41	31.6%
481.300 · Unemployment Comp Employer Paid	95.68	1,000.00	-904.32	9.6%
483.197 · Non-Uniform Pension Plan Contrib	0.00	115,000.00	-115,000.00	0.0%
483.310 · Pension Plan Admin Fees	0.00	2,500.00	-2,500.00	0.0%
484.354 · Workers Comp Insurance	29,180.00	36,000.00	-6,820.00	81.1%
487.196 · Health Insurance	68,483.16	213,150.00	-144,666.84	32.1%
487.197 · Other Group Benefits	8,187.56	18,300.00	-10,112.44	44.3%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BENEF...</b>	<b>125,950.22</b>	<b>446,150.00</b>	<b>-320,199.78</b>	<b>28.2%</b>

Lower Nazareth Township  
**General Fund Budget vs. Actual**  
 January through April 2015

	Jan - Apr 15	Budget	\$ Over Budget	% of Budget
486.000 · Insurance				
486.350 · Liability Insurance	35,356.97	61,000.00	-25,143.03	58.8%
<b>Total 486.000 · Insurance</b>	<b>35,356.97</b>	<b>61,000.00</b>	<b>-25,143.03</b>	<b>58.8%</b>
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%
<b>Total 489.000 · JUDGEMENT &amp; LOSSES</b>	<b>0.00</b>	<b>100.00</b>	<b>-100.00</b>	<b>0.0%</b>
492.000 · Interfund Operating Transfers	12,637.80			
6561 · *Payroll Expenses				
6561.1 · Taxable Third Party Sick Pay	0.00			
6561 · *Payroll Expenses - Other	214.20			
<b>Total 6561 · *Payroll Expenses</b>	<b>214.20</b>			
6999 · Uncategorized Expenses	1.00			
<b>Total Expense</b>	<b>1,184,755.36</b>	<b>3,744,750.00</b>	<b>-2,559,994.64</b>	<b>31.6%</b>
<b>Net Income</b>	<b>909,551.02</b>	<b>-146,580.00</b>	<b>1,056,131.02</b>	<b>-620.5%</b>

LNT Revenue Fund-Host Fee-05

**Balance Sheet**

As of April 30, 2015

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	<u>Apr 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	135,214.76
106.002 · Fire/Ambulance	35,037.57
106.003 · Recycling	14,255.77
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>184,510.47</u>
Total Checking/Savings	<u>184,510.47</u>
Total Current Assets	<u>184,510.47</u>
<b>TOTAL ASSETS</b>	<b><u>184,510.47</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	80,052.60
Net Income	6,410.83
Total Equity	<u>184,510.47</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>184,510.47</u></b>

**LNT Palmer Sewer Fund - 08**  
**Balance Sheet**  
As of April 30, 2015

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	<u>Apr 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.37
106.000 · Palmer Sewer Savings Account	<u>169,934.96</u>
Total Checking/Savings	<u>170,653.33</u>
Total Current Assets	<u>170,653.33</u>
<b>TOTAL ASSETS</b>	<u><u>170,653.33</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,919.97
Net Income	<u>56.10</u>
Total Equity	<u>170,653.33</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>170,653.33</u></u>

**LNT Nazareth Sewer Fund - 09**  
**Balance Sheet**  
As of April 30, 2015

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	<u>Apr 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,006.97
106.000 · Nazareth Sewer Savings Account	10,320.40
<b>Total Checking/Savings</b>	<u>11,327.37</u>
<b>Total Current Assets</b>	<u>11,327.37</u>
<b>TOTAL ASSETS</b>	<u><u>11,327.37</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	5,998.33
Net Income	118.71
<b>Total Equity</b>	<u>11,327.37</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>11,327.37</u></u>

**LNT Open Space Fund-16**  
**Balance Sheet**  
As of April 30, 2015

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	<u>Apr 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	528,278.44
106.000 · PLGIT Savings Account	794,912.35
	<hr/>
Total Checking/Savings	1,323,190.79
	<hr/>
Total Current Assets	1,323,190.79
	<hr/>
<b>TOTAL ASSETS</b>	<b>1,323,190.79</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,266,978.60
Net Income	25,717.24
	<hr/>
Total Equity	1,323,190.79
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,323,190.79</b>
	<hr/> <hr/>

**LNT Capital Sewer-Signals Fund-18**  
**Balance Sheet**  
As of April 30, 2015

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	<u>Apr 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	338,029.72
106.000 · Swr/Signal PLUS Account	776,166.83
Total Checking/Savings	<u>1,114,196.55</u>
Total Current Assets	<u>1,114,196.55</u>
<b>TOTAL ASSETS</b>	<u><u>1,114,196.55</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	259,226.66
Net Income	2,558.68
Total Equity	<u>1,114,196.55</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,114,196.55</u></u>



(95)LNT Fiscal Stability Fund  
**Balance Sheet**  
As of April 30, 2015

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	<u>Apr 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	39,242.74
Total Checking/Savings	<u>39,242.74</u>
Total Current Assets	<u>39,242.74</u>
<b>TOTAL ASSETS</b>	<u><u>39,242.74</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	39,223.39
Net Income	19.35
Total Equity	<u>39,242.74</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>39,242.74</u></u>

**LNT Capital Reserve - 30**  
**Balance Sheet**  
As of April 30, 2015

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	<u>Apr 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	231,754.62
106.000 · Capital Reserve Savings Account - Other	178.33
Total 106.000 · Capital Reserve Savings Account	<u>231,932.95</u>
Total Checking/Savings	<u>231,932.95</u>
Total Current Assets	231,932.95
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
<b>TOTAL ASSETS</b>	<b><u>232,013.46</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	52,490.10
Net Income	<u>-29,444.32</u>
Total Equity	<u>232,013.46</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>232,013.46</u></b>

**LNT Capital Reserve Fire-31**  
**Balance Sheet**  
As of April 30, 2015

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	Apr 30, 15
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	80,973.86
106.001 · Fire Truck Fund	7,979.87
106.002 · Building Land Fund	19,006.29
106.003 · Fire Police Fund	6.56
106.000 · Fire CR Savings Account - Other	6.56
Total 106.000 · Fire CR Savings Account	107,966.58
Total Checking/Savings	107,966.58
Total Current Assets	107,966.58
<b>TOTAL ASSETS</b>	<b>107,966.58</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-126,637.61
Net Income	6.56
Total Equity	107,966.58
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>107,966.58</b>

**LNT Capital Reserve Ambulance-32**  
**Balance Sheet**  
As of April 30, 2015

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	<u>Apr 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	
106.001 · Truck Fund	40,032.06
106.002 · Land/Building Fund	9,101.87
106.000 · Ambulance CR Savings Account - Other	2.99
Total 106.000 · Ambulance CR Savings Account	<u>49,136.92</u>
Total Checking/Savings	<u>49,136.92</u>
Total Current Assets	<u>49,136.92</u>
<b>TOTAL ASSETS</b>	<b><u>49,136.92</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,574.30
Net Income	2.99
Total Equity	<u>49,136.92</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>49,136.92</u></b>

## 37LNT Highway Reconstruction &amp; Rehabilitation

05/28/15

## Balance Sheet

Accrual Basis

As of May 28, 2015

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	<u>May 28, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	3,281.61
106.000 · Hwy Recon/Rehab MM/Savings Acct	495,553.54
Total Checking/Savings	<u>498,835.15</u>
Total Current Assets	<u>498,835.15</u>
<b>TOTAL ASSETS</b>	<u><u>498,835.15</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	309,092.59
Net Income	189,742.56
Total Equity	<u>498,835.15</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>498,835.15</u></u>

LNT Capital Reserve - Equipment Replacement  
**Balance Sheet**  
As of April 30, 2015

	<u>Apr 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	1,114.88
100.000 · CR Equip Replacement - Checking - Other	0.41
Total 100.000 · CR Equip Replacement - Checking	<u>1,115.29</u>
106.000 · CR Equip Replacement MM/Savings	
106.002 · EQUIPMENT REPLACEMENT	5,982.32
106.000 · CR Equip Replacement MM/Savings - Other	51.69
Total 106.000 · CR Equip Replacement MM/Savings	<u>6,034.01</u>
Total Checking/Savings	<u>7,149.30</u>
Total Current Assets	<u>7,149.30</u>
<b>TOTAL ASSETS</b>	<u><u>7,149.30</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	7,147.52
Net Income	1.78
Total Equity	<u>7,149.30</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>7,149.30</u></u>

## Lower Nazareth Township - Refuse/Recycling Collection

## Balance Sheet

As of April 30, 2015

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	<u>Apr 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	16,890.60
103.000 · Embassy Checking Account	2,507.11
Total Checking/Savings	<u>19,397.71</u>
Total Current Assets	<u>19,397.71</u>
<b>TOTAL ASSETS</b>	<b><u>19,397.71</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	28,847.63
Net Income	-9,449.92
Total Equity	<u>19,397.71</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>19,397.71</u></b>

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of April 30, 2015

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	<u>Apr 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	466,109.77
Total Checking/Savings	466,109.77
Total Current Assets	466,109.77
<b>TOTAL ASSETS</b>	<u><u>466,109.77</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	149,345.88
Net Income	207,344.36
Total Equity	466,109.77
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>466,109.77</u></u>



LNT Traffic Impact Account  
**Balance Sheet**  
As of April 30, 2015

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	<u>Apr 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,117.63
106.000 Traffic Impact Account	1,638,961.58
	<hr/>
Total Checking/Savings	1,643,079.21
Total Current Assets	<hr/> 1,643,079.21
<b>TOTAL ASSETS</b>	<hr/> <b>1,643,079.21</b> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,636,812.31
Net Income	6,266.90
	<hr/>
Total Equity	1,643,079.21
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<hr/> <b>1,643,079.21</b> <hr/>

**Lower Nazareth Township Master Escrow  
Balance Sheet  
As of April 30, 2015**

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	Apr 30, 15
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	81.36
102.000 · SAVINGS ACCOUNTS - LAB	1,899,036.46
106.000 · SAVING ACCOUNTS	37,300.98
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	9,243.15
<b>Total Checking/Savings</b>	1,946,269.63
<b>Total Current Assets</b>	1,946,269.63
<b>TOTAL ASSETS</b>	1,946,269.63
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
230.000 · Due to Other Funds	2,330.51
<b>Total Other Current Liabilities</b>	2,330.51
<b>Total Current Liabilities</b>	2,330.51
<b>Total Liabilities</b>	2,330.51
<b>Equity</b>	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(280,506.30)
Net Income	1,380,374.71
<b>Total Equity</b>	1,943,939.12
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,946,269.63

11:16 AM

05/28/15

Accrual Basis

LNT Griffin Sewer Fund

Balance Sheet

As of April 30, 2015

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	<u>Apr 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,076.63
Total Checking/Savings	<u>200,076.63</u>
Total Current Assets	<u>200,076.63</u>
<b>TOTAL ASSETS</b>	<u><u>200,076.63</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	200,060.21
Net Income	16.42
Total Equity	<u>200,076.63</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>200,076.63</u></u>

**Lower Nazareth Township**  
**Balance Sheet**  
As of April 30, 2015

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	<u>Apr 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	112,893.69
100.000 · Checking Account - Other	<u>984.55</u>
Total 100.000 · Checking Account	<u>135,154.07</u>
Total Checking/Savings	<u>135,154.07</u>
Total Current Assets	<u>135,154.07</u>
<b>TOTAL ASSETS</b>	<b><u>135,154.07</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	92,770.98
Net Income	<u>-18,330.44</u>
Total Equity	<u>135,154.07</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>135,154.07</u></b>