



**Lower Nazareth Township**  
**Financial Report**  
*December 2015*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Dec-15

General Fund - 01	\$ 769,919
Special Revenue Fund - Host Fee - 05	\$ 117,579
Palmer Sewer Fund - 08	\$ 170,768
Nazareth Sewer Fund - 09	\$ 14,692
Capital Reserve - Open Space Fund - 16	\$ 1,490,309
Capital Reserve - Sewer/Signals Fund - 18	\$ 5,248
Fiscal Stability Fund -	\$ 139,433
Capital Reserve - Municipal - 30	\$ 193,114
Capital Reserve - Fire Fund - 31	\$ 146,667
Capital Reserve - Ambulance Fund- 32	\$ 49,149
Highway Reconstruction/Rehabilitation -	\$ 89,990
Capital Reserve - Equipment Replacement -	\$ 106,930
Refuse/Recycling Collection - 33	\$ 5,563
State Liquid Fuels Fund - 35	\$ 452,486
Traffic Impact - 091	\$ 1,661,462
<i>Total Township Funds...</i>	<u><u>\$5,413,311</u></u>

Master Escrow Account	\$ 691,973
Griffin Sewer Fund	\$ 200,110
Development & Inspection Account	\$ 158,336
<i>Total Escrow Accounts...</i>	<u><u>\$1,050,420</u></u>

Lower Nazareth Township  
**Balance Sheet**  
As of December 31, 2015

	<u>Dec 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	13,829.89
105.000 · Payroll Account	37,435.16
106.000 · LAB Savings Account	577,502.57
106.100 · PLGIT Account	80,242.83
106.200 · Real Estate Tax Collections	58,429.68
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
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<b>Total Checking/Savings</b>	767,690.13
<b>Other Current Assets</b>	
Employee Advance	-20.94
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<b>Total Other Current Assets</b>	-20.94
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<b>Total Current Assets</b>	767,669.19
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
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<b>Total Other Assets</b>	2,250.00
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<b>TOTAL ASSETS</b>	<b>769,919.19</b>
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<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	-24.80
213 · Medicare Withheld	-5.80
223 · Unemployment Withheld	-0.28
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<b>Total 210.000 · PAYROLL LIABILITIES</b>	-30.88
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<b>Total Other Current Liabilities</b>	-30.88
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<b>Total Current Liabilities</b>	-30.88
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<b>Total Liabilities</b>	-30.88
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	66,245.70
Net Income	-68,148.11
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<b>Total Equity</b>	769,950.07
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>769,919.19</b>
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Lower Nazareth Township  
**General Fund Budget vs. Actual**  
 January through December 2015

01/27/16

	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,499,005.99	1,460,000.00	39,005.99	102.7%
301.200 - Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 - Real Estate - Delinquent	25,799.72	30,000.00	-4,200.28	86.0%
<b>Total 301.000 - REAL PROPERTY TAXES</b>	<b>1,524,805.71</b>	<b>1,490,050.00</b>	<b>34,755.71</b>	<b>102.3%</b>
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	224,891.00	140,000.00	84,891.00	160.6%
310.210 - Earned Income - Current	1,215,795.01	1,100,000.00	115,795.01	110.5%
310.220 - Earned Income - Prior	76,777.50	70,000.00	6,777.50	109.7%
310.510 - Local Services Tax	374,479.98	330,000.00	44,479.98	113.5%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
<b>Total 310.000 - LOCAL ENABLING ACT TAXES</b>	<b>1,891,943.29</b>	<b>1,540,000.00</b>	<b>251,943.29</b>	<b>115.4%</b>
<b>Total 300.000 - TAXES</b>	<b>3,416,749.00</b>	<b>3,130,050.00</b>	<b>286,699.00</b>	<b>109.2%</b>
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	146,248.77	65,000.00	81,248.77	225.0%
<b>Total 320.000 - LICENSES &amp; PERMITS</b>	<b>146,248.77</b>	<b>65,000.00</b>	<b>81,248.77</b>	<b>225.0%</b>
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	34,096.03	30,000.00	4,096.03	113.7%
331.121 - Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 - Ordinance Violations	53,660.37	5,000.00	48,660.37	1,073.2%
<b>Total 330.000 - FINES &amp; FORFEITS</b>	<b>87,756.40</b>	<b>35,010.00</b>	<b>52,746.40</b>	<b>250.7%</b>
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	107.54	100.00	7.54	107.5%
341.02 - Interest on Savings	779.79	500.00	279.79	156.0%
<b>Total 341.000 - Interest Earnings</b>	<b>887.33</b>	<b>600.00</b>	<b>287.33</b>	<b>147.9%</b>
342.000 - Rents and Royalties				
342.20 - Property Rental Income	98,164.92	60,000.00	38,164.92	163.6%
<b>Total 342.000 - Rents and Royalties</b>	<b>98,164.92</b>	<b>60,000.00</b>	<b>38,164.92</b>	<b>163.6%</b>
<b>Total 340.000 - INTEREST, RENTS &amp; ROYALTIES</b>	<b>99,052.25</b>	<b>60,600.00</b>	<b>38,452.25</b>	<b>165.5%</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%
<b>Total 354.000 - STATE CAPITAL &amp; OPER. GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	3,953.27	4,100.00	-146.73	96.4%

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

	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
355.040 - Alcoholic Beverage Licenses	2,000.00	2,000.00	0.00	100.0%
355.051 - Non-Uniform	50,970.85	40,000.00	10,970.85	127.4%
355.052 - Police Department	66,660.46	65,000.00	1,660.46	102.6%
355.070 - Fire Relief	75,859.58	80,000.00	-4,140.42	94.8%
<b>Total 355.000 - STATE SHARED REVENUES</b>	<b>199,444.16</b>	<b>191,100.00</b>	<b>8,344.16</b>	<b>104.4%</b>
<b>Total 350.000 - INTERGOVERNMENTAL REVENUES</b>	<b>199,444.16</b>	<b>191,100.00</b>	<b>8,344.16</b>	<b>104.4%</b>
<b>360.000 - CHARGES FOR SERVICES</b>				
361.000 - General Government				
361.310 - Subdivision & Land Development	23,631.35	10,000.00	13,631.35	236.3%
361.330 - Zoning Hearings	14,750.00	7,000.00	7,750.00	210.7%
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	117.76	500.00	-382.24	23.6%
<b>Total 361.500 - Maps &amp; Publications</b>	<b>150.76</b>	<b>500.00</b>	<b>-349.24</b>	<b>30.2%</b>
361.630 - Proceeds from tax collection	33,279.65	30,000.00	3,279.65	110.9%
361.74 - Postage collected	159.26	250.00	-90.74	63.7%
<b>Total 361.000 - General Government</b>	<b>71,971.02</b>	<b>47,750.00</b>	<b>24,221.02</b>	<b>150.7%</b>
<b>362.000 - PUBLIC SAFETY</b>				
362.140 - Alarm Permits	160.00	200.00	-40.00	80.0%
362.410 - Building & Zoning Permits	20,634.60	15,000.00	5,634.60	137.6%
362.440 - Sewer Permits	2,280.00	1,000.00	1,280.00	228.0%
362.451 - Use & Occupancy Permits	80.00	50.00	30.00	160.0%
362.452 - Moving Permits	600.00	400.00	200.00	150.0%
362.470 - Driveway Permits	3,750.00	2,000.00	1,750.00	187.5%
362.480 - Grading Permits	22,146.50	11,000.00	11,146.50	201.3%
362.481 - Swimming Pool Grading Permits	6,100.00	2,500.00	3,600.00	244.0%
362.490 - Peddling Permit	225.00	100.00	125.00	225.0%
<b>Total 362.000 - PUBLIC SAFETY</b>	<b>55,976.10</b>	<b>32,250.00</b>	<b>23,726.10</b>	<b>173.6%</b>
<b>Total 360.000 - CHARGES FOR SERVICES</b>	<b>127,947.12</b>	<b>80,000.00</b>	<b>47,947.12</b>	<b>159.9%</b>
<b>363.000 - HIGHWAYS AND STREETS</b>				
363.239 - Proceeds from Public Prop Damage	2,010.25	100.00	1,910.25	2,010.3%
363.246 - Public Works Other Services/Sup	367.50	100.00	267.50	367.5%
363.500 - Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
<b>Total 363.000 - HIGHWAYS AND STREETS</b>	<b>2,377.75</b>	<b>300.00</b>	<b>2,077.75</b>	<b>792.6%</b>
<b>367.000 - CULTURE-RECREATION</b>				
367.300 - Summer Park Program	9,520.00	8,500.00	1,020.00	112.0%
367.301 - Business Donations	0.00	10.00	-10.00	0.0%
367.350 - Field Use Fees	4,210.00	2,500.00	1,710.00	168.4%
<b>Total 367.000 - CULTURE-RECREATION</b>	<b>13,730.00</b>	<b>11,010.00</b>	<b>2,720.00</b>	<b>124.7%</b>
<b>389.000 - MISCELLANEOUS INCOME</b>				
389.196 - Mini-Cobra Premiums	0.00	50.00	-50.00	0.0%

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

	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
389.000 - MISCELLANEOUS INCOME - Other	104.92	50.00	54.92	209.8%
<b>Total 389.000 - MISCELLANEOUS INCOME</b>	<b>104.92</b>	<b>100.00</b>	<b>4.92</b>	<b>104.9%</b>
391.000 - Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
391.100 - Sales of General Fixed Assets	68,264.56	25,000.00	43,264.56	273.1%
499.000 - Uncategorized Income	0.00	0.00	0.00	0.0%
<b>Total 391.000 - Proceeds of Gen. Fxd. Asset Dis</b>	<b>68,264.56</b>	<b>25,000.00</b>	<b>43,264.56</b>	<b>273.1%</b>
<b>Total Income</b>	<b>4,161,674.93</b>	<b>3,598,170.00</b>	<b>563,504.93</b>	<b>115.7%</b>
<b>Expense</b>				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	12,499.80	12,500.00	-0.20	100.0%
400.215 - Postage	3,150.92	3,000.00	150.92	105.0%
400.300 - Miscellaneous	28.00	50.00	-22.00	56.0%
400.310 - Stenographer/BOS	1,498.50	1,500.00	-1.50	99.9%
400.320 - Telephone	4,630.32	6,000.00	-1,369.68	77.2%
400.321 - Local	280.85	400.00	-119.15	70.2%
400.322 - Long Distance	1,538.88	1,500.00	38.88	102.6%
400.324 - Wireless				
<b>Total 400.320 - Telephone</b>	<b>6,450.05</b>	<b>7,900.00</b>	<b>-1,449.95</b>	<b>81.6%</b>
400.340 - Advertising	4,563.52	4,500.00	63.52	101.4%
400.342 - Public Relations Printing	5,421.00	5,000.00	421.00	108.4%
400.343 - Codification/Printing	20.00	10,000.00	-9,980.00	0.2%
400.374 - Maintenance Agreements	10,242.76	10,600.00	-357.24	96.6%
400.384 - Office Equipment Rental	758.00	1,000.00	-242.00	75.8%
400.420 - Dues & Subscriptions	3,942.52	4,100.00	-157.48	96.2%
400.460 - Meetings & Continuing Education	7,914.58	7,000.00	914.58	113.1%
400.700 - Capital Purchases	2,566.56	10,000.00	-7,433.44	25.7%
<b>Total 400.000 - GENERAL GOVERNMENT</b>	<b>59,056.21</b>	<b>77,150.00</b>	<b>-18,093.79</b>	<b>76.5%</b>
402.000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	13,850.00	7,500.00	6,350.00	184.7%
<b>Total 402.000 - AUDITING</b>	<b>13,890.00</b>	<b>7,600.00</b>	<b>6,290.00</b>	<b>182.8%</b>
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	0.00	0.00	0.00	0.0%
403.110 - EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 - EIT Collection Supplies	0.00	0.00	0.00	0.0%
403.201 - Real Estate Collection Supplies	2,009.95	2,000.00	9.95	100.5%
403.213 - Office Equipment	93.74	200.00	-106.26	46.9%
403.215 - EIT Postage	141.41	200.00	-58.59	70.7%
403.216 - Real Estate Postage	1,333.58	1,400.00	-66.42	95.3%
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	238.89	500.00	-271.11	47.8%
403.319 - Tax Refunds	24,457.83	1,000.00	23,457.83	2,443.8%
403.350 - Insurance & Bonding	250.00	300.00	-50.00	83.3%
403.400 - Court Costs	0.00	50.00	-50.00	0.0%

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

01/27/16

	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
403.450 · Tax Appeals	0.00	50.00	-50.00	0.0%
<b>Total 403.000 · TAX COLLECTION</b>	<b>28,495.40</b>	<b>8,000.00</b>	<b>20,495.40</b>	<b>356.2%</b>
404.000 · SOLICITOR/LEGAL	29,000.00	25,000.00	4,000.00	116.0%
404.310 · Legal Services	367.50	1,500.00	-1,132.50	24.5%
404.314 · Legal Services - Human Resource				
<b>Total 404.000 · SOLICITOR/LEGAL</b>	<b>29,367.50</b>	<b>26,500.00</b>	<b>2,867.50</b>	<b>110.8%</b>
405.000 · PERSONNEL SERVICES	311,832.94	309,000.00	2,832.94	100.9%
405.140 · Office Staff Wages	7,502.91	4,000.00	3,502.91	187.6%
405.200 · Office Supplies	1,500.00	1,500.00	0.00	100.0%
405.300 · Bond				
<b>Total 405.000 · PERSONNEL SERVICES</b>	<b>320,835.85</b>	<b>314,500.00</b>	<b>6,335.85</b>	<b>102.0%</b>
406.000 · GENERAL GOVT. ADMINISTRATION	802.67	300.00	502.67	267.6%
406.280 · General Administrative Expense	360.00	500.00	-140.00	72.0%
406.316 · Drug Testing	226.00	200.00	26.00	113.0%
406.317 · Employee Record Checks	103.74	50.00	53.74	207.5%
406.318 · Bank Fees	50.00	150.00	-100.00	33.3%
406.319 · Reimburse private prop damage	4,776.68	1,750.00	3,026.68	273.0%
406.325 · Internet fees / Website Develop	119.60	250.00	-130.40	47.8%
406.331 · Mileage	0.00	100.00	-100.00	0.0%
406.338 · Highway/Toll Reimbursement	631.50	500.00	131.50	126.3%
406.341 · Personnel Advertising	171.00	150.00	21.00	114.0%
406.421 · License & Permit Renewal				
<b>Total 406.000 · GENERAL GOVT. ADMINISTRATION</b>	<b>7,241.19</b>	<b>3,950.00</b>	<b>3,291.19</b>	<b>183.3%</b>
407.000 · DATA PROCESSING	2,455.00	1,500.00	955.00	163.7%
407.213 · Data Processing Equipment	2,986.63	2,000.00	986.63	149.3%
407.215 · Software	4,578.13	4,000.00	578.13	114.5%
407.370 · Computer Services				
<b>Total 407.000 · DATA PROCESSING</b>	<b>10,019.76</b>	<b>7,500.00</b>	<b>2,519.76</b>	<b>133.6%</b>
408.000 · ENGINEERING SERVICES	5,182.51	8,000.00	-2,817.49	64.8%
408.310 · Engineering Services - Gen Con	0.00	2,000.00	-2,000.00	0.0%
408.317 · Act 537 Plan	0.00	50.00	-50.00	0.0%
408.318 · Traffic Impact Study	500.00	5,000.00	-4,500.00	10.0%
408.319 · Special Projects				
<b>Total 408.000 · ENGINEERING SERVICES</b>	<b>5,682.51</b>	<b>15,050.00</b>	<b>-9,367.49</b>	<b>37.8%</b>
409.000 · GEN GOVT. BUILDINGS	2,293.93	2,500.00	-206.07	91.8%
409.200 · Supplies	23,146.30	25,000.00	-1,853.70	92.6%
409.230 · Heating Fuel	8,079.98	3,000.00	5,079.98	269.3%
409.300 · Facilities Maintenance	902.28	3,500.00	-2,597.72	25.8%
409.318 · Building Security Systems				
409.360 · Public Utilities	12,833.33	11,000.00	1,833.33	116.7%
409.361 · Electricity	1,938.67	1,500.00	438.67	129.2%
409.366 · Water				
<b>Total 409.360 · Public Utilities</b>	<b>14,772.00</b>	<b>12,500.00</b>	<b>2,272.00</b>	<b>118.2%</b>
409.367 · Trash Removal	715.90	750.00	-34.10	95.5%

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

	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
409.375 · Communication Equip Repair/Main	0.00	350.00	-350.00	0.0%
409.386 · Rental Property Expenses	600.66	500.00	100.66	120.1%
409.600 · Capital Construction	0.00	15,000.00	-15,000.00	0.0%
<b>Total 409.000 · GEN GOVT. BUILDINGS</b>	<b>50,511.05</b>	<b>63,100.00</b>	<b>-12,588.95</b>	<b>80.0%</b>
<b>410.000 · PUBLIC SAFETY</b>				
410.160 · Police Pension	66,660.46	65,000.00	1,660.46	102.6%
410.200 · Fire-Police Supplies	7,000.00	7,000.00	0.00	100.0%
410.250 · Repair Lights	0.00	50.00	-50.00	0.0%
410.500 · Police Services Contract	1,179,303.40	1,183,000.00	-3,696.60	99.7%
<b>Total 410.000 · PUBLIC SAFETY</b>	<b>1,252,963.86</b>	<b>1,255,050.00</b>	<b>-2,086.14</b>	<b>99.8%</b>
<b>411.000 · FIRE</b>				
411.300 · Building Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.500 · Contributions	80,000.00	80,000.00	0.00	100.0%
411.541 · Fire Relief	75,859.58	80,000.00	-4,140.42	94.8%
411.600 · Water Hydrant Assessment	66,060.00	65,000.00	1,060.00	101.6%
411.700 · Truck Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.740 · Equipment Purchase	25,000.00	25,000.00	0.00	100.0%
<b>Total 411.000 · FIRE</b>	<b>406,919.58</b>	<b>410,000.00</b>	<b>-3,080.42</b>	<b>99.2%</b>
<b>412.000 · AMBULANCE</b>				
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>
<b>413.000 · CODE ENFORCEMENT</b>				
413.100 · Zoning Administrator	64,552.58	62,000.00	2,552.58	104.1%
413.121 · Sewage Enforcement Officer	1,295.88	1,000.00	295.88	129.6%
413.200 · Supplies	374.08	700.00	-325.92	53.4%
413.325 · Postage	640.43	700.00	-59.57	91.5%
413.400 · Court Costs	0.00	1,000.00	-1,000.00	0.0%
<b>Total 413.000 · CODE ENFORCEMENT</b>	<b>66,862.97</b>	<b>65,400.00</b>	<b>1,462.97</b>	<b>102.2%</b>
<b>414.000 · PLANNING &amp; ZONING</b>				
414.112 · Stenographer, ZH & PC	1,370.00	1,300.00	70.00	105.4%
414.116 · Zoning Hearing Bd Compensation	1,350.00	3,000.00	-1,650.00	45.0%
414.117 · Planning Commission Comp.	1,450.00	3,000.00	-1,550.00	48.3%
414.120 · Legal	3,476.90	5,500.00	-2,023.10	63.2%
414.310 · Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 · Engineer	23,131.13	15,000.00	8,131.13	154.2%
414.340 · Zoning Hearing Advertisements	3,400.80	3,000.00	400.80	113.4%
<b>Total 414.000 · PLANNING &amp; ZONING</b>	<b>34,178.83</b>	<b>30,900.00</b>	<b>3,278.83</b>	<b>110.6%</b>
<b>415.000 · EMERGENCY MANAGEMENT COORD</b>				
415.540 · Crime Watch	2,400.00	2,400.00	0.00	100.0%
422.450 · Animal Control	0.00	250.00	-250.00	0.0%
426.000 · SANITATION EXPENSE	0.00	200.00	-200.00	0.0%
426.421 · FRCA Membership	0.00	50.00	-50.00	0.0%



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

	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
Total 426.000 - SANITATION EXPENSE	0.00	50.00	-50.00	0.0%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	7,616.40	6,000.00	1,616.40	126.9%
Total 429.000 - PUBLIC WORKS - SANITATION	7,616.40	6,000.00	1,616.40	126.9%
430.000 - HWYS, ROADS & STREETS				
430.100 - Personnel Services	416,595.19	430,000.00	-13,404.81	96.9%
430.245 - Supplies	7,368.36	8,000.00	-631.64	92.1%
430.300 - Facilities Maintenance	573.02	1,500.00	-926.98	38.2%
430.370 - Telephone				
430.321 - Local	1,495.30	2,000.00	-504.70	74.8%
430.322 - Long Distance	260.70	400.00	-139.30	65.2%
430.329 - Wireless	3,523.51	3,200.00	323.51	110.1%
Total 430.370 - Telephone	5,279.51	5,600.00	-320.49	94.3%
430.330 - Heating Fuel	6,100.12	10,000.00	-3,899.88	61.0%
430.360 - Electricity	3,234.16	3,500.00	-265.84	92.4%
430.384 - Equip/Machinery Rental	11,593.78	11,000.00	593.78	105.4%
430.450 - Contracted Services	890.16	800.00	90.16	111.3%
430.460 - Continuing Education	5,715.64	2,500.00	3,215.64	228.6%
430.600 - Capital Construction	0.00	9,000.00	-9,000.00	0.0%
430.740 - Equipment Purchase	10,762.40	45,000.00	-34,237.60	23.9%
430.750 - Misc. Shop Tools & Equipment	10,047.44	5,000.00	5,047.44	200.9%
Total 430.000 - HWYS, ROADS & STREETS	478,159.78	531,900.00	-53,740.22	89.9%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	58,743.16	45,000.00	13,743.16	130.5%
Total 432.000 - WINTER MAINTENANCE	58,743.16	45,000.00	13,743.16	130.5%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	917.55	5,500.00	-4,582.45	16.7%
433.246 - Pavement Marking Supplies	796.90	2,500.00	-1,703.10	31.9%
433.249 - Traffic Control Supplies-signal	3,970.36	2,200.00	1,770.36	180.5%
433.360 - Traffic signal electric	2,605.51	2,750.00	-144.49	94.7%
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%
Total 433.000 - TRAFFIC CONTROL DEVICES	10,065.32	15,950.00	-5,884.68	63.1%
434.00 - STREET LIGHTING				
434.360 - St. Lght. Electricity	3,547.43	5,000.00	-1,452.57	70.9%
Total 434.00 - STREET LIGHTING	3,547.43	5,000.00	-1,452.57	70.9%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	3,156.64	4,000.00	-843.36	78.9%
437.213 - Equipment Parts & Supplies	39,172.30	25,000.00	14,172.30	156.7%
437.233 - Equipment Motor Fuel	25,105.32	32,500.00	-7,394.68	77.2%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	67,434.26	61,500.00	5,934.26	109.6%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	4,229.09	4,000.00	229.09	105.7%

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

	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
438.272 · Aggregate Supplies	0.00	2,500.00	-2,500.00	0.0%
438.273 · Pipe and Drainage Supplies	1,337.91	2,500.00	-1,162.09	53.5%
438.274 · Pavement Maintenance Supplies	4,284.30	4,000.00	284.30	107.1%
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>9,851.30</b>	<b>13,000.00</b>	<b>-3,148.70</b>	<b>75.8%</b>
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · 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 PRJCTS</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	9,580.40	10,000.00	-419.60	95.8%
452.249 · Recreation Programs	2,746.91	3,000.00	-253.09	91.6%
452.300 · Recreation Safety Insurance	23,000.00	23,000.00	0.00	100.0%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>35,327.31</b>	<b>36,000.00</b>	<b>-672.69</b>	<b>98.1%</b>
454.000 · PARKS				
454.115 · Park Personnel	9,311.75	7,000.00	2,311.75	133.0%
454.200 · Park supplies	5,518.35	2,500.00	3,018.35	220.7%
454.230 · Fuel	2,681.77	3,500.00	-818.23	76.6%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	1,142.28	2,000.00	-857.72	57.1%
454.500 · Contracted Services	1,810.36	5,000.00	-3,189.64	36.2%
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>20,464.51</b>	<b>23,000.00</b>	<b>-2,535.49</b>	<b>89.0%</b>
456.000 · LIBRARY				
456.520 · Library Contribution	91,035.00	91,000.00	35.00	100.0%
<b>Total 456.000 · LIBRARY</b>	<b>91,035.00</b>	<b>91,000.00</b>	<b>35.00</b>	<b>100.0%</b>
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	52,668.24	48,000.00	4,668.24	109.7%
481.200 · Medicare Employer Paid	12,317.60	12,000.00	317.60	102.6%
481.300 · Unemployment Comp Employer Paid	95.68	1,000.00	-904.32	9.6%
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	42,538.00	36,000.00	6,538.00	118.2%
487.196 · Health Insurance	214,060.69	213,150.00	910.69	100.4%
487.197 · Other Group Benefits	20,515.48	18,500.00	2,015.48	110.9%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>	<b>459,270.69</b>	<b>446,150.00</b>	<b>13,120.69</b>	<b>102.9%</b>
486.000 · Insurance				
486.350 · Liability Insurance	60,046.27	61,000.00	-953.73	98.4%
486.354 · Worker's Compensation	-3,400.00			
<b>Total 486.000 · Insurance</b>	<b>56,646.27</b>	<b>61,000.00</b>	<b>-4,353.73</b>	<b>92.9%</b>
489.000 · JUDGEMENT & LOSSES				
489.411 · Refund of fines collected	0.00	50.00	-50.00	0.0%

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

	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
<b>Total 489,000 - JUDGEMENT &amp; LOSSES</b>				
492,000 - Interfund Operating Transfers	0.00	50.00	-50.00	0.0%
6561 - *Payroll Expenses	612,637.80			
6561.1 - Taxable Third Party Sick Pay	0.00			
6561 - *Payroll Expenses - Other	599.10			
<b>Total 6561 - *Payroll Expenses</b>	<b>599.10</b>			
<b>Total Expense</b>	<b>4,229,823.04</b>	<b>3,744,150.00</b>	<b>485,673.04</b>	<b>113.0%</b>
<b>Net Income</b>	<b>-68,148.11</b>	<b>-145,980.00</b>	<b>77,831.89</b>	<b>46.7%</b>

**LNT Revenue Fund-Host Fee-05**  
**Balance Sheet**  
As of December 31, 2015

	Dec 31, 15
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	58,802.36
106.002 · Fire/Ambulance	39,778.84
106.003 · Recycling	18,995.91
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	117,579.48
Total Checking/Savings	117,579.48
Total Current Assets	117,579.48
<b>TOTAL ASSETS</b>	<b>117,579.48</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	80,052.60
Net Income	-60,520.16
Total Equity	117,579.48
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>117,579.48</b>

**LNT Palmer Sewer Fund - 08**  
**Balance Sheet**  
As of December 31, 2015

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	<u>Dec 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.85
106.000 · Palmer Sewer Savings Account	170,049.06
Total Checking/Savings	<u>170,767.91</u>
Total Current Assets	<u>170,767.91</u>
<b>TOTAL ASSETS</b>	<u><u>170,767.91</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,919.97
Net Income	170.68
Total Equity	<u>170,767.91</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>170,767.91</u></u>

**LNT Nazareth Sewer Fund - 09**  
**Balance Sheet**  
As of December 31, 2015

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	<u>Dec 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,237.74
106.000 · Nazareth Sewer Savings Account	13,454.74
Total Checking/Savings	<u>14,692.48</u>
Total Current Assets	<u>14,692.48</u>
<b>TOTAL ASSETS</b>	<b><u>14,692.48</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	5,998.33
Net Income	3,483.82
Total Equity	<u>14,692.48</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>14,692.48</u></b>

**LNT Open Space Fund-16**  
**Balance Sheet**  
As of December 31, 2015

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	<u>Dec 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	695,193.75
106.000 · PLGIT Savings Account	795,115.13
Total Checking/Savings	<u>1,490,308.88</u>
Total Current Assets	<u>1,490,308.88</u>
<b>TOTAL ASSETS</b>	<u><u>1,490,308.88</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,266,978.60
Net Income	192,835.33
Total Equity	<u>1,490,308.88</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,490,308.88</u></u>

**LNT Capital Sewer-Signals Fund-18**  
**Balance Sheet**  
As of December 31, 2015

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	<u>Dec 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	5,119.28
106.000 · Swr/Signal PLUS Account	128.63
Total Checking/Savings	<u>5,247.91</u>
Total Current Assets	<u>5,247.91</u>
<b>TOTAL ASSETS</b>	<b><u>5,247.91</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	259,226.66
Net Income	<u>-1,106,389.96</u>
Total Equity	<u>5,247.91</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>5,247.91</u></b>



(95)LNT Fiscal Stability Fund  
**Balance Sheet**  
As of December 31, 2015

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	<u>Dec 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	139,432.67
Total Checking/Savings	<u>139,432.67</u>
Total Current Assets	<u>139,432.67</u>
<b>TOTAL ASSETS</b>	<u><u>139,432.67</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	39,223.39
Net Income	100,209.28
Total Equity	<u>139,432.67</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>139,432.67</u></u>

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

	Dec 31, 15
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	192,796.37
106.000 · Capital Reserve Savings Account - Other	237.13
<b>Total 106.000 · Capital Reserve Savings Account</b>	<b>193,033.50</b>
<b>Total Checking/Savings</b>	<b>193,033.50</b>
<b>Total Current Assets</b>	<b>193,033.50</b>
Other Assets	
130.02 · Due from Master Escrow	80.51
<b>Total Other Assets</b>	<b>80.51</b>
<b>TOTAL ASSETS</b>	<b>193,114.01</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	52,490.10
Net Income	-68,343.77
<b>Total Equity</b>	<b>193,114.01</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>193,114.01</b>

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

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	<u>Dec 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	115,190.02
106.002 · Building Land Fund	9,031.55
106.003 · Fire Police Fund	22,408.63
106.000 · Fire CR Savings Account - Other	36.42
Total 106.000 · Fire CR Savings Account	<u>146,666.62</u>
Total Checking/Savings	<u>146,666.62</u>
Total Current Assets	<u>146,666.62</u>
<b>TOTAL ASSETS</b>	<b><u>146,666.62</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-126,637.61
Net Income	38,706.60
Total Equity	<u>146,666.62</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>146,666.62</u></b>

**LNT Capital Reserve Ambulance-32**  
**Balance Sheet**  
As of December 31, 2015

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	<u>Dec 31, 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	15.53
	<hr/>
Total 106.000 · Ambulance CR Savings Account	49,149.46
	<hr/>
Total Checking/Savings	49,149.46
	<hr/>
Total Current Assets	49,149.46
	<hr/>
<b>TOTAL ASSETS</b>	<b>49,149.46</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,574.30
Net Income	15.53
	<hr/>
Total Equity	49,149.46
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>49,149.46</b>
	<hr/> <hr/>

**37LNT Highway Reconstruction & Rehabilitation**  
**Balance Sheet**  
As of December 31, 2015

	<u>Dec 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	18,839.22
106.000 · Hwy Recon/Rehab MM/Savings Acct	71,150.83
Total Checking/Savings	<u>89,990.05</u>
Total Current Assets	<u>89,990.05</u>
<b>TOTAL ASSETS</b>	<b><u>89,990.05</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	309,092.59
Net Income	<u>-219,102.54</u>
Total Equity	<u>89,990.05</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>89,990.05</u></b>

10:37 AM

# LNT Capital Reserve - Equipment Replacement

## Balance Sheet

01/27/16

As of December 31, 2015

Accrual Basis

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	<u>Dec 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	8,435.80
106.000 · CR Equip Replacement MM/Savings	<u>98,494.61</u>
Total Checking/Savings	<u>106,930.41</u>
Total Current Assets	<u>106,930.41</u>
<b>TOTAL ASSETS</b>	<u><u>106,930.41</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	7,147.52
Net Income	<u>99,782.89</u>
Total Equity	<u>106,930.41</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>106,930.41</u></u>

## Lower Nazareth Township - Refuse/Recycling Collection

## Balance Sheet

01/27/16

As of December 31, 2015

Accrual Basis

	<u>Dec 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	4,355.86
103.000 · Embassy Checking Account	1,207.43
Total Checking/Savings	<u>5,563.29</u>
Total Current Assets	<u>5,563.29</u>
<b>TOTAL ASSETS</b>	<b><u>5,563.29</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	28,847.63
Net Income	<u>-23,284.34</u>
Total Equity	<u>5,563.29</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>5,563.29</u></b>

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of December 31, 2015

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	<u>Dec 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	452,486.23
Total Checking/Savings	<u>452,486.23</u>
Total Current Assets	<u>452,486.23</u>
<b>TOTAL ASSETS</b>	<b><u>452,486.23</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	149,345.88
Net Income	<u>193,720.82</u>
Total Equity	<u>452,486.23</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>452,486.23</u></b>



**LNT Traffic Impact Account**  
**Balance Sheet**  
As of December 31, 2015

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	<u>Dec 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,546.69
106.000 Traffic Impact Account	1,652,915.41
Total Checking/Savings	<u>1,661,462.10</u>
Total Current Assets	<u>1,661,462.10</u>
<b>TOTAL ASSETS</b>	<u><u>1,661,462.10</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,636,812.31
Net Income	24,649.79
Total Equity	<u>1,661,462.10</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,661,462.10</u></u>

**Lower Nazareth Township Master Escrow  
Balance Sheet  
As of December 31, 2015**

	Dec 31, 15
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	744.09
102.000 · SAVINGS ACCOUNTS - LAB	646,405.06
106.000 · SAVING ACCOUNTS	37,310.99
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	6,905.44
<b>Total Checking/Savings</b>	<b>691,973.26</b>
<b>Total Current Assets</b>	<b>691,973.26</b>
<b>TOTAL ASSETS</b>	<b>691,973.26</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
<b>Total Other Current Liabilities</b>	<b>2,330.51</b>
<b>Total Current Liabilities</b>	<b>2,330.51</b>
<b>Total Liabilities</b>	<b>2,330.51</b>
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(280,506.30)
Net Income	126,078.34
<b>Total Equity</b>	<b>689,642.75</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>691,973.26</b>

**LNT Griffin Sewer Fund**  
**Balance Sheet**  
As of December 31, 2015

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	<u>Dec 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,110.16
Total Checking/Savings	<u>200,110.16</u>
Total Current Assets	<u>200,110.16</u>
<b>TOTAL ASSETS</b>	<u><u>200,110.16</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	200,060.21
Net Income	49.95
Total Equity	<u>200,110.16</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>200,110.16</u></u>

**Lower Nazareth Township**  
**Balance Sheet**  
As of December 31, 2015

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	<u>Dec 31, 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	120,093.84
100.300 · Holding Account	15,890.89
100.000 · Checking Account - Other	<u>1,075.85</u>
Total 100.000 · Checking Account	<u>158,336.41</u>
Total Checking/Savings	<u>158,336.41</u>
Total Current Assets	<u>158,336.41</u>
<b>TOTAL ASSETS</b>	<b><u>158,336.41</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>4,851.90</u>
Total Equity	<u>158,336.41</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>158,336.41</u></b>