



Lower Nazareth Township
Financial Report
February 2015

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Feb-15</u>
General Fund - 01	\$ 646,060
Special Revenue Fund - Host Fee - 05	\$ 178,104
Palmer Sewer Fund - 08	\$ 170,597
Nazareth Sewer Fund - 09	\$ 11,209
Capital Reserve - Open Space Fund - 16	\$ 1,309,578
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,114,147
Fiscal Stability Fund -	\$ 39,233
Capital Reserve - Municipal - 30	\$ 260,294
Capital Reserve - Fire Fund - 31	\$ 107,963
Capital Reserve - Ambulance Fund- 32	\$ 49,135
Highway Reconstruction/Rehabilitation -	\$ 305,636
Capital Reserve - Equipment Replacement -	\$ 7,148
Refuse/Recycling Collection - 33	\$ 24,150
State Liquid Fuels Fund - 35	\$ 255,967
Traffic Impact - 091	\$ 1,639,067
<i>Total Township Funds...</i>	<u>\$6,118,289</u>
Master Escrow Account	\$ 1,864,651
Griffin Sewer Fund	\$ 200,068
Development & Inspection Account	\$ 124,096
<i>Total Escrow Accounts...</i>	<u>\$2,188,816</u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of February 28, 2015

	Feb 28, 15
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	5,728.26
105.000 · Payroll Account	44,439.20
106.000 · LAB Savings Account	160,821.50
106.100 · PLGIT Account	275,851.38
106.200 · Real Estate Tax Collections	156,686.45
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
	643,776.79
Total Checking/Savings	
Other Current Assets	
Employee Advance	32.88
	32.88
Total Other Current Assets	
	643,809.67
Total Current Assets	
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	
	646,059.67
TOTAL ASSETS	
	646,059.67
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	24.80
212 · Earned Income Tax Withheld	1,462.45
213 · Medicare Withheld	5.80
219 · Occup Privilege Tax Withheld	104.00
223 · Unemployment Withheld	86.89
	1,683.94
Total 210.000 · PAYROLL LIABILITIES	
	1,683.94
Total Other Current Liabilities	
	1,683.94
Total Current Liabilities	
	1,683.94
Total Liabilities	
	1,683.94
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	66,249.78
Net Income	-193,726.53
	644,375.73
Total Equity	
	644,375.73
TOTAL LIABILITIES & EQUITY	
	646,059.67

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

	Jan - Feb 15	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	106,571.15	1,460,000.00	-1,553,428.85	7.3%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	2,251.94	30,000.00	-27,748.06	7.5%
301.000 · REAL PROPERTY TAXES - Other	27,409.31			
Total 301.000 · REAL PROPERTY TAXES	136,232.40	1,490,050.00	-1,553,817.60	9.1%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	40,868.07	140,000.00	-99,131.93	29.2%
310.210 · Earned Income - Current	57,354.64	1,100,000.00	-1,042,645.36	5.2%
310.220 · Earned Income - Prior	76,777.30	70,000.00	6,777.30	109.7%
310.510 · Local Services Tax	26,023.73	330,000.00	-303,976.27	7.9%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	201,023.74	1,640,000.00	-1,438,976.26	12.3%
Total 300.000 · TAXES	337,256.14	3,130,050.00	-2,792,793.86	10.8%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	48,274.34	65,000.00	-16,725.66	74.3%
322.400 · Yard Waste Recycling	0.00	0.00	0.00	0.0%
Total 320.000 · LICENSES & PERMITS	48,274.34	65,000.00	-16,725.66	74.3%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	4,507.17	30,000.00	-25,492.83	15.0%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	595.98	5,000.00	-4,404.02	11.9%
Total 330.000 · FINES & FORFEITS	5,103.15	35,010.00	-29,906.85	14.6%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	14.19	100.00	-85.81	14.2%
341.02 · Interest on Savings	7.50	500.00	-492.50	1.5%
Total 341.000 · Interest Earnings	21.69	600.00	-578.31	3.6%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	2,100.00	60,000.00	-57,900.00	3.5%
Total 342.000 · Rents and Royalties	2,100.00	60,000.00	-57,900.00	3.5%
Total 340.000 · INTEREST, RENTS & ROYALTIES	2,121.69	60,600.00	-58,478.31	3.5%
350.000 · INTERGOVERNMENTAL REVENUES				
351.000 · FEDERAL CAP & OPER GRANTS				
351.12 · FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 · FEDERAL CAP & OPER GRANTS	0.00	0.00	0.00	0.0%
354.000 · STATE CAPITAL & OPER. GRANTS				
354.12 · Emergency Disaster Relief-PEMA	0.00	0.00	0.00	0.0%
354.15 · Recycling / Act 101	0.00	0.00	0.00	0.0%

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

	Jan - Feb 15	Budget	S Over Budget	% of Budget
Total 354.000 - STATE CAPITAL & OPER. GRA...	0.00	0.00	0.00	0.0%
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	0.00	4,100.00	-4,100.00	0.0%
355.040 - Alcoholic Beverage Licenses	0.00	2,000.00	-2,000.00	0.0%
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%
Total 355.000 - STATE SHARED REVENUES	0.00	191,100.00	-191,100.00	0.0%
Total 350.000 - INTERGOVERNMENTAL REVEN...	0.00	191,100.00	-191,100.00	0.0%
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	420.00	10,000.00	-9,580.00	4.2%
361.330 - Zoning Hearings	2,000.00	7,000.00	-5,000.00	28.6%
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	52.31	500.00	-447.69	10.5%
Total 361.500 - Maps & Publications	52.31	500.00	-447.69	10.5%
361.630 - Proceeds from tax collection	2,701.08	30,000.00	-27,298.92	9.0%
361.74 - Postage collected	15.24	250.00	-234.76	6.1%
Total 361.000 - General Government	5,188.63	47,750.00	-42,561.37	10.9%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	20.00	200.00	-180.00	10.0%
362.410 - Building & Zoning Permits	380.00	15,000.00	-14,620.00	2.5%
362.440 - Sewer Permits	50.00	1,000.00	-950.00	5.0%
362.451 - Use & Occupancy Permits	0.00	50.00	-50.00	0.0%
362.452 - Moving Permits	60.00	400.00	-340.00	15.0%
362.470 - Driveway Permits	400.00	2,000.00	-1,600.00	20.0%
362.480 - Grading Permits	4,000.00	11,000.00	-7,000.00	36.4%
362.481 - Swimming Pool Grading Permits	1,100.00	2,500.00	-1,400.00	44.0%
362.490 - Peddling Permit	125.00	100.00	25.00	125.0%
Total 362.000 - PUBLIC SAFETY	6,135.00	32,250.00	-26,115.00	19.0%
Total 360.000 - CHARGES FOR SERVICES	11,323.63	80,000.00	-68,676.37	14.2%
363.000 - HIGHWAYS AND STREETS				
363.239 - Proceeds from Public Prop Damage	0.00	100.00	-100.00	0.0%
363.246 - Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
363.500 - Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
Total 363.000 - HIGHWAYS AND STREETS	0.00	300.00	-300.00	0.0%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	0.00	8,500.00	-8,500.00	0.0%
367.301 - Business Donations	0.00	10.00	-10.00	0.0%
367.350 - Field Use Fees	50.00	2,500.00	-2,450.00	2.0%

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

03/23/15

	Jan - Feb 15	Budget	\$ Over Budget	% of Budget
Total 367.000 · CULTURE-RECREATION	50.00	11,010.00	-10,960.00	0.5%
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	18,287.67	25,000.00	-6,712.33	75.2%
49900 · Uncategorized Income	0.00			
Total Income	422,416.62	3,598,170.00	-3,175,753.38	11.7%
Gross Profit	422,416.62	3,598,170.00	-3,175,753.38	11.7%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	2,083.30	12,500.00	-10,416.70	16.7%
400.215 · Postage	2,000.00	3,000.00	-1,000.00	66.7%
400.300 · Miscellaneous	28.00	50.00	-22.00	56.0%
400.310 · Stenographer/BOS	915.00	1,500.00	-585.00	61.0%
400.317 · Professional Services	0.00	500.00	-500.00	0.0%
400.320 · Telephone				
400.321 · Local	1,398.56	6,000.00	-4,601.44	23.3%
400.322 · Long Distance	105.66	400.00	-294.34	26.4%
400.324 · Wireless	352.74	1,500.00	-1,147.26	23.5%
Total 400.320 · Telephone	1,856.76	7,900.00	-6,043.24	23.5%
400.340 · Advertising	1,197.06	4,500.00	-3,302.94	26.6%
400.342 · Public Relations Printing	0.00	5,000.00	-5,000.00	0.0%
400.343 · Codification/Printing	0.00	10,000.00	-10,000.00	0.0%
400.374 · Maintenance Agreements	1,131.16	10,600.00	-9,468.84	10.7%
400.384 · Office Equipment Rental	189.50	1,000.00	-810.50	19.0%
400.420 · Dues & Subscriptions	2,717.92	4,100.00	-1,382.08	66.3%
400.460 · Meetings & Continuing Education	1,623.72	7,000.00	-5,376.28	23.2%
400.700 · Capital Purchases	0.00	10,000.00	-10,000.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	13,742.42	77,650.00	-63,907.58	17.7%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	100.00	-60.00	40.0%
402.311 · Accounting & Auditing Services	0.00	7,500.00	-7,500.00	0.0%
Total 402.000 · AUDITING	40.00	7,600.00	-7,560.00	0.5%
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	1,881.99	2,000.00	-118.01	94.1%
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 February 2015

	Jan - Feb 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 Servc	0.00	500.00	-500.00	0.0%
403.319 - Tax Refunds	99.18	1,000.00	-900.82	9.9%
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%
Total 403.000 - TAX COLLECTION	1,981.17	8,000.00	-6,018.83	24.8%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	4,356.25	25,000.00	-20,643.75	17.4%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	4,356.25	26,500.00	-22,143.75	16.4%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	47,616.82	309,000.00	-261,383.18	15.4%
405.200 - Office Supplies	967.50	4,000.00	-3,032.50	24.2%
405.300 - Bond	1,500.00	1,500.00	0.00	100.0%
Total 405.000 - PERSONNEL SERVICES	50,084.32	314,500.00	-264,415.68	15.9%
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	2.00	50.00	-48.00	4.0%
406.319 - Reimburse private prop damage	50.00	150.00	-100.00	33.3%
406.325 - Internet fees / Website Develop	0.00	1,750.00	-1,750.00	0.0%
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%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	680.60	3,950.00	-3,269.40	17.2%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	258.00	1,500.00	-1,242.00	17.2%
407.215 - Software	0.00	2,000.00	-2,000.00	0.0%
407.370 - Computer Services	625.00	4,000.00	-3,375.00	15.6%
Total 407.000 - DATA PROCESSING	883.00	7,500.00	-6,617.00	11.8%
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%
Total 408.000 - ENGINEERING SERVICES	1,185.25	15,050.00	-13,864.75	7.9%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	635.92	2,500.00	-1,866.08	25.4%
409.230 - Heating Fuel	6,580.72	25,000.00	-18,419.28	26.3%
409.300 - Facilities Maintenance	1,857.94	3,000.00	-1,142.06	61.9%
409.318 - Building Security Systems	0.00	3,500.00	-3,500.00	0.0%

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

03/23/15

	Jan - Feb 15	Budget	\$ Over Budget	% of Budget
409.360 · Public Utilities				
409.361 · Electricity	1,827.64	11,000.00	-9,172.36	16.6%
409.366 · Water	363.16	1,500.00	-1,136.84	24.2%
Total 409.360 · Public Utilities	2,190.80	12,500.00	-10,309.20	17.5%
409.367 · Trash Removal	0.00	750.00	-750.00	0.0%
409.375 · Communication Equip Repair/Main	0.00	350.00	-350.00	0.0%
409.386 · Rental Property Expenses	0.00	500.00	-500.00	0.0%
409.600 · Capital Construction	0.00	15,000.00	-15,000.00	0.0%
Total 409.000 · GEN GOVT. BUILDINGS	11,263.58	63,100.00	-51,836.62	17.9%
410.000 · PUBLIC SAFETY				
410.160 · Police Pension	0.00	65,000.00	-65,000.00	0.0%
410.200 · Fire-Police Supplies	512.00	7,000.00	-6,488.00	7.5%
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	197,133.00	1,183,000.00	-985,867.00	16.7%
Total 410.000 · PUBLIC SAFETY	197,645.00	1,255,100.00	-1,057,455.00	15.7%
411.000 · FIRE				
411.300 · Building Capital Reserve	2,023.54	80,000.00	-77,976.46	2.5%
411.500 · Contributions	12,427.76	80,000.00	-67,572.24	15.5%
411.541 · Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 · Water Hydrant Assessment	16,260.00	65,000.00	-48,740.00	25.0%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	4,678.53	25,000.00	-20,321.47	18.7%
Total 411.000 · FIRE	35,389.83	410,000.00	-374,610.17	8.6%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.542 · Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
412.700 · Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
Total 412.000 · AMBULANCE	0.00	30,000.00	-30,000.00	0.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	9,358.89	62,000.00	-52,641.11	15.1%
413.121 · Sewage Enforcement Officer	0.00	1,000.00	-1,000.00	0.0%
413.200 · Supplies	88.44	700.00	-611.56	12.6%
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%
Total 413.000 · CODE ENFORCEMENT	9,447.33	65,400.00	-55,952.67	14.4%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	510.00	1,300.00	-790.00	39.2%
414.116 · Zoning Hearing Bd Compensation	0.00	3,000.00	-3,000.00	0.0%
414.117 · Planning Commission Comp.	0.00	3,000.00	-3,000.00	0.0%
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	4,561.38	15,000.00	-10,438.62	30.4%
414.340 · Zoning Hearing Advertisements	394.60	3,000.00	-2,605.40	13.2%

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

	Jan - Feb 15	Budget	\$ Over Budget	% of Budget
Total 414.000 - PLANNING & ZONING	5,465.98	30,900.00	-25,434.02	17.7%
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%
426.000 - SANITATION EXPENSE				
426.421 - FRCA Membership	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	696.60	6,000.00	-5,303.40	11.6%
429.364 - Sanitary Sewer Expenses				
Total 429.000 - PUBLIC WORKS - SANITATION	696.60	6,000.00	-5,303.40	11.6%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	66,372.11	430,000.00	-363,627.89	15.4%
430.245 - Supplies	2,779.00	8,000.00	-5,221.00	34.7%
430.300 - Facilities Maintenance	0.00	1,500.00	-1,500.00	0.0%
430.320 - Telephone				
430.321 - Local	487.25	2,000.00	-1,512.75	24.4%
430.322 - Long Distance	94.95	400.00	-305.05	23.7%
430.329 - Wireless	815.10	3,200.00	-2,384.90	25.5%
Total 430.320 - Telephone	1,397.30	5,600.00	-4,202.70	25.0%
430.330 - Heating Fuel	3,007.50	10,000.00	-6,992.70	30.1%
430.360 - Electricity	643.41	3,500.00	-2,856.59	18.4%
430.384 - Equip/Machinery Rental	0.00	11,000.00	-11,000.00	0.0%
430.450 - Contracted Services	104.13	800.00	-695.87	13.0%
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	3,201.69	5,000.00	-1,798.31	64.0%
Total 430.000 - HWYS., ROADS & STREETS	82,319.94	531,900.00	-449,580.06	15.5%
432.000 - WINTER MAINTENANCE	50,807.28	45,000.00	5,807.28	112.9%
432.100 - Winter Maintenance Materials				
Total 432.000 - WINTER MAINTENANCE	50,807.28	45,000.00	5,807.28	112.9%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	0.00	5,500.00	-5,500.00	0.0%
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	419.62	2,750.00	-2,330.38	15.3%
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	4,131.62	15,950.00	-11,818.38	25.9%
434.000 - STREET LIGHTING				
434.360 - St. Light. Electricity	569.49	5,000.00	-4,430.51	11.4%
Total 434.000 - STREET LIGHTING	569.49	5,000.00	-4,430.51	11.4%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	773.85	4,000.00	-3,226.15	19.3%

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

	Jan - Feb 15	Budget	\$ Over Budget	% of Budget
437.213 · Equipment Parts & Supplies	8,746.28	25,000.00	-16,253.72	35.0%
437.253 · Equipment Motor Fuel	6,844.77	32,500.00	-25,655.23	21.1%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	16,364.90	61,500.00	-45,135.10	26.6%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	628.10	4,000.00	-3,371.90	15.7%
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%
Total 438.000 · HIGHWAY MAINT & REPAIR	628.10	13,000.00	-12,371.90	4.8%
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%
Total 439.000 · HWY CONST & REBUILDING PRJ...	0.00	91,000.00	-91,000.00	0.0%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	0.00	10,000.00	-10,000.00	0.0%
452.249 · Recreation Programs	0.00	3,000.00	-3,000.00	0.0%
452.300 · Recreation Safety Insurance	149.80	23,000.00	-22,850.20	0.7%
Total 452.000 · RECREATION & CULTURE	149.80	36,000.00	-35,850.20	0.4%
454.000 · PARKS				
454.115 · Park Personnel	440.00	7,000.00	-6,560.00	6.3%
454.200 · Park supplies	0.00	2,500.00	-2,500.00	0.0%
454.250 · Fuel	947.76	3,500.00	-2,552.24	27.1%
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	0.00	2,000.00	-2,000.00	0.0%
454.500 · Contracted Services	15.36	5,000.00	-4,984.64	0.3%
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%
Total 454.000 · PARKS	1,403.12	23,000.00	-21,596.88	6.1%
456.000 · LIBRARY				
456.520 · Library Contribution	22,758.75	91,000.00	-68,241.25	25.0%
Total 456.000 · LIBRARY	22,758.75	91,000.00	-68,241.25	25.0%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	7,806.48	48,000.00	-40,193.52	16.3%
481.200 · Medicare Employer Paid	1,825.67	12,000.00	-10,174.33	15.2%
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	22,317.00	36,000.00	-13,683.00	62.0%
487.196 · Health Insurance	34,241.58	213,150.00	-178,908.42	16.1%
487.197 · Other Group Benefits	3,369.69	18,500.00	-15,130.31	18.2%
Total 480.000 · INSURANCE & EMPLOYEE BENE...	69,656.10	446,150.00	-376,493.90	15.6%
486.000 · Insurance				

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

	Jan - Feb 15	Budget	\$ Over Budget	% of Budget
486.350 · Liability Insurance	21,762.12	61,000.00	-39,237.88	55.7%
Total 486.000 · Insurance	21,762.12	61,000.00	-39,237.88	35.7%
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%
492.000 · Interfund Operating Transfers	12,637.80			
6561 · *Payroll Expenses	92.00			
6999 · Uncategorized Expenses	1.00			
Total Expense	616,143.15	3,744,750.00	-3,128,606.85	16.5%
Net Income	-193,726.53	-146,580.00	-47,146.53	132.2%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	132,011.77
106.002 · Fire/Ambulance	33,436.07
106.003 · Recycling	12,654.28
106.000 · Host Fee Savings Account - Other	2.37
	<hr/>
Total 106.000 · Host Fee Savings Account	178,104.49
	<hr/>
Total Checking/Savings	178,104.49
	<hr/>
Total Current Assets	178,104.49
	<hr/>
TOTAL ASSETS	178,104.49
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	80,052.60
Net Income	4.85
	<hr/>
Total Equity	178,104.49
	<hr/>
TOTAL LIABILITIES & EQUITY	178,104.49
	<hr/> <hr/>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.25
106.000 · Palmer Sewer Savings Account	169,879.10
Total Checking/Savings	<u>170,597.35</u>
Total Current Assets	<u>170,597.35</u>
TOTAL ASSETS	<u><u>170,597.35</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,919.97
Net Income	0.12
Total Equity	<u>170,597.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,597.35</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,006.80
106.000 · Nazareth Sewer Savings Account	<u>10,202.03</u>
Total Checking/Savings	<u>11,208.83</u>
Total Current Assets	<u>11,208.83</u>
TOTAL ASSETS	<u><u>11,208.83</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	5,998.33
Net Income	<u>0.17</u>
Total Equity	<u>11,208.83</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,208.83</u></u>

LNT Open Space Fund-16
Balance Sheet
As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	514,691.99
106.000 · PLGIT Savings Account	<u>794,885.66</u>
Total Checking/Savings	<u>1,309,577.65</u>
Total Current Assets	<u>1,309,577.65</u>
TOTAL ASSETS	<u>1,309,577.65</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,266,978.60
Net Income	<u>12,104.10</u>
Total Equity	<u>1,309,577.65</u>
TOTAL LIABILITIES & EQUITY	<u>1,309,577.65</u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	338,018.37
106.000 · Swr/Signal PLUS Account	<u>776,128.70</u>
Total Checking/Savings	<u>1,114,147.07</u>
Total Current Assets	<u>1,114,147.07</u>
TOTAL ASSETS	<u><u>1,114,147.07</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	259,226.66
Net Income	<u>2,509.20</u>
Total Equity	<u>1,114,147.07</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,114,147.07</u></u>

(95)LNT Fiscal Stability Fund
Balance Sheet
As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	39,232.74
Total Checking/Savings	<u>39,232.74</u>
Total Current Assets	<u>39,232.74</u>
TOTAL ASSETS	<u>39,232.74</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	39,223.39
Net Income	9.35
Total Equity	<u>39,232.74</u>
TOTAL LIABILITIES & EQUITY	<u>39,232.74</u>

LNT Capital Reserve - 30
Balance Sheet
As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	260,043.51
106.000 · Capital Reserve Savings Account - Other	169.72
Total 106.000 · Capital Reserve Savings Account	<u>260,213.23</u>
Total Checking/Savings	<u>260,213.23</u>
Total Current Assets	260,213.23
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>260,293.74</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	52,490.10
Net Income	-1,164.04
Total Equity	<u>260,293.74</u>
TOTAL LIABILITIES & EQUITY	<u><u>260,293.74</u></u>

LNT Capital Reserve Fire-31
Balance Sheet
As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	80,973.86
106.002 · Building Land Fund	7,979.87
106.003 · Fire Police Fund	19,006.29
106.000 · Fire CR Savings Account - Other	2.94
	<hr/>
Total 106.000 · Fire CR Savings Account	107,962.96
	<hr/>
Total Checking/Savings	107,962.96
	<hr/>
Total Current Assets	107,962.96
	<hr/>
TOTAL ASSETS	107,962.96
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-126,637.61
Net Income	2.94
	<hr/>
Total Equity	107,962.96
	<hr/>
TOTAL LIABILITIES & EQUITY	107,962.96
	<hr/> <hr/>

LNT Capital Reserve Ambulance-32
Balance Sheet
As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
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	1.34
Total 106.000 · Ambulance CR Savings Account	<u>49,135.27</u>
Total Checking/Savings	<u>49,135.27</u>
Total Current Assets	<u>49,135.27</u>
TOTAL ASSETS	<u>49,135.27</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,574.30
Net Income	1.34
Total Equity	<u>49,135.27</u>
TOTAL LIABILITIES & EQUITY	<u>49,135.27</u>

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	212.61
106.000 · Hwy Recon/Rehab MM/Savings Acct	305,423.83
Total Checking/Savings	<u>305,636.44</u>
Total Current Assets	<u>305,636.44</u>
TOTAL ASSETS	<u><u>305,636.44</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	309,092.59
Net Income	-3,456.15
Total Equity	<u>305,636.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>305,636.44</u></u>

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of February 28, 2015

	<u>Feb 28, 15</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	0.31
Total 100.000 · CR Equip Replacement - Checking	<u>1,115.19</u>
106.000 · CR Equip Replacement MM/Savings	
106.002 · EQUIPMENT REPLACEMENT	5,982.32
106.000 · CR Equip Replacement MM/Savings - Other	50.87
Total 106.000 · CR Equip Replacement MM/Savings	<u>6,033.19</u>
Total Checking/Savings	<u>7,148.38</u>
Total Current Assets	<u>7,148.38</u>
TOTAL ASSETS	<u><u>7,148.38</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	7,147.52
Net Income	0.86
Total Equity	<u>7,148.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,148.38</u></u>

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Lower Nazareth Township - Refuse/Recycling Collection

03/23/15

Balance Sheet

Accrual Basis

As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	21,887.13
103.000 · Embassy Checking Account	2,263.09
Total Checking/Savings	<u>24,150.22</u>
Total Current Assets	<u>24,150.22</u>
TOTAL ASSETS	<u><u>24,150.22</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	28,847.63
Net Income	-4,697.41
Total Equity	<u>24,150.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>24,150.22</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	255,967.40
Total Checking/Savings	<u>255,967.40</u>
Total Current Assets	<u>255,967.40</u>
TOTAL ASSETS	<u><u>255,967.40</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	149,345.88
Net Income	<u>-2,798.01</u>
Total Equity	<u>255,967.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>255,967.40</u></u>

LNT Traffic Impact Account
Balance Sheet
As of February 28, 2015

	<u>Feb 28, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,117.28
106.000 Traffic Impact Account	1,634,949.93
Total Checking/Savings	<u>1,639,067.21</u>
Total Current Assets	<u>1,639,067.21</u>
TOTAL ASSETS	<u><u>1,639,067.21</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,636,812.31
Net Income	2,254.90
Total Equity	<u>1,639,067.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,639,067.21</u></u>

Lower Nazareth Township Master Escrow

Balance Sheet

As of February 28, 2015

	Feb 28, 15
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	1,815,362.15
106.000 · SAVING ACCOUNTS	37,298.49
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	11,301.41
Total Checking/Savings	1,864,651.09
Total Current Assets	1,864,651.09
TOTAL ASSETS	1,864,651.09
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	2,330.51
Total Current Liabilities	2,330.51
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(280,506.30)
Net Income	1,298,756.17
Total Equity	1,862,320.58
TOTAL LIABILITIES & EQUITY	1,864,651.09

LNT Griffin Sewer Fund
Balance Sheet
As of February 28, 2015

	Feb 28, 15
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,068.28
Total Checking/Savings	200,068.28
Total Current Assets	200,068.28
TOTAL ASSETS	200,068.28
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,060.21
Net Income	8.07
Total Equity	200,068.28
TOTAL LIABILITIES & EQUITY	200,068.28

Lower Nazareth Township

Balance Sheet

As of February 28, 2015

	Feb 28, 15
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	101,868.99
100.000 · Checking Account - Other	951.64
Total 100.000 · Checking Account	124,096.46
Total Checking/Savings	124,096.46
Total Current Assets	124,096.46
TOTAL ASSETS	124,096.46
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	92,770.98
Net Income	-29,388.05
Total Equity	124,096.46
TOTAL LIABILITIES & EQUITY	124,096.46