



Lower Nazareth Township
Financial Report
January 2015

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Jan-15</u>
General Fund - 01	\$ 610,171
Special Revenue Fund - Host Fee - 05	\$ 178,102
Palmer Sewer Fund - 08	\$ 170,597
Nazareth Sewer Fund - 09	\$ 11,209
Capital Reserve - Open Space Fund - 16	\$ 1,309,529
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,111,643
Fiscal Stability Fund -	\$ 39,228
Capital Reserve - Municipal - 30	\$ 261,103
Capital Reserve - Fire Fund - 31	\$ 107,962
Capital Reserve - Ambulance Fund- 32	\$ 49,135
Highway Reconstruction/Rehabilitation -	\$ 305,578
Capital Reserve - Equipment Replacement -	\$ 7,148
Refuse/Recycling Collection - 33	\$ 24,149
State Liquid Fuels Fund - 35	\$ 255,964
Traffic Impact - 091	\$ 1,639,067
<i>Total Township Funds...</i>	<u><u>\$6,080,585</u></u>
Master Escrow Account	\$ 539,852
Griffin Sewer Fund	\$ 200,064
Development & Inspection Account	\$ 146,284
<i>Total Escrow Accounts...</i>	<u><u>\$886,200</u></u>

**Lower Nazareth Township
GENERAL FUND BALANCE SHEET**

As of January 31, 2015

	Jan 31, 15
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	1,028.88
105.000 · Payroll Account	9,437.81
106.000 · LAB Savings Account	199,444.49
106.100 · PLGIT Account	275,848.07
106.200 · Real Estate Tax Collections	121,879.03
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	607,888.28
Other Current Assets	
Employee Advance	32.88
Total Other Current Assets	32.88
Total Current Assets	607,921.16
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	610,171.16
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	24.80
212 · Earned Income Tax Withheld	666.24
213 · Medicare Withheld	5.80
219 · Occup Privilege Tax Withheld	52.00
223 · Unemployment Withheld	40.08
Total 210.000 · PAYROLL LIABILITIES	788.92
Total Other Current Liabilities	788.92
Total Current Liabilities	788.92
Total Liabilities	788.92
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	66,249.78
Net Income	-228,720.02
Total Equity	609,382.24
TOTAL LIABILITIES & EQUITY	610,171.16

Lower Nazareth Township
General Fund Budget vs. Actual
January 2015

	Jan 15	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	143.04	1,460,000.00	-1,459,856.96	0.0%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	15.36	30,000.00	-29,984.64	0.1%
Total 301.000 · REAL PROPERTY TAXES	158.40	1,490,050.00	-1,489,891.60	0.0%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	15,000.68	140,000.00	-124,999.32	10.7%
310.210 · Earned Income - Current	0.00	1,100,000.00	-1,100,000.00	0.0%
310.220 · Earned Income - Prior	76,777.30	70,000.00	6,777.30	109.7%
310.510 · Local Services Tax	572.86	330,000.00	-329,427.14	0.2%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	92,350.84	1,640,000.00	-1,547,649.16	5.6%
Total 300.000 · TAXES	92,509.24	3,130,050.00	-3,037,540.76	5.0%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	0.00	65,000.00	-65,000.00	0.0%
322.400 · Yard Waste Recycling	0.00	0.00	0.00	0.0%
Total 320.000 · LICENSES & PERMITS	0.00	65,000.00	-65,000.00	0.0%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	3,467.99	30,000.00	-26,532.01	11.6%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	235.33	5,000.00	-4,764.67	4.7%
Total 330.000 · FINES & FORFEITS	3,703.32	35,010.00	-31,306.68	10.6%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	7.71	100.00	-92.29	7.7%
341.02 · Interest on Savings	4.19	500.00	-495.81	0.8%
Total 341.000 · Interest Earnings	11.90	600.00	-588.10	2.0%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	1,050.00	60,000.00	-58,950.00	1.8%
Total 342.000 · Rents and Royalties	1,050.00	60,000.00	-58,950.00	1.8%
Total 340.000 · INTEREST, RENTS & ROYALTIES	1,061.90	60,600.00	-59,538.10	1.8%
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%
Total 354.000 · STATE CAPITAL & OPER. GRA...	0.00	0.00	0.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2015

	Jan 15	Budget	\$ Over Budget	% of Budget
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	11.25	500.00	-488.75	2.3%
Total 361.500 - Maps & Publications	11.25	500.00	-488.75	2.3%
361.630 - Proceeds from tax collection	380.00	30,000.00	-29,620.00	1.3%
361.74 - Postage collected	0.00	250.00	-250.00	0.0%
Total 361.000 - General Government	2,811.25	47,750.00	-44,938.75	5.9%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	20.00	200.00	-180.00	10.0%
362.410 - Building & Zoning Permits	330.00	15,000.00	-14,670.00	2.2%
362.440 - Sewer Permits	0.00	1,000.00	-1,000.00	0.0%
362.451 - Use & Occupancy Permits	0.00	50.00	-50.00	0.0%
362.452 - Moving Permits	30.00	400.00	-370.00	7.5%
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	0.00	100.00	-100.00	0.0%
Total 362.000 - PUBLIC SAFETY	5,880.00	32,250.00	-26,370.00	18.2%
Total 360.000 - CHARGES FOR SERVICES	\$,691.25	80,000.00	-71,308.75	10.9%
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	0.00	2,500.00	-2,500.00	0.0%
Total 367.000 - CULTURE-RECREATION	0.00	11,010.00	-11,010.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2015

	Jan 15	Budget	\$ Over Budget	% of Budget
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				
	0.00	25,000.00	-25,000.00	0.0%
Total Income	105,965.71	3,598,170.00	-3,492,204.29	2.9%
Gross Profit	105,965.71	3,598,170.00	-3,492,204.29	2.9%
Expense				
400,000 · GENERAL GOVERNMENT				
400,105 · Salary	1,041.65	12,500.00	-11,458.35	8.3%
400,215 · Postage	2,000.00	3,000.00	-1,000.00	66.7%
400,300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400,310 · Stenographer/BOS	480.00	1,500.00	-1,020.00	32.0%
400,317 · Professional Services	0.00	500.00	-500.00	0.0%
400,320 · Telephone				
400,321 · Local	469.79	6,000.00	-5,530.21	7.8%
400,322 · Long Distance	70.74	400.00	-329.26	17.7%
400,324 · Wireless	235.10	1,500.00	-1,264.90	15.7%
Total 400,320 · Telephone	775.63	7,900.00	-7,124.37	9.8%
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	1,014.58	10,600.00	-9,585.42	9.6%
400,384 · Office Equipment Rental	189.50	1,000.00	-810.50	19.0%
400,420 · Dues & Subscriptions	2,243.00	4,100.00	-1,857.00	54.7%
400,460 · Meetings & Continuing Education	0.00	7,000.00	-7,000.00	0.0%
400,700 · Capital Purchases	0.00	10,000.00	-10,000.00	0.0%
Total 400,000 · GENERAL GOVERNMENT	8,941.42	77,650.00	-68,708.58	11.5%
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	74.53	2,000.00	-1,925.47	3.7%
403,213 · Office Equipment	0.00	200.00	-200.00	0.0%
403,215 · EIT Postage	0.00	200.00	-200.00	0.0%
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%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2015

	Jan 15	Budget	\$ Over Budget	% of Budget
403.317 - Tax Collection Committee Service	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	173.71	8,000.00	-7,826.29	2.2%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	0.00	25,000.00	-25,000.00	0.0%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	0.00	26,500.00	-26,500.00	0.0%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	23,856.66	309,000.00	-285,143.34	7.7%
405.200 - Office Supplies	684.76	4,000.00	-3,315.24	17.1%
405.300 - Bond	750.00	1,500.00	-750.00	50.0%
Total 405.000 - PERSONNEL SERVICES	25,291.42	314,500.00	-289,208.58	8.0%
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	0.00	150.00	-150.00	0.0%
406.325 - Internet fees / Website Develop	0.00	1,750.00	-1,750.00	0.0%
406.331 - Millage	0.00	250.00	-250.00	0.0%
406.338 - Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 - Personnel Advertising	0.00	500.00	-500.00	0.0%
406.421 - License & Permit Renewal	0.00	150.00	-150.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	62.00	3,950.00	-3,888.00	1.6%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	0.00	1,500.00	-1,500.00	0.0%
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	625.00	7,500.00	-6,875.00	8.3%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	0.00	8,000.00	-8,000.00	0.0%
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	0.00	15,050.00	-15,050.00	0.0%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	348.01	2,500.00	-2,151.99	13.9%
409.230 - Heating Fuel	6,580.72	25,000.00	-18,419.28	26.3%
409.300 - Facilities Maintenance	1,814.71	3,000.00	-1,185.29	60.5%
409.318 - Building Security Systems	0.00	3,500.00	-3,500.00	0.0%
409.360 - Public Utilities				
409.361 - Electricity	918.66	11,000.00	-10,081.34	8.4%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2015

	Jan 15	Budget	\$ Over Budget	% of Budget
409.366 · Water	242.06	1,300.00	-1,257.94	16.1%
Total 409.360 · Public Utilities	1,160.72	12,500.00	-11,339.28	9.5%
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	9,904.16	63,100.00	-53,195.84	15.7%
410.000 · PUBLIC SAFETY				
410.160 · Police Pension	0.00	65,000.00	-65,000.00	0.0%
410.200 · Fire-Police Supplies	0.00	7,000.00	-7,000.00	0.0%
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	98,566.50	1,183,000.00	-1,084,433.50	8.3%
Total 410.000 · PUBLIC SAFETY	98,566.50	1,255,100.00	-1,156,533.50	7.9%
411.000 · FIRE				
411.300 · Building Capital Reserve	1,011.77	80,000.00	-78,988.23	1.3%
411.500 · Contributions	6,713.15	80,000.00	-73,286.87	8.4%
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	1,930.52	25,000.00	-23,069.48	7.7%
Total 411.000 · FIRE	25,915.42	410,000.00	-384,084.58	6.3%
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	4,694.06	62,000.00	-57,305.94	7.6%
413.121 · Sewage Enforcement Officer	0.00	1,000.00	-1,000.00	0.0%
413.200 · Supplies	71.94	700.00	-628.06	10.3%
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	4,766.00	65,400.00	-60,634.00	7.3%
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	725.50	15,000.00	-14,274.50	4.8%
414.340 · Zoning Hearing Advertisements	0.00	3,000.00	-3,000.00	0.0%
Total 414.000 · PLANNING & ZONING	1,235.50	30,900.00	-29,664.50	4.0%
415.114 · EMERGENCY MANAGEMENT COORD				
Total 415.114 · EMERGENCY MANAGEMENT COORD	0.00	2,400.00	-2,400.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2015

	Jan 15	Budget	\$ Over Budget	% of Budget
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				
429.364 · Sanitary Sewer Expenses	696.60	6,000.00	-5,303.40	11.6%
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	27,929.65	430,000.00	-402,070.35	6.5%
430.245 · Supplies	592.42	8,000.00	-7,407.58	7.4%
430.300 · Facilities Maintenance	0.00	1,500.00	-1,500.00	0.0%
430.320 · Telephone				
430.321 · Local	159.28	2,000.00	-1,840.72	8.0%
430.322 · Long Distance	59.46	400.00	-340.54	14.9%
430.329 · Wireless	546.56	3,200.00	-2,653.44	17.1%
Total 430.320 · Telephone	765.30	5,600.00	-4,834.70	13.7%
430.330 · Heating Fuel	597.06	10,000.00	-9,402.94	6.0%
430.360 · Electricity	314.16	3,500.00	-3,185.84	9.0%
430.384 · Equip/Machinery Rental	0.00	11,000.00	-11,000.00	0.0%
430.450 · Contracted Services	54.60	800.00	-745.40	6.8%
430.460 · Continuing Education	0.00	2,500.00	-2,500.00	0.0%
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	3,078.16	5,000.00	-1,921.84	61.6%
Total 430.000 · HWYS., ROADS & STREETS	37,531.35	531,900.00	-494,368.65	7.1%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	39,475.05	45,000.00	-5,524.95	87.7%
Total 432.000 · WINTER MAINTENANCE	39,475.05	45,000.00	-5,524.95	87.7%
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	1,400.00	2,200.00	-800.00	63.6%
433.360 · Traffic signal electric	209.86	2,750.00	-2,540.14	7.6%
433.375 · Line Painting	0.00	500.00	-500.00	0.0%
433.450 · Signals contracted service	0.00	2,500.00	-2,500.00	0.0%
Total 433.000 · TRAFFIC CONTROL DEVICES	1,609.86	15,950.00	-14,340.14	10.1%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	283.99	5,000.00	-4,716.01	5.7%
Total 434.00 · STREET LIGHTING	283.99	5,000.00	-4,716.01	5.7%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	635.85	4,000.00	-3,364.15	15.9%
437.213 · Equipment Parts & Supplies	2,953.15	25,000.00	-22,046.85	11.8%
437.233 · Equipment Motor Fuel	3,898.06	32,500.00	-28,601.94	12.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2015

03/09/15

	Jan 15	Budget	S Over Budget	% of Budget
Total 437,000 · EQUIPMENT REPAIRS-FUEL	7,487.06	61,500.00	-54,012.94	12.2%
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	15,000.00	-12,371.90	4.8%
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%
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	71.99	23,000.00	-22,928.01	0.3%
Total 452,000 · RECREATION & CULTURE	71.99	36,000.00	-35,928.01	0.2%
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%
454.230 · Fuel	456.79	3,500.00	-3,043.21	13.1%
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	912.15	23,000.00	-22,087.85	4.0%
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	3,596.13	48,000.00	-44,403.87	7.5%
481.200 · Medicare Employer Paid	841.01	12,000.00	-11,158.99	7.0%
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	9,495.00	36,000.00	-26,505.00	26.4%
487.196 · Health Insurance	17,120.79	213,150.00	-196,029.21	8.0%
487.197 · Other Group Benefits	2,452.57	18,500.00	-16,047.43	13.3%
Total 480,000 · INSURANCE & EMPLOYEE BENE...	33,601.18	446,150.00	-412,548.82	7.5%
486,000 · Insurance				
486.350 · Liability Insurance	14,064.12	61,000.00	-46,935.88	23.1%
Total 486,000 · Insurance	14,064.12	61,000.00	-46,935.88	23.1%

Lower Nazareth Township
General Fund Budget vs. Actual
January, 2015

	Jan 15	Budget	\$ Over Budget	% of Budget
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%
6561 - *Payroll Expenses	44.40			
Total Expense	334,685.73	3,744,750.00	-3,410,064.27	8.9%
Net Income	-228,720.02	-146,580.00	-82,140.02	156.0%

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

	Jan 31, 15
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	132,010.70
106.002 · Fire/Ambulance	33,435.53
106.003 · Recycling	12,653.75
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	178,102.35
Total Checking/Savings	178,102.35
Total Current Assets	178,102.35
TOTAL ASSETS	178,102.35
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	80,052.60
Net Income	2.71
Total Equity	178,102.35
TOTAL LIABILITIES & EQUITY	178,102.35

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

	<u>Jan 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.19
106.000 · Palmer Sewer Savings Account	<u>169,879.10</u>
Total Checking/Savings	<u>170,597.29</u>
Total Current Assets	<u>170,597.29</u>
TOTAL ASSETS	<u><u>170,597.29</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,919.97
Net Income	<u>0.06</u>
Total Equity	<u>170,597.29</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,597.29</u></u>

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

	<u>Jan 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,006.72
106.000 · Nazareth Sewer Savings Account	<u>10,202.03</u>
Total Checking/Savings	<u>11,208.75</u>
Total Current Assets	<u>11,208.75</u>
TOTAL ASSETS	<u><u>11,208.75</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	5,998.33
Net Income	<u>0.09</u>
Total Equity	<u>11,208.75</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,208.75</u></u>

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

	Jan 31, 15
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	514,652.53
106.000 · PLGIT Savings Account	794,876.12
Total Checking/Savings	<u>1,309,528.65</u>
Total Current Assets	<u>1,309,528.65</u>
TOTAL ASSETS	<u><u>1,309,528.65</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,266,978.60
Net Income	12,055.10
Total Equity	<u>1,309,528.65</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,309,528.65</u></u>

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

	<u>Jan 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	338,014.31
106.000 · Swr/Signal PLUS Account	773,628.70
Total Checking/Savings	<u>1,111,643.01</u>
Total Current Assets	<u>1,111,643.01</u>
TOTAL ASSETS	<u><u>1,111,643.01</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	259,226.66
Net Income	5.14
Total Equity	<u>1,111,643.01</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,111,643.01</u></u>

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

	<u>Jan 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	39,228.23
Total Checking/Savings	<u>39,228.23</u>
Total Current Assets	<u>39,228.23</u>
TOTAL ASSETS	<u><u>39,228.23</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	39,223.39
Net Income	4.84
Total Equity	<u>39,228.23</u>
TOTAL LIABILITIES & EQUITY	<u><u>39,228.23</u></u>

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

	<u>Jan 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	260,856.18
106.000 · Capital Reserve Savings Account - Other	166.59
Total 106.000 · Capital Reserve Savings Account	<u>261,022.77</u>
Total Checking/Savings	<u>261,022.77</u>
Total Current Assets	261,022.77
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u>261,103.28</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	52,490.10
Net Income	-354.50
Total Equity	<u>261,103.28</u>
TOTAL LIABILITIES & EQUITY	<u>261,103.28</u>

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

	<u>Jan 31, 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	1.64
Total 106.000 · Fire CR Savings Account	<u>107,961.66</u>
Total Checking/Savings	<u>107,961.66</u>
Total Current Assets	<u>107,961.66</u>
TOTAL ASSETS	<u>107,961.66</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-126,637.61
Net Income	1.64
Total Equity	<u>107,961.66</u>
TOTAL LIABILITIES & EQUITY	<u>107,961.66</u>

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

	<u>Jan 31, 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	0.75
Total 106.000 · Ambulance CR Savings Account	<u>49,134.68</u>
Total Checking/Savings	<u>49,134.68</u>
Total Current Assets	<u>49,134.68</u>
TOTAL ASSETS	<u><u>49,134.68</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,574.30
Net Income	0.75
Total Equity	<u>49,134.68</u>
TOTAL LIABILITIES & EQUITY	<u><u>49,134.68</u></u>

8:36 AM

37LNT Highway Reconstruction & Rehabilitation

03/10/15

Balance Sheet

Accrual Basis

As of January 31, 2015

	<u>Jan 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	212.61
106.000 · Hwy Recon/Rehab MM/Savings Acct	305,365.27
Total Checking/Savings	<u>305,577.88</u>
Total Current Assets	<u>305,577.88</u>
TOTAL ASSETS	<u><u>305,577.88</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	309,092.59
Net Income	-3,514.71
Total Equity	<u>305,577.88</u>
TOTAL LIABILITIES & EQUITY	<u><u>305,577.88</u></u>

10:58 AM

LNT Capital Reserve - Equipment Replacement

03/10/15

Balance Sheet

Accrual Basis

As of January 31, 2015

	<u>Jan 31, 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	<u>0.27</u>
Total 100.000 · CR Equip Replacement - Checking	1,115.15
106.000 · CR Equip Replacement MM/Savings	
106.002 · EQUIPMENT REPLACEMENT	11,482.32
106.000 · CR Equip Replacement MM/Savings - Other	<u>-5,449.50</u>
Total 106.000 · CR Equip Replacement MM/Savings	6,032.82
Total Checking/Savings	<u>7,147.97</u>
Total Current Assets	<u>7,147.97</u>
TOTAL ASSETS	<u><u>7,147.97</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	7,147.52
Net Income	<u>0.45</u>
Total Equity	<u>7,147.97</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,147.97</u></u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of January 31, 2015

	<u>Jan 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	21,885.45
103.000 · Embassy Checking Account	2,263.09
Total Checking/Savings	<u>24,148.54</u>
Total Current Assets	<u>24,148.54</u>
TOTAL ASSETS	<u><u>24,148.54</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	28,847.63
Net Income	<u>-4,699.09</u>
Total Equity	<u>24,148.54</u>
TOTAL LIABILITIES & EQUITY	<u><u>24,148.54</u></u>

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

	<u>Jan 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>255,964.33</u>
Total Checking/Savings	<u>255,964.33</u>
Total Current Assets	<u>255,964.33</u>
TOTAL ASSETS	<u><u>255,964.33</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	149,345.88
Net Income	<u>-2,801.08</u>
Total Equity	<u>255,964.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>255,964.33</u></u>

10:16 AM
03/10/15
Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of January 31, 2015

	<u>Jan 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,117.12
106.000 Traffic Impact Account	1,634,949.93
Total Checking/Savings	<u>1,639,067.05</u>
Total Current Assets	<u>1,639,067.05</u>
TOTAL ASSETS	<u><u>1,639,067.05</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,636,812.31
Net Income	2,254.74
Total Equity	<u>1,639,067.05</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,639,067.05</u></u>

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

	Jan 31, 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	488,455.25
106.000 · SAVING ACCOUNTS	37,297.35
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	13,410.05
Total Checking/Savings	539,851.69
Total Current Assets	539,851.69
TOTAL ASSETS	539,851.69
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	(26,043.23)
Total Equity	537,521.18
TOTAL LIABILITIES & EQUITY	539,851.69

LNT Griffin Sewer Fund
Balance Sheet
As of January 31, 2015

	<u>Jan 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,064.45
Total Checking/Savings	<u>200,064.45</u>
Total Current Assets	<u>200,064.45</u>
TOTAL ASSETS	<u><u>200,064.45</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,060.21
Net Income	4.24
Total Equity	<u>200,064.45</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,064.45</u></u>

Lower Nazareth Township
Balance Sheet
As of January 31, 2015

	<u>Jan 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	106,969.59
100.300 · Holding Account	17,098.53
100.000 · Checking Account - Other	939.72
Total 100.000 · Checking Account	<u>146,283.67</u>
Total Checking/Savings	<u>146,283.67</u>
Total Current Assets	<u>146,283.67</u>
TOTAL ASSETS	<u>146,283.67</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	92,770.98
Net Income	<u>-7,200.84</u>
Total Equity	<u>146,283.67</u>
TOTAL LIABILITIES & EQUITY	<u>146,283.67</u>