



Lower Nazareth Township
Financial Report
July 2015

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jul-15

General Fund - 01	\$ 994,549
Special Revenue Fund - Host Fee - 05	\$ 98,623
Palmer Sewer Fund - 08	\$ 170,696
Nazareth Sewer Fund - 09	\$ 12,744
Capital Reserve - Open Space Fund - 16	\$ 1,448,816
Capital Reserve - Sewer/Signals Fund - 18	\$ 2,741
Fiscal Stability Fund -	\$ 139,316
Capital Reserve - Municipal - 30	\$ 250,990
Capital Reserve - Fire Fund - 31	\$ 107,973
Capital Reserve - Ambulance Fund- 32	\$ 49,140
Highway Reconstruction/Rehabilitation -	\$ 498,996
Capital Reserve - Equipment Replacement -	\$ 178,903
Refuse/Recycling Collection - 33	\$ 12,612
State Liquid Fuels Fund - 35	\$ 466,137
Traffic Impact - 091	\$ 1,651,948
<i>Total Township Funds...</i>	<u>\$6,084,183</u>

Master Escrow Account	\$ 677,638
Griffin Sewer Fund	\$ 200,089
Development & Inspection Account	\$ 157,945
<i>Total Escrow Accounts...</i>	<u>\$1,035,672</u>

Lower Nazareth Township
General Fund Balance Sheet

As of July 31, 2015

	Jul 31, 15
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	11,861.45
105.000 · Payroll Account	10,840.35
106.000 · LAB Savings Account	708,064.01
106.100 · PLGIT Account	77,742.84
106.200 · Real Estate Tax Collections	183,348.36
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
	992,107.01
Total Checking/Savings	992,107.01
Other Current Assets	
Employee Advance	191.58
	191.58
Total Other Current Assets	191.58
Total Current Assets	992,298.59
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	994,548.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	223.20
212 · Earned Income Tax Withheld	855.96
213 · Medicare Withheld	52.20
219 · Occup Privilege Tax Withheld	48.00
223 · Unemployment Withheld	51.27
	1,230.63
Total 210.000 · PAYROLL LIABILITIES	1,230.63
Total Other Current Liabilities	1,230.63
Total Current Liabilities	1,230.63
Total Liabilities	1,230.63
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	66,247.74
Net Income	155,217.74
	993,317.96
Total Equity	993,317.96
TOTAL LIABILITIES & EQUITY	994,548.59

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

	Jan - Jul 15	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,423,033.19	1,460,000.00	-36,946.81	97.5%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	16,230.74	30,000.00	-13,769.26	54.1%
301.000 · REAL PROPERTY TAXES - Other	27,409.31			
Total 301.000 · REAL PROPERTY TAXES	1,466,693.24	1,490,050.00	-23,356.76	98.4%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	96,905.55	140,000.00	-43,094.45	69.2%
310.210 · Earned Income - Current	687,986.32	1,100,000.00	-412,013.68	62.5%
310.220 · Earned Income - Prior	76,777.30	70,000.00	6,777.30	109.7%
310.510 · Local Services Tax	188,708.13	330,000.00	-141,291.87	57.2%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,050,577.30	1,640,000.00	-589,622.70	64.0%
Total 300.000 · TAXES	2,517,070.54	3,130,050.00	-612,979.46	80.4%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	103,000.37	65,000.00	38,000.37	158.5%
322.400 · Yard Waste Recycling	0.00	0.00	0.00	0.0%
Total 320.000 · LICENSES & PERMITS	103,000.37	65,000.00	38,000.37	158.5%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	17,936.64	30,000.00	-12,063.36	59.8%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	52,085.36	5,000.00	47,085.36	1,041.7%
Total 330.000 · FINES & FORFEITS	70,022.00	35,010.00	35,012.00	200.0%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	68.61	100.00	-31.39	68.6%
341.02 · Interest on Savings	481.90	500.00	-18.10	96.4%
Total 341.000 · Interest Earnings	550.51	600.00	-49.49	91.8%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	7,350.00	60,000.00	-52,650.00	12.3%
Total 342.000 · Rents and Royalties	7,350.00	60,000.00	-52,650.00	12.3%
Total 340.000 · INTEREST, RENTS & ROYALTIES	7,900.51	60,600.00	-52,699.49	13.0%
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 July 2015

	Jan - Jul 15	Budget	S Over Budget	% of Budget
Total 354,000 · STATE CAPITAL & OPER. GRANTS	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	200.00	2,000.00	-1,800.00	10.0%
355,051 · Non-Uniform	0.00	40,000.00	-40,000.00	0.0%
355,052 · Police Department	0.00	65,000.00	-65,000.00	0.0%
355,070 · Fire Relief	0.00	80,000.00	-80,000.00	0.0%
Total 355,000 · STATE SHARED REVENUES	200.00	191,100.00	-190,900.00	0.1%
Total 350,000 · INTERGOVERNMENTAL REVENUES	200.00	191,100.00	-190,900.00	0.1%
360,000 · CHARGES FOR SERVICES				
361,000 · General Government				
361,310 · Subdivision & Land Development	4,541.34	10,000.00	-5,458.66	45.4%
361,330 · Zoning Hearings	10,250.00	7,000.00	3,250.00	146.4%
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	91.87	500.00	-408.13	18.4%
Total 361,500 · Maps & Publications	124.87	500.00	-375.13	25.0%
361,630 · Proceeds from tax collection	15,081.48	30,000.00	-14,918.52	50.3%
361,74 · Postage collected	108.99	250.00	-141.01	43.6%
Total 361,000 · General Government	30,106.68	47,750.00	-17,643.32	63.1%
362,000 · PUBLIC SAFETY				
362,140 · Alarm Permits	100.00	200.00	-100.00	50.0%
362,410 · Building & Zoning Permits	3,180.00	15,000.00	-11,820.00	21.2%
362,440 · Sewer Permits	1,315.00	1,000.00	315.00	131.5%
362,451 · Use & Occupancy Permits	20.00	50.00	-30.00	40.0%
362,452 · Moving Permits	280.00	400.00	-120.00	70.0%
362,470 · Driveway Permits	1,500.00	2,000.00	-500.00	75.0%
362,480 · Grading Permits	13,046.50	11,000.00	2,046.50	118.6%
362,481 · Swimming Pool Grading Permits	3,700.00	2,500.00	1,200.00	148.0%
362,490 · Peddling Permit	225.00	100.00	125.00	225.0%
Total 362,000 · PUBLIC SAFETY	23,366.50	32,250.00	-8,883.50	72.5%
Total 360,000 · CHARGES FOR SERVICES	53,473.18	80,000.00	-26,526.82	66.8%
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	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	2,490.00	2,500.00	-10.00	99.6%

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

	Jan - Jul 15	Budget	\$ Over Budget	% of Budget
Total 367,000 · CULTURE-RECREATION	12,010.00	11,010.00	1,000.00	109.1%
389,000 · MISCELLANEOUS INCOME				
389.196 · Mini-Cobra Premiums	0.00	50.00	-50.00	0.0%
389.000 · MISCELLANEOUS INCOME - Other	69.00	50.00	19.00	138.0%
Total 389,000 · MISCELLANEOUS INCOME	69.00	100.00	-31.00	69.0%
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	43,387.64	25,000.00	18,387.64	173.6%
49900 · Uncategorized Income	2,287.00			
Total Income	2,809,420.24	3,598,170.00	-788,749.76	78.1%
Gross Profit	2,809,420.24	3,598,170.00	-788,749.76	78.1%
Expense				
400,000 · GENERAL GOVERNMENT				
400.105 · Salary	7,291.55	12,500.00	-5,208.45	58.3%
400.215 · Postage	3,869.94	3,000.00	869.94	129.0%
400.300 · Miscellaneous	28.00	50.00	-22.00	56.0%
400.310 · Stenographer/BOS	1,380.00	1,500.00	-120.00	92.0%
400.317 · Professional Services	0.00	500.00	-500.00	0.0%
400.320 · Telephone				
400.321 · Local	3,346.77	6,000.00	-2,653.23	55.8%
400.322 · Long Distance	280.85	400.00	-119.15	70.2%
400.324 · Wireless	941.76	1,500.00	-558.24	62.8%
Total 400,320 · Telephone	4,569.38	7,900.00	-3,330.62	57.8%
400.340 · Advertising	3,026.77	4,500.00	-1,473.23	67.3%
400.342 · Public Relations Printing	2,685.00	5,000.00	-2,315.00	53.7%
400.343 · Codification/Printing	20.00	10,000.00	-9,980.00	0.2%
400.374 · Maintenance Agreements	5,093.06	10,600.00	-5,506.94	48.0%
400.384 · Office Equipment Rental	568.50	1,000.00	-431.50	56.9%
400.420 · Dues & Subscriptions	3,122.76	4,100.00	-977.24	76.2%
400.460 · Meetings & Continuing Education	6,071.02	7,000.00	-928.98	86.7%
400.700 · Capital Purchases	2,566.56	10,000.00	-7,433.44	25.7%
Total 400,000 · GENERAL GOVERNMENT	40,292.54	77,650.00	-37,357.46	51.9%
402,000 · AUDITING				
402.105 · Audit Wages	40.00	100.00	-60.00	40.0%
402.311 · Accounting & Auditing Services	6,800.00	7,500.00	-700.00	90.7%
Total 402,000 · AUDITING	6,840.00	7,600.00	-760.00	90.0%
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	1,945.97	2,000.00	-54.03	97.3%
403.213 · Office Equipment	93.74	200.00	-106.26	46.9%
403.215 · EIT Postage	0.00	200.00	-200.00	0.0%

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

	Jan - Jul 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 Service	228.89	500.00	-271.11	45.8%
403.319 · Tax Refunds	24,304.83	1,000.00	23,304.83	2,430.5%
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	26,573.43	8,000.00	18,573.43	332.2%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	18,825.75	25,000.00	-6,174.25	75.3%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	18,825.75	26,500.00	-7,674.25	71.0%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	181,626.33	309,000.00	-127,373.67	58.8%
405.200 · Office Supplies	2,994.69	4,000.00	-1,005.31	74.9%
405.300 · Bond	1,500.00	1,500.00	0.00	100.0%
405.000 · PERSONNEL SERVICES - Other	146.93			
Total 405.000 · PERSONNEL SERVICES	186,267.95	314,500.00	-128,232.05	59.2%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	363.06	300.00	63.06	121.0%
406.316 · Drug Testing	180.00	500.00	-320.00	36.0%
406.317 · Employee Record Checks	200.00	200.00	0.00	100.0%
406.318 · Bank Fees	30.99	50.00	-19.01	62.0%
406.319 · Reimburse private prop damage	50.00	150.00	-100.00	33.3%
406.325 · Internet fees / Website Develop	1,539.26	1,750.00	-210.74	88.0%
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	631.50	500.00	131.50	126.3%
406.421 · License & Permit Renewal	449.00	150.00	299.00	299.3%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	3,563.41	3,950.00	-386.59	90.2%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	1,647.00	1,500.00	147.00	109.8%
407.215 · Software	185.00	2,000.00	-1,815.00	9.3%
407.370 · Computer Services	1,875.00	4,000.00	-2,125.00	46.9%
Total 407.000 · DATA PROCESSING	3,707.00	7,500.00	-3,793.00	49.4%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	4,098.25	8,000.00	-3,901.75	51.2%
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	4,098.25	15,050.00	-10,951.75	27.2%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,762.49	2,500.00	-737.51	70.5%
409.230 · Heating Fuel	22,009.89	25,000.00	-2,990.11	88.0%
409.300 · Facilities Maintenance	5,663.21	3,000.00	2,663.21	188.8%

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

	Jan - Jul 15	Budget	\$ Over Budget	% of Budget
409.318 · Building Security Systems	451.14	3,500.00	-3,048.86	12.9%
409.360 · Public Utilities	7,010.44	11,000.00	-3,989.56	63.7%
409.361 · Electricity	1,087.53	1,500.00	-412.47	72.5%
409.366 · Water				
Total 409.360 · Public Utilities	8,097.97	12,500.00	-4,402.03	64.8%
409.367 · Trash Removal	408.80	750.00	-341.20	54.5%
409.375 · Communication Equip Repair/Main	0.00	350.00	-350.00	0.0%
409.386 · Rental Property Expenses	320.44	500.00	-179.56	64.1%
409.600 · Capital Construction	0.00	15,000.00	-15,000.00	0.0%
Total 409.000 · GEN GOVT. BUILDINGS	38,713.94	63,100.00	-24,386.06	61.4%
410.000 · PUBLIC SAFETY				
410.160 · Police Pension	0.00	65,000.00	-65,000.00	0.0%
410.200 · Fire-Police Supplies	2,246.43	7,000.00	-4,753.57	32.1%
410.250 · Repair Lights	0.00	50.00	-50.00	0.0%
410.327 · Radio Repair	0.00	50.00	-50.00	0.0%
410.500 · Police Services Contract	689,965.50	1,183,000.00	-493,034.50	58.3%
Total 410.000 · PUBLIC SAFETY	692,211.93	1,255,100.00	-562,888.07	55.2%
411.000 · FIRE				
411.300 · Building Capital Reserve	73,889.47	80,000.00	-6,110.53	92.4%
411.500 · Contributions	42,789.80	80,000.00	-37,210.20	53.5%
411.541 · Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 · Water Hydrant Assessment	49,260.00	65,000.00	-15,740.00	75.8%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	14,331.13	25,000.00	-10,668.87	57.3%
Total 411.000 · FIRE	180,270.40	410,000.00	-229,729.60	44.0%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.542 · Operation Contribution	30,000.00	30,000.00	0.00	100.0%
412.700 · Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
Total 412.000 · AMBULANCE	30,000.00	30,000.00	0.00	100.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	37,512.73	62,000.00	-24,487.27	60.5%
413.121 · Sewage Enforcement Officer	959.88	1,000.00	-40.12	96.0%
413.200 · Supplies	152.42	700.00	-547.58	21.8%
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	38,625.03	65,400.00	-26,774.97	59.1%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	1,020.00	1,300.00	-280.00	78.5%
414.116 · Zoning Hearing Bd Compensation	700.00	3,000.00	-2,300.00	23.3%
414.117 · Planning Commission Comp.	950.00	3,000.00	-2,050.00	31.7%
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	13,509.88	15,000.00	-1,490.12	90.1%
414.340 · Zoning Hearing Advertisements	2,259.80	3,000.00	-740.20	75.3%

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

	Jan - Jul 15	Budget	S Over Budget	% of Budget
Total 414.000 · PLANNING & ZONING	18,439.68	30,900.00	-12,460.32	59.7%
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				
429.364 · Sanitary Sewer Expenses	4,504.80	6,000.00	-1,495.20	75.1%
Total 429.000 · PUBLIC WORKS - SANITATION	4,504.80	6,000.00	-1,495.20	75.1%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	238,501.51	430,000.00	-191,498.49	55.5%
430.245 · Supplies	5,796.38	8,000.00	-2,203.62	72.5%
430.300 · Facilities Maintenance	462.05	1,500.00	-1,037.95	30.8%
430.320 · Telephone				
430.321 · Local	1,255.55	2,000.00	-744.45	62.8%
430.322 · Long Distance	260.70	400.00	-139.30	65.2%
430.329 · Wireless	2,158.23	3,200.00	-1,041.77	67.4%
Total 430.320 · Telephone	3,674.48	5,600.00	-1,925.52	65.6%
430.330 · Heating Fuel	5,500.55	10,000.00	-4,499.45	55.0%
430.360 · Electricity	2,055.11	3,500.00	-1,444.89	58.7%
430.384 · Equip/Machinery Rental	11,593.78	11,000.00	593.78	105.4%
430.450 · Contracted Services	448.30	800.00	-351.70	56.0%
430.460 · Continuing Education	5,495.64	2,500.00	2,995.64	219.8%
430.600 · Capital Construction	0.00	9,000.00	-9,000.00	0.0%
430.740 · Equipment Purchase	4,898.00	45,000.00	-40,102.00	10.9%
430.750 · Misc. Shop Tools & Equipment	9,216.85	5,000.00	4,216.85	184.3%
Total 430.000 · HWYS., ROADS & STREETS	287,642.65	531,900.00	-244,257.35	54.1%
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	587.55	5,500.00	-4,912.45	10.7%
433.246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 · Traffic Control Supplies-signal	1,937.00	2,200.00	-263.00	88.0%
433.360 · Traffic signal electric	1,468.86	2,750.00	-1,281.14	53.4%
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	5,768.41	15,950.00	-10,181.59	36.2%
434.000 · STREET LIGHTING				
434.360 · St. Light Electricity	2,035.87	5,000.00	-2,964.13	40.7%
Total 434.000 · STREET LIGHTING	2,035.87	5,000.00	-2,964.13	40.7%
437.000 · EQUIPMENT REPAIRS-FUEL				

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

09/09/15

	Jan - Jul 15	Budget	\$ Over Budget	% of Budget
437.200 · Tool & Equipment Repairs	1,658.68	4,000.00	-2,341.32	41.5%
437.213 · Equipment Parts & Supplies	26,206.53	25,000.00	1,206.53	104.8%
437.233 · Equipment Motor Fuel	17,944.27	32,500.00	-14,555.73	55.2%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	45,809.48	61,500.00	-15,690.52	74.5%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	3,819.49	4,000.00	-180.51	95.5%
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	3,819.49	13,000.00	-9,180.51	29.4%
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 PRJCTS	0.00	91,000.00	-91,000.00	0.0%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	9,080.81	10,000.00	-919.19	90.8%
452.249 · Recreation Programs	2,386.66	3,000.00	-613.34	79.6%
452.300 · Recreation Safety Insurance	3,014.44	23,000.00	-19,985.56	13.1%
Total 452.000 · RECREATION & CULTURE	14,481.91	36,000.00	-21,518.09	40.2%
454.000 · PARKS				
454.115 · Park Personnel	4,485.25	7,000.00	-2,514.75	64.1%
454.200 · Park supplies	4,270.04	2,500.00	1,770.04	170.8%
454.230 · Fuel	2,001.70	3,500.00	-1,498.30	57.2%
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	795.58	2,000.00	-1,204.42	39.8%
454.500 · Contracted Services	1,315.36	5,000.00	-3,684.64	26.3%
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	12,867.93	23,000.00	-10,132.07	55.9%
456.000 · LIBRARY				
456.520 · Library Contribution	68,276.25	91,000.00	-22,723.75	75.0%
Total 456.000 · LIBRARY	68,276.25	91,000.00	-22,723.75	75.0%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	30,478.49	48,000.00	-17,521.51	63.5%
481.200 · Medicare Employer Paid	7,128.07	12,000.00	-4,871.93	59.4%
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	37,404.00	36,000.00	1,404.00	103.9%
487.196 · Health Insurance	120,089.14	213,150.00	-93,060.86	56.3%
487.197 · Other Group Benefits	13,186.37	18,500.00	-5,313.63	71.3%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	208,381.75	446,150.00	-237,768.25	46.7%

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

	Jan - Jul 15	Budget	\$ Over Budget	% of Budget
486.000 · Insurance				
486.350 · Liability Insurance	40,556.69	61,000.00	-20,443.31	66.5%
Total 486.000 · Insurance	40,556.69	61,000.00	-20,443.31	66.5%
489.000 · JUDGEMENT & LOSSES				
489.410 · Judgements & damages	0.00	50.00	-50.00	0.0%
489.411 · Refund of fines collected	0.00	50.00	-50.00	0.0%
Total 489.000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
492.000 · Interfund Operating Transfers	612,637.80			
6561 · *Payroll Expenses				
6561.1 · Taxable Third Party Sick Pay	0.00			
6561 · *Payroll Expenses - Other	246.00			
Total 6561 · *Payroll Expenses	246.00			
6999 · Uncategorized Expenses	1.00			
Total Expense	2,654,202.50	3,744,750.00	-1,090,547.50	70.9%
Net Income	155,217.74	-146,580.00	301,797.74	-105.9%

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

	<u>Jul 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	49,323.91
106.002 · Fire/Ambulance	35,039.06
106.003 · Recycling	14,257.24
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>98,622.58</u>
Total Checking/Savings	<u>98,622.58</u>
Total Current Assets	<u>98,622.58</u>
TOTAL ASSETS	<u>98,622.58</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	80,052.60
Net Income	-79,477.06
Total Equity	<u>98,622.58</u>
TOTAL LIABILITIES & EQUITY	<u>98,622.58</u>

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

	<u>Jul 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.55
106.000 · Palmer Sewer Savings Account	<u>169,977.80</u>
Total Checking/Savings	<u>170,696.35</u>
Total Current Assets	<u>170,696.35</u>
TOTAL ASSETS	<u><u>170,696.35</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,919.97
Net Income	<u>99.12</u>
Total Equity	<u>170,696.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,696.35</u></u>

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

	<u>Jul 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,122.24
106.000 · Nazareth Sewer Savings Account	11,621.36
Total Checking/Savings	<u>12,743.60</u>
Total Current Assets	<u>12,743.60</u>
TOTAL ASSETS	<u><u>12,743.60</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	5,998.33
Net Income	1,534.94
Total Equity	<u>12,743.60</u>
TOTAL LIABILITIES & EQUITY	<u><u>12,743.60</u></u>

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

	<u>Jul 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	653,858.28
106.000 · PLGIT Savings Account	794,958.21
Total Checking/Savings	<u>1,448,816.49</u>
Total Current Assets	<u>1,448,816.49</u>
TOTAL ASSETS	<u><u>1,448,816.49</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,266,978.60
Net Income	151,342.94
Total Equity	<u>1,448,816.49</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,448,816.49</u></u>

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

	Jul 31, 15
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	2,618.52
106.000 · Swr/Signal PLUS Account	122.63
Total Checking/Savings	<u>2,741.15</u>
Total Current Assets	<u>2,741.15</u>
TOTAL ASSETS	<u><u>2,741.15</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	259,226.66
Net Income	-1,108,896.72
Total Equity	<u>2,741.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,741.15</u></u>

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Accrual Basis

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

	<u>Jul 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	139,316.22
Total Checking/Savings	<u>139,316.22</u>
Total Current Assets	<u>139,316.22</u>
TOTAL ASSETS	<u><u>139,316.22</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	39,223.39
Net Income	100,092.83
Total Equity	<u>139,316.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>139,316.22</u></u>

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

	Jul 31, 15
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	250,714.26
106.000 · Capital Reserve Savings Account - Other	195.72
Total 106.000 · Capital Reserve Savings Account	<u>250,909.98</u>
Total Checking/Savings	<u>250,909.98</u>
Total Current Assets	250,909.98
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>250,990.49</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	52,490.10
Net Income	-10,467.29
Total Equity	<u>250,990.49</u>
TOTAL LIABILITIES & EQUITY	<u><u>250,990.49</u></u>

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

	<u>Jul 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	12.79
Total 106.000 · Fire CR Savings Account	<u>107,972.81</u>
Total Checking/Savings	<u>107,972.81</u>
Total Current Assets	<u>107,972.81</u>
TOTAL ASSETS	<u>107,972.81</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-126,637.61
Net Income	12.79
Total Equity	<u>107,972.81</u>
TOTAL LIABILITIES & EQUITY	<u>107,972.81</u>

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

	<u>Jul 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	5.83
Total 106.000 · Ambulance CR Savings Account	<u>49,139.76</u>
Total Checking/Savings	<u>49,139.76</u>
Total Current Assets	<u>49,139.76</u>
TOTAL ASSETS	<u>49,139.76</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,574.30
Net Income	5.83
Total Equity	<u>49,139.76</u>
TOTAL LIABILITIES & EQUITY	<u>49,139.76</u>

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37LNT Highway Reconstruction & Rehabilitation

09/09/15

Balance Sheet

Accrual Basis

As of July 31, 2015

	<u>Jul 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	3,152.99
106.000 · Hwy Recon/Rehab MM/Savings Acct	495,842.57
Total Checking/Savings	<u>498,995.56</u>
Total Current Assets	<u>498,995.56</u>
TOTAL ASSETS	<u><u>498,995.56</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	309,092.59
Net Income	189,902.97
Total Equity	<u>498,995.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>498,995.56</u></u>

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LNT Capital Reserve - Equipment Replacement

09/09/15

Balance Sheet

Accrual Basis

As of July 31, 2015

	<u>Jul 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	8,433.40
100.000 · CR Equip Replacement - Checking - Other	0.98
Total 100.000 · CR Equip Replacement - Checking	<u>8,434.38</u>
106.000 · CR Equip Replacement MM/Savings	
106.002 · EQUIPMENT REPLACEMENT	170,320.32
106.000 · CR Equip Replacement MM/Savings - Other	147.91
Total 106.000 · CR Equip Replacement MM/Savings	<u>170,468.23</u>
Total Checking/Savings	<u>178,902.61</u>
Total Current Assets	<u>178,902.61</u>
TOTAL ASSETS	<u><u>178,902.61</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	7,147.52
Net Income	171,755.09
Total Equity	<u>178,902.61</u>
TOTAL LIABILITIES & EQUITY	<u><u>178,902.61</u></u>

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Lower Nazareth Township - Refuse/Recycling Collection

09/09/15

Balance Sheet

Accrual Basis

As of July 31, 2015

	<u>Jul 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	10,352.57
103.000 · Embassy Checking Account	2,259.15
Total Checking/Savings	<u>12,611.72</u>
Total Current Assets	<u>12,611.72</u>
TOTAL ASSETS	<u><u>12,611.72</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	28,847.63
Net Income	<u>-16,235.91</u>
Total Equity	<u>12,611.72</u>
TOTAL LIABILITIES & EQUITY	<u><u>12,611.72</u></u>

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

	<u>Jul 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	466,136.66
Total Checking/Savings	<u>466,136.66</u>
Total Current Assets	<u>466,136.66</u>
TOTAL ASSETS	<u>466,136.66</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	149,345.88
Net Income	207,371.25
Total Equity	<u>466,136.66</u>
TOTAL LIABILITIES & EQUITY	<u>466,136.66</u>

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Accrual Basis

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

	<u>Jul 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	5,496.17
106.000 Traffic Impact Account	1,646,452.18
Total Checking/Savings	<u>1,651,948.35</u>
Total Current Assets	<u>1,651,948.35</u>
TOTAL ASSETS	<u><u>1,651,948.35</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,636,812.31
Net Income	15,136.04
Total Equity	<u>1,651,948.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,651,948.35</u></u>

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

	Jul 31, 15
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	86.36
102.000 · SAVINGS ACCOUNTS - LAB	630,996.53
106.000 · SAVING ACCOUNTS	37,304.74
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	8,642.35
Total Checking/Savings	677,637.66
Total Current Assets	677,637.66
TOTAL ASSETS	677,637.66
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	111,742.74
Total Equity	675,307.15
TOTAL LIABILITIES & EQUITY	677,637.66

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09/09/15

Accrual Basis

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

	<u>Jul 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,089.22
Total Checking/Savings	<u>200,089.22</u>
Total Current Assets	<u>200,089.22</u>
TOTAL ASSETS	<u><u>200,089.22</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,060.21
Net Income	29.01
Total Equity	<u>200,089.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,089.22</u></u>

Lower Nazareth Township
Balance Sheet
As of July 31, 2015

	<u>Jul 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	135,643.01
100.000 · Checking Account - Other	<u>1,026.63</u>
Total 100.000 · Checking Account	<u>157,945.47</u>
Total Checking/Savings	<u>157,945.47</u>
Total Current Assets	<u>157,945.47</u>
TOTAL ASSETS	<u>157,945.47</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	92,770.98
Net Income	<u>4,460.96</u>
Total Equity	<u>157,945.47</u>
TOTAL LIABILITIES & EQUITY	<u>157,945.47</u>