



Lower Nazareth Township
Financial Report
June 2015

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jun-15

General Fund - 01	\$ 1,079,902
Special Revenue Fund - Host Fee - 05	\$ 98,619
Palmer Sewer Fund - 08	\$ 170,682
Nazareth Sewer Fund - 09	\$ 12,743
Capital Reserve - Open Space Fund - 16	\$ 1,446,232
Capital Reserve - Sewer/Signals Fund - 18	\$ 2,741
Fiscal Stability Fund -	\$ 139,287
Capital Reserve - Municipal - 30	\$ 314,746
Capital Reserve - Fire Fund - 31	\$ 107,969
Capital Reserve - Ambulance Fund- 32	\$ 49,138
Highway Reconstruction/Rehabilitation -	\$ 499,019
Capital Reserve - Equipment Replacement -	\$ 194,527
Refuse/Recycling Collection - 33	\$ 17,345
State Liquid Fuels Fund - 35	\$ 466,119
Traffic Impact - 091	\$ 1,650,500
<i>Total Township Funds...</i>	<u>\$6,249,568</u>

Master Escrow Account	\$ 733,909
Griffin Sewer Fund	\$ 200,084
Development & Inspection Account	\$ 166,696
<i>Total Escrow Accounts...</i>	<u>\$1,100,689</u>

Lower Nazareth Township
Balance Sheet
As of June 30, 2015

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	10,804.73
105.000 · Payroll Account	14,406.18
106.000 · LAB Savings Account	797,795.62
106.100 · PLGIT Account	77,739.96
106.200 · Real Estate Tax Collections	176,557.87
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
	<hr/>
Total Checking/Savings	1,077,554.36
Other Current Assets	
Employee Advance	98.10
	<hr/>
Total Other Current Assets	98.10
	<hr/>
Total Current Assets	1,077,652.46
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	<hr/>
Total Other Assets	2,250.00
	<hr/>
TOTAL ASSETS	<u>1,079,902.46</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	111.60
212 · Earned Income Tax Withheld	2,549.83
213 · Medicare Withheld	26.10
219 · Occup Privilege Tax Withheld	170.00
223 · Unemployment Withheld	150.96
	<hr/>
Total 210.000 · PAYROLL LIABILITIES	3,008.49
	<hr/>
Total Other Current Liabilities	3,008.49
	<hr/>
Total Current Liabilities	3,008.49
	<hr/>
Total Liabilities	3,008.49
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	66,247.74
Net Income	238,793.75
	<hr/>
Total Equity	1,076,893.97
	<hr/>
TOTAL LIABILITIES & EQUITY	<u>1,079,902.46</u>

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

07/29/15

	Jan - Jun 15	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,418,997.85	1,460,000.00	-41,002.15	97.2%
301.200 - Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 - Real Estate - Delinquent	15,445.12	30,000.00	-14,554.88	51.5%
301.000 - REAL PROPERTY TAXES - Other	27,409.31			
Total 301.000 - REAL PROPERTY TAXES	1,461,852.28	1,490,050.00	-28,197.72	98.1%
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	613,419.15	1,100,000.00	-486,580.85	55.8%
310.220 - Earned Income - Prior	76,777.30	70,000.00	6,777.30	109.7%
310.510 - Local Services Tax	188,409.13	330,000.00	-141,590.87	57.1%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	975,511.13	1,640,000.00	-664,488.87	59.5%
Total 300.000 - TAXES	2,437,363.41	3,130,050.00	-692,686.59	77.9%
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	12,647.17	30,000.00	-17,352.83	42.2%
331.121 - Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 - Ordinance Violations	51,881.49	5,000.00	46,881.49	1,037.6%
Total 330.000 - FINES & FORFEITS	64,528.66	35,010.00	29,518.66	184.3%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	62.81	100.00	-37.19	62.8%
341.02 - Interest on Savings	401.52	500.00	-98.48	80.3%
Total 341.000 - Interest Earnings	464.33	600.00	-135.67	77.4%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	6,300.00	60,000.00	-53,700.00	10.5%
Total 342.000 - Rents and Royalties	6,300.00	60,000.00	-53,700.00	10.5%
Total 340.000 - INTEREST, RENTS & ROYALTIES	6,764.33	60,600.00	-53,835.67	11.2%
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 June 2015

07/29/15

	Jan - Jun 15	Budget	\$ Over Budget	% of Budget
355.000 - 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%
360.000 - 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	8,750.00	7,000.00	1,750.00	125.0%
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	85.21	500.00	-414.79	17.0%
Total 361.500 - Maps & Publications	118.21	500.00	-381.79	23.6%
361.630 - Proceeds from tax collection	12,058.00	30,000.00	-17,942.00	40.2%
361.74 - Postage collected	89.10	250.00	-160.90	35.6%
Total 361.000 - General Government	25,536.65	47,750.00	-22,193.35	53.5%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	90.00	200.00	-110.00	45.0%
362.410 - Building & Zoning Permits	2,680.00	15,000.00	-12,320.00	17.9%
362.440 - Sewer Permits	1,115.00	1,000.00	115.00	111.5%
362.451 - Use & Occupancy Permits	20.00	50.00	-30.00	40.0%
362.452 - Moving Permits	235.00	400.00	-165.00	58.8%
362.470 - Driveway Permits	1,450.00	2,000.00	-550.00	72.5%
362.480 - Grading Permits	12,446.50	11,000.00	1,446.50	113.2%
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	21,961.50	32,250.00	-10,288.50	68.1%
Total 360.000 - CHARGES FOR SERVICES	47,518.15	80,000.00	-32,481.85	59.4%
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 June 2015

07/29/15

	Jan - Jun 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	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	43,387.64	25,000.00	18,387.64	173.6%
49900 · Uncategorized Income	0.00			
Total Income	2,714,772.56	3,598,170.00	-883,397.44	75.4%
Gross Profit	2,714,772.56	3,598,170.00	-883,397.44	75.4%
Expense				
400,000 · GENERAL GOVERNMENT				
400,105 · Salary	7,291.55	12,500.00	-5,208.45	58.3%
400,215 · Postage	3,255.14	3,000.00	255.14	108.5%
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	2,797.52	6,000.00	-3,202.48	46.6%
400,322 · Long Distance	245.73	400.00	-154.27	61.4%
400,324 · Wireless	823.63	1,500.00	-676.37	54.9%
Total 400,320 · Telephone	3,866.88	7,900.00	-4,033.12	48.9%
400,340 · Advertising	3,026.77	4,500.00	-1,473.23	67.3%
400,342 · Public Relations Printing	2,683.00	5,000.00	-2,315.00	53.7%
400,343 · Codification/Printing	0.00	10,000.00	-10,000.00	0.0%
400,374 · Maintenance Agreements	4,409.80	10,600.00	-6,190.20	41.6%
400,384 · Office Equipment Rental	379.00	1,000.00	-621.00	37.9%
400,420 · Dues & Subscriptions	3,102.76	4,100.00	-997.24	75.7%
400,460 · Meetings & Continuing Education	5,861.02	7,000.00	-1,138.98	83.7%
400,700 · Capital Purchases	2,017.08	10,000.00	-7,982.92	20.2%
Total 400,000 · GENERAL GOVERNMENT	37,303.00	77,650.00	-40,347.00	48.0%
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 June 2015

	Jan - Jun 15	Budget	S 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	15,875.75	25,000.00	-9,124.25	63.5%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	15,875.75	26,500.00	-10,624.25	59.9%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	156,832.25	309,000.00	-152,167.75	50.8%
405.200 - Office Supplies	3,233.74	4,000.00	-766.26	80.8%
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	161,712.92	314,500.00	-152,787.08	51.4%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	132.85	300.00	-167.15	44.3%
406.316 - Drug Testing	180.00	500.00	-320.00	36.0%
406.317 - Employee Record Checks	0.00	200.00	-200.00	0.0%
406.318 - Bank Fees	15.00	50.00	-35.00	30.0%
406.319 - Reimburse private prop damage	50.00	150.00	-100.00	33.3%
406.325 - Internet fees / Website Develop	450.00	1,750.00	-1,300.00	25.7%
406.331 - Mileage	119.60	250.00	-130.40	47.8%
406.338 - Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 - Personnel Advertising	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	2,027.95	3,950.00	-1,922.05	51.3%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	1,112.00	1,500.00	-388.00	74.1%
407.215 - Software	185.00	2,000.00	-1,815.00	9.3%
407.370 - Computer Services	1,250.00	4,000.00	-2,750.00	31.3%
Total 407.000 - DATA PROCESSING	2,547.00	7,500.00	-4,953.00	34.0%
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	1,657.83	2,500.00	-842.17	66.3%
409.230 - Heating Fuel	22,009.89	25,000.00	-2,990.11	88.0%
409.300 - Facilities Maintenance	5,552.37	3,000.00	2,552.37	185.1%

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

07/29/15

	Jan - Jun 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				
409.361 - Electricity	5,674.94	11,000.00	-5,325.06	51.6%
409.366 - Water	843.41	1,500.00	-656.59	56.2%
Total 409.360 - Public Utilities	6,518.35	12,500.00	-5,981.65	52.1%
409.367 - Trash Removal	345.80	750.00	-404.20	46.1%
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	36,855.82	63,100.00	-26,244.18	58.4%
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	31,041.44	80,000.00	-48,958.56	38.8%
411.541 - Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 - Water Hydrant Assessment	32,520.00	65,000.00	-32,480.00	50.0%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	14,331.13	25,000.00	-10,668.87	57.3%
Total 411.000 - FIRE	151,782.04	410,000.00	-258,217.96	37.0%
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	31,407.45	62,000.00	-30,592.55	50.7%
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	32,519.75	65,400.00	-32,880.25	49.7%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	935.00	1,300.00	-365.00	71.9%
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	11,433.38	15,000.00	-3,566.62	76.2%
414.340 - Zoning Hearing Advertisements	1,942.20	3,000.00	-1,057.80	64.7%

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

	Jan - Jun 15	Budget	\$ Over Budget	% of Budget
Total 414.000 - PLANNING & ZONING	15,960.58	30,900.00	-14,939.42	51.7%
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%
Total 426.000 - SANITATION EXPENSE	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	3,808.20	6,000.00	-2,191.80	63.3%
429.364 - Sanitary Sewer Expenses	3,808.20	6,000.00	-2,191.80	63.3%
Total 429.000 - PUBLIC WORKS - SANITATION	3,808.20	6,000.00	-2,191.80	63.3%
430.000 - HWYS., ROADS & STREETS	206,558.52	430,000.00	-223,441.48	48.0%
430.100 - Personnel Services	5,591.28	8,000.00	-2,408.72	69.9%
430.245 - Supplies	462.05	1,500.00	-1,037.95	30.8%
430.300 - Facilities Maintenance				
430.320 - Telephone	985.59	2,000.00	-1,014.41	49.3%
430.321 - Local	228.89	400.00	-171.11	57.2%
430.322 - Long Distance	1,889.78	3,200.00	-1,310.22	59.1%
430.329 - Wireless				
Total 430.320 - Telephone	3,104.26	5,600.00	-2,495.74	55.4%
430.330 - Heating Fuel	5,500.55	10,000.00	-4,499.45	55.0%
430.360 - Electricity	1,821.49	3,500.00	-1,678.51	52.0%
430.384 - Equip/Machinery Rental	11,595.78	11,000.00	595.78	105.4%
430.450 - Contracted Services	361.94	800.00	-438.06	45.2%
430.460 - Continuing Education	2,473.14	2,500.00	-26.86	98.9%
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	8,568.53	5,000.00	3,568.53	171.4%
Total 430.000 - HWYS., ROADS & STREETS	250,933.54	531,900.00	-280,966.46	47.2%
432.000 - WINTER MAINTENANCE	58,743.16	45,000.00	13,743.16	130.5%
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	587.55	5,500.00	-4,912.45	10.7%
433.200 - Traffic signs	0.00	2,500.00	-2,500.00	0.0%
433.246 - Pavement Marking Supplies	1,937.00	2,200.00	-263.00	88.0%
433.249 - Traffic Control Supplies-signal	1,226.20	2,750.00	-1,523.80	44.6%
433.360 - Traffic signal electric	0.00	500.00	-500.00	0.0%
433.375 - Line Painting	1,775.00	2,500.00	-725.00	71.0%
433.450 - Signals contracted service				
Total 433.000 - TRAFFIC CONTROL DEVICES	5,525.75	15,950.00	-10,424.25	34.6%
434.00 - STREET LIGHTING	1,734.01	5,000.00	-3,265.99	34.7%
434.560 - St. Lght. Electricity	1,734.01	5,000.00	-3,265.99	34.7%
Total 434.00 - STREET LIGHTING	1,734.01	5,000.00	-3,265.99	34.7%
437.000 - EQUIPMENT REPAIRS-FUEL				

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

07/29/15

	Jan - Jun 15	Budget	\$ Over Budget	% of Budget
437.200 · Tool & Equipment Repairs	1,627.68	4,000.00	-2,372.32	40.7%
437.213 · Equipment Parts & Supplies	25,517.51	25,000.00	517.51	102.1%
437.233 · Equipment Motor Fuel	16,544.07	32,500.00	-15,955.93	50.9%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	43,689.26	61,500.00	-17,810.74	71.0%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	3,698.81	4,000.00	-301.19	92.5%
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	3,698.81	13,000.00	-9,301.19	28.5%
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	2,113.75	10,000.00	-7,886.25	21.1%
452.249 · Recreation Programs	918.10	3,000.00	-2,081.90	30.6%
452.300 · Recreation Safety Insurance	2,200.88	23,000.00	-20,799.12	9.6%
Total 452.000 · RECREATION & CULTURE	5,232.73	36,000.00	-30,767.27	14.5%
454.000 · PARKS				
454.115 · Park Personnel	3,308.25	7,000.00	-3,691.75	47.3%
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	448.60	2,000.00	-1,551.40	22.4%
454.500 · Contracted Services	1,100.36	5,000.00	-3,899.64	22.0%
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	11,128.95	23,000.00	-11,871.05	48.4%
456.000 · LIBRARY				
456.520 · Library Contribution	45,517.50	91,000.00	-45,482.50	50.0%
Total 456.000 · LIBRARY	45,517.50	91,000.00	-45,482.50	50.0%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	25,928.53	48,000.00	-22,071.47	54.0%
481.200 · Medicare Employer Paid	6,063.96	12,000.00	-5,936.04	50.5%
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	36,120.00	36,000.00	120.00	100.3%
487.196 · Health Insurance	102,724.74	213,150.00	-110,425.26	48.2%
487.197 · Other Group Benefits	10,021.80	18,500.00	-8,478.20	54.2%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	180,954.71	446,150.00	-265,195.29	40.6%

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

	Jan - Jun 15	Budget	\$ Over Budget	% of Budget
486,000 · Insurance				
486,350 · Liability Insurance	35,856.97	61,000.00	-25,143.03	58.8%
Total 486,000 · Insurance	35,856.97	61,000.00	-25,143.03	58.8%
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	208.00			
Total 6561 · *Payroll Expenses	208.00			
6999 · Uncategorized Expenses	1.00			
Total Expense	2,475,978.81	3,744,750.00	-1,268,771.19	66.1%
Net Income	238,793.75	-146,580.00	385,373.75	-162.9%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of June 30, 2015

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	49,322.08
106.002 · Fire/Ambulance	35,038.15
106.003 · Recycling	14,256.33
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>98,618.93</u>
Total Checking/Savings	<u>98,618.93</u>
Total Current Assets	<u>98,618.93</u>
TOTAL ASSETS	<u><u>98,618.93</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	80,052.60
Net Income	-79,480.71
Total Equity	<u>98,618.93</u>
TOTAL LIABILITIES & EQUITY	<u><u>98,618.93</u></u>

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

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.49
106.000 · Palmer Sewer Savings Account	169,963.36
Total Checking/Savings	<u>170,681.85</u>
Total Current Assets	<u>170,681.85</u>
TOTAL ASSETS	<u><u>170,681.85</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,919.97
Net Income	84.62
Total Equity	<u>170,681.85</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,681.85</u></u>

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

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,122.14
106.000 · Nazareth Sewer Savings Account	<u>11,620.38</u>
Total Checking/Savings	<u>12,742.52</u>
Total Current Assets	<u>12,742.52</u>
TOTAL ASSETS	<u><u>12,742.52</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	5,998.33
Net Income	<u>1,533.86</u>
Total Equity	<u>12,742.52</u>
TOTAL LIABILITIES & EQUITY	<u><u>12,742.52</u></u>

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

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	651,302.93
106.000 · PLGIT Savings Account	794,928.80
Total Checking/Savings	<u>1,446,231.73</u>
Total Current Assets	<u>1,446,231.73</u>
TOTAL ASSETS	<u><u>1,446,231.73</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,266,978.60
Net Income	148,758.18
Total Equity	<u>1,446,231.73</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,446,231.73</u></u>

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

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	2,618.43
106.000 · Swr/Signal PLUS Account	<u>122.63</u>
Total Checking/Savings	<u>2,741.06</u>
Total Current Assets	<u>2,741.06</u>
TOTAL ASSETS	<u>2,741.06</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	259,226.66
Net Income	<u>-1,108,896.81</u>
Total Equity	<u>2,741.06</u>
TOTAL LIABILITIES & EQUITY	<u>2,741.06</u>

10:01 AM
07/29/15
Accrual Basis

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

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	<u>139,286.65</u>
Total Checking/Savings	<u>139,286.65</u>
Total Current Assets	<u>139,286.65</u>
TOTAL ASSETS	<u><u>139,286.65</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	39,223.39
Net Income	<u>100,063.26</u>
Total Equity	<u>139,286.65</u>
TOTAL LIABILITIES & EQUITY	<u><u>139,286.65</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of June 30, 2015

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	314,480.45
106.000 · Capital Reserve Savings Account - Other	184.56
	<hr/>
Total 106.000 · Capital Reserve Savings Account	314,665.01
	<hr/>
Total Checking/Savings	314,665.01
	<hr/>
Total Current Assets	314,665.01
Other Assets	
130.02 · Due from Master Escrow	80.51
	<hr/>
Total Other Assets	80.51
	<hr/>
TOTAL ASSETS	314,745.52
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	52,490.10
Net Income	53,287.74
	<hr/>
Total Equity	314,745.52
	<hr/>
TOTAL LIABILITIES & EQUITY	314,745.52
	<hr/> <hr/>

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

	<u>Jun 30, 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	8.79
Total 106.000 · Fire CR Savings Account	<u>107,968.81</u>
Total Checking/Savings	<u>107,968.81</u>
Total Current Assets	<u>107,968.81</u>
TOTAL ASSETS	<u>107,968.81</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-126,637.61
Net Income	8.79
Total Equity	<u>107,968.81</u>
TOTAL LIABILITIES & EQUITY	<u>107,968.81</u>

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

	<u>Jun 30, 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	4.01
Total 106.000 · Ambulance CR Savings Account	<u>49,137.94</u>
Total Checking/Savings	<u>49,137.94</u>
Total Current Assets	<u>49,137.94</u>
TOTAL ASSETS	<u><u>49,137.94</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,574.30
Net Income	4.01
Total Equity	<u>49,137.94</u>
TOTAL LIABILITIES & EQUITY	<u><u>49,137.94</u></u>

9:57 AM

37LNT Highway Reconstruction & Rehabilitation

07/29/15

Balance Sheet

Accrual Basis

As of June 30, 2015

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	3,281.86
106.000 · Hwy Recon/Rehab MM/Savings Acct	495,737.31
Total Checking/Savings	<u>499,019.17</u>
Total Current Assets	<u>499,019.17</u>
TOTAL ASSETS	<u><u>499,019.17</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	309,092.59
Net Income	189,926.58
Total Equity	<u>499,019.17</u>
TOTAL LIABILITIES & EQUITY	<u><u>499,019.17</u></u>

9:59 AM

LNT Capital Reserve - Equipment Replacement

07/29/15

Balance Sheet

Accrual Basis

As of June 30, 2015

	Jun 30, 15
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	0.62
Total 100.000 · CR Equip Replacement - Checking	8,434.02
106.000 · CR Equip Replacement MM/Savings	
106.002 · EQUIPMENT REPLACEMENT	185,982.32
106.000 · CR Equip Replacement MM/Savings - Other	110.97
Total 106.000 · CR Equip Replacement MM/Savings	186,093.29
Total Checking/Savings	194,527.31
Total Current Assets	194,527.31
TOTAL ASSETS	194,527.31
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	7,147.52
Net Income	187,379.79
Total Equity	194,527.31
TOTAL LIABILITIES & EQUITY	194,527.31

9:52 AM

Lower Nazareth Township - Refuse/Recycling Collection

07/29/15

Balance Sheet

Accrual Basis

As of June 30, 2015

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	12,829.64
103.000 · Embassy Checking Account	4,515.20
Total Checking/Savings	<u>17,344.84</u>
Total Current Assets	<u>17,344.84</u>
TOTAL ASSETS	<u><u>17,344.84</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	28,847.63
Net Income	<u>-11,502.79</u>
Total Equity	<u>17,344.84</u>
TOTAL LIABILITIES & EQUITY	<u><u>17,344.84</u></u>

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

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	466,119.41
Total Checking/Savings	<u>466,119.41</u>
Total Current Assets	<u>466,119.41</u>
TOTAL ASSETS	<u><u>466,119.41</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	149,345.88
Net Income	<u>207,354.00</u>
Total Equity	<u>466,119.41</u>
TOTAL LIABILITIES & EQUITY	<u><u>466,119.41</u></u>

10:07 AM
07/29/15
Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of June 30, 2015

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,117.98
106.000 Traffic Impact Account	1,646,382.27
Total Checking/Savings	<u>1,650,500.25</u>
Total Current Assets	<u>1,650,500.25</u>
TOTAL ASSETS	<u><u>1,650,500.25</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,636,812.31
Net Income	13,687.94
Total Equity	<u>1,650,500.25</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,650,500.25</u></u>

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

	Jun 30, 15
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	246.36
102.000 · SAVINGS ACCOUNTS - LAB	686,893.34
106.000 · SAVING ACCOUNTS	37,303.47
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	8,858.32
Total Checking/Savings	733,909.17
Total Current Assets	733,909.17
TOTAL ASSETS	733,909.17
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	168,014.25
Total Equity	731,578.66
TOTAL LIABILITIES & EQUITY	733,909.17

10:05 AM
07/29/15
Accrual Basis

LNT Griffin Sewer Fund
Balance Sheet
As of June 30, 2015

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,084.98
Total Checking/Savings	<u>200,084.98</u>
Total Current Assets	<u>200,084.98</u>
TOTAL ASSETS	<u><u>200,084.98</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,060.21
Net Income	24.77
Total Equity	<u>200,084.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,084.98</u></u>

Lower Nazareth Township
Balance Sheet
As of June 30, 2015

	<u>Jun 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	144,407.51
100.000 · Checking Account - Other	1,012.28
	<hr/>
Total 100.000 · Checking Account	166,695.62
	<hr/>
Total Checking/Savings	166,695.62
	<hr/>
Total Current Assets	166,695.62
	<hr/>
TOTAL ASSETS	166,695.62
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	92,770.98
Net Income	13,211.11
	<hr/>
Total Equity	166,695.62
	<hr/>
TOTAL LIABILITIES & EQUITY	166,695.62
	<hr/> <hr/>