



Lower Nazareth Township
Financial Report
March 2015

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Mar-15

General Fund - 01	\$ 1,495,737
Special Revenue Fund - Host Fee - 05	\$ 178,106
Palmer Sewer Fund - 08	\$ 170,639
Nazareth Sewer Fund - 09	\$ 11,326
Capital Reserve - Open Space Fund - 16	\$ 1,309,629
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,114,189
Fiscal Stability Fund -	\$ 39,238
Capital Reserve - Municipal - 30	\$ 258,597
Capital Reserve - Fire Fund - 31	\$ 107,964
Capital Reserve - Ambulance Fund- 32	\$ 49,136
Highway Reconstruction/Rehabilitation -	\$ 305,703
Capital Reserve - Equipment Replacement -	\$ 7,149
Refuse/Recycling Collection - 33	\$ 24,152
State Liquid Fuels Fund - 35	\$ 466,099
Traffic Impact - 091	\$ 1,639,269
<i>Total Township Funds...</i>	<u><u>\$7,176,932</u></u>

Master Escrow Account	\$ 1,911,802
Griffin Sewer Fund	\$ 200,073
Development & Inspection Account	\$ 227,104
<i>Total Escrow Accounts...</i>	<u><u>\$2,338,979</u></u>

**Lower Nazareth Township
GENERAL FUND BALANCE SHEET**

As of March 31, 2015

	Mar 31, 15
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	14,830.56
105.000 · Payroll Account	4,849.01
106.000 · LAB Savings Account	281,610.00
106.100 · PLGIT Account	275,854.07
106.200 · Real Estate Tax Collections	916,092.06
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,493,485.70
Other Current Assets	
Employee Advance	0.84
Total Other Current Assets	0.84
Total Current Assets	1,493,486.54
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,495,736.54
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	74.40
213 · Medicare Withheld	17.40
223 · Unemployment Withheld	0.84
Total 210.000 · PAYROLL LIABILITIES	92.64
Total Other Current Liabilities	92.64
Total Current Liabilities	92.64
Total Liabilities	92.64
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	66,247.74
Net Income	657,543.68
Total Equity	1,495,643.90
TOTAL LIABILITIES & EQUITY	1,495,736.54

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

	Jan - Mar 15	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	860,046.77	1,460,000.00	-599,953.23	58.9%
301.200 - Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 - Real Estate - Delinquent	9,713.02	30,000.00	-20,286.98	32.4%
301.000 - REAL PROPERTY TAXES - Other	27,409.31			
Total 301.000 - REAL PROPERTY TAXES	897,169.10	1,490,050.00	-592,880.90	60.2%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	57,001.20	140,000.00	-82,998.80	40.7%
310.210 - Earned Income - Current	222,990.34	1,100,000.00	-877,009.66	20.3%
310.230 - Earned Income - Prior	76,777.30	70,000.00	6,777.30	109.7%
310.510 - Local Services Tax	85,106.10	330,000.00	-244,893.90	25.8%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	441,874.94	1,640,000.00	-1,198,125.06	26.9%
Total 300.000 - TAXES	1,339,044.04	3,130,050.00	-1,791,005.96	42.8%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	81,376.98	65,000.00	16,376.98	125.2%
322.400 - Yard Waste Recycling	0.00	0.00	0.00	0.0%
Total 320.000 - LICENSES & PERMITS	81,376.98	65,000.00	16,376.98	125.2%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	5,401.74	30,000.00	-24,598.26	18.0%
331.121 - Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 - Ordinance Violations	50,921.35	5,000.00	45,921.35	1,018.4%
Total 330.000 - FINES & FORFEITS	56,323.09	35,010.00	21,313.09	160.9%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	21.56	100.00	-78.64	21.4%
341.02 - Interest on Savings	117.10	500.00	-382.90	23.4%
Total 341.000 - Interest Earnings	138.46	600.00	-461.54	23.1%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	3,150.00	60,000.00	-56,850.00	5.3%
Total 342.000 - Rents and Royalties	3,150.00	60,000.00	-56,850.00	5.3%
Total 340.000 - INTEREST, RENTS & ROYALTIES	3,288.46	60,600.00	-57,311.54	5.4%
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 March 2015

	Jan - Mar 15	Budget	\$ 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	3,316.35	10,000.00	-6,683.65	33.2%
361.330 - Zoning Hearings	3,750.00	7,000.00	-3,250.00	53.6%
361.500 - Maps & Publications				
361.51 - Map Sales	0.00	0.00	0.00	0.0%
361.53 - SALDO	0.00	0.00	0.00	0.0%
361.54 - Zoning Ordinance	0.00	0.00	0.00	0.0%
361.56 - Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 - Misc. Publications/Copying	52.31	500.00	-447.69	10.5%
Total 361,500 - Maps & Publications	52.31	500.00	-447.69	10.5%
361.630 - Proceeds from tax collection	8,581.08	30,000.00	-21,418.92	28.6%
361.74 - Postage collected	15.24	250.00	-234.76	6.1%
Total 361,000 - General Government	15,714.98	47,750.00	-32,035.02	32.9%
362,000 - PUBLIC SAFETY				
362.140 - Alarm Permits	20.00	200.00	-180.00	10.0%
362.410 - Building & Zoning Permits	530.00	15,000.00	-14,470.00	3.5%
362.440 - Sewer Permits	265.00	1,000.00	-735.00	26.5%
362.451 - Use & Occupancy Permits	0.00	50.00	-50.00	0.0%
362.452 - Moving Permits	80.00	400.00	-320.00	20.0%
362.470 - Driveway Permits	400.00	2,000.00	-1,600.00	20.0%
362.480 - Grading Permits	4,600.00	11,000.00	-6,400.00	41.8%
362.481 - Swimming Pool Grading Permits	1,600.00	2,500.00	-900.00	64.0%
362.490 - Peddling Permit	225.00	100.00	125.00	225.0%
Total 362,000 - PUBLIC SAFETY	7,720.00	32,250.00	-24,530.00	23.9%
Total 360,000 - CHARGES FOR SERVICES	23,434.98	80,000.00	-56,565.02	29.3%
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	2,490.00	2,500.00	-10.00	99.6%

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

	Jan - Mar 15	Budget	\$ Over Budget	% of Budget
Total 567,000 · CULTURE-RECREATION	2,490.00	11,100.00	-8,520.00	22.6%
389,000 · MISCELLANEOUS INCOME				
389,196 · Mini-Cobra Premiums	0.00	50.00	-50.00	0.0%
389,000 · MISCELLANEOUS INCOME - Other	0.00	50.00	-50.00	0.0%
Total 389,000 · MISCELLANEOUS INCOME	0.00	100.00	-100.00	0.0%
391,000 · Proceeds of Gen. Fxd. Asset Dis				
391,100 · Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
Total 391,000 · Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
395,000 · Refund of Prior Yr Expenditures	18,463.04	25,000.00	-6,536.96	73.9%
499,000 · Uncategorized Income				
Total Income	1,524,620.59	3,598,170.00	-2,073,549.41	42.4%
Gross Profit	1,524,620.59	3,598,170.00	-2,073,549.41	42.4%
Expense				
400,000 · GENERAL GOVERNMENT				
400,105 · Salary	3,124.95	12,500.00	-9,375.05	25.0%
400,215 · Postage	2,000.00	3,000.00	-1,000.00	66.7%
400,300 · Miscellaneous	28.00	50.00	-22.00	56.0%
400,310 · Stenographer/BOS	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	1,398.36	6,000.00	-4,601.64	23.3%
400,322 · Long Distance	140.58	400.00	-259.42	35.1%
400,324 · Wireless	470.38	1,500.00	-1,029.62	31.4%
Total 400,320 · Telephone	2,009.32	7,900.00	-5,890.68	25.4%
400,340 · Advertising	1,639.76	4,500.00	-2,860.24	36.4%
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	1,650.23	10,600.00	-8,949.77	15.6%
400,384 · Office Equipment Rental	189.50	1,000.00	-810.50	19.0%
400,420 · Dues & Subscriptions	2,717.92	4,100.00	-1,382.08	66.3%
400,460 · Meetings & Continuing Education	1,723.72	7,000.00	-5,276.28	24.6%
400,700 · Capital Purchases	0.00	10,000.00	-10,000.00	0.0%
Total 400,000 · GENERAL GOVERNMENT	16,463.40	77,650.00	-61,186.60	21.2%
402,000 · AUDITING				
402,105 · Audit Wages	40.00	100.00	-60.00	40.0%
402,311 · Accounting & Auditing Services	2,840.00	7,500.00	-4,660.00	37.9%
Total 402,000 · AUDITING	2,880.00	7,600.00	-4,720.00	37.9%
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	1,913.98	2,000.00	-86.02	95.7%
403,213 · Office Equipment	0.00	200.00	-200.00	0.0%
403,215 · EIT Postage	0.00	200.00	-200.00	0.0%

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

	Jan - Mar 15	Budget	\$ Over Budget	% of Budget
403.216 · Real Estate Postage	0.00	1,400.00	-1,400.00	0.0%
403.310 · Computer Services	0.00	0.00	0.00	0.0%
403.311 · Audit	0.00	2,300.00	-2,300.00	0.0%
403.317 · Tax Collection Committee Servc	0.00	500.00	-500.00	0.0%
403.319 · Tax Refunds	370.15	1,000.00	-629.85	37.0%
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	2,284.13	8,000.00	-5,715.87	28.6%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	10,075.75	25,000.00	-14,924.25	40.3%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	10,075.75	26,500.00	-16,424.25	38.0%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	71,855.29	309,000.00	-237,144.71	23.5%
405.200 · Office Supplies	1,460.15	4,000.00	-2,539.85	36.5%
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	74,962.37	314,500.00	-239,537.63	23.8%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	0.00	300.00	-300.00	0.0%
406.316 · Drug Testing	60.00	500.00	-440.00	12.0%
406.317 · Employee Record Checks	0.00	200.00	-200.00	0.0%
406.318 · Bank Fees	2.00	50.00	-48.00	4.0%
406.319 · Reimburse private prop damage	50.00	150.00	-100.00	33.3%
406.325 · Internet fees / Website Develop	0.00	1,750.00	-1,750.00	0.0%
406.331 · Milenge	119.60	250.00	-130.40	47.8%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	0.00	500.00	-500.00	0.0%
406.421 · License & Permit Renewal	449.00	150.00	299.00	299.3%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	680.60	3,950.00	-3,269.40	17.2%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	258.00	1,500.00	-1,242.00	17.2%
407.215 · Software	0.00	2,000.00	-2,000.00	0.0%
407.370 · Computer Services	1,250.00	4,000.00	-2,750.00	31.3%
Total 407.000 · DATA PROCESSING	1,508.00	7,500.00	-5,992.00	20.1%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	1,185.25	8,000.00	-6,814.75	14.8%
408.317 · Act 537 Plan	0.00	2,000.00	-2,000.00	0.0%
408.318 · Traffic Impact Study	0.00	50.00	-50.00	0.0%
408.319 · Special Projects	0.00	5,000.00	-5,000.00	0.0%
Total 408.000 · ENGINEERING SERVICES	1,185.25	15,050.00	-13,864.75	7.9%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	895.54	2,500.00	-1,604.46	35.8%
409.230 · Heating Fuel	18,780.41	25,000.00	-6,219.59	75.1%
409.300 · Facilities Maintenance	1,857.94	5,000.00	-1,142.06	61.9%

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

	Jan - Mar 15	Budget	\$ Over Budget	% of Budget
409.318 · Building Security Systems	225.57	3,500.00	-3,274.43	6.4%
409.360 · Public Utilities				
409.361 · Electricity	2,727.57	11,000.00	-8,272.43	24.8%
409.366 · Water	397.28	1,500.00	-1,102.72	26.5%
Total 409.360 · Public Utilities	3,124.85	12,500.00	-9,375.15	25.0%
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	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	25,204.75	63,100.00	-37,895.25	39.9%
410.000 · PUBLIC SAFETY				
410.160 · Police Pension	0.00	65,000.00	-65,000.00	0.0%
410.200 · Fire-Police Supplies	1,908.00	7,000.00	-5,092.00	27.3%
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	295,699.50	1,183,000.00	-887,300.50	25.0%
Total 410.000 · PUBLIC SAFETY	297,607.50	1,255,100.00	-957,492.50	23.7%
411.000 · FIRE				
411.300 · Building Capital Reserve	3,035.31	80,000.00	-76,964.69	3.8%
411.500 · Contributions	16,465.56	80,000.00	-63,534.44	20.5%
411.541 · Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 · Water Hydrant Assessment	16,260.00	65,000.00	-48,740.00	25.0%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	6,609.05	25,000.00	-18,390.95	26.4%
Total 411.000 · FIRE	42,309.92	410,000.00	-367,690.08	10.3%
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	13,978.75	62,000.00	-48,021.25	22.5%
413.121 · Sewage Enforcement Officer	330.88	1,000.00	-669.12	33.1%
413.200 · Supplies	120.43	700.00	-579.57	17.2%
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	14,430.06	65,400.00	-50,969.94	22.1%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	510.00	1,300.00	-790.00	39.2%
414.116 · Zoning Hearing Ed Compensation	0.00	3,000.00	-3,000.00	0.0%
414.117 · Planning Commission Comp.	400.00	3,000.00	-2,600.00	13.3%
414.120 · Legal	0.00	5,500.00	-5,500.00	0.0%
414.310 · Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 · Engineer	4,822.63	15,000.00	-10,177.37	32.2%
414.340 · Zoning Hearing Advertisements	394.60	3,000.00	-2,605.40	13.2%

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

04/28/15

	Jan - Mar 15	Budget	S Over Budget	% of Budget
Total 414.000 · PLANNING & ZONING	6,127.23	30,900.00	-24,772.77	19.8%
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	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	106,569.85	430,000.00	-323,430.15	24.8%
430.245 · Supplies	4,151.15	8,000.00	-3,848.85	51.9%
430.300 · Facilities Maintenance	0.00	1,500.00	-1,500.00	0.0%
430.320 · Telephone				
430.321 · Local	487.25	2,000.00	-1,512.75	24.4%
430.322 · Long Distance	124.05	400.00	-275.95	31.0%
430.329 · Wireless	1,083.64	3,200.00	-2,116.36	33.9%
Total 430.320 · Telephone	1,694.94	5,600.00	-3,905.06	30.3%
430.330 · Heating Fuel	4,958.22	10,000.00	-5,041.78	49.6%
430.360 · Electricity	1,015.05	3,500.00	-2,484.95	29.0%
430.384 · Equip/Machinery Rental	0.00	11,000.00	-11,000.00	0.0%
430.450 · Contracted Services	132.07	800.00	-667.93	16.5%
430.460 · Continuing Education	615.00	2,500.00	-1,885.00	24.6%
430.600 · Capital Construction	0.00	9,000.00	-9,000.00	0.0%
430.740 · Equipment Purchase	4,200.00	45,000.00	-40,800.00	9.3%
430.750 · Misc. Shop Tools & Equipment	3,368.28	5,000.00	-1,631.72	67.4%
Total 430.000 · HWYS., ROADS & STREETS	126,704.56	531,900.00	-405,195.44	23.8%
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	0.00	5,500.00	-5,500.00	0.0%
433.246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 · Traffic Control Supplies-signal	1,937.00	2,200.00	-263.00	88.0%
433.360 · Traffic signal electric	622.73	2,750.00	-2,127.27	22.6%
433.375 · Line Painting	0.00	500.00	-500.00	0.0%
433.450 · Signals contracted service	1,775.00	2,500.00	-725.00	71.0%
Total 433.000 · TRAFFIC CONTROL DEVICES	4,334.73	15,950.00	-11,615.27	27.2%
434.000 · STREET LIGHTING				
434.360 · St Light. Electricity	855.08	5,000.00	-4,144.92	17.1%
Total 434.000 · STREET LIGHTING	855.08	5,000.00	-4,144.92	17.1%
437.000 · EQUIPMENT REPAIRS-FUEL				

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

	Jan - Mar 15	Budget	\$ Over Budget	% of Budget
437.200 · Tool & Equipment Repairs	773.85	4,000.00	-3,226.15	19.3%
437.213 · Equipment Parts & Supplies	10,895.40	25,000.00	-14,104.60	43.6%
437.233 · Equipment Motor Fuel	11,232.46	32,500.00	-21,267.54	34.6%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	22,901.71	61,500.00	-38,598.29	37.2%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	3,335.54	4,000.00	-664.46	83.4%
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	3,335.54	13,000.00	-9,664.46	25.7%
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	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	228.33	23,000.00	-22,771.67	1.0%
Total 452.000 · RECREATION & CULTURE	228.33	36,000.00	-35,771.67	0.6%
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	1,340.70	3,500.00	-2,159.30	38.3%
454.361 · Electricity	0.00	0.00	0.00	0.0%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	0.00	2,000.00	-2,000.00	0.0%
454.500 · Contracted Services	15.36	5,000.00	-4,984.64	0.3%
454.600 · Capital Construction	0.00	1,500.00	-1,500.00	0.0%
454.700 · Capital Purchases	0.00	1,500.00	-1,500.00	0.0%
454.710 · Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454.000 · PARKS	1,796.06	23,000.00	-21,203.94	7.8%
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	12,251.75	48,000.00	-35,748.25	25.5%
481.200 · Medicare Employer Paid	2,865.30	12,000.00	-9,134.70	23.9%
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	23,601.00	36,000.00	-12,399.00	65.6%
487.196 · Health Insurance	51,362.37	213,150.00	-161,787.63	24.1%
487.197 · Other Group Benefits	4,286.81	18,500.00	-14,213.19	23.2%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS...	94,462.91	446,150.00	-351,687.09	21.2%

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

	Jan - Mar 15	Budget	\$ Over Budget	% of Budget
486,000 · Insurance	21,762.12	61,000.00	-39,237.88	35.7%
486,350 · Liability Insurance				
Total 486,000 · Insurance	21,762.12	61,000.00	-39,237.88	35.7%
489,000 · JUDGEMENT & LOSSES				
489,410 · Judgements & damages	0.00	50.00	-50.00	0.0%
489,411 · Refund of fines collected	0.00	50.00	-50.00	0.0%
Total 489,000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
492,000 · Interfund Operating Transfers	12,637.80			
6561 · *Payroll Expenses				
6561.1 · Taxable Third Party Sick Pay	0.00			
6561 · *Payroll Expenses - Other	139.60			
Total 6561 · *Payroll Expenses	139.60			
6999 · Uncategorized Expenses	1.00			
Total Expense	867,076.91	3,744,750.00	-2,877,673.09	23.2%
Net Income	657,543.68	-146,580.00	804,123.68	-448.6%

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

	<u>Mar 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	132,012.64
106.002 · Fire/Ambulance	33,436.51
106.003 · Recycling	12,654.71
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>178,106.23</u>
Total Checking/Savings	<u>178,106.23</u>
Total Current Assets	<u>178,106.23</u>
TOTAL ASSETS	<u><u>178,106.23</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	80,052.60
Net Income	6.59
Total Equity	<u>178,106.23</u>
TOTAL LIABILITIES & EQUITY	<u><u>178,106.23</u></u>

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

	<u>Mar 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.31
106.000 · Palmer Sewer Savings Account	<u>169,920.99</u>
Total Checking/Savings	<u>170,639.30</u>
Total Current Assets	<u>170,639.30</u>
TOTAL ASSETS	<u><u>170,639.30</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,919.97
Net Income	<u>42.07</u>
Total Equity	<u>170,639.30</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,639.30</u></u>

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

	<u>Mar 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,006.89
106.000 · Nazareth Sewer Savings Account	<u>10,319.55</u>
Total Checking/Savings	<u>11,326.44</u>
Total Current Assets	<u>11,326.44</u>
TOTAL ASSETS	<u><u>11,326.44</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	5,998.33
Net Income	<u>117.78</u>
Total Equity	<u>11,326.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,326.44</u></u>

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

	<u>Mar 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	514,735.70
106.000 · PLGIT Savings Account	794,893.41
Total Checking/Savings	<u>1,309,629.11</u>
Total Current Assets	<u>1,309,629.11</u>
TOTAL ASSETS	<u><u>1,309,629.11</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,266,978.60
Net Income	12,155.56
Total Equity	<u>1,309,629.11</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,309,629.11</u></u>

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

	<u>Mar 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	338,021.67
106.000 · Swr/Signal PLUS Account	<u>776,166.83</u>
Total Checking/Savings	<u>1,114,188.50</u>
Total Current Assets	<u>1,114,188.50</u>
TOTAL ASSETS	<u><u>1,114,188.50</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	259,226.66
Net Income	<u>2,550.63</u>
Total Equity	<u>1,114,188.50</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,114,188.50</u></u>

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Accrual Basis

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

	<u>Mar 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	39,237.90
Total Checking/Savings	<u>39,237.90</u>
Total Current Assets	<u>39,237.90</u>
TOTAL ASSETS	<u><u>39,237.90</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	39,223.39
Net Income	<u>14.51</u>
Total Equity	<u>39,237.90</u>
TOTAL LIABILITIES & EQUITY	<u><u>39,237.90</u></u>

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

	<u>Mar 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	258,343.74
106.000 · Capital Reserve Savings Account - Other	172.26
	<hr/>
Total 106.000 · Capital Reserve Savings Account	258,516.00
	<hr/>
Total Checking/Savings	258,516.00
	<hr/>
Total Current Assets	258,516.00
	<hr/>
Other Assets	
130.02 · Due from Master Escrow	80.51
	<hr/>
Total Other Assets	80.51
	<hr/>
TOTAL ASSETS	258,596.51
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	52,490.10
Net Income	-2,861.27
	<hr/>
Total Equity	258,596.51
	<hr/>
TOTAL LIABILITIES & EQUITY	258,596.51
	<hr/> <hr/>

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

	<u>Mar 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	3.99
	<hr/>
Total 106.000 · Fire CR Savings Account	107,964.01
	<hr/>
Total Checking/Savings	107,964.01
	<hr/>
Total Current Assets	107,964.01
	<hr/>
TOTAL ASSETS	107,964.01
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-126,637.61
Net Income	3.99
	<hr/>
Total Equity	107,964.01
	<hr/>
TOTAL LIABILITIES & EQUITY	107,964.01
	<hr/> <hr/>

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

	Mar 31, 15
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	
106.001 · Truck Fund	40,032.06
106.002 · Land/Building Fund	9,101.87
106.000 · Ambulance CR Savings Account - Other	1.82
Total 106.000 · Ambulance CR Savings Account	49,135.75
Total Checking/Savings	49,135.75
Total Current Assets	49,135.75
TOTAL ASSETS	49,135.75
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,574.30
Net Income	1.82
Total Equity	49,135.75
TOTAL LIABILITIES & EQUITY	49,135.75

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Accrual Basis

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

	<u>Mar 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	<u>305,490.77</u>
Total Checking/Savings	<u>305,703.38</u>
Total Current Assets	<u>305,703.38</u>
TOTAL ASSETS	<u><u>305,703.38</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	309,092.59
Net Income	<u>-3,389.21</u>
Total Equity	<u>305,703.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>305,703.38</u></u>

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04/28/15

Accrual Basis

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of March 31, 2015

	<u>Mar 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	0.36
	<hr/>
Total 100.000 · CR Equip Replacement - Checking	1,115.24
106.000 · CR Equip Replacement MM/Savings	
106.002 · EQUIPMENT REPLACEMENT	5,982.32
106.000 · CR Equip Replacement MM/Savings - Other	51.29
	<hr/>
Total 106.000 · CR Equip Replacement MM/Savings	6,033.61
Total Checking/Savings	<hr/> 7,148.85
Total Current Assets	<hr/> 7,148.85
TOTAL ASSETS	<hr/> 7,148.85 <hr/>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	7,147.52
Net Income	1.33
	<hr/>
Total Equity	7,148.85
TOTAL LIABILITIES & EQUITY	<hr/> 7,148.85 <hr/>

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04/28/15

Accrual Basis

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of March 31, 2015

	<u>Mar 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	21,888.99
103.000 · Embassy Checking Account	2,263.09
Total Checking/Savings	<u>24,152.08</u>
Total Current Assets	<u>24,152.08</u>
TOTAL ASSETS	<u><u>24,152.08</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	28,847.63
Net Income	-4,695.55
Total Equity	<u>24,152.08</u>
TOTAL LIABILITIES & EQUITY	<u><u>24,152.08</u></u>

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

	<u>Mar 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	466,098.67
Total Checking/Savings	466,098.67
Total Current Assets	466,098.67
TOTAL ASSETS	<u><u>466,098.67</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	149,345.88
Net Income	207,333.26
Total Equity	466,098.67
TOTAL LIABILITIES & EQUITY	<u><u>466,098.67</u></u>

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04/28/15
Accrual Basis

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

	<u>Mar 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,117.46
106.000 Traffic Impact Account	1,635,151.42
Total Checking/Savings	<u>1,639,268.88</u>
Total Current Assets	<u>1,639,268.88</u>
TOTAL ASSETS	<u><u>1,639,268.88</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,636,812.31
Net Income	2,456.57
Total Equity	<u>1,639,268.88</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,639,268.88</u></u>

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

	Mar 31, 15
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	416.36
102.000 · SAVINGS ACCOUNTS - LAB	1,862,349.80
106.000 · SAVING ACCOUNTS	37,299.76
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	11,128.46
Total Checking/Savings	1,911,802.06
Total Current Assets	1,911,802.06
TOTAL ASSETS	1,911,802.06
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	2,330.51
Total Current Liabilities	2,330.51
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(280,506.30)
Net Income	1,345,907.14
Total Equity	1,909,471.55
TOTAL LIABILITIES & EQUITY	1,911,802.06

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Accrual Basis

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

	<u>Mar 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,072.52
Total Checking/Savings	<u>200,072.52</u>
Total Current Assets	<u>200,072.52</u>
TOTAL ASSETS	<u><u>200,072.52</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,060.21
Net Income	12.31
Total Equity	<u>200,072.52</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,072.52</u></u>

Lower Nazareth Township
Balance Sheet
As of March 31, 2015

	<u>Mar 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	204,861.99
100.000 · Checking Account - Other	966.26
	<hr/>
Total 100.000 · Checking Account	227,104.08
	<hr/>
Total Checking/Savings	227,104.08
	<hr/>
Total Current Assets	227,104.08
	<hr/>
TOTAL ASSETS	227,104.08
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	92,770.98
Net Income	73,619.57
	<hr/>
Total Equity	227,104.08
	<hr/>
TOTAL LIABILITIES & EQUITY	227,104.08
	<hr/> <hr/>