



Lower Nazareth Township
Financial Report
May 2015

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>May-15</u>
General Fund - 01	\$ 1,067,108
Special Revenue Fund - Host Fee - 05	\$ 98,618
Palmer Sewer Fund - 08	\$ 170,668
Nazareth Sewer Fund - 09	\$ 11,328
Capital Reserve - Open Space Fund - 16	\$ 1,328,493
Capital Reserve - Sewer/Signals Fund - 18	\$ 218
Fiscal Stability Fund -	\$ 139,256
Capital Reserve - Municipal - 30	\$ 330,001
Capital Reserve - Fire Fund - 31	\$ 107,968
Capital Reserve - Ambulance Fund- 32	\$ 49,137
Highway Reconstruction/Rehabilitation -	\$ 498,910
Capital Reserve - Equipment Replacement -	\$ 207,165
Refuse/Recycling Collection - 33	\$ 17,419
State Liquid Fuels Fund - 35	\$ 466,134
Traffic Impact - 091	\$ 1,648,621
<i>Total Township Funds...</i>	<u><u>\$6,141,045</u></u>
Master Escrow Account	\$ 600,032
Griffin Sewer Fund	\$ 200,081
Development & Inspection Account	\$ 199,575
<i>Total Escrow Accounts...</i>	<u><u>\$999,687</u></u>

06/24/15

**Lower Nazareth Township
General Fund Balance Sheet**

As of May 31, 2015

	May 31, 15
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	125,684.47
105.000 · Payroll Account	14,056.63
106.000 · LAB Savings Account	737,771.93
106.100 · PLGIT Account	75,862.29
106.200 · Real Estate Tax Collections	111,136.25
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,064,761.57
Other Current Assets	
Employee Advance	96.00
Total Other Current Assets	96.00
Total Current Assets	1,064,857.57
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,067,107.57
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	148.80
212 · Earned Income Tax Withheld	1,816.43
213 · Medicare Withheld	34.80
219 · Occup Privilege Tax Withheld	126.00
223 · Unemployment Withheld	107.21
Total 210.000 · PAYROLL LIABILITIES	2,233.24
Total Other Current Liabilities	2,233.24
Total Current Liabilities	2,233.24
Total Liabilities	2,233.24
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	66,247.74
Net Income	226,774.11
Total Equity	1,064,874.33
TOTAL LIABILITIES & EQUITY	1,067,107.57

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

06/24/15

	Jan - May 15	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,354,279.87	1,460,000.00	-105,720.13	92.8%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	12,227.87	30,000.00	-17,772.13	40.8%
301.000 · REAL PROPERTY TAXES - Other	27,409.31			
Total 301.000 · REAL PROPERTY TAXES	1,393,917.05	1,490,050.00	-96,132.95	93.5%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	82,456.63	140,000.00	-57,543.37	58.9%
310.210 · Earned Income - Current	401,397.78	1,100,000.00	-698,602.22	36.5%
310.220 · Earned Income - Prior	76,777.30	70,000.00	6,777.30	109.7%
310.510 · Local Services Tax	139,562.28	330,000.00	-190,437.72	42.3%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	700,193.99	1,640,000.00	-939,806.01	42.7%
Total 300.000 · TAXES	2,094,111.04	3,130,050.00	-1,035,938.96	66.9%
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	9,409.78	30,000.00	-20,590.22	31.4%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	51,462.50	5,000.00	46,462.50	1,029.3%
Total 330.000 · FINES & FORFEITS	60,872.28	35,010.00	25,862.28	173.9%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	53.76	100.00	-46.24	53.8%
341.02 · Interest on Savings	318.06	500.00	-181.94	63.6%
Total 341.000 · Interest Earnings	371.82	600.00	-228.18	62.0%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	5,250.00	60,000.00	-54,750.00	8.8%
Total 342.000 · Rents and Royalties	5,250.00	60,000.00	-54,750.00	8.8%
Total 340.000 · INTEREST, RENTS & ROYALTIES	5,621.82	60,600.00	-54,978.18	9.3%
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 May 2015

06/24/15

	Jan - May 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	7,750.00	7,000.00	750.00	110.7%
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	82.90	500.00	-417.10	16.6%
Total 361,500 · Maps & Publications	115.90	500.00	-384.10	23.2%
361,630 · Proceeds from tax collection	11,368.00	30,000.00	-18,632.00	37.9%
361,74 · Postage collected	89.10	250.00	-160.90	35.6%
Total 361,000 · General Government	23,864.34	47,750.00	-23,885.66	50.0%
362,000 · PUBLIC SAFETY				
362,140 · Alarm Permits	70.00	200.00	-130.00	35.0%
362,410 · Building & Zoning Permits	2,080.00	15,000.00	-12,920.00	13.9%
362,440 · Sewer Permits	915.00	1,000.00	-85.00	91.5%
362,451 · Use & Occupancy Permits	0.00	50.00	-50.00	0.0%
362,452 · Moving Permits	165.00	400.00	-235.00	41.3%
362,470 · Driveway Permits	1,100.00	2,000.00	-900.00	55.0%
362,480 · Grading Permits	9,700.00	11,000.00	-1,300.00	88.2%
362,481 · Swimming Pool Grading Permits	3,200.00	2,500.00	700.00	128.0%
362,490 · Peddling Permit	225.00	100.00	125.00	225.0%
Total 362,000 · PUBLIC SAFETY	17,455.00	52,250.00	-14,795.00	54.1%
Total 360,000 · CHARGES FOR SERVICES	41,319.34	80,000.00	-38,680.66	51.6%
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	9,370.00	8,500.00	870.00	110.2%
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 May 2015

06/24/15

	Jan - May 15	Budget	\$ Over Budget	% of Budget
Total 367,000 · CULTURE-RECREATION	11,860.00	11,010.00	\$850.00	107.7%
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	175.6%
499,000 · Uncategorized Income	0.00			
Total Income	2,360,372.49	3,598,170.00	-1,237,797.51	65.6%
Gross Profit	2,360,372.49	3,598,170.00	-1,237,797.51	65.6%
Expense				
400,000 · GENERAL GOVERNMENT				
400,105 · Salary	6,249.90	12,500.00	-6,250.10	50.0%
400,215 · Postage	2,755.14	3,000.00	-244.86	91.8%
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	2,350.22	6,000.00	-3,669.78	38.8%
400,322 · Long Distance	210.62	400.00	-189.38	52.7%
400,324 · Wireless	705.88	1,500.00	-794.12	47.1%
Total 400,320 · Telephone	3,246.72	7,900.00	-4,653.28	41.1%
400,340 · Advertising	2,329.37	4,500.00	-2,170.73	51.8%
400,342 · Public Relations Printing	2,685.00	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	3,347.91	10,600.00	-7,252.09	31.6%
400,384 · Office Equipment Rental	579.00	1,000.00	-421.00	57.9%
400,420 · Dues & Subscriptions	3,022.84	4,100.00	-1,077.16	73.7%
400,460 · Meetings & Continuing Education	5,861.02	7,000.00	-1,138.98	85.7%
400,700 · Capital Purchases	2,017.08	10,000.00	-7,982.92	20.2%
Total 400,000 · GENERAL GOVERNMENT	33,301.88	77,650.00	-44,348.12	42.9%
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	1,913.98	2,000.00	-86.02	95.7%
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 May 2015

06/24/15

	Jan - May 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 Serv	228.89	500.00	-271.11	45.8%
403.319 · Tax Refunds	675.15	1,000.00	-324.85	67.5%
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	2,911.76	8,000.00	-5,088.24	36.4%
404.000 · SOLICITOR/LEGAL	15,875.75	25,000.00	-9,124.25	63.5%
404.310 · Legal Services	0.00	1,500.00	-1,500.00	0.0%
404.314 · Legal Services - Human Resource				
Total 404.000 · SOLICITOR/LEGAL	15,875.75	26,500.00	-10,624.25	59.9%
405.000 · PERSONNEL SERVICES	132,819.57	309,000.00	-176,180.43	43.0%
405.140 · Office Staff Wages	2,604.99	4,000.00	-1,395.01	65.1%
405.200 · Office Supplies	1,500.00	1,500.00	0.00	100.0%
405.300 · Bond	146.93			
405.000 · PERSONNEL SERVICES - Other				
Total 405.000 · PERSONNEL SERVICES	137,071.49	314,500.00	-177,428.51	43.6%
406.000 · GENERAL GOVT. ADMINISTRATION	132.85	300.00	-167.15	44.3%
406.280 · General Administrative Expense	60.00	500.00	-440.00	12.0%
406.316 · Drug Testing	0.00	200.00	-200.00	0.0%
406.317 · Employee Record Checks	19.00	50.00	-31.00	38.0%
406.318 · Bank Fees	50.00	150.00	-100.00	33.3%
406.319 · Reimburse private prop damage	450.00	1,750.00	-1,300.00	25.7%
406.325 · Internet fees / Website Develop	119.60	250.00	-130.40	47.8%
406.331 · Mileage	0.00	100.00	-100.00	0.0%
406.338 · Highway/Toll Reimbursement	541.59	500.00	41.59	108.3%
406.341 · Personnel Advertising	449.00	150.00	299.00	299.3%
406.421 · License & Permit Renewal				
Total 406.000 · GENERAL GOVT. ADMINISTRATION	1,822.04	3,950.00	-2,127.96	46.1%
407.000 · DATA PROCESSING	258.00	1,500.00	-1,242.00	17.2%
407.213 · Data Processing Equipment	185.00	2,000.00	-1,815.00	9.3%
407.215 · Software	1,250.00	4,000.00	-2,750.00	31.3%
407.370 · Computer Services				
Total 407.000 · DATA PROCESSING	1,693.00	7,500.00	-5,807.00	22.6%
408.000 · ENGINEERING SERVICES	1,185.25	8,000.00	-6,814.75	14.8%
408.310 · Engineering Services - Gen Con	0.00	2,000.00	-2,000.00	0.0%
408.317 · Act 537 Plan	0.00	50.00	-50.00	0.0%
408.318 · Traffic Impact Study	0.00	5,000.00	-5,000.00	0.0%
408.319 · Special Projects				
Total 408.000 · ENGINEERING SERVICES	1,185.25	15,050.00	-13,864.75	7.9%
409.000 · GEN GOVT. BUILDINGS	1,272.53	2,500.00	-1,227.47	50.9%
409.200 · Supplies	22,009.89	25,000.00	-2,990.11	88.0%
409.230 · Heating Fuel	5,525.57	3,000.00	2,525.57	184.2%
409.300 · Facilities Maintenance				

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

06/24/15

	Jan - May 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	4,590.77	11,000.00	-6,409.23	41.7%
409.366 · Water	809.29	1,500.00	-690.71	54.0%
Total 409.360 · Public Utilities	5,400.06	12,500.00	-7,099.94	43.2%
409.567 · Trash Removal	291.90	750.00	-458.10	38.9%
409.575 · Communication Equip Repair/Main	0.00	350.00	-350.00	0.0%
409.586 · 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	35,045.96	63,100.00	-28,054.04	55.5%
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	492,832.50	1,183,000.00	-690,167.50	41.7%
Total 410.000 · PUBLIC SAFETY	494,740.50	1,255,100.00	-760,359.50	39.4%
411.000 · FIRE				
411.300 · Building Capital Reserve	71,865.93	80,000.00	-8,134.07	89.8%
411.500 · Contributions	27,244.39	80,000.00	-52,755.61	34.1%
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	12,400.61	25,000.00	-12,599.39	49.6%
Total 411.000 · FIRE	144,030.93	410,000.00	-265,969.07	35.1%
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	26,220.40	62,000.00	-35,779.60	42.3%
413.121 · Sewage Enforcement Officer	959.88	1,000.00	-40.12	96.0%
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	27,300.71	65,400.00	-38,099.29	41.7%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	755.00	1,300.00	-565.00	56.5%
414.116 · Zoning Hearing Bd Compensation	950.00	3,000.00	-2,450.00	18.3%
414.117 · Planning Commission Comp.	0.00	3,000.00	-3,000.00	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	5,122.63	15,000.00	-9,877.37	34.2%
414.340 · Zoning Hearing Advertisements	1,484.10	3,000.00	-1,515.90	49.5%

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

06/24/15

	Jan - May 15	Budget	\$ Over Budget	% of Budget
Total 414.000 - PLANNING & ZONING	8,841.73	30,500.00	-22,058.27	28.6%
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	3,808.20	6,000.00	-2,191.80	63.5%
429.364 - Sanitary Sewer Expenses				
Total 429.000 - PUBLIC WORKS - SANITATION	3,808.20	6,000.00	-2,191.80	63.5%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	178,361.98	430,000.00	-251,638.02	41.5%
430.245 - Supplies	4,841.39	8,000.00	-3,158.61	60.5%
430.300 - Facilities Maintenance	462.05	1,500.00	-1,037.95	30.8%
430.320 - Telephone				
430.321 - Local	817.13	2,000.00	-1,182.87	40.9%
430.322 - Long Distance	201.98	400.00	-198.02	50.5%
430.329 - Wireless	1,621.18	3,200.00	-1,578.82	50.7%
Total 430.320 - Telephone	2,640.29	5,600.00	-2,959.71	47.1%
430.330 - Heating Fuel	5,500.55	10,000.00	-4,499.45	55.0%
430.360 - Electricity	1,609.73	3,500.00	-1,890.27	46.0%
430.384 - Equip/Machinery Rental	11,593.78	11,000.00	593.78	105.4%
430.450 - Contracted Services	266.69	800.00	-533.31	33.3%
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	7,845.48	5,000.00	2,845.48	156.9%
Total 430.000 - HWYS., ROADS & STREETS	220,493.08	531,900.00	-311,406.92	41.5%
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	1,957.00	2,200.00	-263.00	88.0%
433.360 - Traffic signal electric	1,029.44	2,750.00	-1,720.56	37.4%
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	5,328.99	15,950.00	-10,621.01	33.4%
434.00 - STREET LIGHTING				
434.360 - St. Light Electricity	1,439.45	5,000.00	-3,560.55	28.8%
Total 434.00 - STREET LIGHTING	1,439.45	5,000.00	-3,560.55	28.8%
437.000 - EQUIPMENT REPAIRS-FUEL				

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

	Jan - May 15	Budget	\$ Over Budget	% of Budget
437.200 · Tool & Equipment Repairs	942.55	4,000.00	-3,057.45	23.6%
437.213 · Equipment Parts & Supplies	24,434.22	25,000.00	-565.78	97.7%
437.233 · Equipment Motor Fuel	15,389.41	32,500.00	-17,110.59	47.4%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	40,766.18	61,500.00	-20,733.82	66.3%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	3,456.21	4,000.00	-543.79	86.4%
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	3,456.21	13,000.00	-9,543.79	26.6%
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	1,338.75	10,000.00	-8,661.25	13.4%
452.249 · Recreation Programs	500.00	3,000.00	-2,500.00	16.7%
452.300 · Recreation Safety Insurance	1,521.37	23,000.00	-21,478.63	6.6%
Total 452.000 · RECREATION & CULTURE	3,360.12	36,000.00	-32,639.88	9.3%
454.000 · PARKS				
454.115 · Park Personnel	1,996.50	7,000.00	-5,003.50	28.5%
454.200 · Park supplies	3,982.11	2,500.00	1,482.11	159.3%
454.230 · Fuel	1,771.21	3,500.00	-1,728.79	50.6%
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	295.32	2,000.00	-1,704.68	14.8%
454.500 · Contracted Services	835.36	5,000.00	-4,164.64	16.7%
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	8,880.50	23,000.00	-14,119.50	38.6%
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	21,980.67	48,000.00	-26,019.33	45.8%
481.200 · Medicare Employer Paid	5,140.64	12,000.00	-6,859.36	42.8%
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	30,464.00	36,000.00	-5,536.00	84.6%
487.196 · Health Insurance	85,603.95	213,150.00	-127,546.05	40.2%
487.197 · Other Group Benefits	9,104.68	18,500.00	-9,395.32	49.2%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	152,389.62	446,150.00	-293,760.38	34.2%

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

	Jan - May 15	Budget	S 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	258.60			
Total 6561 · *Payroll Expenses	258.60			
6999 · Uncategorized Expenses	1.00			
Total Expense	2,133,598.38	3,744,750.00	-1,611,151.62	57.0%
Net Income	226,774.11	-146,580.00	373,354.11	-154.7%

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

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	49,321.49
106.002 · Fire/Ambulance	35,037.85
106.003 · Recycling	14,256.04
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>98,617.75</u>
Total Checking/Savings	<u>98,617.75</u>
Total Current Assets	<u>98,617.75</u>
TOTAL ASSETS	<u>98,617.75</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	80,052.60
Net Income	<u>-79,481.89</u>
Total Equity	<u>98,617.75</u>
TOTAL LIABILITIES & EQUITY	<u>98,617.75</u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of May 31, 2015

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.43
106.000 · Palmer Sewer Savings Account	169,949.39
Total Checking/Savings	<u>170,667.82</u>
Total Current Assets	<u>170,667.82</u>
TOTAL ASSETS	<u><u>170,667.82</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,919.97
Net Income	70.59
Total Equity	<u>170,667.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,667.82</u></u>

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

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,007.06
106.000 · Nazareth Sewer Savings Account	10,321.28
Total Checking/Savings	<u>11,328.34</u>
Total Current Assets	<u>11,328.34</u>
TOTAL ASSETS	<u>11,328.34</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	5,998.33
Net Income	119.68
Total Equity	<u>11,328.34</u>
TOTAL LIABILITIES & EQUITY	<u>11,328.34</u>

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

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	533,573.67
106.000 · PLGIT Savings Account	794,919.31
Total Checking/Savings	<u>1,328,492.98</u>
Total Current Assets	<u>1,328,492.98</u>
TOTAL ASSETS	<u><u>1,328,492.98</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,266,978.60
Net Income	31,019.43
Total Equity	<u>1,328,492.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,328,492.98</u></u>

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

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	118.43
106.000 · Swr/Signal PLUS Account	100.00
Total Checking/Savings	<u>218.43</u>
Total Current Assets	<u>218.43</u>
TOTAL ASSETS	<u><u>218.43</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	259,226.66
Net Income	<u>-1,111,419.44</u>
Total Equity	<u>218.43</u>
TOTAL LIABILITIES & EQUITY	<u><u>218.43</u></u>

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06/24/15
Accrual Basis

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

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	139,256.13
Total Checking/Savings	<u>139,256.13</u>
Total Current Assets	<u>139,256.13</u>
TOTAL ASSETS	<u><u>139,256.13</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	39,223.39
Net Income	<u>100,032.74</u>
Total Equity	<u>139,256.13</u>
TOTAL LIABILITIES & EQUITY	<u><u>139,256.13</u></u>

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

	May 31, 15
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	329,740.11
106.001 · CAPITAL PURCHASES	180.73
106.000 · Capital Reserve Savings Account - Other	180.73
Total 106.000 · Capital Reserve Savings Account	329,920.84
Total Checking/Savings	329,920.84
Total Current Assets	329,920.84
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	330,001.35
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	52,490.10
Net Income	68,543.57
Total Equity	330,001.35
TOTAL LIABILITIES & EQUITY	330,001.35

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

	May 31, 15
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	80,973.86
106.001 · Fire Truck Fund	7,979.87
106.002 · Building Land Fund	19,006.29
106.003 · Fire Police Fund	7.50
106.000 · Fire CR Savings Account - Other	107,967.52
Total 106.000 · Fire CR Savings Account	107,967.52
Total Checking/Savings	107,967.52
Total Current Assets	107,967.52
TOTAL ASSETS	107,967.52
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-126,637.61
Net Income	7.50
Total Equity	107,967.52
TOTAL LIABILITIES & EQUITY	107,967.52

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

	<u>May 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	3.42
Total 106.000 · Ambulance CR Savings Account	<u>49,137.35</u>
Total Checking/Savings	<u>49,137.35</u>
Total Current Assets	<u>49,137.35</u>
TOTAL ASSETS	<u><u>49,137.35</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,574.30
Net Income	3.42
Total Equity	<u>49,137.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>49,137.35</u></u>

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06/24/15

Accrual Basis

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of May 31, 2015

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	3,281.72
106.000 · Hwy Recon/Rehab MM/Savings Acct	495,628.68
Total Checking/Savings	<u>498,910.40</u>
Total Current Assets	<u>498,910.40</u>
TOTAL ASSETS	<u>498,910.40</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	309,092.59
Net Income	189,817.81
Total Equity	<u>498,910.40</u>
TOTAL LIABILITIES & EQUITY	<u>498,910.40</u>

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

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	1,114.88
100.000 · CR Equip Replacement - Checking - Other	<u>0.45</u>
Total 100.000 · CR Equip Replacement - Checking	1,115.33
106.000 · CR Equip Replacement MM/Savings	
106.002 · EQUIPMENT REPLACEMENT	205,982.32
106.000 · CR Equip Replacement MM/Savings - Other	<u>67.45</u>
Total 106.000 · CR Equip Replacement MM/Savings	<u>206,049.77</u>
Total Checking/Savings	<u>207,165.10</u>
Total Current Assets	<u>207,165.10</u>
TOTAL ASSETS	<u><u>207,165.10</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	7,147.52
Net Income	<u>200,017.58</u>
Total Equity	<u>207,165.10</u>
TOTAL LIABILITIES & EQUITY	<u><u>207,165.10</u></u>

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06/24/15

Accrual Basis

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

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	12,828.59
103.000 · Embassy Checking Account	4,590.20
Total Checking/Savings	<u>17,418.79</u>
Total Current Assets	<u>17,418.79</u>
TOTAL ASSETS	<u><u>17,418.79</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	28,847.63
Net Income	<u>-11,428.84</u>
Total Equity	<u>17,418.79</u>
TOTAL LIABILITIES & EQUITY	<u><u>17,418.79</u></u>

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

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	466,113.85
Total Checking/Savings	<u>466,113.85</u>
Total Current Assets	<u>466,113.85</u>
TOTAL ASSETS	<u><u>466,113.85</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	149,345.88
Net Income	<u>207,348.44</u>
Total Equity	<u>466,113.85</u>
TOTAL LIABILITIES & EQUITY	<u><u>466,113.85</u></u>

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

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,117.81
106.000 Traffic Impact Account	1,644,503.38
Total Checking/Savings	<u>1,648,621.19</u>
Total Current Assets	<u>1,648,621.19</u>
TOTAL ASSETS	<u><u>1,648,621.19</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,636,812.31
Net Income	11,808.88
Total Equity	<u>1,648,621.19</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,648,621.19</u></u>

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

	May 31, 15
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	81.36
102.000 · SAVINGS ACCOUNTS - LAB	552,994.19
106.000 · SAVING ACCOUNTS	37,302.25
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	9,046.24
Total Checking/Savings	600,031.72
Total Current Assets	600,031.72
TOTAL ASSETS	600,031.72
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	34,136.80
Total Equity	597,701.21
TOTAL LIABILITIES & EQUITY	600,031.72

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

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,080.87
Total Checking/Savings	200,080.87
Total Current Assets	200,080.87
TOTAL ASSETS	200,080.87
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,060.21
Net Income	20.66
Total Equity	200,080.87
TOTAL LIABILITIES & EQUITY	200,080.87

Lower Nazareth Township
Balance Sheet
As of May 31, 2015

	<u>May 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	177,301.39
100.000 · Checking Account - Other	997.60
Total 100.000 · Checking Account	<u>199,574.82</u>
Total Checking/Savings	<u>199,574.82</u>
Total Current Assets	<u>199,574.82</u>
TOTAL ASSETS	<u><u>199,574.82</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	92,770.98
Net Income	46,090.31
Total Equity	<u>199,574.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>199,574.82</u></u>