



Lower Nazareth Township
Financial Report
November 2015

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Nov-15</u>
General Fund - 01	\$ 700,562
Special Revenue Fund - Host Fee - 05	\$ 111,069
Palmer Sewer Fund - 08	\$ 170,753
Nazareth Sewer Fund - 09	\$ 12,863
Capital Reserve - Open Space Fund - 16	\$ 1,481,681
Capital Reserve - Sewer/Signals Fund - 18	\$ 5,241
Fiscal Stability Fund -	\$ 139,433
Capital Reserve - Municipal - 30	\$ 206,751
Capital Reserve - Fire Fund - 31	\$ 107,985
Capital Reserve - Ambulance Fund- 32	\$ 49,145
Highway Reconstruction/Rehabilitation -	\$ 89,990
Capital Reserve - Equipment Replacement -	\$ 106,930
Refuse/Recycling Collection - 33	\$ 5,563
State Liquid Fuels Fund - 35	\$ 466,188
Traffic Impact - 091	\$ 1,658,896
<i>Total Township Funds...</i>	<u><u>\$5,313,050</u></u>
Master Escrow Account	\$ 631,393
Griffin Sewer Fund	\$ 200,106
Development & Inspection Account	\$ 132,965
<i>Total Escrow Accounts...</i>	<u><u>\$964,464</u></u>

Lower Nazareth Township
Balance Sheet
As of November 30, 2015

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	8,479.57
105.000 · Payroll Account	6,505.02
106.000 · LAB Savings Account	557,027.69
106.100 · PLGIT Account	77,751.40
106.200 · Real Estate Tax Collections	48,318.94
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
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Total Checking/Savings	698,332.62
Other Current Assets	
Employee Advance	-20.94
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Total Other Current Assets	-20.94
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Total Current Assets	698,311.68
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
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Total Other Assets	2,250.00
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TOTAL ASSETS	700,561.68
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LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	-24.80
212 · Earned Income Tax Withheld	1,930.74
213 · Medicare Withheld	-5.80
219 · Occup Privilege Tax Withheld	134.00
223 · Unemployment Withheld	109.39
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Total 210.000 · PAYROLL LIABILITIES	2,143.53
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Total Other Current Liabilities	2,143.53
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Total Current Liabilities	2,143.53
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Total Liabilities	2,143.53
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	66,245.70
Net Income	-139,680.03
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Total Equity	698,418.15
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TOTAL LIABILITIES & EQUITY	700,561.68
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Lower Nazareth Township
General Fund Budget vs. Actual
 January through November 2015

	Jan - Nov 15	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,489,699.81	1,460,000.00	29,699.81	102.0%
301.200 - Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 - Real Estate - Delinquent	25,799.72	30,000.00	-4,200.28	86.0%
Total 301.000 - REAL PROPERTY TAXES	1,515,499.53	1,490,050.00	25,449.53	101.7%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	171,340.83	140,000.00	31,340.83	122.4%
310.210 - Earned Income - Current	1,041,497.12	1,100,000.00	-58,502.88	94.7%
310.220 - Earned Income - Prior	76,777.30	70,000.00	6,777.30	109.7%
310.510 - Local Services Tax	374,479.98	330,000.00	44,479.98	113.5%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	1,564,095.23	1,640,000.00	24,095.23	101.5%
Total 300.000 - TAXES	3,179,594.76	3,130,050.00	49,544.76	101.6%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	146,248.77	65,000.00	81,248.77	225.0%
Total 320.000 - LICENSES & PERMITS	146,248.77	65,000.00	81,248.77	225.0%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	29,128.77	30,000.00	-871.23	97.1%
331.121 - Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 - Ordinance Violations	53,238.69	5,000.00	48,238.69	1,064.8%
Total 330.000 - FINES & FORFEITS	82,367.46	35,010.00	47,357.46	235.3%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	100.43	100.00	0.43	100.4%
341.02 - Interest on Savings	719.34	500.00	219.34	143.9%
Total 341.000 - Interest Earnings	819.77	600.00	219.77	136.6%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	21,550.00	60,000.00	-38,450.00	35.9%
Total 342.000 - Rents and Royalties	21,550.00	60,000.00	-38,450.00	35.9%
Total 340.000 - INTEREST, RENTS & ROYALTIES	22,369.77	60,600.00	-38,230.23	36.9%
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%
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	3,953.27	4,100.00	-146.73	96.4%

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

	Jan - Nov 15	Budget	\$ Over Budget	% of Budget
355.040 · Alcoholic Beverage Licenses	2,000.00	2,000.00	0.00	100.0%
355.051 · Non-Uniform	50,970.85	40,000.00	10,970.85	127.4%
355.052 · Police Department	66,660.46	63,000.00	1,660.46	102.6%
355.070 · Fire Relief	75,859.58	80,000.00	-4,140.42	94.8%
Total 355.000 · STATE SHARED REVENUES	199,444.16	191,100.00	8,344.16	104.4%
Total 350.000 · INTERGOVERNMENTAL REVENUES	199,444.16	191,100.00	8,344.16	104.4%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government	4,641.34	10,000.00	-5,358.66	46.4%
361.310 · Subdivision & Land Development	13,750.00	7,000.00	6,750.00	196.4%
361.330 · Zoning Hearings	0.00	0.00	0.00	0.0%
361.500 · Maps & Publications	0.00	0.00	0.00	0.0%
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	117.76	500.00	-382.24	23.6%
Total 361.500 · Maps & Publications	150.76	500.00	-349.24	30.2%
361.630 · Proceeds from tax collection	32,158.57	30,000.00	2,158.57	107.2%
361.74 · Postage collected	151.85	250.00	-98.15	60.7%
Total 361.000 · General Government	50,852.52	47,750.00	3,102.52	106.5%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	150.00	200.00	-50.00	75.0%
362.410 · Building & Zoning Permits	20,534.60	15,000.00	5,534.60	136.9%
362.440 · Sewer Permits	2,230.00	1,000.00	1,230.00	223.0%
362.451 · Use & Occupancy Permits	40.00	50.00	-10.00	80.0%
362.452 · Moving Permits	560.00	400.00	160.00	140.0%
362.470 · Driveway Permits	2,450.00	2,000.00	450.00	122.5%
362.480 · Grading Permits	21,546.50	11,000.00	10,546.50	195.9%
362.481 · Swimming Pool Grading Permits	6,100.00	2,500.00	3,600.00	244.0%
362.490 · Peddling Permit	225.00	100.00	125.00	225.0%
Total 362.000 · PUBLIC SAFETY	53,836.10	32,250.00	21,586.10	166.9%
Total 360.000 · CHARGES FOR SERVICES	104,688.62	80,000.00	24,688.62	130.9%
363.000 · HIGHWAYS AND STREETS				
363.239 · Proceeds from Public Prop Damage	2,010.25	100.00	1,910.25	2,010.3%
363.246 · Public Works Other Services/Sup	367.50	100.00	267.50	367.5%
363.500 · Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
Total 363.000 · HIGHWAYS AND STREETS	2,377.75	300.00	2,077.75	792.6%
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	4,210.00	2,500.00	1,710.00	168.4%
Total 367.000 · CULTURE-RECREATION	13,730.00	11,010.00	2,720.00	124.7%
389.000 · MISCELLANEOUS INCOME				
389.196 · Mint-Cobra Premiums	0.00	50.00	-50.00	0.0%

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

	Jan - Nov 15	Budget	\$ Over Budget	% of Budget
389,000 - MISCELLANEOUS INCOME - Other	104.92	50.00	54.92	209.8%
Total 389,000 - MISCELLANEOUS INCOME	104.92	100.00	4.92	104.9%
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	68,264.56	25,000.00	43,264.56	273.1%
49900 - Uncategorized Income	0.00			
Total Income	3,819,190.77	3,598,170.00	221,020.77	106.1%
Expense				
400,000 - GENERAL GOVERNMENT				
400,105 - Salary	11,458.15	12,500.00	-1,041.85	91.7%
400,215 - Postage	3,371.15	3,000.00	371.15	112.4%
400,300 - Miscellaneous	28.00	50.00	-22.00	56.0%
400,310 - Stenographer/BOS	1,498.50	1,500.00	-1.50	99.9%
400,320 - Telephone				
400,321 - Local	4,315.51	6,000.00	-1,684.49	71.9%
400,322 - Long Distance	280.85	400.00	-119.15	70.2%
400,324 - Wireless	1,419.48	1,500.00	-80.52	94.6%
Total 400,320 - Telephone	6,015.84	7,900.00	-1,884.16	76.1%
400,340 - Advertising	4,335.67	4,500.00	-164.33	96.3%
400,342 - Public Relations Printing	5,421.00	5,000.00	421.00	108.4%
400,343 - Codification/Printing	20.00	10,000.00	-9,980.00	0.2%
400,374 - Maintenance Agreements	8,481.75	10,600.00	-2,118.25	80.0%
400,384 - Office Equipment Rental	758.00	1,000.00	-242.00	75.8%
400,420 - Dues & Subscriptions	3,942.52	4,100.00	-157.48	96.2%
400,460 - Meetings & Continuing Education	7,741.21	7,000.00	741.21	110.6%
400,700 - Capital Purchases	2,566.56	10,000.00	-7,433.44	25.7%
Total 400,000 - GENERAL GOVERNMENT	55,638.35	77,150.00	-21,511.65	72.1%
402,000 - AUDITING				
402,105 - Audit Wages	40.00	100.00	-60.00	40.0%
402,311 - Accounting & Auditing Services	13,850.00	7,500.00	6,350.00	184.7%
Total 402,000 - AUDITING	13,890.00	7,600.00	6,290.00	182.8%
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	2,009.95	2,000.00	9.95	100.5%
403,213 - Office Equipment	93.74	200.00	-106.26	46.9%
403,215 - EIT Postage	114.73	200.00	-85.27	57.4%
403,216 - Real Estate Postage	1,265.91	1,400.00	-134.09	90.4%
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	238.89	500.00	-271.11	45.8%
403,319 - Tax Refunds	24,437.83	1,000.00	23,437.83	2,443.8%
403,350 - Insurance & Bonding	0.00	300.00	-300.00	0.0%
403,400 - Court Costs	0.00	50.00	-50.00	0.0%

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

	Jan - Nov 15	Budget	\$ Over Budget	% of Budget
403.430 - Tax Appeals	0.00	50.00	-50.00	0.0%
Total 403.000 - TAX COLLECTION	28,151.05	8,000.00	20,151.05	351.9%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	26,612.50	25,000.00	1,612.50	106.5%
404.314 - Legal Services - Human Resource	367.50	1,500.00	-1,132.50	24.5%
Total 404.000 - SOLICITOR/LEGAL	26,980.00	26,500.00	480.00	101.8%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	285,506.07	309,000.00	-23,493.93	92.4%
405.200 - Office Supplies	7,502.91	4,000.00	3,502.91	187.6%
405.300 - Bond	1,500.00	1,500.00	0.00	100.0%
Total 405.000 - PERSONNEL SERVICES	294,508.98	314,500.00	-19,991.02	93.6%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense				
406.316 - Drug Testing	802.67	300.00	502.67	267.6%
406.317 - Employee Record Checks	300.00	500.00	-200.00	60.0%
406.318 - Bank Fees	226.00	200.00	26.00	113.0%
406.319 - Reimburse private prop damage	103.74	50.00	53.74	207.5%
406.325 - Internet fees / Website Develop	50.00	150.00	-100.00	33.3%
406.331 - Mileage	4,336.78	1,750.00	2,586.78	247.8%
406.338 - Highway/Toll Reimbursement	119.60	250.00	-130.40	47.8%
406.341 - Personnel Advertising	0.00	100.00	-100.00	0.0%
406.421 - License & Permit Renewal	631.50	500.00	131.50	126.3%
	171.00	150.00	21.00	114.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	6,741.29	3,950.00	2,791.29	170.7%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	2,455.00	1,500.00	955.00	163.7%
407.215 - Software	805.63	2,000.00	-1,194.37	40.3%
407.370 - Computer Services	4,359.38	4,000.00	359.38	109.0%
Total 407.000 - DATA PROCESSING	7,620.01	7,500.00	120.01	101.6%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con				
408.317 - Act 537 Plan	5,027.88	8,000.00	-2,972.12	62.8%
408.318 - Traffic Impact Study	0.00	2,000.00	-2,000.00	0.0%
408.319 - Special Projects	0.00	50.00	-50.00	0.0%
	500.00	5,000.00	-4,500.00	10.0%
Total 408.000 - ENGINEERING SERVICES	5,527.88	15,050.00	-9,522.12	36.7%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	2,293.93	2,500.00	-206.07	91.8%
409.230 - Heating Fuel	22,882.32	25,000.00	-2,117.68	91.5%
409.300 - Facilities Maintenance	7,872.12	3,000.00	4,872.12	262.4%
409.318 - Building Security Systems	676.71	3,500.00	-2,823.29	19.3%
409.360 - Public Utilities				
409.361 - Electricity	12,024.45	11,000.00	1,024.45	109.3%
409.366 - Water	1,728.78	1,500.00	228.78	115.3%
Total 409.360 - Public Utilities	13,753.23	12,500.00	1,253.23	110.0%
409.367 - Trash Removal	715.90	750.00	-34.10	95.5%

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

	Jan - Nov 15	Budget	\$ Over Budget	% of Budget
409.375 - Communication Equip Repair/Main	0.00	350.00	-350.00	0.0%
409.386 - Rental Property Expenses	600.66	500.00	100.66	120.1%
409.600 - Capital Construction	0.00	15,000.00	-15,000.00	0.0%
Total 409.000 - GEN GOVT. BUILDINGS	48,794.87	63,100.00	-14,305.13	77.3%
410.000 - PUBLIC SAFETY				
410.160 - Police Pension	66,660.46	65,000.00	1,660.46	102.6%
410.200 - Fire-Police Supplies	3,597.66	7,000.00	-3,402.34	51.4%
410.250 - Repair Lights	0.00	50.00	-50.00	0.0%
410.500 - Police Services Contract	1,082,484.20	1,183,000.00	-100,515.80	91.5%
Total 410.000 - PUBLIC SAFETY	1,152,742.32	1,255,050.00	-102,307.68	91.8%
411.000 - FIRE				
411.300 - Building Capital Reserve	77,936.55	80,000.00	-2,063.45	97.4%
411.500 - Contributions	72,698.67	80,000.00	-7,301.33	90.9%
411.541 - Fire Relief	75,859.58	80,000.00	-4,140.42	94.8%
411.600 - Water Hydrant Assessment	66,060.00	65,000.00	1,060.00	101.6%
411.700 - Truck Capital Reserve	49,239.72	80,000.00	-30,760.28	61.5%
411.740 - Equipment Purchase	21,235.72	25,000.00	-3,764.28	84.9%
Total 411.000 - FIRE	363,030.24	410,000.00	-46,969.76	88.5%
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	59,614.27	62,000.00	-2,385.73	96.2%
413.121 - Sewage Enforcement Officer	959.88	1,000.00	-40.12	96.0%
413.200 - Supplies	374.08	700.00	-325.92	53.4%
413.325 - Postage	510.75	700.00	-189.25	73.0%
413.400 - Court Costs	0.00	1,000.00	-1,000.00	0.0%
Total 413.000 - CODE ENFORCEMENT	61,458.98	65,400.00	-3,941.02	94.0%
414.000 - PLANNING & ZONING				
414.112 - Stereographer, ZH & PC	1,370.00	1,300.00	70.00	105.4%
414.116 - Zoning Hearing Bd Compensation	1,100.00	3,000.00	-1,900.00	36.7%
414.117 - Planning Commission Comp.	1,200.00	3,000.00	-1,800.00	40.0%
414.120 - Legal	0.00	5,500.00	-5,500.00	0.0%
414.310 - Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 - Engineer	22,116.63	15,000.00	7,116.63	147.4%
414.340 - Zoning Hearing Advertisements	3,242.60	3,000.00	242.60	108.1%
Total 414.000 - PLANNING & ZONING	29,029.23	30,900.00	-1,870.77	93.9%
415.114 - EMERGENCY MANAGEMENT COORD	2,200.00	2,400.00	-200.00	91.7%
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%

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

	Jan - Nov 15	Budget	\$ Over Budget	% of Budget
Total 426,000 · SANITATION EXPENSE	0.00	50.00	-50.00	0.0%
429,000 · PUBLIC WORKS - SANITATION				
429,364 · Sanitary Sewer Expenses	7,616.40	6,000.00	1,616.40	126.9%
Total 429,000 · PUBLIC WORKS - SANITATION	7,616.40	6,000.00	1,616.40	126.9%
430,000 · HWYS., ROADS & STREETS				
430,100 · Personnel Services	388,327.67	430,000.00	-41,672.33	90.3%
430,245 · Supplies	7,368.36	8,000.00	-631.64	92.1%
430,300 · Facilities Maintenance	573.02	1,500.00	-926.98	38.2%
430,320 · Telephone				
430,321 · Local	1,447.35	2,000.00	-552.65	72.4%
430,322 · Long Distance	260.70	400.00	-139.30	65.2%
430,329 · Wireless	3,250.49	3,200.00	50.49	101.6%
Total 430,320 · Telephone	4,958.54	5,600.00	-641.46	88.5%
430,330 · Heating Fuel	6,100.12	10,000.00	-3,899.88	61.0%
430,360 · Electricity	2,960.10	3,500.00	-539.90	84.6%
430,384 · Equip/Machinery Rental	11,593.78	11,000.00	593.78	105.4%
430,450 · Contracted Services	852.06	800.00	52.06	106.5%
430,460 · Continuing Education	5,715.64	2,500.00	3,215.64	228.6%
430,600 · Capital Construction	0.00	9,000.00	-9,000.00	0.0%
430,740 · Equipment Purchase	10,762.40	45,000.00	-34,237.60	23.9%
430,750 · Misc Shop Tools & Equipment	10,047.44	5,000.00	5,047.44	200.9%
Total 430,000 · HWYS., ROADS & STREETS	449,259.13	531,900.00	-82,640.87	84.5%
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	917.55	5,500.00	-4,582.45	16.7%
433,246 · Pavement Marking Supplies	796.90	2,500.00	-1,703.10	31.9%
433,249 · Traffic Control Supplies-signal	3,970.36	2,200.00	1,770.36	180.5%
433,360 · Traffic signal electric	2,366.31	2,750.00	-383.69	86.0%
433,375 · Lane 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	9,826.12	15,950.00	-6,123.88	61.6%
434,00 · STREET LIGHTING				
434,360 · St. Light Electricity	3,245.11	5,000.00	-1,754.89	64.9%
Total 434,00 · STREET LIGHTING	3,245.11	5,000.00	-1,754.89	64.9%
437,000 · EQUIPMENT REPAIRS-FUEL				
437,200 · Tool & Equipment Repairs	2,575.71	4,000.00	-1,424.29	64.4%
437,213 · Equipment Parts & Supplies	38,551.14	25,000.00	13,551.14	154.2%
437,233 · Equipment Motor Fuel	24,822.48	32,500.00	-7,677.52	76.4%
Total 437,000 · EQUIPMENT REPAIRS-FUEL	65,949.33	61,500.00	4,449.33	107.2%
438,000 · HIGHWAY MAINT & REPAIR				
438,271 · Paving and Patching Materials	4,119.35	4,000.00	119.35	103.0%

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

	Jan - Nov 15	Budget	\$ Over Budget	% of Budget
438.272 - Aggregate Supplies	0.00	2,500.00	-2,500.00	0.0%
438.273 - Pipe and Drainage Supplies	1,337.91	2,500.00	-1,162.09	53.5%
438.274 - Pavement Maintenance Supplies	4,284.30	4,000.00	284.30	107.1%
Total 438.000 - HIGHWAY MAINT & REPAIR	9,741.56	13,000.00	-3,258.44	74.9%
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - Engineer	0.00	1,000.00	-1,000.00	0.0%
439.600 - Construction/Rebuilding	0.00	90,000.00	-90,000.00	0.0%
Total 439.000 - HWY CONST & REBUILDING PRJCTS	0.00	91,000.00	-91,000.00	0.0%
452.000 - RECREATION & CULTURE				
452.115 - Staff Wages	9,580.40	10,000.00	-419.60	95.8%
452.249 - Recreation Programs	2,746.91	3,000.00	-253.09	91.6%
452.300 - Recreation Safety Insurance	6,750.15	23,000.00	-16,249.85	29.5%
Total 452.000 - RECREATION & CULTURE	19,077.46	36,000.00	-16,922.54	53.0%
454.000 - PARKS				
454.115 - Park Personnel	9,047.75	7,000.00	2,047.75	129.3%
454.200 - Park supplies	5,518.35	2,500.00	3,018.35	220.7%
454.230 - Fuel	2,479.30	3,500.00	-1,020.70	70.8%
454.367 - Trash Removal	0.00	0.00	0.00	0.0%
454.370 - Park Facilities Maintenance	1,142.28	2,000.00	-857.72	57.1%
454.500 - Contracted Services	1,810.36	5,000.00	-3,189.64	36.2%
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	19,998.04	23,000.00	-3,001.96	86.9%
456.000 - LIBRARY				
456.520 - Library Contribution	91,035.00	91,000.00	35.00	100.0%
Total 456.000 - LIBRARY	91,035.00	91,000.00	35.00	100.0%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	48,852.84	48,000.00	852.84	101.8%
481.200 - Medicare Employer Paid	11,425.28	12,000.00	-574.72	95.2%
481.300 - Unemployment Comp Employer Paid	95.68	1,000.00	-904.32	9.6%
483.197 - Non-Uniform Pension Plan Contrib	115,000.00	115,000.00	0.00	100.0%
483.310 - Pension Plan Admin Fees	2,075.00	2,500.00	-425.00	83.0%
484.354 - Workers Comp Insurance	41,257.00	36,000.00	5,257.00	114.6%
487.196 - Health Insurance	194,900.43	213,150.00	-18,249.57	91.4%
487.197 - Other Group Benefits	19,442.53	18,500.00	942.53	105.1%
Total 480.000 - INSURANCE & EMPLOYEE BENEFITS	433,048.76	446,150.00	-13,101.24	97.1%
486.000 - Insurance				
486.350 - Liability Insurance	55,231.63	61,000.00	-5,768.37	90.5%
486.354 - Worker's Compensation	-3,400.00			
Total 486.000 - Insurance	51,831.63	61,000.00	-9,168.37	85.0%
489.000 - JUDGEMENT & LOSSES				
489.411 - Refund of fines collected	0.00	50.00	-50.00	0.0%

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

	Jan - Nov 15	Budget	\$ Over Budget	% of Budget
Total 489,000 - JUDGEMENT & LOSSES	0.00	50.00	-50.00	0.0%
492,000 - Interfund Operating Transfers	612,637.80			
6561 - *Payroll Expenses	0.00			
6561.1 - Taxable Third Party Sick Pay	548.10			
6561 - *Payroll Expenses - Other				
Total 6561 - *Payroll Expenses	548.10			
Total Expense	3,958,870.80	3,744,150.00	214,720.80	105.7%
Net Income	-139,680.03	-145,980.00	6,299.97	95.7%

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

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	55,547.32
106.002 · Fire/Ambulance	38,151.32
106.003 · Recycling	17,368.39
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>111,069.40</u>
Total Checking/Savings	<u>111,069.40</u>
Total Current Assets	<u>111,069.40</u>
TOTAL ASSETS	<u>111,069.40</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	80,052.60
Net Income	<u>-67,030.24</u>
Total Equity	<u>111,069.40</u>
TOTAL LIABILITIES & EQUITY	<u>111,069.40</u>

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

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.79
106.000 · Palmer Sewer Savings Account	<u>170,034.62</u>
Total Checking/Savings	<u>170,753.41</u>
Total Current Assets	<u>170,753.41</u>
TOTAL ASSETS	<u>170,753.41</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,919.97
Net Income	<u>156.18</u>
Total Equity	<u>170,753.41</u>
TOTAL LIABILITIES & EQUITY	<u>170,753.41</u>

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

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,237.63
106.000 · Nazareth Sewer Savings Account	<u>11,625.26</u>
Total Checking/Savings	<u>12,862.89</u>
Total Current Assets	<u>12,862.89</u>
TOTAL ASSETS	<u>12,862.89</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	5,998.33
Net Income	<u>1,654.23</u>
Total Equity	<u>12,862.89</u>
TOTAL LIABILITIES & EQUITY	<u>12,862.89</u>

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

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	686,635.07
106.000 · PLGIT Savings Account	795,045.74
Total Checking/Savings	<u>1,481,680.81</u>
Total Current Assets	<u>1,481,680.81</u>
TOTAL ASSETS	<u><u>1,481,680.81</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,266,978.60
Net Income	184,207.26
Total Equity	<u>1,481,680.81</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,481,680.81</u></u>

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

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	5,118.83
106.000 · Swr/Signal PLUS Account	122.65
Total Checking/Savings	<u>5,241.48</u>
Total Current Assets	<u>5,241.48</u>
TOTAL ASSETS	<u><u>5,241.48</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	259,226.66
Net Income	<u>-1,106,396.39</u>
Total Equity	<u>5,241.48</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,241.48</u></u>

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

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	139,432.67
Total Checking/Savings	<u>139,432.67</u>
Total Current Assets	<u>139,432.67</u>
TOTAL ASSETS	<u><u>139,432.67</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	39,223.39
Net Income	<u>100,209.28</u>
Total Equity	<u>139,432.67</u>
TOTAL LIABILITIES & EQUITY	<u><u>139,432.67</u></u>

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

	Nov 30, 15
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	206,450.37
106.000 · Capital Reserve Savings Account - Other	219.68
Total 106.000 · Capital Reserve Savings Account	206,670.05
Total Checking/Savings	206,670.05
Total Current Assets	206,670.05
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	206,750.56
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	52,490.10
Net Income	-54,707.22
Total Equity	206,750.56
TOTAL LIABILITIES & EQUITY	206,750.56

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

	<u>Nov 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	24.67
Total 106.000 · Fire CR Savings Account	<u>107,984.69</u>
Total Checking/Savings	<u>107,984.69</u>
Total Current Assets	<u>107,984.69</u>
TOTAL ASSETS	<u>107,984.69</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-126,637.61
Net Income	24.67
Total Equity	<u>107,984.69</u>
TOTAL LIABILITIES & EQUITY	<u>107,984.69</u>

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

	Nov 30, 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	11.24
	49,145.17
Total 106.000 · Ambulance CR Savings Account	49,145.17
Total Checking/Savings	49,145.17
Total Current Assets	49,145.17
TOTAL ASSETS	49,145.17
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,574.30
Net Income	11.24
	49,145.17
Total Equity	49,145.17
TOTAL LIABILITIES & EQUITY	49,145.17

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12/29/15

Accrual Basis

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of November 30, 2015

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	18,839.22
106.000 · Hwy Recon/Rehab MM/Savings Acct	71,150.83
Total Checking/Savings	<u>89,990.05</u>
Total Current Assets	<u>89,990.05</u>
TOTAL ASSETS	<u>89,990.05</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	309,092.59
Net Income	<u>-219,102.54</u>
Total Equity	<u>89,990.05</u>
TOTAL LIABILITIES & EQUITY	<u>89,990.05</u>

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LNT Capital Reserve - Equipment Replacement

12/29/15

Balance Sheet

Accrual Basis

As of November 30, 2015

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	8,435.80
106.000 · CR Equip Replacement MM/Savings	<u>98,494.61</u>
Total Checking/Savings	<u>106,930.41</u>
Total Current Assets	<u>106,930.41</u>
TOTAL ASSETS	<u>106,930.41</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	7,147.52
Net Income	<u>99,782.89</u>
Total Equity	<u>106,930.41</u>
TOTAL LIABILITIES & EQUITY	<u>106,930.41</u>

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Lower Nazareth Township - Refuse/Recycling Collection

12/29/15

Balance Sheet

Accrual Basis

As of November 30, 2015

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	4,355.49
103.000 · Embassy Checking Account	1,207.43
Total Checking/Savings	<u>5,562.92</u>
Total Current Assets	<u>5,562.92</u>
TOTAL ASSETS	<u><u>5,562.92</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	28,847.63
Net Income	<u>-23,284.71</u>
Total Equity	<u>5,562.92</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,562.92</u></u>

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

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	466,188.00
Total Checking/Savings	<u>466,188.00</u>
Total Current Assets	<u>466,188.00</u>
TOTAL ASSETS	<u><u>466,188.00</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	149,345.88
Net Income	207,422.59
Total Equity	<u>466,188.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>466,188.00</u></u>

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12/29/15

Accrual Basis

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

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,546.33
106.000 Traffic Impact Account	1,650,350.02
Total Checking/Savings	<u>1,658,896.35</u>
Total Current Assets	<u>1,658,896.35</u>
TOTAL ASSETS	<u><u>1,658,896.35</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,636,812.31
Net Income	22,084.04
Total Equity	<u>1,658,896.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,658,896.35</u></u>

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

	Nov 30, 15
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	86.94
102.000 · SAVINGS ACCOUNTS - LAB	586,276.81
106.000 · SAVING ACCOUNTS	37,309.72
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	7,112.14
Total Checking/Savings	631,393.29
Total Current Assets	631,393.29
TOTAL ASSETS	631,393.29
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	65,498.37
Total Equity	629,062.78
TOTAL LIABILITIES & EQUITY	631,393.29

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

	<u>Nov 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,105.92
Total Checking/Savings	<u>200,105.92</u>
Total Current Assets	<u>200,105.92</u>
TOTAL ASSETS	<u>200,105.92</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,060.21
Net Income	45.71
Total Equity	<u>200,105.92</u>
TOTAL LIABILITIES & EQUITY	<u>200,105.92</u>

Lower Nazareth Township
Balance Sheet
As of November 30, 2015

	<u>Nov 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	110,609.67
100.000 · Checking Account - Other	1,079.44
	<hr/>
Total 100.000 · Checking Account	132,964.94
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Total Checking/Savings	132,964.94
	<hr/>
Total Current Assets	132,964.94
	<hr/>
TOTAL ASSETS	132,964.94
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	92,770.98
Net Income	-20,519.57
	<hr/>
Total Equity	132,964.94
	<hr/>
TOTAL LIABILITIES & EQUITY	132,964.94
	<hr/> <hr/>