



Lower Nazareth Township
Financial Report
October 2015

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Oct-15</u>
General Fund - 01	\$ 692,794
Special Revenue Fund - Host Fee - 05	\$ 111,066
Palmer Sewer Fund - 08	\$ 170,739
Nazareth Sewer Fund - 09	\$ 12,747
Capital Reserve - Open Space Fund - 16	\$ 1,469,297
Capital Reserve - Sewer/Signals Fund - 18	\$ 226,181
Fiscal Stability Fund -	\$ 139,403
Capital Reserve - Municipal - 30	\$ 211,060
Capital Reserve - Fire Fund - 31	\$ 107,982
Capital Reserve - Ambulance Fund- 32	\$ 49,144
Highway Reconstruction/Rehabilitation -	\$ 280,754
Capital Reserve - Equipment Replacement -	\$ 136,122
Refuse/Recycling Collection - 33	\$ 7,633
State Liquid Fuels Fund - 35	\$ 466,174
Traffic Impact - 091	\$ 1,656,734
<i>Total Township Funds...</i>	<u><u>\$5,737,832</u></u>
Master Escrow Account	\$ 632,069
Griffin Sewer Fund	\$ 200,102
Development & Inspection Account	\$ 145,217
<i>Total Escrow Accounts...</i>	<u><u>\$977,387</u></u>

**Lower Nazareth Township
GENERAL FUND BALANCE SHEET**

As of October 31, 2015

	Oct 31, 15
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	333.52
105.000 · Payroll Account	5,249.58
106.000 · LAB Savings Account	585,347.52
106.100 · PLGIT Account	77,749.13
106.200 · Real Estate Tax Collections	21,634.87
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
	690,564.62
Total Checking/Savings	690,564.62
Other Current Assets	
Employee Advance	-20.94
	-20.94
Total Other Current Assets	-20.94
Total Current Assets	690,543.68
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	692,793.68
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	-24.80
212 · Earned Income Tax Withheld	1,195.38
213 · Medicare Withheld	-5.80
219 · Occup Privilege Tax Withheld	82.00
223 · Unemployment Withheld	67.84
	1,314.62
Total 210.000 · PAYROLL LIABILITIES	1,314.62
Total Other Current Liabilities	1,314.62
Total Current Liabilities	1,314.62
Total Liabilities	1,314.62
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	66,245.70
Net Income	-146,619.12
	691,479.06
Total Equity	691,479.06
TOTAL LIABILITIES & EQUITY	692,793.68

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

11/20/15

	Jan - Oct 15	Budget	S Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,463,295.46	1,460,000.00	3,295.46	100.2%
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	1,489,095.18	1,490,050.00	-954.82	99.9%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	156,682.79	140,000.00	16,682.79	111.9%
310.210 · Earned Income - Current	1,004,902.96	1,100,000.00	-95,097.04	91.4%
310.220 · Earned Income - Prior	76,777.30	70,000.00	6,777.30	109.7%
310.510 · Local Services Tax	277,230.85	330,000.00	-52,769.15	84.0%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,515,593.90	1,640,000.00	-124,406.10	92.4%
Total 300.000 · TAXES	3,004,689.08	3,130,050.00	-125,360.92	96.0%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	124,638.74	65,000.00	59,638.74	191.8%
Total 320.000 · LICENSES & PERMITS	124,638.74	65,000.00	59,638.74	191.8%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	27,057.01	30,000.00	-2,942.99	90.2%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	52,902.06	5,000.00	47,902.06	1,058.0%
Total 330.000 · FINES & FORFEITS	79,959.07	35,010.00	44,949.07	228.4%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	82.93	100.00	-17.07	82.9%
341.02 · Interest on Savings	672.32	500.00	172.32	134.5%
Total 341.000 · Interest Earnings	755.25	600.00	155.25	125.9%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	10,500.00	60,000.00	-49,500.00	17.5%
Total 342.000 · Rents and Royalties	10,500.00	60,000.00	-49,500.00	17.5%
Total 340.000 · INTEREST, RENTS & ROYALTIES	11,255.25	60,600.00	-49,344.75	18.6%
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 October 2015

	Jan - Oct 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	65,000.00	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	12,250.00	7,000.00	5,250.00	175.0%
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	33.00	0.00	33.00	100.0%
361.54 - Zoning Ordinance	0.00	0.00	0.00	0.0%
361.56 - Comprehensive Plan	113.70	500.00	-386.30	22.7%
361.57 - Misc. Publications/Copying				
Total 361.500 - Maps & Publications	146.70	500.00	-353.30	29.3%
361.630 - Proceeds from tax collection	26,668.64	30,000.00	-3,331.36	88.9%
361.74 - Postage collected	132.25	250.00	-117.75	52.9%
Total 361.000 - General Government	45,838.93	47,750.00	-3,911.07	91.8%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	130.00	200.00	-70.00	65.0%
362.410 - Building & Zoning Permits	20,084.60	15,000.00	5,084.60	133.9%
362.440 - Sewer Permits	1,865.00	1,000.00	865.00	186.5%
362.451 - Use & Occupancy Permits	40.00	50.00	-10.00	80.0%
362.452 - Moving Permits	530.00	400.00	130.00	132.5%
362.470 - Driveway Permits	2,100.00	2,000.00	100.00	105.0%
362.480 - Grading Permits	19,246.50	11,000.00	8,246.50	175.0%
362.481 - Swimming Pool Grading Permits	5,500.00	2,500.00	3,000.00	220.0%
362.490 - Peddling Permit	225.00	100.00	125.00	225.0%
Total 362.000 - PUBLIC SAFETY	49,721.10	32,250.00	17,471.10	154.2%
Total 360.000 - CHARGES FOR SERVICES	93,560.03	80,000.00	13,560.03	117.0%
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	4,050.00	2,500.00	1,550.00	162.0%
Total 367.000 - CULTURE-RECREATION	13,570.00	11,010.00	2,560.00	123.3%
389.000 - MISCELLANEOUS INCOME				
389.196 - Mini-Cobra Premiums	0.00	50.00	-50.00	0.0%

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

	Jan - Oct 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	3,597,863.56	3,598,170.00	-306.44	100.0%
Expense				
400,000 - GENERAL GOVERNMENT				
400,105 - Salary	10,416.50	12,500.00	-2,083.50	83.3%
400,215 - Postage	2,767.35	3,000.00	-232.65	92.2%
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	4,000.70	6,000.00	-1,999.30	66.7%
400,322 - Long Distance	280.85	400.00	-119.15	70.2%
400,324 - Wireless	1,300.08	1,500.00	-199.92	86.7%
Total 400,320 - Telephone	5,581.63	7,900.00	-2,318.37	70.7%
400,340 - Advertising	3,929.72	4,500.00	-570.28	87.3%
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	7,577.11	10,600.00	-3,022.89	71.5%
400,384 - Office Equipment Rental	758.00	1,000.00	-242.00	75.8%
400,420 - Dues & Subscriptions	3,732.60	4,100.00	-367.40	91.0%
400,460 - Meetings & Continuing Education	7,496.21	7,000.00	496.21	107.1%
400,700 - Capital Purchases	2,566.56	10,000.00	-7,433.44	25.7%
Total 400,000 - GENERAL GOVERNMENT	51,793.18	77,150.00	-25,356.82	67.1%
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	1,977.96	2,000.00	-22.04	98.9%
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	228.89	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 October 2015

11/20/15

	Jan - Oct 15	Budget	\$ Over Budget	% of Budget
403.430 - Tax Appeals	0.00	50.00	-50.00	0.0%
Total 403.000 - TAX COLLECTION	28,119.06	8,000.00	20,119.06	351.5%
404.000 - SOLICITOR/LEGAL	26,612.50	25,000.00	1,612.50	106.5%
404.310 - Legal Services	567.50	1,500.00	-1,132.50	24.5%
404.314 - Legal Services - Human Resource				
Total 404.000 - SOLICITOR/LEGAL	26,980.00	26,500.00	480.00	101.8%
405.000 - PERSONNEL SERVICES	261,964.72	309,000.00	-47,035.28	84.8%
405.140 - Office Staff Wages	6,968.50	4,000.00	2,968.50	174.2%
405.200 - Office Supplies	1,500.00	1,500.00	0.00	100.0%
405.300 - Bond				
Total 405.000 - PERSONNEL SERVICES	270,433.22	314,500.00	-44,066.78	86.0%
406.000 - GENERAL GOVT. ADMINISTRATION	802.67	300.00	502.67	267.6%
406.280 - General Administrative Expense	300.00	500.00	-200.00	60.0%
406.316 - Drug Testing	218.00	200.00	18.00	109.0%
406.317 - Employee Record Checks	77.74	50.00	27.74	155.5%
406.318 - Bank Fees	50.00	150.00	-100.00	33.3%
406.319 - Reimburse private prop damage	3,916.83	1,750.00	2,166.83	223.8%
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	631.50	500.00	131.50	126.3%
406.341 - Personnel Advertising	136.00	150.00	-14.00	90.7%
406.421 - License & Permit Renewal				
Total 406.000 - GENERAL GOVT. ADMINISTRATION	6,252.34	3,950.00	2,302.34	158.3%
407.000 - DATA PROCESSING	2,455.00	1,500.00	955.00	163.7%
407.213 - Data Processing Equipment	805.63	2,000.00	-1,194.37	40.3%
407.215 - Software	4,359.38	4,000.00	359.38	109.0%
407.370 - Computer Services				
Total 407.000 - DATA PROCESSING	7,620.01	7,500.00	120.01	101.6%
408.000 - ENGINEERING SERVICES	5,027.88	8,000.00	-2,972.12	62.8%
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	5,027.88	15,050.00	-10,022.12	33.4%
409.000 - GEN GOVT. BUILDINGS	2,270.09	2,500.00	-229.91	90.8%
409.200 - Supplies	22,624.31	25,000.00	-2,375.69	90.5%
409.230 - Heating Fuel	7,169.38	3,000.00	4,169.38	239.0%
409.300 - Facilities Maintenance	676.71	3,500.00	-2,823.29	19.3%
409.318 - Building Security Systems				
409.360 - Public Utilities	11,204.21	11,000.00	204.21	101.9%
409.361 - Electricity	1,694.66	1,500.00	194.66	113.0%
409.366 - Water				
Total 409.360 - Public Utilities	12,898.87	12,500.00	398.87	103.2%
409.367 - Trash Removal	645.40	750.00	-104.60	86.1%

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

11/20/15

	Jan - Oct 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	46,885.42	63,100.00	-16,214.58	74.3%
410.000 · PUBLIC SAFETY				
410.160 · Police Pension	66,660.46	65,000.00	1,660.46	102.6%
410.200 · Fire-Police Supplies	3,378.86	7,000.00	-3,621.14	48.3%
410.250 · Repair Lights	0.00	50.00	-50.00	0.0%
410.500 · Police Services Contract	985,665.00	1,183,000.00	-197,335.00	83.3%
Total 410.000 · PUBLIC SAFETY	1,055,704.32	1,255,050.00	-199,345.68	84.1%
411.000 · FIRE				
411.300 · Building Capital Reserve	76,924.78	80,000.00	-3,075.22	96.2%
411.500 · Contributions	66,754.10	80,000.00	-13,245.90	83.4%
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	19,305.20	25,000.00	-5,694.80	77.2%
Total 411.000 · FIRE	354,143.38	410,000.00	-55,856.62	86.4%
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	54,871.21	62,000.00	-7,128.79	88.5%
413.121 · Sewage Enforcement Officer	959.88	1,000.00	-40.12	96.0%
413.200 · Supplies	184.41	700.00	-515.59	26.3%
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	56,526.25	65,400.00	-8,873.75	86.4%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	1,135.00	1,300.00	-165.00	87.3%
414.116 · Zoning Hearing Bd Compensation	850.00	3,000.00	-2,150.00	28.3%
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	20,875.63	15,000.00	5,875.63	139.2%
414.340 · Zoning Hearing Advertisements	2,776.40	3,000.00	-223.60	92.5%
Total 414.000 · PLANNING & ZONING	26,837.03	30,900.00	-4,062.97	86.9%
415.114 · EMERGENCY MANAGEMENT COORD				
419.540 · Crime Watch	2,000.00	2,400.00	-400.00	83.3%
422.450 · Animal Control	0.00	250.00	-250.00	0.0%
426.000 · SANITATION EXPENSE	0.00	200.00	-200.00	0.0%
426.421 · FRCA Membership	0.00	50.00	-50.00	0.0%

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

	Jan - Oct 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	7,652.40	6,000.00	1,652.40	127.5%
Total 429.000 - PUBLIC WORKS - SANITATION	7,652.40	6,000.00	1,652.40	127.5%
430.000 - HWYS, ROADS & STREETS				
430.100 - Personnel Services	358,726.48	430,000.00	-71,273.52	83.4%
430.245 - Supplies	7,172.59	8,000.00	-827.41	89.7%
430.300 - Facilities Maintenance	573.02	1,500.00	-926.98	38.2%
430.320 - Telephone				
430.321 - Local	1,399.40	2,000.00	-600.60	70.0%
430.322 - Long Distance	260.70	400.00	-139.30	65.2%
430.329 - Wireless	2,977.47	3,200.00	-222.53	93.0%
Total 430.320 - Telephone	4,637.57	5,600.00	-962.43	82.8%
430.330 - Heating Fuel	5,500.55	10,000.00	-4,499.45	55.0%
430.360 - Electricity	2,721.98	3,500.00	-778.02	77.8%
430.384 - Equip/Machinery Rental	11,593.78	11,000.00	593.78	105.4%
430.450 - Contracted Services	766.97	800.00	-33.03	95.9%
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	4,898.00	45,000.00	-40,102.00	10.9%
430.750 - Misc. Shop Tools & Equipment	9,990.67	5,000.00	4,990.67	199.8%
Total 430.000 - HWYS, ROADS & STREETS	412,297.25	531,900.00	-119,602.75	77.5%
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	2,121.20	2,750.00	-628.80	77.1%
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	9,581.01	15,950.00	-6,368.99	60.1%
434.000 - STREET LIGHTING				
434.360 - St. Lght. Electricity	2,942.79	5,000.00	-2,057.21	58.9%
Total 434.000 - STREET LIGHTING	2,942.79	5,000.00	-2,057.21	58.9%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	2,062.68	4,000.00	-1,937.32	51.6%
437.213 - Equipment Parts & Supplies	37,704.15	25,000.00	12,704.15	150.8%
437.233 - Equipment Motor Fuel	23,593.68	32,500.00	-8,906.32	72.6%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	63,360.51	61,500.00	1,860.51	103.0%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	4,001.27	4,000.00	1.27	100.0%

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

11/20/15

	Jan - Oct 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	9,623.48	13,000.00	-3,376.52	74.0%
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	4,925.89	23,000.00	-18,074.11	21.4%
Total 452.000 · RECREATION & CULTURE	17,253.20	36,000.00	-18,746.80	47.9%
454.000 · PARKS				
454.115 · Park Personnel	7,768.75	7,000.00	768.75	111.0%
454.200 · Park supplies	5,095.65	2,500.00	2,595.65	203.8%
454.230 · Fuel	2,204.86	3,500.00	-1,295.14	63.0%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	1,044.78	2,000.00	-955.22	52.2%
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	17,924.40	23,000.00	-5,075.60	77.9%
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	45,092.13	48,000.00	-2,907.87	93.9%
481.200 · Medicare Employer Paid	10,545.76	12,000.00	-1,454.24	87.9%
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	175,764.51	213,150.00	-37,385.49	82.5%
487.197 · Other Group Benefits	18,472.42	18,500.00	-27.58	99.9%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	408,302.50	446,150.00	-37,847.50	91.5%
486.000 · Insurance				
486.350 · Liability Insurance	50,416.99	61,000.00	-10,583.01	82.7%
Total 486.000 · Insurance	50,416.99	61,000.00	-10,583.01	82.7%
489.000 · JUDGEMENT & LOSSES				
489.411 · Refund of fines collected	0.00	50.00	-50.00	0.0%
Total 489.000 · JUDGEMENT & LOSSES	0.00	50.00	-50.00	0.0%

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

	Jan - Oct 15	Budget	\$ Over Budget	% of Budget
492.000 - Interfund Operating Transfers	612,637.80			
6561 - *Payroll Expenses				
6561.1 - Taxable Third Party Sick Pay	0.00			
6561 - *Payroll Expenses - Other	500.10			
Total 6561 - *Payroll Expenses	500.10			
Total Expense	3,744,482.68	3,744,150.00	332.68	100.0%
Net Income	-146,619.12	-145,980.00	-639.12	100.4%

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

	<u>Oct 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	55,545.70
106.002 · Fire/Ambulance	38,150.51
106.003 · Recycling	17,367.58
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>111,066.16</u>
Total Checking/Savings	<u>111,066.16</u>
Total Current Assets	<u>111,066.16</u>
TOTAL ASSETS	<u><u>111,066.16</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	80,052.60
Net Income	-67,033.48
Total Equity	<u>111,066.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>111,066.16</u></u>

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

	<u>Oct 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.73
106.000 · Palmer Sewer Savings Account	<u>170,020.65</u>
Total Checking/Savings	<u>170,739.38</u>
Total Current Assets	<u>170,739.38</u>
TOTAL ASSETS	<u>170,739.38</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,919.97
Net Income	<u>142.15</u>
Total Equity	<u>170,739.38</u>
TOTAL LIABILITIES & EQUITY	<u>170,739.38</u>

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

	<u>Oct 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,122.53
106.000 · Nazareth Sewer Savings Account	<u>11,624.30</u>
Total Checking/Savings	<u>12,746.83</u>
Total Current Assets	<u>12,746.83</u>
TOTAL ASSETS	<u>12,746.83</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	5,998.33
Net Income	<u>1,538.17</u>
Total Equity	<u>12,746.83</u>
TOTAL LIABILITIES & EQUITY	<u>12,746.83</u>

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

	<u>Oct 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	674,274.94
106.000 · PLGIT Savings Account	795,022.54
Total Checking/Savings	<u>1,469,297.48</u>
Total Current Assets	<u>1,469,297.48</u>
TOTAL ASSETS	<u>1,469,297.48</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,266,978.60
Net Income	171,823.93
Total Equity	<u>1,469,297.48</u>
TOTAL LIABILITIES & EQUITY	<u>1,469,297.48</u>

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

	<u>Oct 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	2,618.74
106.000 · Swr/Signal PLUS Account	223,562.65
Total Checking/Savings	<u>226,181.39</u>
Total Current Assets	<u>226,181.39</u>
TOTAL ASSETS	<u>226,181.39</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	259,226.66
Net Income	<u>-885,456.48</u>
Total Equity	<u>226,181.39</u>
TOTAL LIABILITIES & EQUITY	<u>226,181.39</u>

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

	<u>Oct 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	139,403.07
Total Checking/Savings	<u>139,403.07</u>
Total Current Assets	<u>139,403.07</u>
TOTAL ASSETS	<u><u>139,403.07</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	39,223.39
Net Income	100,179.68
Total Equity	<u>139,403.07</u>
TOTAL LIABILITIES & EQUITY	<u><u>139,403.07</u></u>

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

	Oct 31, 15
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	210,766.37
106.001 · CAPITAL PURCHASES	213.58
106.000 · Capital Reserve Savings Account - Other	213.58
Total 106.000 · Capital Reserve Savings Account	210,979.95
Total Checking/Savings	210,979.95
Total Current Assets	210,979.95
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	211,060.46
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	52,490.10
Net Income	-50,397.32
Total Equity	211,060.46
TOTAL LIABILITIES & EQUITY	211,060.46

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

	<u>Oct 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	21.52
Total 106.000 · Fire CR Savings Account	<u>107,981.54</u>
Total Checking/Savings	<u>107,981.54</u>
Total Current Assets	<u>107,981.54</u>
TOTAL ASSETS	<u>107,981.54</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-126,637.61
Net Income	21.52
Total Equity	<u>107,981.54</u>
TOTAL LIABILITIES & EQUITY	<u>107,981.54</u>

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

	<u>Oct 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	9.81
	<hr/>
Total 106.000 · Ambulance CR Savings Account	49,143.74
	<hr/>
Total Checking/Savings	49,143.74
	<hr/>
Total Current Assets	49,143.74
	<hr/>
TOTAL ASSETS	49,143.74
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,574.30
Net Income	9.81
	<hr/>
Total Equity	49,143.74
	<hr/>
TOTAL LIABILITIES & EQUITY	49,143.74
	<hr/> <hr/>

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11/20/15

Accrual Basis

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

	<u>Oct 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	4,636.39
106.000 · Hwy Recon/Rehab MM/Savings Acct	276,118.06
Total Checking/Savings	<u>280,754.45</u>
Total Current Assets	<u>280,754.45</u>
TOTAL ASSETS	<u><u>280,754.45</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	309,092.59
Net Income	-28,338.14
Total Equity	<u>280,754.45</u>
TOTAL LIABILITIES & EQUITY	<u><u>280,754.45</u></u>

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

	<u>Oct 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	8,433.40
100.000 · CR Equip Replacement - Checking - Other	2.04
Total 100.000 · CR Equip Replacement - Checking	<u>8,435.44</u>
106.000 · CR Equip Replacement MM/Savings	
106.002 · EQUIPMENT REPLACEMENT	170,320.32
106.000 · CR Equip Replacement MM/Savings - Other	<u>-42,633.86</u>
Total 106.000 · CR Equip Replacement MM/Savings	<u>127,686.46</u>
Total Checking/Savings	<u>136,121.90</u>
Total Current Assets	<u>136,121.90</u>
TOTAL ASSETS	<u><u>136,121.90</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	7,147.52
Net Income	<u>128,974.38</u>
Total Equity	<u>136,121.90</u>
TOTAL LIABILITIES & EQUITY	<u><u>136,121.90</u></u>

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

	<u>Oct 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	7,355.07
103.000 · Embassy Checking Account	<u>278.13</u>
Total Checking/Savings	<u>7,633.20</u>
Total Current Assets	<u>7,633.20</u>
TOTAL ASSETS	<u><u>7,633.20</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	28,847.63
Net Income	<u>-21,214.43</u>
Total Equity	<u>7,633.20</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,633.20</u></u>

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

	<u>Oct 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	466,174.39
Total Checking/Savings	<u>466,174.39</u>
Total Current Assets	<u>466,174.39</u>
TOTAL ASSETS	<u>466,174.39</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	149,345.88
Net Income	<u>207,408.98</u>
Total Equity	<u>466,174.39</u>
TOTAL LIABILITIES & EQUITY	<u>466,174.39</u>

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

	<u>Oct 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,545.08
106.000 Traffic Impact Account	1,648,189.13
Total Checking/Savings	<u>1,656,734.21</u>
Total Current Assets	<u>1,656,734.21</u>
TOTAL ASSETS	<u><u>1,656,734.21</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,636,812.31
Net Income	19,921.90
Total Equity	<u>1,656,734.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,656,734.21</u></u>

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

	Oct 31, 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	586,706.03
106.000 · SAVING ACCOUNTS	37,308.48
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	7,359.48
Total Checking/Savings	632,068.61
Total Current Assets	632,068.61
TOTAL ASSETS	632,068.61
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	66,173.69
Total Equity	629,738.10
TOTAL LIABILITIES & EQUITY	632,068.61

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

	<u>Oct 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,101.81
Total Checking/Savings	<u>200,101.81</u>
Total Current Assets	<u>200,101.81</u>
TOTAL ASSETS	<u><u>200,101.81</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,060.21
Net Income	41.60
Total Equity	<u>200,101.81</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,101.81</u></u>

Lower Nazareth Township
Balance Sheet
As of October 31, 2015

	<u>Oct 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	122,873.77
100.000 · Checking Account - Other	<u>1,066.92</u>
Total 100.000 · Checking Account	<u>145,216.52</u>
Total Checking/Savings	<u>145,216.52</u>
Total Current Assets	<u>145,216.52</u>
TOTAL ASSETS	<u>145,216.52</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	92,770.98
Net Income	<u>-8,267.99</u>
Total Equity	<u>145,216.52</u>
TOTAL LIABILITIES & EQUITY	<u>145,216.52</u>