



Lower Nazareth Township
Financial Report
April 2016

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Apr-16

General Fund - 01	\$ 1,669,496
Special Revenue Fund - Host Fee - 05	\$ 113,995
Palmer Sewer Fund - 08	\$ 170,824
Nazareth Sewer Fund - 09	\$ 14,697
Capital Reserve - Open Space Fund - 16	\$ 1,877,040
Capital Reserve - Sewer/Signals Fund - 18	\$ 4,252
Fiscal Stability Fund - 95	\$ 139,577
Capital Reserve - Municipal - 30	\$ 157,459
Capital Reserve - Fire Fund - 31	\$ 146,789
Capital Reserve - Ambulance Fund- 32	\$ 49,191
Highway Reconstruction/Rehabilitation -	\$ 85,087
Capital Reserve - Equipment Replacement -	\$ 95,691
Refuse/Recycling Collection - 33	\$ 5,296
State Liquid Fuels Fund - 35	\$ 697,683
Traffic Impact - 091	<u>\$ 1,901,218</u>
<i>Total Township Funds...</i>	<u><u>\$7,128,296</u></u>

Master Escrow Account	\$ 738,299
Griffin Sewer Fund	\$ 200,127
Development & Inspection Account	<u>\$ 331,217</u>
<i>Total Escrow Accounts...</i>	<u><u>\$1,269,643</u></u>

05/25/16

Lower Nazareth Township
General Fund Balance Sheet

As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	130,970.54
105.000 · Payroll Account	7,277.19
106.000 · LAB Savings Account	597,696.24
106.100 · PLGIT Account	77,823.27
106.200 · Real Estate Tax Collections	853,249.45
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	<u>1,667,266.69</u>
Other Current Assets	
Employee Advance	-20.94
Total Other Current Assets	<u>-20.94</u>
Total Current Assets	<u>1,667,245.75</u>
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	<u>2,250.00</u>
TOTAL ASSETS	<u><u>1,669,495.75</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	-24.80
212 · Earned Income Tax Withheld	1,158.61
213 · Medicare Withheld	-5.80
219 · Occup Privilege Tax Withheld	78.00
223 · Unemployment Withheld	65.58
Total 210.000 · PAYROLL LIABILITIES	<u>1,271.59</u>
Total Other Current Liabilities	<u>1,271.59</u>
Total Current Liabilities	<u>1,271.59</u>
Total Liabilities	1,271.59
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-4,341.94
Net Income	900,713.62
Total Equity	<u>1,668,224.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,669,495.75</u></u>

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2016

	Jan - Apr 16	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,385,923.70	1,470,000.00	-84,076.30	94.3%
301.200 - Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 - Real Estate - Delinquent	676.75	30,000.00	-29,323.25	2.3%
Total 301.000 - REAL PROPERTY TAXES	1,386,600.45	1,500,050.00	-113,449.55	92.4%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	96,946.32	160,000.00	-63,053.68	60.6%
310.210 - Earned Income - Current	338,921.18	1,200,000.00	-861,078.82	28.2%
310.220 - Earned Income - Prior	57,146.40	75,000.00	-17,853.60	76.2%
310.510 - Local Services Tax	99,255.81	350,000.00	-250,744.19	28.4%
Total 310.000 - LOCAL ENABLING ACT TAXES	592,269.71	1,785,000.00	-1,192,730.29	33.2%
Total 300.000 - TAXES	1,978,870.16	3,285,050.00	-1,306,179.84	60.2%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	21,427.24	80,000.00	-58,572.76	26.8%
Total 320.000 - LICENSES & PERMITS	21,427.24	80,000.00	-58,572.76	26.8%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	13,443.09	30,000.00	-16,556.91	44.8%
331.121 - Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 - Ordinance Violations	1,804.47	5,000.00	-3,195.53	36.1%
Total 330.000 - FINES & FORFEITS	15,247.56	35,010.00	-19,762.44	43.6%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	25.94	100.00	-74.06	25.9%
341.02 - Interest on Savings	315.86	750.00	-434.14	42.1%
Total 341.000 - Interest Earnings	341.80	850.00	-508.20	40.2%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	12,200.00	75,000.00	-62,800.00	16.3%
Total 342.000 - Rents and Royalties	12,200.00	75,000.00	-62,800.00	16.3%
Total 340.000 - INTEREST, RENTS & ROYALTIES	12,541.80	75,850.00	-63,308.20	16.5%
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. GRAN...	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	0.00	2,000.00	-2,000.00	0.0%

Lower Nazareth Township
 General Fund Budget vs. Actual
 January through April 2016

	Jan - Apr 16	Budget	\$ Over Budget	% of Budget
355.051 - Non-Uniform	0.00	45,000.00	-45,000.00	0.0%
355.052 - Police Department	0.00	65,000.00	-65,000.00	0.0%
355.070 - Fire Relief	0.00	75,000.00	-75,000.00	0.0%
Total 355.000 - STATE SHARED REVENUES	0.00	191,100.00	-191,100.00	0.0%
Total 350.000 - INTERGOVERNMENTAL REVENUE...	0.00	191,100.00	-191,100.00	0.0%
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	21,528.59	5,000.00	16,528.59	430.6%
361.330 - Zoning Hearings	2,500.00	7,000.00	-4,500.00	35.7%
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	0.00	0.00	0.00	0.0%
361.56 - Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 - Misc. Publications/Copying	181.03	200.00	-18.97	90.5%
Total 361.500 - Maps & Publications	181.03	200.00	-18.97	90.5%
361.630 - Proceeds from tax collection	11,380.12	28,000.00	-16,619.88	40.6%
361.74 - Postage collected	77.25	150.00	-72.75	51.5%
Total 361.000 - General Government	35,666.99	40,350.00	-4,683.01	88.4%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	80.00	200.00	-120.00	40.0%
362.410 - Building & Zoning Permits	1,770.00	16,500.00	-14,730.00	10.7%
362.440 - Sewer Permits	700.00	1,400.00	-700.00	50.0%
362.451 - Use & Occupancy Permits	0.00	40.00	-40.00	0.0%
362.452 - Moving Permits	105.00	450.00	-345.00	23.3%
362.470 - Driveway Permits	1,250.00	2,200.00	-950.00	56.8%
362.480 - Grading Permits	12,100.00	15,000.00	-2,900.00	80.7%
362.481 - Swimming Pool Grading Permits	2,550.00	3,500.00	-950.00	72.9%
362.490 - Peddling Permit	0.00	150.00	-150.00	0.0%
Total 362.000 - PUBLIC SAFETY	18,555.00	39,440.00	-20,885.00	47.0%
Total 360.000 - CHARGES FOR SERVICES	54,221.99	79,790.00	-25,568.01	68.0%
363.000 - HIGHWAYS AND STREETS				
363.239 - Proceeds from Public Prop Damage	0.00	100.00	-100.00	0.0%
363.246 - Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
363.500 - Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
Total 363.000 - HIGHWAYS AND STREETS	0.00	300.00	-300.00	0.0%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	0.00	8,500.00	-8,500.00	0.0%
367.301 - Business Donations	0.00	0.00	0.00	0.0%
367.350 - Field Use Fees	2,220.00	2,500.00	-280.00	88.8%
Total 367.000 - CULTURE-RECREATION	2,220.00	11,000.00	-8,780.00	20.2%
389.000 - MISCELLANEOUS INCOME				
389.196 - Mimi-Cobra Premiums	0.00	10.00	-10.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2016

	Jan - Apr 16	Budget	\$ Over Budget	% of Budget
389,000 - MISCELLANEOUS INCOME - Other	0.00	50.00	-50.00	0.0%
Total 389,000 - MISCELLANEOUS INCOME	0.00	60.00	-60.00	0.0%
391,000 - Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
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	2,513.11	25,000.00	-22,486.89	10.1%
499,000 - Uncategorized Income	0.00			
Total Income	2,087,041.86	3,783,160.00	-1,696,118.14	55.2%
Gross Profit	2,087,041.86	3,783,160.00	-1,696,118.14	55.2%
Expense				
400,000 - GENERAL GOVERNMENT				
400.105 - Salary	5,208.25	12,500.00	-7,291.75	41.7%
400.215 - Postage	2,814.59	3,100.00	-285.41	90.8%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	1,360.00	1,500.00	-140.00	90.7%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	1,264.14	4,000.00	-2,735.86	31.6%
400.322 - Long Distance	0.00	400.00	-400.00	0.0%
400.324 - Wireless	479.07	1,500.00	-1,020.93	31.9%
Total 400.320 - Telephone	1,743.21	5,900.00	-4,156.79	29.5%
400.340 - Advertising	2,405.20	4,000.00	-1,594.80	60.1%
400.342 - Public Relations Printing	2,706.00	5,000.00	-2,294.00	54.1%
400.343 - Codification/Printing	0.00	5,000.00	-5,000.00	0.0%
400.374 - Maintenance Agreements	3,154.72	10,000.00	-6,845.28	31.5%
400.384 - Office Equipment Rental	379.00	900.00	-521.00	42.1%
400.420 - Dues & Subscriptions	2,927.76	4,100.00	-1,172.24	71.4%
400.460 - Meetings & Continuing Education	650.00	7,000.00	-6,350.00	9.3%
400.700 - Capital Purchases	3,458.00	7,000.00	-3,542.00	49.4%
Total 400,000 - GENERAL GOVERNMENT	26,806.73	66,550.00	-39,743.27	40.3%
402,000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	4,400.00	7,800.00	-3,400.00	56.4%
Total 402,000 - AUDITING	4,440.00	7,900.00	-3,460.00	56.2%
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	1,875.61	2,000.00	-124.39	93.8%
403.213 - Office Equipment	0.00	200.00	-200.00	0.0%
403.215 - EIT Postage	0.00	200.00	-200.00	0.0%
403.216 - Real Estate Postage	0.00	1,500.00	-1,500.00	0.0%
403.310 - Computer Services	0.00	0.00	0.00	0.0%
403.311 - Audit	0.00	2,300.00	-2,300.00	0.0%
403.317 - Tax Collection Committee Servc	0.00	400.00	-400.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2016

	Jan - Apr 16	Budget	\$ Over Budget	% of Budget
403.319 · Tax Refunds	542.92	1,000.00	-457.08	54.3%
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	2,418.53	8,000.00	-5,581.47	30.2%
404.000 · SOLICITOR/LEGAL	3,598.50	25,000.00	-21,401.50	14.4%
404.314 · Legal Services - Human Resource	98.00	1,500.00	-1,402.00	6.5%
Total 404.000 · SOLICITOR/LEGAL	3,696.50	26,500.00	-22,803.50	13.9%
405.000 · PERSONNEL SERVICES	114,688.14	323,000.00	-208,311.86	35.5%
405.140 · Office Staff Wages	2,636.47	4,500.00	-1,863.53	58.6%
405.200 · Office Supplies	1,500.00	1,500.00	0.00	100.0%
405.300 · Bond				
Total 405.000 · PERSONNEL SERVICES	118,824.61	329,000.00	-210,175.39	36.1%
406.000 · GENERAL GOVT. ADMINISTRATION	136.39	600.00	-463.61	22.7%
406.280 · General Administrative Expense	225.00	500.00	-275.00	45.0%
406.316 · Drug Testing	74.25	230.00	-155.75	32.3%
406.317 · Employee Record Checks	0.00	50.00	-50.00	0.0%
406.318 · Bank Fees	0.00	150.00	-150.00	0.0%
406.319 · Reimburse private prop damage	2,209.60	6,200.00	-3,990.40	35.6%
406.325 · Internet fees / Website Develop	0.00	250.00	-250.00	0.0%
406.331 · Mileage	193.00	100.00	93.00	193.0%
406.338 · Highway/Toll Reimbursement	0.00	600.00	-600.00	0.0%
406.341 · Personnel Advertising	44.00	150.00	-106.00	29.3%
406.421 · License & Permit Renewal				
Total 406.000 · GENERAL GOVT. ADMINISTRATION	2,882.24	8,830.00	-5,947.76	32.6%
407.000 · DATA PROCESSING	175.94	2,000.00	-1,824.06	8.8%
407.213 · Data Processing Equipment	1,437.00	2,300.00	-843.00	63.3%
407.215 · Software	2,028.89	4,000.00	-1,971.11	50.7%
407.370 · Computer Services				
Total 407.000 · DATA PROCESSING	3,661.83	8,300.00	-4,638.17	44.1%
408.000 · ENGINEERING SERVICES	2,241.50	7,000.00	-4,758.50	32.0%
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	2,241.50	14,050.00	-11,808.50	16.0%
409.000 · GEN GOVT. BUILDINGS	1,115.44	3,000.00	-1,884.56	37.2%
409.200 · Supplies	9,930.35	28,000.00	-18,069.65	35.5%
409.230 · Heating Fuel	2,370.22	3,000.00	-629.78	79.0%
409.300 · Facilities Maintenance	225.57	3,000.00	-2,774.43	7.5%
409.318 · Building Security Systems				
409.360 · Public Utilities				
409.361 · Electricity	3,721.80	11,000.00	-7,278.20	33.8%
409.366 · Water	784.31	2,000.00	-1,215.69	39.2%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2016

	Jan - Apr 16	Budget	\$ Over Budget	% of Budget
Total 409.360 - Public Utilities	4,506.11	13,000.00	-8,493.89	34.7%
409.367 - Trash Removal	344.40	750.00	-405.60	45.9%
409.375 - Communication Equip Repair/Main	0.00	300.00	-300.00	0.0%
409.386 - Rental Property Expenses	757.91	800.00	-42.09	94.7%
409.600 - Capital Construction	0.00	10,000.00	-10,000.00	0.0%
Total 409.000 - GEN GOVT. BUILDINGS	19,250.00	61,850.00	-42,600.00	31.1%
410.000 - PUBLIC SAFETY				
410.160 - Police Pension	0.00	65,000.00	-65,000.00	0.0%
410.200 - Fire-Police Supplies	0.00	7,000.00	-7,000.00	0.0%
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	411,415.28	1,250,000.00	-838,584.72	32.9%
Total 410.000 - PUBLIC SAFETY	411,415.28	1,322,100.00	-910,684.72	31.1%
411.000 - FIRE				
411.300 - Building Capital Reserve	4,047.08	80,000.00	-75,952.92	5.1%
411.500 - Contributions	27,735.77	80,000.00	-52,264.23	34.7%
411.541 - Fire Relief	0.00	75,000.00	-75,000.00	0.0%
411.600 - Water Hydrant Assessment	35,280.00	67,000.00	-31,720.00	52.7%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	7,722.08	25,000.00	-17,277.92	30.9%
Total 411.000 - FIRE	74,784.93	407,000.00	-332,215.07	18.4%
412.000 - AMBULANCE				
412.140 - Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 - Ambulance Building Maintenance	0.00	1,000.00	-1,000.00	0.0%
412.542 - Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
412.600 - Capital Construction	0.00	1,000.00	-1,000.00	0.0%
412.700 - Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
Total 412.000 - AMBULANCE	0.00	32,000.00	-32,000.00	0.0%
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	23,091.15	64,000.00	-40,908.85	36.1%
413.121 - Sewage Enforcement Officer	304.75	1,000.00	-695.25	30.5%
413.200 - Supplies	301.48	500.00	-198.52	60.3%
413.325 - Postage	0.00	600.00	-600.00	0.0%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	23,697.38	66,600.00	-42,902.62	35.6%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	135.00	1,400.00	-1,265.00	9.6%
414.116 - Zoning Hearing Bd Compensation	350.00	3,000.00	-2,650.00	11.7%
414.117 - Planning Commission Comp.	1,150.00	3,000.00	-1,850.00	38.3%
414.120 - Legal	0.00	3,500.00	-3,500.00	0.0%
414.310 - Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 - Engineer	8,877.75	20,000.00	-11,122.25	44.4%
414.340 - Zoning Hearing Advertisements	701.40	3,000.00	-2,298.60	23.4%
Total 414.000 - PLANNING & ZONING	11,214.15	34,000.00	-22,785.85	33.0%
415.114 - EMERGENCY MANAGEMENT COORD	1,000.00	2,400.00	-1,400.00	41.7%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2016

	Jan - Apr 16	Budget	\$ Over Budget	% of Budget
419.540 - Crime Watch	0.00	0.00	0.00	0.0%
422.450 - Animal Control	0.00	200.00	-200.00	0.0%
426.000 - SANITATION EXPENSE				
426.421 - FRCA Membership	0.00	10,000.00	-10,000.00	0.0%
Total 426.000 - SANITATION EXPENSE	0.00	10,000.00	-10,000.00	0.0%
427.450 - TRASH/RECYCLING COLLECTION	0.00	10,000.00	-10,000.00	0.0%
429.000 - PUBLIC WORKS - SANITATION	0.00	7,000.00	-7,000.00	0.0%
429.364 - Sanitary Sewer Expenses	890.02	7,000.00	-6,109.98	12.7%
Total 429.000 - PUBLIC WORKS - SANITATION	890.02	7,000.00	-6,109.98	12.7%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	139,163.82	443,000.00	-303,836.18	31.4%
430.245 - Supplies	6,260.07	8,000.00	-1,739.93	78.3%
430.300 - Facilities Maintenance	465.10	1,500.00	-1,034.90	31.0%
430.320 - Telephone				
430.321 - Local	191.80	600.00	-408.20	32.0%
430.322 - Long Distance	0.00	10.00	-10.00	0.0%
430.329 - Wiretess	1,105.12	3,300.00	-2,194.88	33.5%
Total 430.320 - Telephone	1,296.92	3,910.00	-2,613.08	33.2%
430.330 - Heating Fuel	3,326.94	9,000.00	-5,673.06	37.0%
430.360 - Electricity	996.21	3,400.00	-2,403.79	29.3%
430.384 - Equip/Machinery Rental	0.00	12,000.00	-12,000.00	0.0%
430.480 - Contracted Services	167.74	900.00	-732.26	18.6%
430.460 - Continuing Education	770.00	2,500.00	-1,730.00	30.8%
430.600 - Capital Construction	0.00	8,000.00	-8,000.00	0.0%
430.740 - Equipment Purchase	9,034.22	45,000.00	-35,965.78	20.1%
430.750 - Misc. Shop Tools & Equipment	3,802.86	7,000.00	-3,197.14	54.3%
Total 430.000 - HWYS., ROADS & STREETS	165,283.88	544,210.00	-378,926.12	30.4%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	47,412.46	50,000.00	-2,587.54	94.8%
Total 432.000 - WINTER MAINTENANCE	47,412.46	50,000.00	-2,587.54	94.8%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	2,004.00	5,000.00	-2,996.00	40.1%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	1,400.17	2,200.00	-799.83	63.6%
433.360 - Traffic signal electric	986.62	2,700.00	-1,713.38	36.5%
433.375 - Line Painting	0.00	300.00	-300.00	0.0%
433.450 - Signals contracted service	1,775.00	2,300.00	-525.00	77.2%
Total 433.000 - TRAFFIC CONTROL DEVICES	6,165.79	15,000.00	-8,834.21	41.1%
434.00 - STREET LIGHTING				
434.360 - St. Light Electricity	1,193.65	4,500.00	-3,306.35	26.5%
Total 434.00 - STREET LIGHTING	1,193.65	4,500.00	-3,306.35	26.5%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	2,572.06	4,000.00	-1,427.94	64.3%
437.213 - Equipment Parts & Supplies	18,230.30	30,000.00	-11,769.70	60.8%

Lower Nazareth Township
 General Fund Budget vs. Actual
 January through April 2016

	Jan - Apr 16	Budget	\$ Over Budget	% of Budget
437.233 · Equipment Motor Fuel	7,518.37	32,500.00	-24,981.63	23.1%
437.000 · EQUIPMENT REPAIRS-FUEL - Other	55.00			
Total 437.000 · EQUIPMENT REPAIRS-FUEL	28,375.73	66,500.00	-38,124.27	42.7%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	1,292.52	4,000.00	-2,707.48	32.3%
438.272 · Aggregate Supplies	1,261.37	2,500.00	-1,238.63	50.5%
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	2,553.89	13,000.00	-10,446.11	19.6%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	2,250.00	90,000.00	-87,750.00	2.5%
Total 439.000 · HWY CONST & REBUILDING PRJCTS	2,250.00	90,500.00	-88,250.00	2.5%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	537.75	10,000.00	-9,462.25	5.4%
452.249 · Recreation Programs	0.00	3,000.00	-3,000.00	0.0%
452.300 · Recreation Safety Insurance	766.98	23,000.00	-22,233.02	3.3%
Total 452.000 · RECREATION & CULTURE	1,304.73	36,000.00	-34,695.27	3.6%
454.000 · PARKS				
454.115 · Park Personnel	1,856.50	500.00	1,356.50	371.3%
454.200 · Park supplies	1,293.57	3,000.00	-1,706.43	43.1%
454.230 · Fuel	905.35	2,900.00	-1,994.65	31.2%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	1,918.62	1,500.00	418.62	127.9%
454.500 · Contracted Services	755.00	3,000.00	-2,245.00	25.2%
454.600 · Capital Construction	260.01	1,000.00	-739.99	26.0%
454.700 · Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
454.710 · Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454.000 · PARKS	6,989.05	12,900.00	-5,910.95	54.2%
456.000 · LIBRARY				
456.520 · Library Contribution	46,031.10	92,500.00	-46,468.90	49.8%
Total 456.000 · LIBRARY	46,031.10	92,500.00	-46,468.90	49.8%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	17,799.31	50,000.00	-32,200.69	35.6%
481.200 · Medicare Employer Paid	4,162.73	12,500.00	-8,337.27	33.3%
481.300 · Unemployment Comp Employer Paid	570.68	1,000.00	-429.32	57.1%
483.197 · Non-Uniform Pension Plan Contrib	0.00	115,000.00	-115,000.00	0.0%
483.310 · Pension Plan Admin Fees	100.00	2,100.00	-2,000.00	4.8%
484.354 · Workers Comp Insurance	23,663.00	39,000.00	-15,337.00	60.7%
487.196 · Health Insurance	70,828.39	222,500.00	-151,671.61	31.8%
487.197 · Other Group Benefits	9,299.26	20,000.00	-10,700.74	46.5%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	126,423.37	462,100.00	-335,676.63	27.4%
486.000 · Insurance				

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2016

	Jan - Apr 16	Budget	\$ Over Budget	% of Budget
486.350 - Liability Insurance	32,263.59	61,000.00	-28,736.41	52.9%
Total 486.000 - Insurance	32,263.59	61,000.00	-28,736.41	52.9%
489.000 - JUDGEMENT & LOSSES	0.00	50.00	-50.00	0.0%
489.411 - Refund of fines collected	0.00	50.00	-50.00	0.0%
489.000 - JUDGEMENT & LOSSES - Other				
Total 489.000 - JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
492.000 - Interfund Operating Transfers	12,637.80			
6561 - *Payroll Expenses	219.50			
Total Expense	1,186,328.24	3,867,590.00	-2,681,261.76	30.7%
Net Income	900,713.62	-84,430.00	985,143.62	-1,066.8%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of April 30, 2016

	Apr 30, 16
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	62,050.64
106.002 · Fire/Ambulance	41,402.99
106.003 · Recycling	10,538.57
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>113,994.57</u>
Total Checking/Savings	<u>113,994.57</u>
Total Current Assets	<u>113,994.57</u>
TOTAL ASSETS	<u><u>113,994.57</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	19,532.44
Net Income	<u>-3,584.91</u>
Total Equity	<u>113,994.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>113,994.57</u></u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	719.09
106.000 · Palmer Sewer Savings Account	<u>170,105.28</u>
Total Checking/Savings	<u>170,824.37</u>
Total Current Assets	<u>170,824.37</u>
TOTAL ASSETS	<u><u>170,824.37</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,090.65
Net Income	<u>56.46</u>
Total Equity	<u>170,824.37</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,824.37</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,238.14
106.000 · Nazareth Sewer Savings Account	<u>13,459.19</u>
Total Checking/Savings	<u>14,697.33</u>
Total Current Assets	<u>14,697.33</u>
TOTAL ASSETS	<u>14,697.33</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	9,482.15
Net Income	<u>4.85</u>
Total Equity	<u>14,697.33</u>
TOTAL LIABILITIES & EQUITY	<u>14,697.33</u>

LNT Open Space Fund-16
Balance Sheet
As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,084,301.19
106.000 · PLGIT Savings Account	<u>792,738.77</u>
Total Checking/Savings	<u>1,877,039.96</u>
Total Current Assets	<u>1,877,039.96</u>
TOTAL ASSETS	<u><u>1,877,039.96</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,459,813.93
Net Income	<u>386,731.08</u>
Total Equity	<u>1,877,039.96</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,877,039.96</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	4,123.35
106.000 · Swr/Signal PLUS Account	<u>128.74</u>
Total Checking/Savings	<u>4,252.09</u>
Total Current Assets	<u>4,252.09</u>
TOTAL ASSETS	<u><u>4,252.09</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-847,163.30
Net Income	<u>-995.82</u>
Total Equity	<u>4,252.09</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,252.09</u></u>

3:05 PM
05/25/16
Accrual Basis

(95)LNT Fiscal Stability Fund
Balance Sheet
As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	139,576.94
Total Checking/Savings	<u>139,576.94</u>
Total Current Assets	<u>139,576.94</u>
TOTAL ASSETS	<u><u>139,576.94</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	139,462.28
Net Income	114.66
Total Equity	<u>139,576.94</u>
TOTAL LIABILITIES & EQUITY	<u><u>139,576.94</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of April 30, 2016

	Apr 30, 16
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	156,995.12
106.001 · CAPITAL PURCHASES	383.55
106.000 · Capital Reserve Savings Account - Other	<u> </u>
Total 106.000 · Capital Reserve Savings Account	<u>157,378.67</u>
Total Checking/Savings	<u>157,378.67</u>
Total Current Assets	<u>157,378.67</u>
Other Assets	
130.02 · Due from Master Escrow	<u>80.51</u>
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>157,459.18</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-15,853.67
Net Income	<u>-35,654.83</u>
Total Equity	<u>157,459.18</u>
TOTAL LIABILITIES & EQUITY	<u><u>157,459.18</u></u>

LNT Capital Reserve Fire-31
Balance Sheet
As of April 30, 2016

	Apr 30, 16
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	115,218.79
106.001 · Fire Truck Fund	9,033.74
106.002 · Building Land Fund	22,414.09
106.003 · Fire Police Fund	122.76
106.000 · Fire CR Savings Account - Other	122.76
Total 106.000 · Fire CR Savings Account	146,789.38
Total Checking/Savings	146,789.38
Total Current Assets	146,789.38
TOTAL ASSETS	146,789.38
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-87,931.01
Net Income	122.76
Total Equity	146,789.38
TOTAL LIABILITIES & EQUITY	146,789.38

LNT Capital Reserve Ambulance-32
Balance Sheet
As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	
106.001 · Truck Fund	40,044.64
106.002 · Land/Building Fund	9,104.82
106.000 · Ambulance CR Savings Account - Other	41.14
	<hr/>
Total 106.000 · Ambulance CR Savings Account	49,190.60
	<hr/>
Total Checking/Savings	49,190.60
	<hr/>
Total Current Assets	49,190.60
	<hr/>
TOTAL ASSETS	49,190.60
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,558.77
Net Income	41.14
	<hr/>
Total Equity	49,190.60
	<hr/>
TOTAL LIABILITIES & EQUITY	49,190.60
	<hr/> <hr/>

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05/25/16

Accrual Basis

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	13,877.44
106.000 · Hwy Recon/Rehab MM/Savings Acct	<u>71,209.72</u>
Total Checking/Savings	<u>85,087.16</u>
Total Current Assets	<u>85,087.16</u>
TOTAL ASSETS	<u><u>85,087.16</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	90,002.94
Net Income	<u>-4,915.78</u>
Total Equity	<u>85,087.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>85,087.16</u></u>

3:02 PM

05/25/16

Accrual Basis

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	8,437.56
106.000 · CR Equip Replacement MM/Savings	87,253.68
Total Checking/Savings	<u>95,691.24</u>
Total Current Assets	<u>95,691.24</u>
TOTAL ASSETS	<u>95,691.24</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	106,951.68
Net Income	<u>-11,260.44</u>
Total Equity	<u>95,691.24</u>
TOTAL LIABILITIES & EQUITY	<u>95,691.24</u>

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Lower Nazareth Township - Refuse/Recycling Collection

05/25/16

Balance Sheet

Accrual Basis

As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	4,357.30
103.000 · Embassy Checking Account	938.68
Total Checking/Savings	<u>5,295.98</u>
Total Current Assets	<u>5,295.98</u>
TOTAL ASSETS	<u><u>5,295.98</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	5,563.29
Net Income	-267.31
Total Equity	<u>5,295.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,295.98</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	697,683.01
Total Checking/Savings	<u>697,683.01</u>
Total Current Assets	<u>697,683.01</u>
TOTAL ASSETS	<u><u>697,683.01</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	343,066.70
Net Income	<u>245,196.78</u>
Total Equity	<u>697,683.01</u>
TOTAL LIABILITIES & EQUITY	<u><u>697,683.01</u></u>

LNT Traffic Impact Account
Balance Sheet
As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,548.10
106.000 Traffic Impact Account	1,892,670.02
Total Checking/Savings	<u>1,901,218.12</u>
Total Current Assets	<u>1,901,218.12</u>
TOTAL ASSETS	<u><u>1,901,218.12</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,661,462.10
Net Income	239,756.02
Total Equity	<u>1,901,218.12</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,901,218.12</u></u>

**Lower Nazareth Township Master Escrow
Balance Sheet
As of April 30, 2016**

	Apr 30, 16
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	8.94
102.000 · SAVINGS ACCOUNTS - LAB	677,580.68
106.000 · SAVING ACCOUNTS	37,315.94
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	22,785.67
Total Checking/Savings	738,298.91
Total Current Assets	738,298.91
TOTAL ASSETS	738,298.91
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	(154,427.96)
Net Income	46,325.65
Total Equity	735,968.40
TOTAL LIABILITIES & EQUITY	738,298.91

LNT Griffin Sewer Fund
Balance Sheet
As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	<u>200,126.68</u>
Total Checking/Savings	<u>200,126.68</u>
Total Current Assets	<u>200,126.68</u>
TOTAL ASSETS	<u><u>200,126.68</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,110.16
Net Income	<u>16.52</u>
Total Equity	<u>200,126.68</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,126.68</u></u>

Lower Nazareth Township
Balance Sheet
As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	308,777.47
100.000 · Checking Account - Other	<u>1,163.83</u>
Total 100.000 · Checking Account	<u>331,217.13</u>
Total Checking/Savings	<u>331,217.13</u>
Total Current Assets	<u>331,217.13</u>
TOTAL ASSETS	<u>331,217.13</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	97,622.88
Net Income	<u>172,880.72</u>
Total Equity	<u>331,217.13</u>
TOTAL LIABILITIES & EQUITY	<u>331,217.13</u>