



Lower Nazareth Township
Financial Report
January 2016

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Jan-16</u>
General Fund - 01	\$ 531,814
Special Revenue Fund - Host Fee - 05	\$ 117,600
Palmer Sewer Fund - 08	\$ 170,782
Nazareth Sewer Fund - 09	\$ 14,694
Capital Reserve - Open Space Fund - 16	\$ 1,496,509
Capital Reserve - Sewer/Signals Fund - 18	\$ 5,249
Fiscal Stability Fund -	\$ 139,490
Capital Reserve - Municipal - 30	\$ 183,217
Capital Reserve - Fire Fund - 31	\$ 146,693
Capital Reserve - Ambulance Fund- 32	\$ 49,158
Highway Reconstruction/Rehabilitation -	\$ 85,050
Capital Reserve - Equipment Replacement -	\$ 106,972
Refuse/Recycling Collection - 33	\$ 5,564
State Liquid Fuels Fund - 35	\$ 452,566
Traffic Impact - 091	\$ 1,663,062
<i>Total Township Funds...</i>	<u><u>\$5,168,418</u></u>
Master Escrow Account	\$ 664,449
Griffin Sewer Fund	\$ 200,114
Development & Inspection Account	\$ 131,904
<i>Total Escrow Accounts...</i>	<u><u>\$996,468</u></u>

Lower Nazareth Township
General Fund Balance Sheet
As of January 31, 2016

	Jan 31, 16
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	20,577.11
105.000 · Payroll Account	5,720.15
106.000 · LAB Savings Account	362,246.25
106.100 · PLGIT Account	80,256.57
106.200 · Real Estate Tax Collections	60,534.62
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
	529,584.70
Total Checking/Savings	529,584.70
Other Current Assets	
Employee Advance	-20.94
	-20.94
Total Other Current Assets	-20.94
Total Current Assets	529,563.76
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	531,813.76
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	-24.80
212 · Earned Income Tax Withheld	736.07
213 · Medicare Withheld	-5.80
219 · Occup Privilege Tax Withheld	52.00
223 · Unemployment Withheld	41.45
	798.92
Total 210.000 · PAYROLL LIABILITIES	798.92
Total Other Current Liabilities	798.92
Total Current Liabilities	798.92
Total Liabilities	798.92
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-1,902.41
Net Income	-238,935.23
	531,014.84
Total Equity	531,014.84
TOTAL LIABILITIES & EQUITY	531,813.76

Lower Nazareth Township
General Fund Budget vs. Actual
January 2016

02/19/16

	Jan 16	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,889.92	1,470,000.00	-1,468,110.08	0.1%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	0.00	30,000.00	-30,000.00	0.0%
Total 301.000 · REAL PROPERTY TAXES	1,889.92	1,500,050.00	-1,498,160.08	0.1%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	0.00	160,000.00	-160,000.00	0.0%
310.210 · Earned Income - Current	0.00	1,200,000.00	-1,200,000.00	0.0%
310.220 · Earned Income - Prior	57,146.40	75,000.00	-17,853.60	76.2%
310.510 · Local Services Tax	44.76	350,000.00	-349,955.24	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	57,191.16	1,785,000.00	-1,727,808.84	3.2%
Total 300.000 · TAXES	59,081.08	3,285,050.00	-3,225,968.92	1.8%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	0.00	80,000.00	-80,000.00	0.0%
Total 320.000 · LICENSES & PERMITS	0.00	80,000.00	-80,000.00	0.0%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	3,712.86	30,000.00	-26,287.14	12.4%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	383.64	5,000.00	-4,616.36	7.7%
Total 330.000 · FINES & FORFEITS	4,096.50	35,010.00	-30,913.50	11.7%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	7.53	100.00	-92.47	7.5%
341.02 · Interest on Savings	57.80	750.00	-692.20	7.7%
Total 341.000 · Interest Earnings	65.33	850.00	-784.67	7.7%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	3,050.00	75,000.00	-71,950.00	4.1%
Total 342.000 · Rents and Royalties	3,050.00	75,000.00	-71,950.00	4.1%
Total 340.000 · INTEREST, RENTS & ROYALTIES	3,115.33	75,850.00	-72,734.67	4.1%
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 2016

02/19/16

	Jan 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	0.00	5,000.00	-5,000.00	0.0%
361.330 - Zoning Hearings	0.00	7,000.00	-7,000.00	0.0%
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	0.00	200.00	-200.00	0.0%
Total 361.500 - Maps & Publications	0.00	200.00	-200.00	0.0%
361.630 - Proceeds from tax collection	210.00	28,000.00	-27,790.00	0.8%
361.74 - Postage collected	0.00	150.00	-150.00	0.0%
Total 361.000 - General Government	210.00	40,350.00	-40,140.00	0.5%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	20.00	200.00	-180.00	10.0%
362.410 - Building & Zoning Permits	50.00	16,500.00	-16,450.00	0.3%
362.440 - Sewer Permits	100.00	1,400.00	-1,300.00	7.1%
362.451 - Use & Occupancy Permits	0.00	40.00	-40.00	0.0%
362.452 - Moving Permits	15.00	450.00	-435.00	3.3%
362.470 - Driveway Permits	200.00	2,200.00	-2,000.00	9.1%
362.480 - Grading Permits	1,600.00	15,000.00	-13,400.00	10.7%
362.481 - Swimming Pool Grading Permits	600.00	3,500.00	-2,900.00	17.1%
362.490 - Peddling Permit	0.00	150.00	-150.00	0.0%
Total 362.000 - PUBLIC SAFETY	2,585.00	39,440.00	-36,855.00	6.6%
Total 360.000 - CHARGES FOR SERVICES	2,795.00	79,790.00	-76,995.00	3.5%
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	0.00	2,500.00	-2,500.00	0.0%
Total 367.000 - CULTURE-RECREATION	0.00	11,000.00	-11,000.00	0.0%
389.000 - MISCELLANEOUS INCOME				
389.196 - Mini-Cobra Premiums	0.00	10.00	-10.00	0.0%
389.000 - MISCELLANEOUS INCOME - Other	0.00	50.00	-50.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2016

02/19/16

	Jan 16	Budget	\$ Over Budget	% of Budget
Total 389,000 · MISCELLANEOUS INCOME	0.00	60.00	-60.00	0.0%
391,000 · Proceeds of Gen. Fxd. Asset Dis				
391.100 · Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
Total 391,000 · Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
395,000 · Refund of Prior Yr Expenditures	446.98	25,000.00	-24,553.02	1.8%
Total Income	69,534.89	3,783,160.00	-3,713,625.11	1.8%
Expense				
400,000 · GENERAL GOVERNMENT				
400.105 · Salary	1,041.65	12,500.00	-11,458.35	8.3%
400.215 · Postage	2,003.80	3,100.00	-1,096.20	64.6%
400.300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 · Stenographer/BOS	0.00	1,500.00	-1,500.00	0.0%
400.317 · Professional Services	0.00	500.00	-500.00	0.0%
400.320 · Telephone				
400.321 · Local	316.10	4,000.00	-3,683.90	7.9%
400.322 · Long Distance	0.00	400.00	-400.00	0.0%
400.324 · Wireless	119.78	1,500.00	-1,380.22	8.0%
Total 400.320 · Telephone	435.88	5,900.00	-5,464.12	7.4%
400.340 · Advertising	543.80	4,000.00	-3,456.20	13.6%
400.342 · Public Relations Printing	0.00	5,000.00	-5,000.00	0.0%
400.343 · Codification/Printing	0.00	5,000.00	-5,000.00	0.0%
400.374 · Maintenance Agreements	1,003.59	10,000.00	-8,996.41	10.0%
400.384 · Office Equipment Rental	189.50	900.00	-710.50	21.1%
400.420 · Dues & Subscriptions	2,302.92	4,100.00	-1,797.08	56.2%
400.460 · Meetings & Continuing Education	0.00	7,000.00	-7,000.00	0.0%
400.700 · Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400,000 · GENERAL GOVERNMENT	7,521.14	66,550.00	-59,028.86	11.3%
402,000 · AUDITING				
402.105 · Audit Wages	40.00	100.00	-60.00	40.0%
402.311 · Accounting & Auditing Services	0.00	7,800.00	-7,800.00	0.0%
Total 402,000 · AUDITING	40.00	7,900.00	-7,860.00	0.5%
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	0.00	2,000.00	-2,000.00	0.0%
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 Serv	0.00	400.00	-400.00	0.0%
403.319 · Tax Refunds	0.00	1,000.00	-1,000.00	0.0%
403.350 · Insurance & Bonding	0.00	300.00	-300.00	0.0%
403.400 · Court Costs	0.00	50.00	-50.00	0.0%
403.430 · Tax Appeals	0.00	50.00	-50.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2016

02/19/16

	Jan 16	Budget	\$ Over Budget	% of Budget
Total 403.000 · TAX COLLECTION	0.00	8,000.00	-8,000.00	0.0%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	0.00	25,000.00	-25,000.00	0.0%
404.314 · Legal Services - Human Resource	98.00	1,500.00	-1,402.00	6.5%
Total 404.000 · SOLICITOR/LEGAL	98.00	26,500.00	-26,402.00	0.4%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	24,476.84	323,000.00	-298,523.16	7.6%
405.200 · Office Staff Supplies	725.41	4,500.00	-3,774.59	16.1%
405.300 · Bond	1,500.00	1,500.00	0.00	100.0%
Total 405.000 · PERSONNEL SERVICES	26,702.25	329,000.00	-302,297.75	8.1%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense				
406.316 · Drug Testing	0.00	600.00	-600.00	0.0%
406.317 · Employee Record Checks	0.00	500.00	-500.00	0.0%
406.318 · Bank Fees	0.00	230.00	-230.00	0.0%
406.319 · Reimburse private prop damage	0.00	50.00	-50.00	0.0%
406.325 · Internet fees / Website Develop	439.90	150.00	-150.00	0.0%
406.331 · Mileage	0.00	6,200.00	-5,760.10	7.1%
406.338 · Highway/Toll Reimbursement	0.00	250.00	-250.00	0.0%
406.341 · Personnel Advertising	0.00	100.00	-100.00	0.0%
406.421 · License & Permit Renewal	0.00	600.00	-600.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	439.90	8,850.00	-8,390.10	5.0%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	0.00	2,000.00	-2,000.00	0.0%
407.215 · Software	0.00	2,300.00	-2,300.00	0.0%
407.370 · Computer Services	625.00	4,000.00	-3,375.00	15.6%
Total 407.000 · DATA PROCESSING	625.00	8,300.00	-7,675.00	7.5%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	120.00	7,000.00	-6,880.00	1.7%
408.317 · Act 537 Plan	0.00	2,000.00	-2,000.00	0.0%
408.318 · Traffic Impact Study	0.00	50.00	-50.00	0.0%
408.319 · Special Projects	0.00	5,000.00	-5,000.00	0.0%
Total 408.000 · ENGINEERING SERVICES	120.00	14,050.00	-13,930.00	0.9%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	513.19	3,000.00	-2,486.81	17.1%
409.230 · Heating Fuel	2,236.96	28,000.00	-25,763.04	8.0%
409.300 · Facilities Maintenance	930.22	3,000.00	-2,069.78	31.0%
409.318 · Building Security Systems	0.00	3,000.00	-3,000.00	0.0%
409.360 · Public Utilities				
409.361 · Electricity	820.86	11,000.00	-10,179.14	7.5%
409.366 · Water	244.12	2,000.00	-1,755.88	12.2%
Total 409.360 · Public Utilities	1,064.98	13,000.00	-11,935.02	8.2%
409.367 · Trash Removal	68.60	750.00	-681.40	9.1%
409.375 · Communication Equip Repair/Main	0.00	300.00	-300.00	0.0%
409.386 · Rental Property Expenses	0.00	800.00	-800.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2016

02/19/16

	Jan 16	Budget	\$ Over Budget	% of Budget
409.600 · Capital Construction	0.00	10,000.00	-10,000.00	0.0%
Total 409.000 · GEN GOVT. BUILDINGS	4,813.95	61,850.00	-57,036.05	7.8%
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	102,853.82	1,250,000.00	-1,147,146.18	8.2%
Total 410.000 · PUBLIC SAFETY	102,853.82	1,322,100.00	-1,219,246.18	7.8%
411.000 · FIRE				
411.300 · Building Capital Reserve	1,011.77	80,000.00	-78,988.23	1.3%
411.500 · Contributions	5,256.33	80,000.00	-74,743.67	6.6%
411.541 · Fire Relief	0.00	75,000.00	-75,000.00	0.0%
411.600 · Water Hydrant Assessment	17,640.00	67,000.00	-49,360.00	26.3%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	1,950.52	25,000.00	-23,069.48	7.7%
Total 411.000 · FIRE	25,838.62	407,000.00	-381,161.38	6.3%
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	4,669.50	64,000.00	-59,330.50	7.3%
413.121 · Sewage Enforcement Officer	0.00	1,000.00	-1,000.00	0.0%
413.200 · Supplies	0.00	500.00	-500.00	0.0%
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	4,669.50	66,600.00	-61,930.50	7.0%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	50.00	1,400.00	-1,350.00	3.6%
414.116 · Zoning Hearing Bd Compensation	200.00	3,000.00	-2,800.00	6.7%
414.117 · Planning Commission Comp.	250.00	3,000.00	-2,750.00	8.3%
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	914.50	20,000.00	-19,085.50	4.6%
414.340 · Zoning Hearing Advertisements	358.40	3,000.00	-2,641.60	11.9%
Total 414.000 · PLANNING & ZONING	1,772.90	34,000.00	-32,227.10	5.2%
415.114 · EMERGENCY MANAGEMENT COORD				
419.540 · Crime Watch	200.00	2,400.00	-2,200.00	8.3%
422.450 · Animal Control	0.00	0.00	0.00	0.0%
426.000 · SANITATION EXPENSE	0.00	200.00	-200.00	0.0%
426.421 · FRCA Membership	0.00	10,000.00	-10,000.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2016

02/19/16

	Jan 16	Budget	\$ Over Budget	% of Budget
Total 426,000 · SANITATION EXPENSE				
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	29,519.61	443,000.00	-413,480.39	6.7%
430,245 · Supplies	3,270.42	8,000.00	-4,729.58	40.9%
430,300 · Facilities Maintenance	0.00	1,500.00	-1,500.00	0.0%
430,320 · Telephone				
430,321 · Local	47.95	600.00	-552.05	8.0%
430,322 · Long Distance	0.00	10.00	-10.00	0.0%
430,329 · Wireless	276.95	3,300.00	-3,023.05	8.4%
Total 430,320 · Telephone	324.90	3,910.00	-3,585.10	8.3%
430,330 · Heating Fuel	1,512.66	9,000.00	-7,487.34	16.8%
430,360 · Electricity	241.29	3,400.00	-3,158.71	7.1%
430,384 · Equip/Machinery Rental	0.00	12,000.00	-12,000.00	0.0%
430,450 · Contracted Services	36.83	900.00	-863.17	4.1%
430,460 · Continuing Education	170.00	2,500.00	-2,330.00	6.8%
430,600 · Capital Construction	0.00	8,000.00	-8,000.00	0.0%
430,740 · Equipment Purchase	0.00	45,000.00	-45,000.00	0.0%
430,750 · Misc. Shop Tools & Equipment	30.43	7,000.00	-6,969.57	0.4%
Total 430,000 · HWYS., ROADS & STREETS	35,106.14	544,210.00	-509,103.86	6.5%
432,000 · WINTER MAINTENANCE				
432,100 · Winter Maintenance Materials	24,485.91	50,000.00	-25,514.09	49.0%
Total 432,000 · WINTER MAINTENANCE	24,485.91	50,000.00	-25,514.09	49.0%
433,000 · TRAFFIC CONTROL DEVICES				
433,200 · Traffic signs	0.00	5,000.00	-5,000.00	0.0%
433,246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433,249 · Traffic Control Supplies-signal	0.00	2,200.00	-2,200.00	0.0%
433,360 · Traffic signal electric	235.50	2,700.00	-2,464.50	8.7%
433,375 · Line Painting	0.00	300.00	-300.00	0.0%
433,450 · Signals contracted service	0.00	2,300.00	-2,300.00	0.0%
Total 433,000 · TRAFFIC CONTROL DEVICES	235.50	15,000.00	-14,764.50	1.6%
434,000 · STREET LIGHTING				
434,360 · St. Light Electricity	289.93	4,500.00	-4,210.07	6.4%
Total 434,000 · STREET LIGHTING	289.93	4,500.00	-4,210.07	6.4%
437,000 · EQUIPMENT REPAIRS-FUEL				
437,200 · Tool & Equipment Repairs	284.25	4,000.00	-3,715.75	7.1%
437,213 · Equipment Parts & Supplies	4,700.44	30,000.00	-25,299.56	15.7%
437,233 · Equipment Motor Fuel	1,185.47	32,500.00	-31,314.53	3.6%
Total 437,000 · EQUIPMENT REPAIRS-FUEL	6,170.16	66,500.00	-60,329.84	9.3%
438,000 · HIGHWAY MAINT & REPAIR				
438,271 · Paving and Patching Materials	1,292.52	4,000.00	-2,707.48	32.3%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2016

02/19/16

	Jan 16	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	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	1,292.52	13,000.00	-11,707.48	9.9%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	0.00	90,000.00	-90,000.00	0.0%
Total 439.000 · HWY CONST & REBUILDING PRJ...	0.00	90,500.00	-90,500.00	0.0%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	0.00	10,000.00	-10,000.00	0.0%
452.249 · Recreation Programs	0.00	3,000.00	-3,000.00	0.0%
452.300 · Recreation Safety Insurance	72.56	23,000.00	-22,927.44	0.3%
Total 452.000 · RECREATION & CULTURE	72.56	36,000.00	-35,927.44	0.2%
454.000 · PARKS				
454.115 · Park Personnel	446.02	500.00	-53.98	89.2%
454.200 · Park supplies	0.00	3,000.00	-3,000.00	0.0%
454.230 · Fuel	388.99	2,900.00	-2,511.01	13.4%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	0.00	1,500.00	-1,500.00	0.0%
454.500 · Contracted Services	0.00	3,000.00	-3,000.00	0.0%
454.600 · Capital Construction	0.00	1,000.00	-1,000.00	0.0%
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	835.01	12,900.00	-12,064.99	6.5%
456.000 · LIBRARY				
456.520 · Library Contribution	23,015.55	92,500.00	-69,484.45	24.9%
Total 456.000 · LIBRARY	23,015.55	92,500.00	-69,484.45	24.9%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	3,772.34	50,000.00	-46,227.66	7.5%
481.200 · Medicare Employer Paid	882.27	12,500.00	-11,617.73	7.1%
481.300 · Unemployment Comp Employer Paid	0.00	1,000.00	-1,000.00	0.0%
483.197 · Non-Uniform Penion Plan Contrib	0.00	115,000.00	-115,000.00	0.0%
483.310 · Pension Plan Admin Fees	0.00	2,100.00	-2,100.00	0.0%
484.354 · Workers Comp Insurance	9,877.00	39,000.00	-29,123.00	25.3%
487.196 · Health Insurance	17,196.28	222,500.00	-205,303.72	7.7%
487.197 · Other Group Benefits	3,791.21	20,000.00	-16,208.79	19.0%
Total 480.000 · INSURANCE & EMPLOYEE BENE...	35,519.10	462,100.00	-426,580.90	7.7%
486.000 · Insurance				
486.350 · Liability Insurance	4,814.64	61,000.00	-56,185.36	7.9%
Total 486.000 · Insurance	4,814.64	61,000.00	-56,185.36	7.9%
489.000 · JUDGEMENT & LOSSES				
489.411 · Refund of fines collected	0.00	50.00	-50.00	0.0%
489.000 · JUDGEMENT & LOSSES - Other	0.00	50.00	-50.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2016

	Jan 16	Budget	\$ Over Budget	% of Budget
Total 489,000 - JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
6561 - *Payroll Expenses	48.00			
Total Expense	308,470.12	3,867,590.00	-3,559,119.88	8.0%
Net Income	-238,935.23	-84,430.00	-154,505.23	283.0%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of January 31, 2016

	<u>Jan 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	58,812.75
106.002 · Fire/Ambulance	39,784.04
106.003 · Recycling	19,001.10
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>117,600.26</u>
Total Checking/Savings	<u>117,600.26</u>
Total Current Assets	<u>117,600.26</u>
TOTAL ASSETS	<u><u>117,600.26</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	19,532.44
Net Income	20.78
Total Equity	<u>117,600.26</u>
TOTAL LIABILITIES & EQUITY	<u><u>117,600.26</u></u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of January 31, 2016

	<u>Jan 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.91
106.000 · Palmer Sewer Savings Account	<u>170,063.46</u>
Total Checking/Savings	<u>170,782.37</u>
Total Current Assets	<u>170,782.37</u>
TOTAL ASSETS	<u><u>170,782.37</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,090.65
Net Income	<u>14.46</u>
Total Equity	<u>170,782.37</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,782.37</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of January 31, 2016

	<u>Jan 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,237.84
106.000 · Nazareth Sewer Savings Account	<u>13,455.88</u>
Total Checking/Savings	<u>14,693.72</u>
Total Current Assets	<u>14,693.72</u>
TOTAL ASSETS	<u><u>14,693.72</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	9,482.15
Net Income	<u>1.24</u>
Total Equity	<u>14,693.72</u>
TOTAL LIABILITIES & EQUITY	<u><u>14,693.72</u></u>

LNT Open Space Fund-16
Balance Sheet
As of January 31, 2016

	<u>Jan 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	701,252.94
106.000 · PLGIT Savings Account	795,255.67
Total Checking/Savings	<u>1,496,508.61</u>
Total Current Assets	<u>1,496,508.61</u>
TOTAL ASSETS	<u>1,496,508.61</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,459,813.93
Net Income	6,199.73
Total Equity	<u>1,496,508.61</u>
TOTAL LIABILITIES & EQUITY	<u>1,496,508.61</u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of January 31, 2016

	<u>Jan 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	5,120.18
106.000 · Swr/Signal PLUS Account	128.63
Total Checking/Savings	<u>5,248.81</u>
Total Current Assets	<u>5,248.81</u>
TOTAL ASSETS	<u><u>5,248.81</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-847,163.30
Net Income	0.90
Total Equity	<u>5,248.81</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,248.81</u></u>

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02/19/16

Accrual Basis

(95)LNT Fiscal Stability Fund
Balance Sheet
As of January 31, 2016

	<u>Jan 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	139,489.98
Total Checking/Savings	<u>139,489.98</u>
Total Current Assets	<u>139,489.98</u>
TOTAL ASSETS	<u><u>139,489.98</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	139,462.28
Net Income	27.70
Total Equity	<u>139,489.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>139,489.98</u></u>

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

	<u>Jan 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	182,864.93
106.000 · Capital Reserve Savings Account - Other	271.40
Total 106.000 · Capital Reserve Savings Account	<u>183,136.33</u>
Total Checking/Savings	<u>183,136.33</u>
Total Current Assets	183,136.33
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>183,216.84</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-15,853.67
Net Income	-9,897.17
Total Equity	<u>183,216.84</u>
TOTAL LIABILITIES & EQUITY	<u><u>183,216.84</u></u>

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

	Jan 31, 16
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	115,218.79
106.002 · Building Land Fund	9,033.74
106.003 · Fire Police Fund	22,414.09
106.000 · Fire CR Savings Account - Other	25.92
Total 106.000 · Fire CR Savings Account	146,692.54
Total Checking/Savings	146,692.54
Total Current Assets	146,692.54
TOTAL ASSETS	146,692.54
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-87,931.01
Net Income	25.92
Total Equity	146,692.54
TOTAL LIABILITIES & EQUITY	146,692.54

LNT Capital Reserve Ambulance-32
Balance Sheet
As of January 31, 2016

	<u>Jan 31, 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	8.69
Total 106.000 · Ambulance CR Savings Account	<u>49,158.15</u>
Total Checking/Savings	<u>49,158.15</u>
Total Current Assets	<u>49,158.15</u>
TOTAL ASSETS	<u>49,158.15</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,558.77
Net Income	8.69
Total Equity	<u>49,158.15</u>
TOTAL LIABILITIES & EQUITY	<u>49,158.15</u>

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37LNT Highway Reconstruction & Rehabilitation

02/19/16

Balance Sheet

Accrual Basis

As of January 31, 2016

	<u>Jan 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	13,875.71
106.000 · Hwy Recon/Rehab MM/Savings Acct	71,174.23
Total Checking/Savings	<u>85,049.94</u>
Total Current Assets	<u>85,049.94</u>
TOTAL ASSETS	<u>85,049.94</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	90,002.94
Net Income	<u>-4,953.00</u>
Total Equity	<u>85,049.94</u>
TOTAL LIABILITIES & EQUITY	<u>85,049.94</u>

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LNT Capital Reserve - Equipment Replacement

Balance Sheet

02/19/16

As of January 31, 2016

Accrual Basis

	<u>Jan 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	8,436.50
106.000 · CR Equip Replacement MM/Savings	<u>98,535.09</u>
Total Checking/Savings	<u>106,971.59</u>
Total Current Assets	<u>106,971.59</u>
TOTAL ASSETS	<u>106,971.59</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	106,951.68
Net Income	<u>19.91</u>
Total Equity	<u>106,971.59</u>
TOTAL LIABILITIES & EQUITY	<u>106,971.59</u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of January 31, 2016

	<u>Jan 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	4,356.23
103.000 · Embassy Checking Account	1,207.43
Total Checking/Savings	<u>5,563.66</u>
Total Current Assets	<u>5,563.66</u>
TOTAL ASSETS	<u>5,563.66</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	5,563.29
Net Income	0.37
Total Equity	<u>5,563.66</u>
TOTAL LIABILITIES & EQUITY	<u>5,563.66</u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of January 31, 2016

	<u>Jan 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	452,566.21
Total Checking/Savings	<u>452,566.21</u>
Total Current Assets	<u>452,566.21</u>
TOTAL ASSETS	<u><u>452,566.21</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	343,066.70
Net Income	79.98
Total Equity	<u>452,566.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>452,566.21</u></u>

LNT Traffic Impact Account
Balance Sheet
As of January 31, 2016

	<u>Jan 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,547.05
106.000 Traffic Impact Account	1,654,514.91
Total Checking/Savings	<u>1,663,061.96</u>
Total Current Assets	<u>1,663,061.96</u>
TOTAL ASSETS	<u>1,663,061.96</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,661,462.10
Net Income	1,599.86
Total Equity	<u>1,663,061.96</u>
TOTAL LIABILITIES & EQUITY	<u>1,663,061.96</u>

**Lower Nazareth Township Master Escrow
Balance Sheet
As of January 31, 2016**

	Jan 31, 16
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	620,870.99
106.000 · SAVING ACCOUNTS	37,312.26
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	5,571.11
Total Checking/Savings	664,448.98
Total Current Assets	664,448.98
TOTAL ASSETS	664,448.98
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	(27,524.28)
Total Equity	662,118.47
TOTAL LIABILITIES & EQUITY	664,448.98

LNT Griffin Sewer Fund
Balance Sheet
As of January 31, 2016

	Jan 31, 16
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,114.39
Total Checking/Savings	200,114.39
Total Current Assets	200,114.39
TOTAL ASSETS	200,114.39
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,110.16
Net Income	4.23
Total Equity	200,114.39
TOTAL LIABILITIES & EQUITY	200,114.39

Lower Nazareth Township
Balance Sheet
As of January 31, 2016

	<u>Jan 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	109,520.97
100.000 · Checking Account - Other	<u>1,107.54</u>
Total 100.000 · Checking Account	<u>131,904.34</u>
Total Checking/Savings	<u>131,904.34</u>
Total Current Assets	<u>131,904.34</u>
TOTAL ASSETS	<u>131,904.34</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	97,622.88
Net Income	<u>-26,432.07</u>
Total Equity	<u>131,904.34</u>
TOTAL LIABILITIES & EQUITY	<u>131,904.34</u>