



Lower Nazareth Township
Financial Report
June 2016

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Jun-16</u>
General Fund - 01	\$ 1,259,854
Special Revenue Fund - Host Fee - 05	\$ 114,047
Palmer Sewer Fund - 08	\$ 170,853
Nazareth Sewer Fund - 09	\$ 14,815
Capital Reserve - Open Space Fund - 16	\$ 1,887,382
Capital Reserve - Sewer/Signals Fund - 18	\$ 4,223
Fiscal Stability Fund - 95	\$ 239,657
Capital Reserve - Municipal - 30	\$ 256,080
Capital Reserve - Fire Fund - 31	\$ 346,903
Capital Reserve - Ambulance Fund- 32	\$ 49,213
Highway Reconstruction/Rehabilitation -	\$ 85,113
Capital Reserve - Equipment Replacement -	\$ 261,297
Refuse/Recycling Collection - 33	\$ 2,362
State Liquid Fuels Fund - 35	\$ 698,002
Traffic Impact - 091	\$ 2,031,303
<i>Total Township Funds...</i>	<u><u>\$7,421,102</u></u>
Lower Nazareth Township Sewer Department	\$ 200,119
Master Escrow Account	\$ 677,938
Griffin Sewer Fund	\$ -
Development & Inspection Account	\$ 149,079
<i>Total Escrow Accounts...</i>	<u><u>\$827,018</u></u>

Lower Nazareth Township
Balance Sheet
As of June 30, 2016

	Jun 30, 16
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	11,920.34
105.000 · Payroll Account	7,027.79
106.000 · LAB Savings Account	1,066,577.45
106.100 · PLGIT Account	79,479.68
106.200 · Real Estate Tax Collections	92,369.81
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
	<hr/>
Total Checking/Savings	1,257,625.07
Other Current Assets	
Employee Advance	-20.94
	<hr/>
Total Other Current Assets	-20.94
	<hr/>
Total Current Assets	1,257,604.13
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	<hr/>
Total Other Assets	2,250.00
	<hr/>
TOTAL ASSETS	<u>1,259,854.13</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	-24.80
213 · Medicare Withheld	-5.80
223 · Unemployment Withheld	-0.30
	<hr/>
Total 210.000 · PAYROLL LIABILITIES	-30.90
	<hr/>
Total Other Current Liabilities	-30.90
	<hr/>
Total Current Liabilities	-30.90
	<hr/>
Total Liabilities	-30.90
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-4,341.94
Net Income	492,374.49
	<hr/>
Total Equity	1,259,885.03
	<hr/>
TOTAL LIABILITIES & EQUITY	<u>1,259,854.13</u>

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

07/29/16

	Jan - Jun 16	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,473,060.11	1,470,000.00	3,060.11	100.2%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	2,133.92	30,000.00	-27,866.08	7.1%
Total 301.000 · REAL PROPERTY TAXES	1,475,194.03	1,500,050.00	-24,855.97	98.3%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	300,888.40	160,000.00	140,888.40	188.1%
310.210 · Earned Income - Current	639,169.60	1,200,000.00	-560,830.40	53.3%
310.220 · Earned Income - Prior	57,146.40	75,000.00	-17,853.60	76.2%
310.510 · Local Services Tax	202,373.87	350,000.00	-147,626.13	57.8%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,199,578.27	1,785,000.00	-585,421.73	67.2%
Total 300.000 · TAXES	2,674,772.30	3,285,050.00	-610,277.70	81.4%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	44,020.51	80,000.00	-35,979.49	55.0%
Total 320.000 · LICENSES & PERMITS	44,020.51	80,000.00	-35,979.49	55.0%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	21,149.50	30,000.00	-8,850.50	70.5%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	3,497.40	5,000.00	-1,502.60	69.9%
Total 330.000 · FINES & FORFEITS	24,646.90	35,010.00	-10,363.10	70.4%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	53.80	100.00	-46.20	53.8%
341.02 · Interest on Savings	563.33	750.00	-186.67	75.1%
Total 341.000 · Interest Earnings	617.13	850.00	-232.87	72.6%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	17,250.00	75,000.00	-57,750.00	23.0%
Total 342.000 · Rents and Royalties	17,250.00	75,000.00	-57,750.00	23.0%
Total 340.000 · INTEREST, RENTS & ROYALTIES	17,867.13	75,850.00	-57,982.87	23.6%
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	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 June 2016

07/29/16

	Jan - Jun 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 REVENUES	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	3,500.00	7,000.00	-3,500.00	50.0%
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	258.05	200.00	58.05	129.0%
Total 361.500 · Maps & Publications	258.05	200.00	58.05	129.0%
361.630 · Proceeds from tax collection	14,354.20	28,000.00	-13,645.80	51.3%
361.74 · Postage collected	97.01	150.00	-52.99	64.7%
Total 361.000 · General Government	39,737.85	40,350.00	-612.15	98.5%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	100.00	200.00	-100.00	50.0%
362.410 · Building & Zoning Permits	3,145.00	16,500.00	-13,355.00	19.1%
362.440 · Sewer Permits	1,395.00	1,400.00	-5.00	99.6%
362.451 · Use & Occupancy Permits	20.00	40.00	-20.00	50.0%
362.452 · Moving Permits	215.00	450.00	-235.00	47.8%
362.470 · Driveway Permits	1,650.00	2,200.00	-550.00	75.0%
362.480 · Grading Permits	17,185.00	15,000.00	2,185.00	114.6%
362.481 · Swimming Pool Grading Permits	3,200.00	3,500.00	-300.00	91.4%
362.490 · Peddling Permit	0.00	150.00	-150.00	0.0%
Total 362.000 · PUBLIC SAFETY	26,910.00	39,440.00	-12,530.00	68.2%
Total 360.000 · CHARGES FOR SERVICES	66,647.85	79,790.00	-13,142.15	83.5%
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	9,680.00	8,500.00	1,180.00	113.9%
367.501 · 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	11,900.00	11,000.00	900.00	108.2%
389.000 · MISCELLANEOUS INCOME				
389.196 · Mini-Cobra Premiums	0.00	10.00	-10.00	0.0%

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

07/29/16

	Jan - Jun 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	7,823.01	25,000.00	-17,176.99	31.3%
49900 · Uncategorized Income	0.10			
Total Income	2,847,677.80	3,783,160.00	-935,482.20	75.3%
Gross Profit	2,847,677.80	3,783,160.00	-935,482.20	75.3%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	6,249.90	12,500.00	-6,250.10	50.0%
400.215 · Postage	3,346.04	3,100.00	246.04	107.9%
400.300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 · Stenographer/BOS	1,782.00	1,500.00	282.00	118.8%
400.317 · Professional Services	0.00	500.00	-500.00	0.0%
400.320 · Telephone				
400.321 · Local	1,895.82	4,000.00	-2,104.18	47.4%
400.322 · Long Distance	0.00	400.00	-400.00	0.0%
400.324 · Wiretess	718.33	1,500.00	-781.47	47.9%
Total 400.320 · Telephone	2,614.35	5,900.00	-3,285.65	44.3%
400.340 · Advertising	3,969.71	4,000.00	-30.29	99.2%
400.342 · Public Relations Printing	2,706.00	5,000.00	-2,294.00	54.1%
400.343 · Codification/Printing	1,724.84	5,000.00	-3,275.16	34.5%
400.374 · Maintenance Agreements	6,165.34	10,000.00	-3,834.66	61.7%
400.384 · Office Equipment Rental	379.00	900.00	-521.00	42.1%
400.420 · Dues & Subscriptions	3,277.68	4,100.00	-822.32	79.9%
400.460 · Meetings & Continuing Education	7,690.05	7,000.00	690.05	109.9%
400.700 · Capital Purchases	6,957.99	7,000.00	-42.01	99.4%
Total 400.000 · GENERAL GOVERNMENT	46,862.90	66,550.00	-19,687.10	70.4%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	100.00	-60.00	40.0%
402.311 · Accounting & Auditing Services	6,040.00	7,800.00	-1,760.00	77.4%
Total 402.000 · AUDITING	6,080.00	7,900.00	-1,820.00	77.0%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	0.00	0.00	0.00	0.0%
403.110 · EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 · EIT Collection Supplies	0.00	0.00	0.00	0.0%
403.201 · Real Estate Collection Supplies	1,875.61	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 Serv	0.00	400.00	-400.00	0.0%

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

07/29/16

	Jan - Jun 16	Budget	\$ Over Budget	% of Budget
403.319 - Tax Refunds	596.92	1,000.00	-403.08	59.7%
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	2,472.53	8,000.00	-5,527.47	30.9%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	20,439.33	25,000.00	-4,560.67	81.8%
404.314 - Legal Services - Human Resource	98.00	1,500.00	-1,402.00	6.5%
Total 404.000 - SOLICITOR/LEGAL	20,537.33	26,500.00	-5,962.67	77.5%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	167,794.64	323,000.00	-155,205.36	51.9%
405.200 - Office Supplies	3,530.81	4,500.00	-969.19	78.5%
405.300 - Bond	1,500.00	1,500.00	0.00	100.0%
Total 405.000 - PERSONNEL SERVICES	172,825.45	329,000.00	-156,174.55	52.5%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense				
406.316 - Drug Testing	318.52	600.00	-281.48	53.1%
406.317 - Employee Record Checks	405.00	500.00	-95.00	81.0%
406.318 - Bank Fees	74.25	230.00	-155.75	32.3%
406.319 - Reimburse private prop damage	6.11	50.00	-43.89	12.2%
406.325 - Internet fees / Website Develop	0.00	150.00	-150.00	0.0%
406.331 - Mileage	3,089.40	6,200.00	-3,110.60	49.8%
406.338 - Highway/Toll Reimbursement	0.00	250.00	-250.00	0.0%
406.341 - Personnel Advertising	193.00	100.00	93.00	193.0%
406.421 - License & Permit Renewal	246.48	600.00	-353.52	41.1%
	44.00	150.00	-106.00	29.3%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	4,376.76	8,830.00	-4,453.24	49.6%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	175.94	2,000.00	-1,824.06	8.8%
407.215 - Software	1,666.34	2,500.00	-833.66	72.4%
407.370 - Computer Services	6,766.19	4,000.00	2,766.19	169.2%
Total 407.000 - DATA PROCESSING	8,608.47	8,500.00	308.47	103.7%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	2,241.50	7,000.00	-4,758.50	32.0%
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	2,241.50	14,050.00	-11,808.50	16.0%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	1,355.26	3,000.00	-1,644.74	45.2%
409.230 - Heating Fuel	10,748.69	28,000.00	-17,251.31	38.4%
409.300 - Facilities Maintenance	4,989.27	3,000.00	1,989.27	166.3%
409.318 - Building Security Systems	451.14	3,000.00	-2,548.86	15.0%
409.360 - Public Utilities				
409.361 - Electricity	5,697.53	11,000.00	-5,302.47	51.8%
409.366 - Water	1,083.58	2,000.00	-916.42	54.2%

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

07/29/16

	Jan - Jun 16	Budget	\$ Over Budget	% of Budget
Total 409.360 · Public Utilities	6,781.11	13,000.00	-6,218.89	52.2%
409.367 · Trash Removal	426.30	750.00	-323.70	56.8%
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	25,509.68	61,850.00	-36,340.32	41.2%
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	617,122.92	1,250,000.00	-632,877.08	49.4%
Total 410.000 · PUBLIC SAFETY	617,122.92	1,322,100.00	-704,977.08	46.7%
411.000 · FIRE				
411.300 · Building Capital Reserve	72,877.70	80,000.00	-7,122.30	91.1%
411.500 · Contributions	32,839.53	80,000.00	-47,160.47	41.0%
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	11,583.12	25,000.00	-13,416.88	46.3%
Total 411.000 · FIRE	152,580.35	407,000.00	-254,419.65	37.5%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.500 · 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	33,886.67	64,000.00	-30,113.33	52.9%
413.121 · Sewage Enforcement Officer	469.75	1,000.00	-530.25	47.0%
413.200 · Supplies	310.92	500.00	-189.08	62.2%
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	34,667.34	66,600.00	-31,932.66	52.1%
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	18,663.88	20,000.00	-1,336.12	93.3%
414.340 · Zoning Hearing Advertisements	701.40	3,000.00	-2,298.60	23.4%
Total 414.000 · PLANNING & ZONING	21,000.28	34,000.00	-12,999.72	61.8%
415.114 · EMERGENCY MANAGEMENT COORD	1,200.00	2,400.00	-1,200.00	50.0%

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

07/29/16

	Jan - Jun 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		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	4,649.50	7,000.00	-2,350.50	66.4%
Total 429.000 - PUBLIC WORKS - SANITATION	4,649.50	7,000.00	-2,350.50	66.4%
430.000 - HWYS, ROADS & STREETS				
430.100 - Personnel Services	201,953.01	443,000.00	-241,046.99	45.6%
430.245 - Supplies	7,098.26	8,000.00	-901.74	88.7%
430.300 - Facilities Maintenance	465.10	1,500.00	-1,034.90	31.0%
430.320 - Telephone				
430.321 - Local	287.70	600.00	-312.30	48.0%
430.322 - Long Distance	0.00	10.00	-10.00	0.0%
430.329 - Wireless	1,667.02	3,300.00	-1,632.98	50.5%
Total 430.320 - Telephone	1,954.72	3,910.00	-1,955.28	50.0%
430.330 - Heating Fuel	3,946.14	9,000.00	-5,053.86	43.8%
430.360 - Electricity	1,376.62	3,400.00	-2,023.38	40.5%
430.384 - Equip/Machinery Rental	10,800.00	12,000.00	-1,200.00	90.0%
430.450 - Contracted Services	301.09	900.00	-598.91	33.5%
430.460 - Continuing Education	1,195.00	2,500.00	-1,305.00	47.8%
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	4,031.83	7,000.00	-2,968.17	57.6%
Total 430.000 - HWYS., ROADS & STREETS	242,155.99	544,210.00	-302,054.01	44.5%
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	1,458.41	2,700.00	-1,241.59	54.0%
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	6,637.58	15,000.00	-8,362.42	44.3%
434.000 - STREET LIGHTING				
434.360 - St. Light. Electricity	1,790.65	4,500.00	-2,709.35	39.8%
Total 434.000 - STREET LIGHTING	1,790.65	4,500.00	-2,709.35	39.8%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	2,785.41	4,000.00	-1,214.59	69.6%
437.213 - Equipment Parts & Supplies	23,952.55	30,000.00	-6,047.45	79.8%

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

07/29/16

	Jan - Jun 16	Budget	\$ Over Budget	% of Budget
437.233 · Equipment Motor Fuel	8,759.79	32,500.00	-23,740.21	27.0%
437.000 · EQUIPMENT REPAIRS-FUEL - Other	55.00			
Total 437.000 · EQUIPMENT REPAIRS-FUEL	35,552.75	66,500.00	-30,947.25	53.5%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	1,676.31	4,000.00	-2,323.69	41.9%
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	2,937.68	13,000.00	-10,062.32	22.6%
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 PRJCT...	2,250.00	90,500.00	-88,250.00	2.5%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	4,024.34	10,000.00	-5,975.66	40.2%
452.249 · Recreation Programs	985.15	3,000.00	-2,014.85	32.8%
452.300 · Recreation Safety Insurance	2,092.01	23,000.00	-20,907.99	9.1%
Total 452.000 · RECREATION & CULTURE	7,101.50	36,000.00	-28,898.50	19.7%
454.000 · PARKS				
454.115 · Park Personnel	3,333.88	500.00	2,833.88	666.8%
454.200 · Park supplies	3,530.45	3,000.00	530.45	117.7%
454.230 · Fuel	1,066.10	2,900.00	-1,833.90	36.8%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	3,219.80	1,500.00	1,719.80	214.7%
454.500 · Contracted Services	970.00	3,000.00	-2,030.00	32.3%
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	12,380.24	12,900.00	-519.76	96.0%
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	26,038.91	50,000.00	-23,961.09	52.1%
481.200 · Medicare Employer Paid	6,089.77	12,500.00	-6,410.23	48.7%
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	29,399.00	39,000.00	-9,601.00	75.4%
487.196 · Health Insurance	106,583.13	222,500.00	-115,916.87	47.9%
487.197 · Other Group Benefits	11,290.90	20,000.00	-8,709.10	56.5%
Total 480.000 · INSURANCE & EMPLOYEE BENEFIT...	180,072.39	462,100.00	-282,027.61	39.0%
486.000 · Insurance				

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

	Jan - Jun 16	Budget	\$ Over Budget	% of Budget
486.350 · Liability Insurance	37,294.41	61,000.00	-23,705.59	61.1%
Total 486.000 · Insurance	37,294.41	61,000.00	-23,705.59	61.1%
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	612,637.80			
6561 · *Payroll Expenses	313.75			
Total Expense	2,355,303.31	3,867,590.00	-1,512,286.69	60.9%
Net Income	492,374.49	-84,430.00	576,804.49	-583.2%

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

	<u>Jun 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	62,089.63
106.002 · Fire/Ambulance	41,409.64
106.003 · Recycling	10,545.21
106.000 · Host Fee Savings Account - Other	2.37
	<hr/>
Total 106.000 · Host Fee Savings Account	114,046.85
	<hr/>
Total Checking/Savings	114,046.85
	<hr/>
Total Current Assets	114,046.85
	<hr/>
TOTAL ASSETS	114,046.85
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	19,532.44
Net Income	-3,532.63
	<hr/>
Total Equity	114,046.85
	<hr/>
TOTAL LIABILITIES & EQUITY	114,046.85
	<hr/> <hr/>

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

	<u>Jun 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	719.21
106.000 · Palmer Sewer Savings Account	170,133.63
Total Checking/Savings	<u>170,852.84</u>
Total Current Assets	<u>170,852.84</u>
TOTAL ASSETS	<u><u>170,852.84</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,090.65
Net Income	84.93
Total Equity	<u>170,852.84</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,852.84</u></u>

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

	<u>Jun 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,238.34
106.000 · Nazareth Sewer Savings Account	<u>13,576.44</u>
Total Checking/Savings	<u>14,814.78</u>
Total Current Assets	<u>14,814.78</u>
TOTAL ASSETS	<u>14,814.78</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	9,482.15
Net Income	<u>122.30</u>
Total Equity	<u>14,814.78</u>
TOTAL LIABILITIES & EQUITY	<u>14,814.78</u>

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

	<u>Jun 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,094,980.95
106.000 · PLGIT Savings Account	792,401.27
Total Checking/Savings	<u>1,887,382.22</u>
Total Current Assets	<u>1,887,382.22</u>
TOTAL ASSETS	<u><u>1,887,382.22</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,459,813.93
Net Income	397,073.34
Total Equity	<u>1,887,382.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,887,382.22</u></u>

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

	<u>Jun 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	4,093.67
106.000 · Swr/Signal PLUS Account	128.86
Total Checking/Savings	<u>4,222.53</u>
Total Current Assets	<u>4,222.53</u>
TOTAL ASSETS	<u>4,222.53</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-847,163.30
Net Income	<u>-1,025.38</u>
Total Equity	<u>4,222.53</u>
TOTAL LIABILITIES & EQUITY	<u>4,222.53</u>

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

	<u>Jun 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	239,656.76
Total Checking/Savings	<u>239,656.76</u>
Total Current Assets	<u>239,656.76</u>
TOTAL ASSETS	<u><u>239,656.76</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	139,462.28
Net Income	100,194.48
Total Equity	<u>239,656.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>239,656.76</u></u>

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

	<u>Jun 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	255,520.68
106.000 · Capital Reserve Savings Account - Other	478.49
Total 106.000 · Capital Reserve Savings Account	<u>255,999.17</u>
Total Checking/Savings	<u>255,999.17</u>
Total Current Assets	255,999.17
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u>256,079.68</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-15,853.67
Net Income	62,965.67
Total Equity	<u>256,079.68</u>
TOTAL LIABILITIES & EQUITY	<u>256,079.68</u>

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

	<u>Jun 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	315,218.79
106.002 · Building Land Fund	9,033.74
106.003 · Fire Police Fund	22,414.09
106.000 · Fire CR Savings Account - Other	236.53
	<hr/>
Total 106.000 · Fire CR Savings Account	346,903.15
	<hr/>
Total Checking/Savings	346,903.15
	<hr/>
Total Current Assets	346,903.15
	<hr/>
TOTAL ASSETS	346,903.15
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-87,931.01
Net Income	200,236.53
	<hr/>
Total Equity	346,903.15
	<hr/>
TOTAL LIABILITIES & EQUITY	346,903.15
	<hr/> <hr/>

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

	Jun 30, 16
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	63.63
Total 106.000 · Ambulance CR Savings Account	49,213.09
Total Checking/Savings	49,213.09
Total Current Assets	49,213.09
TOTAL ASSETS	49,213.09
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,558.77
Net Income	63.63
Total Equity	49,213.09
TOTAL LIABILITIES & EQUITY	49,213.09

11:04 AM

37LNT Highway Reconstruction & Rehabilitation

07/29/16

Balance Sheet

Accrual Basis

As of June 30, 2016

	<u>Jun 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	13,878.62
106.000 · Hwy Recon/Rehab MM/Savings Acct	71,233.92
Total Checking/Savings	<u>85,112.54</u>
Total Current Assets	<u>85,112.54</u>
TOTAL ASSETS	<u>85,112.54</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	90,002.94
Net Income	<u>-4,890.40</u>
Total Equity	<u>85,112.54</u>
TOTAL LIABILITIES & EQUITY	<u>85,112.54</u>

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

	<u>Jun 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	200,000.00
100.000 · CR Equip Replacement - Checking - Other	8,446.50
Total 100.000 · CR Equip Replacement - Checking	<u>208,446.50</u>
106.000 · CR Equip Replacement MM/Savings	<u>52,850.08</u>
Total Checking/Savings	<u>261,296.58</u>
Total Current Assets	<u>261,296.58</u>
TOTAL ASSETS	<u>261,296.58</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	106,951.68
Net Income	154,344.90
Total Equity	<u>261,296.58</u>
TOTAL LIABILITIES & EQUITY	<u>261,296.58</u>

Lower Nazareth Township - Refuse/Recycling Collection

07/29/16

Balance Sheet

Accrual Basis

As of June 30, 2016

	<u>Jun 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	1,966.89
103.000 · Embassy Checking Account	394.98
Total Checking/Savings	<u>2,361.87</u>
Total Current Assets	<u>2,361.87</u>
TOTAL ASSETS	<u>2,361.87</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	5,563.29
Net Income	<u>-3,201.42</u>
Total Equity	<u>2,361.87</u>
TOTAL LIABILITIES & EQUITY	<u>2,361.87</u>

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

	<u>Jun 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	698,002.09
Total Checking/Savings	<u>698,002.09</u>
Total Current Assets	<u>698,002.09</u>
TOTAL ASSETS	<u><u>698,002.09</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	343,066.70
Net Income	245,515.86
Total Equity	<u>698,002.09</u>
TOTAL LIABILITIES & EQUITY	<u><u>698,002.09</u></u>

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

	<u>Jun 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,538.81
106.000 Traffic Impact Account	2,022,764.25
Total Checking/Savings	<u>2,031,303.06</u>
Total Current Assets	<u>2,031,303.06</u>
TOTAL ASSETS	<u><u>2,031,303.06</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,661,462.10
Net Income	369,840.96
Total Equity	<u>2,031,303.06</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,031,303.06</u></u>

Lower Nazareth Township Sewer Department

Balance Sheet

As of June 30, 2016

	<u>Jun 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	977.49
102.000 · LNT Sewer Department - Savings	199,141.41
Total Checking/Savings	<u>200,118.90</u>
Total Current Assets	<u>200,118.90</u>
TOTAL ASSETS	<u><u>200,118.90</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	200,118.90
Total Equity	<u>200,118.90</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,118.90</u></u>

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

	Jun 30, 16
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	9.03
102.000 · SAVINGS ACCOUNTS - LAB	654,925.54
106.000 · SAVING ACCOUNTS	0.08
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	22,396.10
Total Checking/Savings	677,938.43
Total Current Assets	677,938.43
TOTAL ASSETS	677,938.43
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	(14,034.83)
Total Equity	675,607.92
TOTAL LIABILITIES & EQUITY	677,938.43

11:27 AM
07/29/16
Accrual Basis

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

	<u>Jun 30, 16</u>
ASSETS	0.00
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,110.16
Net Income	<u>-200,110.16</u>
Total Equity	<u>0.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>0.00</u></u>

Lower Nazareth Township
Balance Sheet
As of June 30, 2016

	<u>Jun 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	126,609.33
100.000 · Checking Account - Other	1,194.08
Total 100.000 · Checking Account	<u>149,079.24</u>
Total Checking/Savings	<u>149,079.24</u>
Total Current Assets	<u>149,079.24</u>
TOTAL ASSETS	<u><u>149,079.24</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	97,622.88
Net Income	<u>-9,257.17</u>
Total Equity	<u>149,079.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>149,079.24</u></u>