



Lower Nazareth Township
Financial Report
March 2016

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Mar-16

General Fund - 01	\$ 1,287,239
Special Revenue Fund - Host Fee - 05	\$ 112,684
Palmer Sewer Fund - 08	\$ 170,810
Nazareth Sewer Fund - 09	\$ 14,696
Capital Reserve - Open Space Fund - 16	\$ 1,875,990
Capital Reserve - Sewer/Signals Fund - 18	\$ 5,251
Fiscal Stability Fund - 95	\$ 139,549
Capital Reserve - Municipal - 30	\$ 160,588
Capital Reserve - Fire Fund - 31	\$ 146,755
Capital Reserve - Ambulance Fund- 32	\$ 49,179
Highway Reconstruction/Rehabilitation -	\$ 85,075
Capital Reserve - Equipment Replacement -	\$ 95,674
Refuse/Recycling Collection - 33	\$ 5,371
State Liquid Fuels Fund - 35	\$ 697,520
Traffic Impact - 091	\$ 1,900,858
<i>Total Township Funds...</i>	<u><u>\$6,747,241</u></u>

Master Escrow Account	\$ 793,780
Griffin Sewer Fund	\$ 20,013
Development & Inspection Account	\$ 304,992
<i>Total Escrow Accounts...</i>	<u><u>\$1,118,785</u></u>

Lower Nazareth Township
Balance Sheet
As of March 31, 2016

	<u>Mar 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	12,390.70
105.000 · Payroll Account	28,976.82
106.000 · LAB Savings Account	299,984.61
106.100 · PLGIT Account	77,805.09
106.200 · Real Estate Tax Collections	865,603.18
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
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Total Checking/Savings	1,285,010.40
Other Current Assets	
Employee Advance	-20.94
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Total Other Current Assets	-20.94
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Total Current Assets	1,284,989.46
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
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Total Other Assets	2,250.00
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TOTAL ASSETS	1,287,239.46
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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	-0.33
229 · Direct Deposit Liability	-15,655.50
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Total 210.000 · PAYROLL LIABILITIES	-15,686.43
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Total Other Current Liabilities	-15,686.43
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Total Current Liabilities	-15,686.43
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Total Liabilities	-15,686.43
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-4,341.94
Net Income	535,415.35
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Total Equity	1,302,925.89
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TOTAL LIABILITIES & EQUITY	1,287,239.46
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Lower Nazareth Township
 General Fund Budget vs. Actual
 January through March 2016

	Jan - Mar 16	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	799,156.85	1,470,000.00	-670,843.15	54.4%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	276.46	30,000.00	-29,723.54	0.9%
Total 301.000 · REAL PROPERTY TAXES	799,433.31	1,500,050.00	-700,616.69	53.3%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	93,075.89	160,000.00	-66,924.11	58.2%
310.210 · Earned Income - Current	245,448.07	1,200,000.00	-954,551.93	20.5%
310.220 · Earned Income - Prior	57,146.40	75,000.00	-17,853.60	76.2%
310.510 · Local Services Tax	97,409.15	350,000.00	-252,590.85	27.8%
Total 310.000 · LOCAL ENABLING ACT TAXES	493,079.51	1,785,000.00	-1,291,920.49	27.6%
Total 300.000 · TAXES	1,292,512.82	3,285,050.00	-1,992,537.18	39.3%
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	7,872.64	30,000.00	-22,127.36	26.2%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	1,055.55	5,000.00	-3,944.45	21.1%
Total 330.000 · FINES & FORFEITS	8,928.19	35,010.00	-26,081.81	25.5%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	23.73	100.00	-76.27	23.7%
341.02 · Interest on Savings	179.11	750.00	-570.89	23.9%
Total 341.000 · Interest Earnings	202.84	850.00	-647.16	23.9%
342.00 · Rents and Royalties				
342.20 · Property Rental Income	9,150.00	75,000.00	-65,850.00	12.2%
Total 342.000 · Rents and Royalties	9,150.00	75,000.00	-65,850.00	12.2%
Total 340.000 · INTEREST, RENTS & ROYALTIES	9,352.84	75,850.00	-66,497.16	12.3%
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. GRA...	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 March 2016

	Jan - Mar 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 REVEN...	0.00	191,100.00	-191,100.00	0.0%
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	11,330.00	5,000.00	6,330.00	226.6%
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	52.00	200.00	-148.00	26.0%
Total 361.500 - Maps & Publications	52.00	200.00	-148.00	26.0%
361.630 - Proceeds from tax collection	10,520.12	28,000.00	-17,479.88	37.6%
361.74 - Postage collected	77.25	150.00	-72.75	51.5%
Total 361.000 - General Government	24,479.37	40,350.00	-15,870.63	60.7%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	60.00	200.00	-140.00	30.0%
362.410 - Building & Zoning Permits	970.00	16,500.00	-15,530.00	5.9%
362.440 - Sewer Permits	550.00	1,400.00	-850.00	39.3%
362.451 - Use & Occupancy Permits	0.00	40.00	-40.00	0.0%
362.452 - Moving Permits	70.00	450.00	-380.00	15.6%
362.470 - Driveway Permits	1,000.00	2,200.00	-1,200.00	45.5%
362.480 - Grading Permits	11,300.00	15,000.00	-3,700.00	75.3%
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	14,550.00	39,440.00	-24,890.00	36.9%
Total 360.000 - CHARGES FOR SERVICES	39,029.37	79,790.00	-40,760.63	48.9%
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 through March 2016

05/05/16

	Jan - Mar 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	2,413.11	25,000.00	-22,586.89	9.7%
499,000 - Uncategorized Income	0.00			
Total Income	1,373,663.57	3,783,160.00	-2,409,496.43	36.3%
Gross Profit	1,373,663.57	3,783,160.00	-2,409,496.43	36.3%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	3,124.95	12,500.00	-9,375.05	25.0%
400.215 - Postage	2,007.60	3,100.00	-1,092.40	64.8%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	805.00	1,500.00	-695.00	53.7%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	948.30	4,000.00	-3,051.70	23.7%
400.322 - Long Distance	0.00	400.00	-400.00	0.0%
400.324 - Wireless	359.34	1,500.00	-1,140.66	24.0%
Total 400.320 - Telephone	1,307.64	5,900.00	-4,592.36	22.2%
400.340 - Advertising	1,723.80	4,000.00	-2,276.20	43.1%
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	2,319.09	10,000.00	-7,680.91	23.2%
400.384 - Office Equipment Rental	189.50	900.00	-710.50	21.1%
400.420 - Dues & Subscriptions	2,567.84	4,100.00	-1,532.16	62.6%
400.460 - Meetings & Continuing Education	750.00	7,000.00	-6,250.00	10.7%
400.700 - Capital Purchases	0.00	7,000.00	-7,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	14,795.42	66,550.00	-51,754.58	22.2%
402.000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	2,420.00	7,800.00	-5,380.00	31.0%
Total 402.000 - AUDITING	2,460.00	7,900.00	-5,440.00	31.1%
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	1,842.64	2,000.00	-157.36	92.1%
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	270.92	1,000.00	-729.08	27.1%
403.350 - Insurance & Bonding	0.00	300.00	-300.00	0.0%

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

05/05/16

	Jan - Mar 16	Budget	\$ Over Budget	% of Budget
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	2,113.56	8,000.00	-5,886.44	26.4%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	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				
405.140 · Office Staff Wages	75,289.78	323,000.00	-247,710.22	23.3%
405.200 · Office Supplies	2,294.59	4,500.00	-2,205.41	51.0%
405.300 · Bond	1,500.00	1,500.00	0.00	100.0%
Total 405.000 · PERSONNEL SERVICES	79,084.37	329,000.00	-249,915.63	24.0%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense				
406.316 · Drug Testing	136.39	600.00	-463.61	22.7%
406.317 · Employee Record Checks	225.00	500.00	-275.00	45.0%
406.318 · Bank Fees	8.00	230.00	-222.00	3.5%
406.319 · Reimburse private prop damage	0.00	50.00	-50.00	0.0%
406.325 · Internet fees / Website Develop	0.00	150.00	-150.00	0.0%
406.331 · Mileage	1,319.70	6,200.00	-4,880.30	21.3%
406.338 · Highway/Toll Reimbursement	0.00	250.00	-250.00	0.0%
406.341 · Personnel Advertising	20.00	100.00	-80.00	20.0%
406.421 · License & Permit Renewal	44.00	600.00	-600.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	1,753.09	8,830.00	-7,076.91	19.9%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	0.00	2,000.00	-2,000.00	0.0%
407.215 · Software	519.00	2,300.00	-1,781.00	22.6%
407.370 · Computer Services	1,250.00	4,000.00	-2,750.00	31.3%
Total 407.000 · DATA PROCESSING	1,769.00	8,300.00	-6,531.00	21.3%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	265.00	7,000.00	-6,735.00	3.8%
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	265.00	14,050.00	-13,785.00	1.9%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	909.71	3,000.00	-2,090.29	30.3%
409.230 · Heating Fuel	9,020.32	28,000.00	-18,979.68	32.2%
409.300 · Facilities Maintenance	1,444.56	3,000.00	-1,555.44	48.2%
409.318 · Building Security Systems	225.57	3,000.00	-2,774.43	7.5%
409.360 · Public Utilities				
409.361 · Electricity	2,757.23	11,000.00	-8,242.77	25.1%
409.366 · Water	517.40	2,000.00	-1,482.60	25.9%
Total 409.360 · Public Utilities	3,274.63	13,000.00	-9,725.37	25.2%

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

	Jan - Mar 16	Budget	\$ Over Budget	% of Budget
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	320.44	800.00	-479.56	40.1%
409.600 - Capital Construction	0.00	10,000.00	-10,000.00	0.0%
Total 409.000 - GEN GOVT. BUILDINGS	15,263.83	61,850.00	-46,586.17	24.7%
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	308,561.46	1,250,000.00	-941,438.54	24.7%
Total 410.000 - PUBLIC SAFETY	308,561.46	1,322,100.00	-1,013,538.54	23.3%
411.000 - FIRE				
411.500 - Building Capital Reserve	3,035.31	80,000.00	-76,964.69	3.8%
411.500 - Contributions	23,489.17	80,000.00	-56,510.83	29.4%
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	5,791.56	25,000.00	-19,208.44	23.2%
Total 411.000 - FIRE	49,956.04	407,000.00	-357,043.96	12.3%
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	14,466.96	64,000.00	-49,533.04	22.6%
413.121 - Sewage Enforcement Officer	304.75	1,000.00	-695.25	30.5%
413.200 - Supplies	268.51	500.00	-231.49	53.7%
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	15,040.22	66,600.00	-51,559.78	22.6%
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.	750.00	3,000.00	-2,250.00	25.0%
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	5,585.25	20,000.00	-14,414.75	27.9%
414.340 - Zoning Hearing Advertisements	701.40	3,000.00	-2,298.60	23.4%
Total 414.000 - PLANNING & ZONING	7,521.65	34,000.00	-26,478.35	22.1%
415.114 - EMERGENCY MANAGEMENT COORD	600.00	2,400.00	-1,800.00	25.0%
419.540 - Crime Watch	0.00	0.00	0.00	0.0%
422.450 - Animal Control	0.00	200.00	-200.00	0.0%

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

	Jan - Mar 16	Budget	\$ Over Budget	% of Budget
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				
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	95,495.89	443,000.00	-347,504.11	21.6%
430.245 · Supplies	5,093.13	8,000.00	-2,906.87	63.7%
430.300 · Facilities Maintenance	19.49	1,500.00	-1,480.51	1.3%
430.320 · Telephone				
430.321 · Local	143.85	600.00	-456.15	24.0%
430.322 · Long Distance	0.00	10.00	-10.00	0.0%
430.329 · Wiretess	829.17	3,300.00	-2,470.83	25.1%
Total 430.320 · Telephone	973.02	3,910.00	-2,936.98	24.9%
430.330 · Heating Fuel	3,326.94	9,000.00	-5,673.06	37.0%
430.360 · Electricity	756.88	3,400.00	-2,643.12	22.3%
430.384 · Equip/Machinery Rental	0.00	12,000.00	-12,000.00	0.0%
430.450 · Contracted Services	86.46	900.00	-813.54	9.6%
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	0.00	45,000.00	-45,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	734.57	7,000.00	-6,265.43	10.5%
Total 430.000 · HWYS, ROADS & STREETS	107,256.38	544,210.00	-436,953.62	19.7%
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	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	1,400.17	2,200.00	-799.83	63.6%
433.360 · Traffic signal electric	736.35	2,700.00	-1,963.65	27.3%
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	3,911.52	15,000.00	-11,088.48	26.1%
434.00 · STREET LIGHTING				
434.360 · St. Light Electricity	894.77	4,500.00	-3,605.23	19.9%
Total 434.00 · STREET LIGHTING	894.77	4,500.00	-3,605.23	19.9%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	1,321.09	4,000.00	-2,678.91	33.0%
437.213 · Equipment Parts & Supplies	12,207.15	30,000.00	-17,792.85	40.7%
437.233 · Equipment Motor Fuel	4,766.55	32,500.00	-27,733.45	14.7%
437.000 · EQUIPMENT REPAIRS-FUEL - Other	55.00			

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

05/05/16

	Jan - Mar 16	Budget	\$ Over Budget	% of Budget
Total 437.000 · EQUIPMENT REPAIRS-FUEL	18,349.79	66,500.00	-48,150.21	27.6%
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 PRJ...	2,250.00	90,500.00	-88,250.00	2.5%
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	183.16	23,000.00	-22,816.84	0.8%
Total 452.000 · RECREATION & CULTURE	183.16	36,000.00	-35,816.84	0.5%
454.000 · PARKS				
454.115 · Park Personnel	719.20	500.00	219.20	143.8%
454.200 · Park supplies	595.89	3,000.00	-2,404.11	19.9%
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	0.00	1,500.00	-1,500.00	0.0%
454.500 · Contracted Services	140.00	3,000.00	-2,860.00	4.7%
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	2,360.44	12,900.00	-10,539.56	18.3%
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	11,831.87	50,000.00	-38,168.13	23.7%
481.200 · Medicare Employer Paid	2,767.14	12,500.00	-9,732.86	22.1%
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	100.00	2,100.00	-2,000.00	4.8%
484.354 · Workers Comp Insurance	17,846.00	39,000.00	-21,154.00	45.8%
487.196 · Health Insurance	52,951.02	222,500.00	-169,548.98	23.8%
487.197 · Other Group Benefits	5,782.85	20,000.00	-14,217.15	28.9%
Total 480.000 · INSURANCE & EMPLOYEE BENE...	91,278.88	462,100.00	-370,821.12	19.8%
486.000 · Insurance				
486.350 · Liability Insurance	22,201.92	61,000.00	-38,798.08	36.4%
Total 486.000 · Insurance	22,201.92	61,000.00	-38,798.08	36.4%
489.000 · JUDGEMENT & LOSSES				

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

	Jan - Mar 16	Budget	\$ Over Budget	% of Budget
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%
Total 489.000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
492.000 · Interfund Operating Transfers	12,637.80			
6561 · *Payroll Expenses	171.50			
Total Expense	838,248.22	3,867,390.00	-3,029,341.78	21.7%
Net Income	535,415.35	-84,430.00	619,845.35	-634.2%

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

	Mar 31, 16
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	58,837.06
106.002 · Fire/Ambulance	39,796.20
106.003 · Recycling	14,048.49
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	112,684.12
Total Checking/Savings	112,684.12
Total Current Assets	112,684.12
TOTAL ASSETS	112,684.12
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	19,532.44
Net Income	-4,895.36
Total Equity	112,684.12
TOTAL LIABILITIES & EQUITY	112,684.12

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

	<u>Mar 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	719.03
106.000 · Palmer Sewer Savings Account	170,091.34
Total Checking/Savings	<u>170,810.37</u>
Total Current Assets	<u>170,810.37</u>
TOTAL ASSETS	<u><u>170,810.37</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,090.65
Net Income	42.46
Total Equity	<u>170,810.37</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,810.37</u></u>

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

	<u>Mar 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,238.04
106.000 · Nazareth Sewer Savings Account	13,458.09
Total Checking/Savings	<u>14,696.13</u>
Total Current Assets	<u>14,696.13</u>
TOTAL ASSETS	<u>14,696.13</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	9,482.15
Net Income	3.65
Total Equity	<u>14,696.13</u>
TOTAL LIABILITIES & EQUITY	<u>14,696.13</u>

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

	<u>Mar 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,082,712.44
106.000 · PLGIT Savings Account	<u>793,277.78</u>
Total Checking/Savings	<u>1,875,990.22</u>
Total Current Assets	<u>1,875,990.22</u>
TOTAL ASSETS	<u><u>1,875,990.22</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,459,813.93
Net Income	<u>385,681.34</u>
Total Equity	<u>1,875,990.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,875,990.22</u></u>

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

	<u>Mar 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	5,122.36
106.000 · Swr/Signal PLUS Account	<u>128.74</u>
Total Checking/Savings	<u>5,251.10</u>
Total Current Assets	<u>5,251.10</u>
TOTAL ASSETS	<u>5,251.10</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-847,163.30
Net Income	<u>3.19</u>
Total Equity	<u>5,251.10</u>
TOTAL LIABILITIES & EQUITY	<u>5,251.10</u>

1:51 PM
05/05/16
Accrual Basis

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

	<u>Mar 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	<u>139,549.22</u>
Total Checking/Savings	<u>139,549.22</u>
Total Current Assets	<u>139,549.22</u>
TOTAL ASSETS	<u><u>139,549.22</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	139,462.28
Net Income	<u>86.94</u>
Total Equity	<u>139,549.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>139,549.22</u></u>

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

	<u>Mar 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	160,160.87
106.000 · Capital Reserve Savings Account - Other	346.58
Total 106.000 · Capital Reserve Savings Account	<u>160,507.45</u>
Total Checking/Savings	<u>160,507.45</u>
Total Current Assets	160,507.45
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>160,587.96</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-15,853.67
Net Income	-32,526.05
Total Equity	<u>160,587.96</u>
TOTAL LIABILITIES & EQUITY	<u><u>160,587.96</u></u>

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

	<u>Mar 31, 16</u>
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	88.47
	<hr/>
Total 106.000 · Fire CR Savings Account	146,755.09
	<hr/>
Total Checking/Savings	146,755.09
	<hr/>
Total Current Assets	146,755.09
	<hr/>
TOTAL ASSETS	146,755.09
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-87,931.01
Net Income	88.47
	<hr/>
Total Equity	146,755.09
	<hr/>
TOTAL LIABILITIES & EQUITY	146,755.09
	<hr/> <hr/>

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

	<u>Mar 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	29.65
	<hr/>
Total 106.000 · Ambulance CR Savings Account	49,179.11
	<hr/>
Total Checking/Savings	49,179.11
	<hr/>
Total Current Assets	49,179.11
	<hr/>
TOTAL ASSETS	49,179.11
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,558.77
Net Income	29.65
	<hr/>
Total Equity	49,179.11
	<hr/>
TOTAL LIABILITIES & EQUITY	49,179.11
	<hr/> <hr/>

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37LNT Highway Reconstruction & Rehabilitation

05/05/16

Balance Sheet

Accrual Basis

As of March 31, 2016

	<u>Mar 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	13,876.89
106.000 · Hwy Recon/Rehab MM/Savings Acct	71,198.41
Total Checking/Savings	<u>85,075.30</u>
Total Current Assets	<u>85,075.30</u>
TOTAL ASSETS	<u>85,075.30</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	90,002.94
Net Income	<u>-4,927.64</u>
Total Equity	<u>85,075.30</u>
TOTAL LIABILITIES & EQUITY	<u>85,075.30</u>

1:40 PM

LNT Capital Reserve - Equipment Replacement

05/05/16

Balance Sheet

Accrual Basis

As of March 31, 2016

	<u>Mar 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	8,437.22
106.000 · CR Equip Replacement MM/Savings	87,236.35
Total Checking/Savings	<u>95,673.57</u>
Total Current Assets	<u>95,673.57</u>
TOTAL ASSETS	<u><u>95,673.57</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	106,951.68
Net Income	-11,278.11
Total Equity	<u>95,673.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>95,673.57</u></u>

1:22 PM

Lower Nazareth Township - Refuse/Recycling Collection

05/05/16

Balance Sheet

Accrual Basis

As of March 31, 2016

	<u>Mar 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	4,356.94
103.000 · Embassy Checking Account	1,013.68
Total Checking/Savings	<u>5,370.62</u>
Total Current Assets	<u>5,370.62</u>
TOTAL ASSETS	<u><u>5,370.62</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	5,563.29
Net Income	<u>-192.67</u>
Total Equity	<u>5,370.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,370.62</u></u>

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

	<u>Mar 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	697,520.01
Total Checking/Savings	<u>697,520.01</u>
Total Current Assets	<u>697,520.01</u>
TOTAL ASSETS	<u><u>697,520.01</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	343,066.70
Net Income	<u>245,033.78</u>
Total Equity	<u>697,520.01</u>
TOTAL LIABILITIES & EQUITY	<u><u>697,520.01</u></u>

2:01 PM
05/05/16
Accrual Basis

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

	<u>Mar 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,547.75
106.000 Traffic Impact Account	1,892,310.65
Total Checking/Savings	<u>1,900,858.40</u>
Total Current Assets	<u>1,900,858.40</u>
TOTAL ASSETS	<u><u>1,900,858.40</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,661,462.10
Net Income	239,396.30
Total Equity	<u>1,900,858.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,900,858.40</u></u>

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

	Mar 31, 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	736,998.19
106.000 · SAVING ACCOUNTS	37,314.72
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,850.45
Total Checking/Savings	793,779.98
Total Current Assets	793,779.98
TOTAL ASSETS	793,779.98
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	101,806.72
Total Equity	791,449.47
TOTAL LIABILITIES & EQUITY	793,779.98

1:58 PM
05/05/16
Accrual Basis

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

	<u>Mar 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	<u>200,122.58</u>
Total Checking/Savings	<u>200,122.58</u>
Total Current Assets	<u>200,122.58</u>
TOTAL ASSETS	<u><u>200,122.58</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,110.16
Net Income	<u>12.42</u>
Total Equity	<u>200,122.58</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,122.58</u></u>

Lower Nazareth Township
Balance Sheet
As of March 31, 2016

	<u>Mar 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	282,578.17
100.000 · Checking Account - Other	<u>1,137.97</u>
Total 100.000 · Checking Account	<u>304,991.97</u>
Total Checking/Savings	<u>304,991.97</u>
Total Current Assets	<u>304,991.97</u>
TOTAL ASSETS	<u>304,991.97</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	97,622.88
Net Income	<u>146,655.56</u>
Total Equity	<u>304,991.97</u>
TOTAL LIABILITIES & EQUITY	<u>304,991.97</u>