



Lower Nazareth Township
Financial Report
May 2016

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

May-16

General Fund - 01	\$ 1,185,272
Special Revenue Fund - Host Fee - 05	\$ 114,020
Palmer Sewer Fund - 08	\$ 170,839
Nazareth Sewer Fund - 09	\$ 14,699
Capital Reserve - Open Space Fund - 16	\$ 1,886,308
Capital Reserve - Sewer/Signals Fund - 18	\$ 4,221
Fiscal Stability Fund - 95	\$ 239,608
Capital Reserve - Municipal - 30	\$ 256,452
Capital Reserve - Fire Fund - 31	\$ 346,822
Capital Reserve - Ambulance Fund- 32	\$ 49,202
Highway Reconstruction/Rehabilitation -	\$ 85,100
Capital Reserve - Equipment Replacement -	\$ 283,026
Refuse/Recycling Collection - 33	\$ 5,405
State Liquid Fuels Fund - 35	\$ 697,839
Traffic Impact - 091	\$ 2,030,449
<i>Total Township Funds...</i>	<u><u>\$7,369,263</u></u>

Master Escrow Account	\$ 749,888
Griffin Sewer Fund	\$ 200,131
Development & Inspection Account	\$ 157,457
<i>Total Escrow Accounts...</i>	<u><u>\$1,107,476</u></u>

Lower Nazareth Township
General Fund Balance Sheet

As of May 31, 2016

	May 31, 16
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	11,462.63
105.000 · Payroll Account	9,309.50
106.000 · LAB Savings Account	1,024,850.86
106.100 · PLGIT Account	77,840.71
106.200 · Real Estate Tax Collections	59,329.43
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
	1,183,043.13
Total Checking/Savings	
Other Current Assets	
Employee Advance	-20.94
	-20.94
Total Other Current Assets	
Total Current Assets	1,183,022.19
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	
TOTAL ASSETS	1,185,272.19
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	-24.80
212 · Earned Income Tax Withheld	1,952.78
213 · Medicare Withheld	-5.80
219 · Occup Privilege Tax Withheld	130.00
223 · Unemployment Withheld	111.80
	2,163.98
Total 210.000 · PAYROLL LIABILITIES	
Total Other Current Liabilities	2,163.98
Total Current Liabilities	2,163.98
Total Liabilities	2,163.98
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-4,341.94
Net Income	415,597.67
	1,183,108.21
Total Equity	
TOTAL LIABILITIES & EQUITY	1,185,272.19

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

	Jan - May 16	Budget	\$ Over Budget	% of Budget
Income				
300,000 - TAXES				
301,000 - REAL PROPERTY TAXES				
301,100 - Real Estate - Current	1,441,626.59	1,470,000.00	-28,373.41	98.1%
301,200 - Real Estate - Prior	0.00	50.00	-50.00	0.0%
301,400 - Real Estate - Delinquent	995.16	30,000.00	-29,004.84	3.3%
Total 301,000 - REAL PROPERTY TAXES	1,442,621.75	1,500,050.00	-57,428.25	96.2%
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	416,565.71	1,200,000.00	-783,434.29	34.7%
310,220 - Earned Income - Prior	57,146.40	75,000.00	-17,853.60	76.2%
310,510 - Local Services Tax	141,087.29	350,000.00	-208,912.71	40.3%
Total 310,000 - LOCAL ENABLING ACT TAXES	915,687.80	1,785,000.00	-869,312.20	51.3%
Total 300,000 - TAXES	2,358,309.55	3,285,050.00	-926,740.45	71.8%
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	16,810.82	30,000.00	-13,189.18	56.0%
331,121 - Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331,122 - Ordinance Violations	3,061.16	5,000.00	-1,938.84	61.2%
Total 330,000 - FINES & FORFEITS	19,871.98	35,010.00	-15,138.02	56.8%
340,000 - INTEREST, RENTS & ROYALTIES				
341,000 - Interest Earnings				
341,01 - Interest on checking	35.30	100.00	-64.70	35.3%
341,02 - Interest on Savings	450.79	750.00	-299.21	60.1%
Total 341,000 - Interest Earnings	486.09	850.00	-363.91	57.2%
342,000 - Rents and Royalties				
342,20 - Property Rental Income	15,250.00	75,000.00	-59,750.00	20.3%
Total 342,000 - Rents and Royalties	15,250.00	75,000.00	-59,750.00	20.3%
Total 340,000 - INTEREST, RENTS & ROYALTIES	15,736.09	75,850.00	-60,113.91	20.7%
350,000 - INTERGOVERNMENTAL REVENUES				
351,000 - FEDERAL CAP & OPER GRANTS				
351,112 - 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-PENMA	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 May 2016

	Jan - May 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	2,300.00	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	201.16	200.00	1.16	100.6%
Total 361,500 - Maps & Publications	201.16	200.00	1.16	100.6%
361,630 - Proceeds from tax collection	11,700.12	28,000.00	-16,299.88	41.8%
361,74 - Postage collected	77.25	150.00	-72.75	51.5%
Total 361,000 - General Government	36,007.12	40,350.00	-4,342.88	89.2%
362,000 - PUBLIC SAFETY				
362,140 - Alarm Permits	90.00	200.00	-110.00	45.0%
362,410 - Building & Zoning Permits	2,370.00	16,500.00	-14,130.00	14.4%
362,440 - Sewer Permits	900.00	1,400.00	-500.00	64.3%
362,451 - Use & Occupancy Permits	20.00	40.00	-20.00	50.0%
362,452 - Moving Permits	153.00	450.00	-297.00	34.4%
362,470 - Driveway Permits	1,550.00	2,200.00	-650.00	70.5%
362,480 - Grading Permits	16,300.00	15,000.00	1,300.00	108.7%
362,481 - Swimming Pool Grading Permits	3,200.00	3,500.00	-300.00	91.4%
362,490 - Pedding Permit	0.00	150.00	-150.00	0.0%
Total 362,000 - PUBLIC SAFETY	24,585.00	39,440.00	-14,855.00	62.3%
Total 360,000 - CHARGES FOR SERVICES	60,592.12	79,790.00	-19,197.88	75.9%
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	9,700.00	8,500.00	1,200.00	114.1%
367,301 - Business Donations	0.00	0.00	0.00	0.0%
367,350 - Field Use Fees	2,220.00	2,500.00	-280.00	88.8%
Total 367,000 - CULTURE-RECREATION	11,920.00	11,000.00	920.00	108.4%
389,000 - MISCELLANEOUS INCOME				
389,196 - Mhm-Cobra Premiums	0.00	10.00	-10.00	0.0%

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

	Jan - May 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	2,518,273.36	3,783,160.00	-1,264,886.64	66.6%
Gross Profit	2,518,273.36	3,783,160.00	-1,264,886.64	66.6%
Expense				
400,000 - GENERAL GOVERNMENT				
400,105 - Salary	5,208.25	12,500.00	-7,291.75	41.7%
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	1,579.98	4,000.00	-2,420.02	39.5%
400,322 - Long Distance	0.00	400.00	-400.00	0.0%
400,324 - Wireless	598.80	1,500.00	-901.20	39.9%
Total 400,320 - Telephone	2,178.78	5,900.00	-3,721.22	36.9%
400,340 - Advertising	3,799.79	4,000.00	-200.21	95.0%
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	3,480.62	10,000.00	-6,519.38	34.8%
400,384 - Office Equipment Rental	379.00	900.00	-521.00	42.1%
400,420 - Dues & Subscriptions	3,197.76	4,100.00	-902.24	78.0%
400,460 - Meetings & Continuing Education	7,690.05	7,000.00	690.05	109.9%
400,700 - Capital Purchases	3,458.00	7,000.00	-3,542.00	49.4%
Total 400,000 - GENERAL GOVERNMENT	38,951.13	66,550.00	-27,598.87	58.5%
402,000 - AUDITING				
402,105 - Audit Wages	40.00	100.00	-60.00	40.0%
402,311 - Accounting & Auditing Services	4,400.00	7,800.00	-3,400.00	56.4%
Total 402,000 - AUDITING	4,440.00	7,900.00	-3,460.00	56.2%
403,000 - TAX COLLECTION				
403,105 - R.E. Tax Collector Salary	0.00	0.00	0.00	0.0%
403,110 - EIT Collection Wages	0.00	0.00	0.00	0.0%
403,200 - EIT Collection Supplies	0.00	0.00	0.00	0.0%
403,201 - Real Estate Collection Supplies	1,875.61	2,000.00	-124.39	93.8%
403,213 - Office Equipment	0.00	200.00	-200.00	0.0%
403,215 - EIT Postage	0.00	200.00	-200.00	0.0%
403,216 - Real Estate Postage	0.00	1,500.00	-1,500.00	0.0%
403,310 - Computer Services	0.00	0.00	0.00	0.0%
403,311 - Audit	0.00	2,300.00	-2,300.00	0.0%
403,317 - Tax Collection Committee Service	0.00	400.00	-400.00	0.0%

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

	Jan - May 16	Budget	\$ Over Budget	% of Budget
403.319 - Tax Refunds	594.92	1,000.00	-405.08	59.5%
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	2,470.53	8,000.00	-5,529.47	30.9%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	13,774.78	25,000.00	-11,225.22	55.1%
404.314 - Legal Services - Human Resource	98.00	1,500.00	-1,402.00	6.5%
Total 404.000 - SOLICITOR/LEGAL	13,872.78	26,500.00	-12,627.22	52.4%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	142,285.58	323,000.00	-180,714.42	44.1%
405.200 - Office Supplies	2,983.64	4,500.00	-1,516.36	66.3%
405.300 - Bond	1,500.00	1,500.00	0.00	100.0%
Total 405.000 - PERSONNEL SERVICES	146,769.22	329,000.00	-182,230.78	44.6%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	318.52	600.00	-281.48	53.1%
406.316 - Drug Testing	405.00	500.00	-95.00	81.0%
406.317 - Employee Record Checks	74.25	230.00	-155.75	32.3%
406.318 - Bank Fees	-46.00	50.00	-96.00	-92.0%
406.319 - Reimburse private prop damage	0.00	150.00	-150.00	0.0%
406.325 - Internet Fees / Website Develop	2,649.50	6,200.00	-3,550.50	42.7%
406.331 - Mileage	0.00	250.00	-250.00	0.0%
406.338 - Highway/Toll Reimbursement	193.00	100.00	93.00	193.0%
406.341 - Personal Advertising	246.48	600.00	-353.52	41.1%
406.421 - License & Permit Renewal	44.00	150.00	-106.00	29.3%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	3,884.75	8,830.00	-4,945.25	44.0%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	175.94	2,000.00	-1,824.06	8.8%
407.215 - Software	1,457.00	2,300.00	-843.00	63.3%
407.370 - Computer Services	2,028.89	4,000.00	-1,971.11	50.7%
Total 407.000 - DATA PROCESSING	3,661.83	8,300.00	-4,638.17	44.1%
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	1,180.99	3,000.00	-1,819.01	39.4%
409.230 - Heating Fuel	9,930.35	28,000.00	-18,069.65	35.5%
409.300 - Facilities Maintenance	4,608.20	3,000.00	1,608.20	153.6%
409.318 - Building Security Systems	225.57	3,000.00	-2,774.43	7.5%
409.360 - Public Utilities				
409.361 - Electricity	4,619.02	11,000.00	-6,380.98	42.0%
409.366 - Water	1,029.42	2,000.00	-970.58	51.5%

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

	Jan - May 16	Budget	\$ Over Budget	% of Budget
Total 409,360 - Public Utilities	5,648,444	13,000,000	-7,351,556	43.4%
409,367 - Trash Removal	396,990	750,000	-353,110	52.9%
409,375 - Communication Equip Repair/Main	0.00	300,000	-300,000	0.0%
409,386 - Rental Property Expenses	757,911	800,000	-42,089	94.7%
409,600 - Capital Construction	0.00	10,000,000	-10,000,000	0.0%
Total 409,000 - GEN GOVT. BUILDINGS	22,748,366	61,850,000	-39,101,634	36.8%
410,000 - PUBLIC SAFETY				
410,160 - Police Pension	0.00	65,000,000	-65,000,000	0.0%
410,200 - Fire-Police Supplies	0.00	7,000,000	-7,000,000	0.0%
410,250 - Repair Lights	0.00	50,000	-50,000	0.0%
410,327 - Radio Repair	0.00	50,000	-50,000	0.0%
410,500 - Police Services Contract	514,269.10	1,250,000,000	-735,730,900	41.1%
Total 410,000 - PUBLIC SAFETY	514,269.10	1,322,100,000	-807,830,900	38.9%
411,000 - FIRE				
411,300 - Building Capital Reserve	71,865,993	80,000,000	-8,134,007	89.8%
411,500 - Contributions	31,155,558	80,000,000	-48,844,442	38.9%
411,541 - Fire Relief	0.00	75,000,000	-75,000,000	0.0%
411,600 - Water Hydrant Assessment	35,280,000	67,000,000	-31,720,000	52.7%
411,700 - Truck Capital Reserve	0.00	80,000,000	-80,000,000	0.0%
411,740 - Equipment Purchase	9,652,660	25,000,000	-15,347,340	38.6%
Total 411,000 - FIRE	147,954,111	407,000,000	-259,045,889	36.4%
412,000 - AMBULANCE				
412,140 - Ambulance Personnel	0.00	0.00	0.00	0.0%
412,300 - Ambulance Building Maintenance	0.00	1,000,000	-1,000,000	0.0%
412,542 - Operation Contribution	0.00	30,000,000	-30,000,000	0.0%
412,600 - Capital Construction	0.00	1,000,000	-1,000,000	0.0%
412,700 - Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
Total 412,000 - AMBULANCE	0.00	32,000,000	-32,000,000	0.0%
413,000 - CODE ENFORCEMENT				
413,100 - Zoning Administrator	28,621,445	64,000,000	-35,378,555	44.7%
413,121 - Sewage Enforcement Officer	304,755	1,000,000	-695,245	30.5%
413,200 - Supplies	301,488	500,000	-198,512	60.3%
413,325 - Postage	0.00	600,000	-600,000	0.0%
413,400 - Court Costs	0.00	500,000	-500,000	0.0%
Total 413,000 - CODE ENFORCEMENT	29,227,688	66,600,000	-37,372,312	43.9%
414,000 - PLANNING & ZONING				
414,000 - PLANNING & ZONING				
414,112 - Stenographer, ZH & PC	135,000	1,400,000	-1,265,000	9.6%
414,116 - Zoning Hearing Bd Compensation	350,000	3,000,000	-2,650,000	11.7%
414,117 - Planning Hearing Bd Compensation	1,150,000	3,000,000	-1,850,000	38.3%
414,120 - Legal	0.00	3,500,000	-3,500,000	0.0%
414,310 - Developer Refunds	0.00	100,000	-100,000	0.0%
414,313 - Engineer	11,592,775	20,000,000	-8,407,225	58.0%
414,340 - Zoning Hearing Advertisements	701,440	3,000,000	-2,298,560	23.4%
Total 414,000 - PLANNING & ZONING	13,929,115	34,000,000	-20,070,885	41.0%
415,114 - EMERGENCY MANAGEMENT COORD	1,000,000	2,400,000	-1,400,000	41.7%

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

	Jan - May 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	0.00	10,000.00	-10,000.00	0.0%
426,421 - FRCA Membership				
Total 426,000 - SANITATION EXPENSE	0.00	10,000.00	-10,000.00	0.0%
427,450 - TRASH/RECYCLING COLLECTION	0.00	7,000.00	-7,000.00	0.0%
429,000 - PUBLIC WORKS - SANITATION				
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	170,523.15	443,000.00	-272,476.85	38.5%
430,245 - Supplies	6,290.98	8,000.00	-1,709.02	78.6%
430,300 - Facilities Maintenance	465.10	1,500.00	-1,034.90	31.0%
430,320 - Telephone				
430,321 - Local	239.75	600.00	-360.25	40.0%
430,322 - Long Distance	0.00	10.00	-10.00	0.0%
430,329 - Wireless	1,391.07	3,300.00	-1,908.93	42.2%
Total 430,320 - Telephone	1,630.82	3,910.00	-2,279.18	41.7%
430,330 - Heating Fuel	3,326.94	9,000.00	-5,673.06	37.0%
430,360 - Electricity	1,200.71	3,400.00	-2,199.29	35.3%
430,384 - Equip/Machinery Rental	10,800.00	12,000.00	-1,200.00	90.0%
430,450 - Contracted Services	221.08	900.00	-678.92	24.6%
430,460 - Continuing Education	770.00	2,500.00	-1,730.00	30.8%
430,600 - Capital Construction	0.00	8,000.00	-8,000.00	0.0%
430,740 - Equipment Purchase	9,034.22	45,000.00	-35,965.78	20.1%
430,750 - Misc. Shop Tools & Equipment	3,802.85	7,000.00	-3,197.14	54.3%
Total 430,000 - HWYS, ROADS & STREETS	208,065.86	544,210.00	-336,144.14	38.2%
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	1,230.98	2,700.00	-1,469.02	45.6%
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	6,410.15	15,000.00	-8,589.85	42.7%
434,00 - STREET LIGHTING				
434,360 - St. Light Electricity	1,492.15	4,500.00	-3,007.85	33.2%
Total 434,00 - STREET LIGHTING	1,492.15	4,500.00	-3,007.85	33.2%
437,000 - EQUIPMENT REPAIRS-FUEL				
437,200 - Tool & Equipment Repairs	2,608.01	4,000.00	-1,391.99	65.2%
437,213 - Equipment Parts & Supplies	21,170.43	30,000.00	-8,829.57	70.6%

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

	Jan - May 16	Budget	\$ Over Budget	% of Budget
437,233 - Equipment Motor Fuel	8,050.70	32,500.00	-24,449.30	24.8%
437,000 - EQUIPMENT REPAIRS-FUEL - Other	55.00			
Total 437,000 - EQUIPMENT REPAIRS-FUEL	31,884.14	66,500.00	-34,615.86	47.9%
438,000 - HIGHWAY MAINT & REPAIR				
438,271 - Paving and Patching Materials	1,456.47	4,000.00	-2,543.53	36.4%
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	2,717.84	13,000.00	-10,282.16	20.9%
439,000 - HWY CONST & REBUILDING PRJCTS				
439,313 - Engineer	0.00	500.00	-500.00	0.0%
439,600 - Construction/Rebuilding	2,250.00	90,000.00	-87,750.00	2.5%
Total 439,000 - HWY CONST & REBUILDING PRJCTS...	2,250.00	90,500.00	-88,250.00	2.5%
452,000 - RECREATION & CULTURE				
452,115 - Staff Wages	1,377.75	10,000.00	-8,622.25	13.8%
452,249 - Recreation Programs	495.00	3,000.00	-2,505.00	16.5%
452,300 - Recreation Safety Insurance	1,364.04	23,000.00	-21,635.96	5.9%
Total 452,000 - RECREATION & CULTURE	3,236.79	36,000.00	-32,763.21	9.0%
454,000 - PARKS				
454,115 - Park Personnel	2,508.78	500.00	2,008.78	501.8%
454,200 - Park supplies	2,611.93	3,000.00	-388.07	87.1%
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	2,950.62	1,500.00	1,450.62	196.7%
454,500 - Contracted Services	755.00	3,000.00	-2,245.00	25.2%
454,600 - Capital Construction	260.01	1,000.00	-739.99	26.0%
454,700 - Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
454,710 - Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454,000 - PARKS	10,152.44	12,900.00	-2,747.56	78.7%
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	21,890.01	50,000.00	-28,109.99	43.8%
481,200 - Medicare Employer Paid	5,119.43	12,500.00	-7,380.57	41.0%
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 Adm Fees	100.00	2,100.00	-2,000.00	4.8%
484,354 - Workers Comp Insurance	24,868.00	39,000.00	-14,132.00	63.8%
487,196 - Health Insurance	88,705.76	222,500.00	-133,794.24	39.9%
487,197 - Other Group Benefits	10,295.08	20,000.00	-9,704.92	51.5%
Total 480,000 - INSURANCE & EMPLOYEE BENEFIT...	151,548.96	462,100.00	-310,551.04	32.8%
486,000 - Insurance				

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

	Jan - May 16	Budget	\$ Over Budget	% of Budget
486,350 - Liability Insurance	32,263.59	61,000.00	-28,736.41	52.9%
Total 486,000 - Insurance	32,263.59	61,000.00	-28,736.41	52.9%
489,000 - JUDGEMENT & LOSSES				
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	612,537.80			
6561 - Payroll Expenses	262.25			
Total Expense	2,102,675.69	3,867,590.00	-1,764,914.31	54.4%
Net Income	415,597.67	-84,430.00	500,027.67	-492.2%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of May 31, 2016

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	62,076.33
106.002 · Fire/Ambulance	41,402.99
106.003 · Recycling	10,538.57
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>114,020.26</u>
Total Checking/Savings	<u>114,020.26</u>
Total Current Assets	<u>114,020.26</u>
TOTAL ASSETS	<u><u>114,020.26</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	19,532.44
Net Income	-3,559.22
Total Equity	<u>114,020.26</u>
TOTAL LIABILITIES & EQUITY	<u><u>114,020.26</u></u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of May 31, 2016

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	719.15
106.000 · Palmer Sewer Savings Account	<u>170,119.69</u>
Total Checking/Savings	<u>170,838.84</u>
Total Current Assets	<u>170,838.84</u>
TOTAL ASSETS	<u>170,838.84</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,090.65
Net Income	<u>70.93</u>
Total Equity	<u>170,838.84</u>
TOTAL LIABILITIES & EQUITY	<u>170,838.84</u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of May 31, 2016

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,238.24
106.000 · Nazareth Sewer Savings Account	13,460.33
Total Checking/Savings	<u>14,698.57</u>
Total Current Assets	<u>14,698.57</u>
TOTAL ASSETS	<u>14,698.57</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	9,482.15
Net Income	6.09
Total Equity	<u>14,698.57</u>
TOTAL LIABILITIES & EQUITY	<u>14,698.57</u>

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

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	1,093,391.29
106.000 · PLGIT Savings Account	<u>792,916.58</u>
Total Checking/Savings	<u>1,886,307.87</u>
Total Current Assets	<u>1,886,307.87</u>
TOTAL ASSETS	<u><u>1,886,307.87</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,459,813.93
Net Income	<u>395,998.99</u>
Total Equity	<u>1,886,307.87</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,886,307.87</u></u>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of May 31, 2016

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	4,092.72
106.000 · Swr/Signal PLUS Account	128.74
Total Checking/Savings	<u>4,221.46</u>
Total Current Assets	<u>4,221.46</u>
TOTAL ASSETS	<u>4,221.46</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-847,163.30
Net Income	-1,026.45
Total Equity	<u>4,221.46</u>
TOTAL LIABILITIES & EQUITY	<u>4,221.46</u>

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

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	239,607.53
Total Checking/Savings	<u>239,607.53</u>
Total Current Assets	<u>239,607.53</u>
TOTAL ASSETS	<u><u>239,607.53</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	139,462.28
Net Income	100,145.25
Total Equity	<u>239,607.53</u>
TOTAL LIABILITIES & EQUITY	<u><u>239,607.53</u></u>

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

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	255,952.90
106.000 · Capital Reserve Savings Account - Other	418.76
Total 106.000 · Capital Reserve Savings Account	<u>256,371.66</u>
Total Checking/Savings	<u>256,371.66</u>
Total Current Assets	256,371.66
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u>256,452.17</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-15,853.67
Net Income	63,338.16
Total Equity	<u>256,452.17</u>
TOTAL LIABILITIES & EQUITY	<u>256,452.17</u>

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

	May 31, 16
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	155.65
Total 106.000 · Fire CR Savings Account	<u>346,822.27</u>
Total Checking/Savings	<u>346,822.27</u>
Total Current Assets	<u>346,822.27</u>
TOTAL ASSETS	<u><u>346,822.27</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-87,931.01
Net Income	200,155.65
Total Equity	<u>346,822.27</u>
TOTAL LIABILITIES & EQUITY	<u><u>346,822.27</u></u>

LNT Capital Reserve Ambulance-32

Balance Sheet

As of May 31, 2016

	<u>May 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	52.16
Total 106.000 · Ambulance CR Savings Account	<u>49,201.62</u>
Total Checking/Savings	<u>49,201.62</u>
Total Current Assets	<u>49,201.62</u>
TOTAL ASSETS	<u>49,201.62</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,558.77
Net Income	52.16
Total Equity	<u>49,201.62</u>
TOTAL LIABILITIES & EQUITY	<u>49,201.62</u>

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of May 31, 2016

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	13,878.05
106.000 · Hwy Recon/Rehab MM/Savings Acct	<u>71,222.21</u>
Total Checking/Savings	<u>85,100.26</u>
Total Current Assets	<u>85,100.26</u>
TOTAL ASSETS	<u>85,100.26</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	90,002.94
Net Income	<u>-4,902.68</u>
Total Equity	<u>85,100.26</u>
TOTAL LIABILITIES & EQUITY	<u>85,100.26</u>

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of May 31, 2016

	<u>May 31, 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	<u>8,437.93</u>
Total 100.000 · CR Equip Replacement - Checking	208,437.93
106.000 · CR Equip Replacement MM/Savings	<u>74,588.30</u>
Total Checking/Savings	<u>283,026.23</u>
Total Current Assets	<u>283,026.23</u>
TOTAL ASSETS	<u>283,026.23</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	106,951.68
Net Income	<u>176,074.55</u>
Total Equity	<u>283,026.23</u>
TOTAL LIABILITIES & EQUITY	<u>283,026.23</u>

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of May 31, 2016

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	4,466.67
103.000 · Embassy Checking Account	<u>938.68</u>
Total Checking/Savings	<u>5,405.35</u>
Total Current Assets	<u>5,405.35</u>
TOTAL ASSETS	<u><u>5,405.35</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	5,563.29
Net Income	<u>-157.94</u>
Total Equity	<u>5,405.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,405.35</u></u>

LNT Liquid Fuels Fund-35

Balance Sheet

As of May 31, 2016

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	697,839.35
Total Checking/Savings	<u>697,839.35</u>
Total Current Assets	<u>697,839.35</u>
TOTAL ASSETS	<u><u>697,839.35</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	343,066.70
Net Income	245,353.12
Total Equity	<u>697,839.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>697,839.35</u></u>

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

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,538.46
106.000 Traffic Impact Account	2,021,910.33
Total Checking/Savings	<u>2,030,448.79</u>
Total Current Assets	<u>2,030,448.79</u>
TOTAL ASSETS	<u><u>2,030,448.79</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,661,462.10
Net Income	368,986.69
Total Equity	<u>2,030,448.79</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,030,448.79</u></u>

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

	May 31, 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	689,376.22
106.000 - SAVING ACCOUNTS	37,317.21
109.001 - TRAFFIC SIGNAL MAINTENANCE-LAB	22,578.05
Total Checking/Savings	749,888.19
Total Current Assets	749,888.19
TOTAL ASSETS	749,888.19
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	57,914.93
Total Equity	747,557.68
TOTAL LIABILITIES & EQUITY	749,888.19

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

	<u>May 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 - Checking Account	200,130.91
Total Checking/Savings	<u>200,130.91</u>
Total Current Assets	<u>200,130.91</u>
TOTAL ASSETS	<u>200,130.91</u>
LIABILITIES & EQUITY	
Equity	
32000 - Retained Earnings	200,110.16
Net Income	20.75
Total Equity	<u>200,130.91</u>
TOTAL LIABILITIES & EQUITY	<u>200,130.91</u>

Lower Nazareth Township

Balance Sheet

As of May 31, 2016

	May 31, 16
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	135,000.33
100.000 · Checking Account - Other	1,180.85
Total 100.000 · Checking Account	157,457.01
Total Checking/Savings	157,457.01
Total Current Assets	157,457.01
TOTAL ASSETS	157,457.01
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	97,622.88
Net Income	-879.40
Total Equity	157,457.01
TOTAL LIABILITIES & EQUITY	157,457.01