



Lower Nazareth Township
Financial Report
February 2016

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Feb-16</u>
General Fund - 01	\$ 612,447
Special Revenue Fund - Host Fee - 05	\$ 112,659
Palmer Sewer Fund - 08	\$ 170,796
Nazareth Sewer Fund - 09	\$ 14,695
Capital Reserve - Open Space Fund - 16	\$ 1,576,013
Capital Reserve - Sewer/Signals Fund - 18	\$ 5,250
Fiscal Stability Fund - 95	\$ 139,520
Capital Reserve - Municipal - 30	\$ 178,058
Capital Reserve - Fire Fund - 31	\$ 146,722
Capital Reserve - Ambulance Fund- 32	\$ 49,168
Highway Reconstruction/Rehabilitation -	\$ 85,063
Capital Reserve - Equipment Replacement -	\$ 106,993
Refuse/Recycling Collection - 33	\$ 5,464
State Liquid Fuels Fund - 35	\$ 452,658
Traffic Impact - 091	\$ 1,800,969
<i>Total Township Funds...</i>	<u>\$5,456,476</u>
Master Escrow Account	\$ 667,815
Griffin Sewer Fund	\$ 200,118
Development & Inspection Account	\$ 157,308
<i>Total Escrow Accounts...</i>	<u>\$1,025,241</u>

03/22/16

**Lower Nazareth Township
General Fund Balance Sheet**

As of February 29, 2016

	Feb 29, 16
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	140,168.80
105.000 · Payroll Account	5,721.21
106.000 · LAB Savings Account	103,373.18
106.100 · PLGIT Account	80,272.41
106.200 · Real Estate Tax Collections	280,432.54
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
	610,218.14
Other Current Assets	
Employee Advance	-20.94
	-20.94
Total Current Assets	610,197.20
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
TOTAL ASSETS	612,447.20
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	-24.80
212 · Earned Income Tax Withheld	1,579.48
213 · Medicare Withheld	-5.80
219 · Occup Privilege Tax Withheld	104.00
223 · Unemployment Withheld	88.84
	1,741.72
Total 210.000 · PAYROLL LIABILITIES	1,741.72
Total Other Current Liabilities	1,741.72
Total Current Liabilities	1,741.72
Total Liabilities	1,741.72
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-1,896.30
Net Income	-159,250.70
	610,705.48
Total Equity	610,705.48
TOTAL LIABILITIES & EQUITY	612,447.20

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

	Jan - Feb 16	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	219,026.87	1,470,000.00	-1,250,973.13	14.9%
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	219,303.33	1,500,050.00	-1,280,746.67	14.6%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	15,193.90	160,000.00	-144,806.10	9.5%
310.210 · Earned Income - Current	60,668.57	1,200,000.00	-1,139,331.43	5.1%
310.220 · Earned Income - Prior	57,146.40	75,000.00	-17,853.60	76.2%
310.510 · Local Services Tax	32,266.23	350,000.00	-317,733.77	9.2%
Total 310.000 · LOCAL ENABLING ACT TAXES	165,275.10	1,785,000.00	-1,619,724.90	9.3%
Total 300.000 · TAXES	384,578.43	3,285,050.00	-2,900,471.57	11.7%
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	4,517.06	30,000.00	-25,482.94	15.1%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	767.52	5,000.00	-4,232.48	15.4%
Total 330.000 · FINES & FORFEITS	5,284.58	35,010.00	-29,725.42	15.1%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	16.53	100.00	-83.47	16.5%
341.02 · Interest on Savings	105.47	750.00	-644.53	14.1%
Total 341.000 · Interest Earnings	122.00	850.00	-728.00	14.4%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	6,100.00	75,000.00	-68,900.00	8.1%
Total 342.000 · Rents and Royalties	6,100.00	75,000.00	-68,900.00	8.1%
Total 340.000 · INTEREST, RENTS & ROYALTIES	6,222.00	75,850.00	-69,628.00	8.2%
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 February 2016

03/22/16

	Jan - Feb 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	930.00	5,000.00	-4,070.00	18.6%
361.330 - Zoning Hearings	1,500.00	7,000.00	-5,500.00	21.4%
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	18.63	200.00	-181.37	9.3%
Total 361.500 - Maps & Publications	18.63	200.00	-181.37	9.3%
361.630 - Proceeds from tax collection	4,051.88	28,000.00	-23,948.12	14.5%
361.74 - Postage collected	7.67	150.00	-142.33	5.1%
Total 361.000 - General Government	6,508.18	40,350.00	-33,841.82	16.1%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	40.00	200.00	-160.00	20.0%
362.410 - Building & Zoning Permits	400.00	16,500.00	-16,100.00	2.4%
362.440 - Sewer Permits	350.00	1,400.00	-1,050.00	25.0%
362.451 - Use & Occupancy Permits	0.00	40.00	-40.00	0.0%
362.452 - Moving Permits	45.00	450.00	-405.00	10.0%
362.470 - Driveway Permits	800.00	2,200.00	-1,400.00	36.4%
362.480 - Grading Permits	7,200.00	15,000.00	-7,800.00	48.0%
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	9,435.00	39,440.00	-30,005.00	23.9%
Total 360.000 - CHARGES FOR SERVICES	15,943.18	79,790.00	-63,846.82	20.0%
363.000 - HIGHWAYS AND STREETS				
363.239 - Proceeds from Public Prop Damage	0.00	100.00	-100.00	0.0%
363.246 - Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
363.500 - Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
Total 363.000 - HIGHWAYS AND STREETS	0.00	300.00	-300.00	0.0%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	0.00	8,500.00	-8,500.00	0.0%
367.301 - Business Donations	0.00	0.00	0.00	0.0%
367.350 - Field Use Fees	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 February 2016

03/22/16

	Jan - Feb 16	Budget	\$ Over Budget	% of Budget
Total 389,000 · MISCELLANEOUS INCOME	0.00	60.00	-60.00	0.0%
391,000 · Proceeds of Gen. Fxd. Asset Dis				
391,100 · Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
Total 391,000 · Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
395,000 · Refund of Prior Yr Expenditures	446.98	25,000.00	-24,553.02	1.8%
Total Income	433,902.41	3,783,160.00	-3,349,257.59	11.5%
Expense				
400,000 · GENERAL GOVERNMENT				
400,105 · Salary	2,083.30	12,500.00	-10,416.70	16.7%
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	528.00	1,500.00	-972.00	35.2%
400,317 · Professional Services	0.00	500.00	-500.00	0.0%
400,320 · Telephone				
400,321 · Local	632.20	4,000.00	-3,367.80	15.8%
400,322 · Long Distance	0.00	400.00	-400.00	0.0%
400,324 · Wireless	239.56	1,500.00	-1,260.44	16.0%
Total 400,320 · Telephone	871.76	5,900.00	-5,028.24	14.8%
400,340 · Advertising	1,137.75	4,000.00	-2,862.25	28.4%
400,342 · Public Relations Printing	0.00	5,000.00	-5,000.00	0.0%
400,343 · Codification/Printing	0.00	5,000.00	-5,000.00	0.0%
400,374 · Maintenance Agreements	1,678.56	10,000.00	-8,321.44	16.8%
400,384 · Office Equipment Rental	189.50	900.00	-710.50	21.1%
400,420 · Dues & Subscriptions	2,487.92	4,100.00	-1,612.08	60.7%
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	11,734.39	66,550.00	-54,815.61	17.6%
402,000 · AUDITING				
402,105 · Audit Wages	40.00	100.00	-60.00	40.0%
402,511 · Accounting & Auditing Services	0.00	7,800.00	-7,800.00	0.0%
Total 402,000 · AUDITING	40.00	7,900.00	-7,860.00	0.5%
403,000 · TAX COLLECTION				
403,105 · R.E. Tax Collector Salary	0.00	0.00	0.00	0.0%
403,110 · EIT Collection Wages	0.00	0.00	0.00	0.0%
403,200 · EIT Collection Supplies	0.00	0.00	0.00	0.0%
403,201 · Real Estate Collection Supplies	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	199.00	1,000.00	-801.00	19.9%
403,350 · Insurance & Bonding	0.00	300.00	-300.00	0.0%
403,400 · Court Costs	0.00	50.00	-50.00	0.0%
403,430 · Tax Appeals	0.00	50.00	-50.00	0.0%

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

03/22/16

	Jan - Feb 16	Budget	\$ Over Budget	% of Budget
Total 403.000 - TAX COLLECTION	2,041.64	8,000.00	-5,958.36	25.5%
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	49,877.56	323,000.00	-273,122.44	15.4%
405.200 - Office Supplies	1,096.51	4,500.00	-3,403.49	24.4%
405.300 - Bond	1,500.00	1,500.00	0.00	100.0%
Total 405.000 - PERSONNEL SERVICES	52,474.07	329,000.00	-276,525.93	15.9%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	0.00	600.00	-600.00	0.0%
406.316 - Drug Testing	225.00	500.00	-275.00	45.0%
406.317 - Employee Record Checks	8.00	230.00	-222.00	3.5%
406.318 - Bank Fees	0.00	50.00	-50.00	0.0%
406.319 - Reimburse private prop damage	0.00	150.00	-150.00	0.0%
406.325 - Internet fees / Website Develop	879.80	6,200.00	-5,320.20	14.2%
406.331 - Mileage	0.00	250.00	-250.00	0.0%
406.338 - Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 - Personnel Advertising	0.00	600.00	-600.00	0.0%
406.421 - License & Permit Renewal	0.00	150.00	-150.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	1,112.80	8,830.00	-7,717.20	12.6%
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	625.00	4,000.00	-3,375.00	15.6%
Total 407.000 - DATA PROCESSING	1,144.00	8,300.00	-7,156.00	13.8%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	265.00	7,000.00	-6,735.00	3.8%
408.317 - Act 57 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	814.28	3,000.00	-2,185.72	27.1%
409.230 - Heating Fuel	6,416.86	28,000.00	-21,583.14	22.9%
409.300 - Facilities Maintenance	1,444.56	3,000.00	-1,555.44	48.2%
409.318 - Building Security Systems	0.00	3,000.00	-3,000.00	0.0%
409.360 - Public Utilities				
409.361 - Electricity	1,804.76	11,000.00	-9,195.24	16.4%
409.366 - Water	278.24	2,000.00	-1,721.76	13.9%
Total 409.360 - Public Utilities	2,083.00	13,000.00	-10,917.00	16.0%
409.367 - Trash Removal	68.60	750.00	-681.40	9.1%
409.375 - Communication Equip Repair/Main	0.00	300.00	-300.00	0.0%
409.386 - Rental Property Expenses	0.00	800.00	-800.00	0.0%

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

	Jan - Feb 16	Budget	\$ Over Budget	% of Budget
409.600 - Capital Construction	0.00	10,000.00	-10,000.00	0.0%
Total 409.000 - GEN GOVT. BUILDINGS	10,827.30	61,850.00	-51,022.70	17.5%
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	201,420.32	1,250,000.00	-1,048,579.68	16.1%
Total 410.000 - PUBLIC SAFETY	201,420.32	1,322,100.00	-1,120,679.68	15.2%
411.000 - FIRE				
411.300 - Building Capital Reserve	2,023.54	80,000.00	-77,976.46	2.5%
411.500 - Contributions	7,179.46	80,000.00	-72,820.54	9.0%
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	3,861.04	25,000.00	-21,138.96	15.4%
Total 411.000 - FIRE	30,704.04	407,000.00	-376,295.96	7.5%
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	9,485.45	64,000.00	-54,514.55	14.8%
413.121 - Sewage Enforcement Officer	0.00	1,000.00	-1,000.00	0.0%
413.200 - Supplies	51.62	500.00	-448.38	10.3%
413.325 - Postage	0.00	600.00	-600.00	0.0%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	9,537.07	66,600.00	-57,062.93	14.3%
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.	500.00	3,000.00	-2,500.00	16.7%
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	4,073.75	20,000.00	-15,926.25	20.4%
414.340 - Zoning Hearing Advertisements	701.40	3,000.00	-2,298.60	23.4%
Total 414.000 - PLANNING & ZONING	5,760.15	34,000.00	-28,239.85	16.9%
415.114 - EMERGENCY MANAGEMENT COORD				
415.540 - Crime Watch	400.00	2,400.00	-2,000.00	16.7%
422.450 - Animal Control	0.00	0.00	0.00	0.0%
426.000 - SANITATION EXPENSE	0.00	200.00	-200.00	0.0%
426.421 - FRCA Membership	0.00	10,000.00	-10,000.00	0.0%

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

	Jan - Feb 16	Budget	\$ Over Budget	% of Budget
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	66,600.18	443,000.00	-376,399.82	15.0%
430.245 - Supplies	3,888.83	8,000.00	-4,111.17	48.6%
430.300 - Facilities Maintenance	19.49	1,500.00	-1,480.51	1.3%
430.320 - Telephone				
430.321 - Local	95.90	600.00	-504.10	16.0%
430.322 - Long Distance	0.00	10.00	-10.00	0.0%
430.329 - Wiretess	553.06	3,300.00	-2,746.94	16.8%
Total 430.320 - Telephone	648.96	3,910.00	-3,261.04	16.6%
430.330 - Heating Fuel	1,512.66	9,000.00	-7,487.34	16.8%
430.360 - Electricity	501.82	3,400.00	-2,898.18	14.8%
430.384 - Equip/Machinery Rental	0.00	12,000.00	-12,000.00	0.0%
430.450 - Contracted Services	55.98	900.00	-844.02	6.2%
430.460 - Continuing Education	970.00	2,500.00	-1,530.00	38.8%
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	565.67	7,000.00	-6,434.33	8.1%
Total 430.000 - HWYS., ROADS & STREETS	74,763.59	544,210.00	-469,446.41	13.7%
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	490.76	2,700.00	-2,209.24	18.2%
433.375 - Line Painting	0.00	300.00	-300.00	0.0%
433.450 - Signals contracted service	0.00	2,300.00	-2,300.00	0.0%
Total 433.000 - TRAFFIC CONTROL DEVICES	1,890.93	15,000.00	-13,109.07	12.6%
434.000 - STREET LIGHTING				
434.360 - St. Light. Electricity	592.35	4,500.00	-3,907.65	13.2%
Total 434.000 - STREET LIGHTING	592.35	4,500.00	-3,907.65	13.2%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	1,288.69	4,000.00	-2,711.31	32.2%
437.213 - Equipment Parts & Supplies	9,406.69	30,000.00	-20,593.31	31.4%
437.233 - Equipment Motor Fuel	2,471.35	32,500.00	-30,028.65	7.6%
437.000 - EQUIPMENT REPAIRS-FUEL - Other	55.00			
Total 437.000 - EQUIPMENT REPAIRS-FUEL	13,221.73	66,500.00	-53,278.27	19.9%
438.000 - HIGHWAY MAINT & REPAIR				

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

	Jan - Feb 16	Budget	\$ Over Budget	% of Budget
438.271 · Paving and Patching Materials	1,292.52	4,000.00	-2,707.48	32.3%
438.272 · Aggregate Supplies	0.00	2,500.00	-2,500.00	0.0%
438.273 · Pipe and Drainage Supplies	0.00	2,500.00	-2,500.00	0.0%
438.274 · Pavement Maintenance Supplies	0.00	4,000.00	-4,000.00	0.0%
Total 438.000 · HIGHWAY MAINT & REPAIR	1,292.52	13,000.00	-11,707.48	9.9%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	2,250.00	90,000.00	-87,750.00	2.5%
Total 439.000 · HWY CONST & REBUILDING PR...	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	127.56	23,000.00	-22,872.44	0.6%
Total 452.000 · RECREATION & CULTURE	127.56	36,000.00	-35,872.44	0.4%
454.000 · PARKS				
454.115 · Park Personnel	446.02	500.00	-53.98	89.2%
454.200 · Park supplies	0.00	3,000.00	-3,000.00	0.0%
454.230 · Fuel	388.99	2,900.00	-2,511.01	13.4%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	0.00	1,500.00	-1,500.00	0.0%
454.500 · Contracted Services	0.00	3,000.00	-3,000.00	0.0%
454.600 · Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454.700 · Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
454.710 · Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454.000 · PARKS	835.01	12,900.00	-12,064.99	6.5%
456.000 · LIBRARY				
456.520 · Library Contribution	23,015.55	92,500.00	-69,484.45	24.9%
Total 456.000 · LIBRARY	23,015.55	92,500.00	-69,484.45	24.9%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	8,046.52	50,000.00	-41,953.48	16.1%
481.200 · Medicare Employer Paid	1,881.83	12,500.00	-10,618.17	15.1%
481.300 · Unemployment Comp Employer Paid	0.00	1,000.00	-1,000.00	0.0%
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	15,694.00	39,000.00	-23,306.00	40.2%
487.196 · Health Insurance	35,073.65	222,500.00	-187,426.35	15.8%
487.197 · Other Group Benefits	4,787.03	20,000.00	-15,212.97	23.9%
Total 480.000 · INSURANCE & EMPLOYEE BEN...	65,583.03	462,100.00	-396,516.97	14.2%
486.000 · Insurance				
486.350 · Liability Insurance	17,387.28	61,000.00	-43,612.72	28.5%
Total 486.000 · Insurance	17,387.28	61,000.00	-43,612.72	28.5%
489.000 · JUDGEMENT & LOSSES				
489.411 · Refund of fines collected	0.00	50.00	-50.00	0.0%
489.000 · JUDGEMENT & LOSSES - Other	0.00	50.00	-50.00	0.0%

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

	Jan - Feb 16	Budget	\$ Over Budget	% of Budget
Total 489,000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
492,000 · Interfund Operating Transfers	12,637.80			
6561 · *Payroll Expenses	96.00			
Total Expense	593,153.11	3,867,590.00	-3,274,436.89	15.3%
Net Income	-159,250.70	-84,430.00	-74,820.70	188.6%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	58,824.51
106.002 · Fire/Ambulance	39,789.92
106.003 · Recycling	14,042.23
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>112,659.03</u>
Total Checking/Savings	<u>112,659.03</u>
Total Current Assets	<u>112,659.03</u>
TOTAL ASSETS	<u>112,659.03</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	19,532.44
Net Income	<u>-4,920.45</u>
Total Equity	<u>112,659.03</u>
TOTAL LIABILITIES & EQUITY	<u>112,659.03</u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.97
106.000 · Palmer Sewer Savings Account	<u>170,076.93</u>
Total Checking/Savings	<u>170,795.90</u>
Total Current Assets	<u>170,795.90</u>
TOTAL ASSETS	<u><u>170,795.90</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,090.65
Net Income	<u>27.99</u>
Total Equity	<u>170,795.90</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,795.90</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,237.94
106.000 · Nazareth Sewer Savings Account	13,456.95
Total Checking/Savings	<u>14,694.89</u>
Total Current Assets	<u>14,694.89</u>
TOTAL ASSETS	<u><u>14,694.89</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	9,482.15
Net Income	2.41
Total Equity	<u>14,694.89</u>
TOTAL LIABILITIES & EQUITY	<u><u>14,694.89</u></u>

LNT Open Space Fund-16
Balance Sheet
As of February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	782,912.14
106.000 · PLGIT Savings Account	793,101.15
Total Checking/Savings	<u>1,576,013.29</u>
Total Current Assets	<u>1,576,013.29</u>
TOTAL ASSETS	<u><u>1,576,013.29</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,459,813.93
Net Income	85,704.41
Total Equity	<u>1,576,013.29</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,576,013.29</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	5,121.22
106.000 · Swr/Signal PLUS Account	<u>128.63</u>
Total Checking/Savings	<u>5,249.85</u>
Total Current Assets	<u>5,249.85</u>
TOTAL ASSETS	<u><u>5,249.85</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-847,163.30
Net Income	<u>1.94</u>
Total Equity	<u>5,249.85</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,249.85</u></u>

2:11 PM
03/22/16
Accrual Basis

(95)LNT Fiscal Stability Fund
Balance Sheet
As of February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	<u>139,519.60</u>
Total Checking/Savings	<u>139,519.60</u>
Total Current Assets	<u>139,519.60</u>
TOTAL ASSETS	<u><u>139,519.60</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	139,462.28
Net Income	<u>57.32</u>
Total Equity	<u>139,519.60</u>
TOTAL LIABILITIES & EQUITY	<u><u>139,519.60</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	177,669.32
106.000 · Capital Reserve Savings Account - Other	308.30
Total 106.000 · Capital Reserve Savings Account	<u>177,977.62</u>
Total Checking/Savings	<u>177,977.62</u>
Total Current Assets	<u>177,977.62</u>
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>178,058.13</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-15,853.67
Net Income	-15,055.88
Total Equity	<u>178,058.13</u>
TOTAL LIABILITIES & EQUITY	<u><u>178,058.13</u></u>

LNT Capital Reserve Fire-31
Balance Sheet
As of February 29, 2016

	Feb 29, 16
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	115,218.79
106.002 · Building Land Fund	9,033.74
106.003 · Fire Police Fund	22,414.09
106.000 · Fire CR Savings Account - Other	55.79
Total 106.000 · Fire CR Savings Account	<u>146,722.41</u>
Total Checking/Savings	<u>146,722.41</u>
Total Current Assets	<u>146,722.41</u>
TOTAL ASSETS	<u><u>146,722.41</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-87,931.01
Net Income	55.79
Total Equity	<u>146,722.41</u>
TOTAL LIABILITIES & EQUITY	<u><u>146,722.41</u></u>

LNT Capital Reserve Ambulance-32
Balance Sheet
As of February 29, 2016

	Feb 29, 16
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	40,044.64
106.001 · Truck Fund	9,104.82
106.002 · Land/Building Fund	18.70
106.000 · Ambulance CR Savings Account - Other	18.70
Total 106.000 · Ambulance CR Savings Account	49,168.16
Total Checking/Savings	49,168.16
Total Current Assets	49,168.16
TOTAL ASSETS	49,168.16
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,558.77
Net Income	18.70
Total Equity	49,168.16
TOTAL LIABILITIES & EQUITY	49,168.16

2:05 PM

03/22/16

Accrual Basis

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	13,876.30
106.000 · Hwy Recon/Rehab MM/Savings Acct	<u>71,186.32</u>
Total Checking/Savings	<u>85,062.62</u>
Total Current Assets	<u>85,062.62</u>
TOTAL ASSETS	<u><u>85,062.62</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	90,002.94
Net Income	<u>-4,940.32</u>
Total Equity	<u>85,062.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>85,062.62</u></u>

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03/22/16

Accrual Basis

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	8,436.86
106.000 · CR Equip Replacement MM/Savings	<u>98,556.01</u>
Total Checking/Savings	<u>106,992.87</u>
Total Current Assets	<u>106,992.87</u>
TOTAL ASSETS	<u>106,992.87</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	106,951.68
Net Income	<u>41.19</u>
Total Equity	<u>106,992.87</u>
TOTAL LIABILITIES & EQUITY	<u>106,992.87</u>

1:58 PM

Lower Nazareth Township - Refuse/Recycling Collection

03/22/16

Balance Sheet

Accrual Basis

As of February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	4,356.57
103.000 · Embassy Checking Account	1,107.43
Total Checking/Savings	<u>5,464.00</u>
Total Current Assets	<u>5,464.00</u>
TOTAL ASSETS	<u><u>5,464.00</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	5,563.29
Net Income	<u>-99.29</u>
Total Equity	<u>5,464.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,464.00</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	452,658.36
Total Checking/Savings	<u>452,658.36</u>
Total Current Assets	<u>452,658.36</u>
TOTAL ASSETS	<u><u>452,658.36</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	343,066.70
Net Income	172.13
Total Equity	<u>452,658.36</u>
TOTAL LIABILITIES & EQUITY	<u><u>452,658.36</u></u>

2:30 PM
03/22/16
Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,547.39
106.000 Traffic Impact Account	<u>1,792,422.09</u>
Total Checking/Savings	<u>1,800,969.48</u>
Total Current Assets	<u>1,800,969.48</u>
TOTAL ASSETS	<u>1,800,969.48</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,661,462.10
Net Income	<u>139,507.38</u>
Total Equity	<u>1,800,969.48</u>
TOTAL LIABILITIES & EQUITY	<u>1,800,969.48</u>

Lower Nazareth Township Master Escrow
Balance Sheet
As of February 29, 2016

	Feb 29, 16
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	86.94
102.000 · SAVINGS ACCOUNTS - LAB	616,955.54
106.000 · SAVING ACCOUNTS	37,313.45
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	12,850.99
Total Checking/Savings	667,814.60
Total Current Assets	667,814.60
TOTAL ASSETS	667,814.60
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	(24,158.66)
Total Equity	665,484.09
TOTAL LIABILITIES & EQUITY	667,814.60

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03/22/16
Accrual Basis

LNT Griffin Sewer Fund
Balance Sheet
As of February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	<u>200,118.35</u>
Total Checking/Savings	<u>200,118.35</u>
Total Current Assets	<u>200,118.35</u>
TOTAL ASSETS	<u><u>200,118.35</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,110.16
Net Income	<u>8.19</u>
Total Equity	<u>200,118.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,118.35</u></u>

Lower Nazareth Township
Balance Sheet
As of February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	134,912.17
100.000 · Checking Account - Other	1,119.85
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Total 100.000 · Checking Account	157,307.85
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Total Checking/Savings	157,307.85
	<hr/>
Total Current Assets	157,307.85
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TOTAL ASSETS	157,307.85
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LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	97,622.88
Net Income	-1,028.56
	<hr/>
Total Equity	157,307.85
	<hr/>
TOTAL LIABILITIES & EQUITY	157,307.85
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