



Lower Nazareth Township
Financial Report
December 2013

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

| | <u>Dec-13</u> |
|---|---------------------------|
| General Fund - 01 | \$ 817,090 |
| Special Revenue Fund - Host Fee - 05 | \$ 152,919 |
| Palmer Sewer Fund - 08 | \$ 170,427 |
| Nazareth Sewer Fund - 09 | \$ 8,216 |
| Capital Reserve - Open Space Fund - 16 | \$ 1,095,523 |
| Capital Reserve - Sewer/Signals Fund - 18 | \$ 1,115,331 |
| Sinking Fund 1995 General Obligation - 20 | \$ 9,193 |
| Capital Reserve - Municipal - 30 | \$ 598,807 |
| Capital Reserve - Fire Fund - 31 | \$ 69,979 |
| Capital Reserve - Ambulance Fund- 32 | \$ 49,125 |
| Refuse/Recycling Collection - 33 | \$ 60,178 |
| State Liquid Fuels Fund - 35 | \$ 159,060 |
| Christian Springs Road Improvements - 36 | \$ 2 |
| Traffic Impact - 091 | \$ 1,432,072 |
| <i>Total Township Funds...</i> | <u><u>\$5,737,921</u></u> |
| | |
| Master Escrow Account | \$ 442,704 |
| Griffin Sewer Fund | \$ 200,010 |
| Development & Inspection Account | \$ 83,754 |
| <i>Total Escrow Accounts...</i> | <u><u>\$726,468</u></u> |

01/28/14

Lower Nazareth Township
General Fund Balance Sheet
As of December 31, 2013

| | Dec 31, 13 |
|---|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Checking Account | 5,691.58 |
| 105.000 · Payroll Account | 7,963.43 |
| 106.000 · LAB Savings Account | 388,075.88 |
| 106.100 · PLGIT Account | 271,421.43 |
| 106.200 · Real Estate Tax Collections | 141,438.13 |
| 110.000 · Petty Cash | 100.00 |
| 120.000 · Real Estate Petty Cash | 150.00 |
| Total Checking/Savings | 814,840.45 |
| Total Current Assets | 814,840.45 |
| Other Assets | |
| 130.500 · Due from Master Escrow Account | 2,250.00 |
| Total Other Assets | 2,250.00 |
| TOTAL ASSETS | 817,090.45 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 210.000 · PAYROLL LIABILITIES | |
| 223 · Unemployment Withheld | -0.04 |
| Total 210.000 · PAYROLL LIABILITL... | -0.04 |
| Total Other Current Liabilities | -0.04 |
| Total Current Liabilities | -0.04 |
| Total Liabilities | -0.04 |
| Equity | |
| 270 · Opening Bal Equity | 771,852.48 |
| 3900 · Retained Earnings | 295,901.02 |
| Net Income | -250,663.01 |
| Total Equity | 817,090.49 |
| TOTAL LIABILITIES & EQUITY | 817,090.45 |

Lower Nazareth Township
General Fund Budget vs. Actual
January through December 2013

| | Jan - Dec 13 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|---------------------|-------------------|---------------|
| Income | | | | |
| 300.000 · TAXES | | | | |
| 301.000 · REAL PROPERTY TAXES | | | | |
| 301.100 · Real Estate - Current | 1,428,522.24 | 1,325,000.00 | 103,522.24 | 107.8% |
| 301.200 · Real Estate - Prior | 0.00 | 100.00 | -100.00 | 0.0% |
| 301.400 · Real Estate - Delinquent | 37,350.38 | 30,000.00 | 7,350.38 | 124.5% |
| Total 301.000 · REAL PROPERTY TAXES | 1,465,872.62 | 1,355,100.00 | 110,772.62 | 108.2% |
| 310.000 · LOCAL ENABLING ACT TAXES | | | | |
| 310.100 · Real Estate Transfer Tax | 221,595.83 | 150,000.00 | 71,595.83 | 147.7% |
| 310.210 · Earned Income - Current | 1,193,167.72 | 1,000,000.00 | 193,167.72 | 119.3% |
| 310.220 · Earned Income - Prior | 81,671.00 | 60,000.00 | 21,671.00 | 136.1% |
| 310.510 · Local Services Tax | 344,063.88 | 300,000.00 | 44,063.88 | 114.7% |
| 310.610 · Admission Tax | 1,064.25 | 2,000.00 | -935.75 | 53.2% |
| Total 310.000 · LOCAL ENABLING ACT TAXES | 1,841,562.68 | 1,512,000.00 | 329,562.68 | 121.8% |
| Total 300.000 · TAXES | 3,307,435.30 | 2,867,100.00 | 440,335.30 | 115.4% |
| 320.000 · LICENSES & PERMITS | | | | |
| 321.340 · Garbage Permits | 0.00 | 0.00 | 0.00 | 0.0% |
| 321.800 · Cable TV franchise | 65,505.46 | 60,000.00 | 5,505.46 | 109.2% |
| 322.400 · Yard Waste Recycling | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 320.000 · LICENSES & PERMITS | 65,505.46 | 60,000.00 | 5,505.46 | 109.2% |
| 330.000 · FINES & FORFEITS | | | | |
| 331.110 · Vehicle Code Violations | 35,128.26 | 25,000.00 | 10,128.26 | 140.5% |
| 331.121 · Earned Income Tax Fines | 0.00 | 10.00 | -10.00 | 0.0% |
| 331.122 · Ordinance Violations | 6,063.67 | 6,000.00 | 63.67 | 101.1% |
| Total 330.000 · FINES & FORFEITS | 41,191.93 | 31,010.00 | 10,181.93 | 132.8% |
| 340.000 · INTEREST, RENTS & ROYALTIES | | | | |
| 341.000 · Interest Earnings | | | | |
| 341.01 · Interest on checking | 139.39 | 50.00 | 89.39 | 278.8% |
| 341.02 · Interest on Savings | 851.86 | 600.00 | 251.86 | 142.0% |
| Total 341.000 · Interest Earnings | 991.25 | 650.00 | 341.25 | 152.5% |
| 342.000 · Rents and Royalties | | | | |
| 342.20 · Property Rental Income | 9,450.00 | 50,000.00 | -40,550.00 | 18.9% |
| 342.000 · Rents and Royalties - Other | 50,000.00 | 50,000.00 | 0.00 | 118.9% |
| Total 342.000 · Rents and Royalties | 59,450.00 | 50,000.00 | 9,450.00 | 118.9% |
| Total 340.000 · INTEREST, RENTS & ROYALTIES | 60,441.25 | 50,650.00 | 9,791.25 | 119.3% |
| 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 | 50.00 | -50.00 | 0.0% |
| 354.15 · Recycling / Act 101 | 0.00 | 50.00 | -50.00 | 0.0% |
| Total 354.000 · STATE CAPITAL & OPER. GRA... | 0.00 | 100.00 | -100.00 | 0.0% |
| 355.000 · STATE SHARED REVENUES | | | | |
| 355.010 · Public Utility Realty Tax | 3,871.32 | 4,000.00 | -128.68 | 96.8% |
| 355.040 · Alcoholic Beverage Licenses | 2,200.00 | 2,800.00 | -600.00 | 78.6% |

Lower Nazareth Township
General Fund Budget vs. Actual
January through December 2013

| | Jan - Dec 13 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|------------------|---------------|
| 355.051 · Non-Uniform | 46,612.30 | 55,000.00 | 11,612.30 | 133.2% |
| 355.052 · Police Department | 65,238.58 | 60,000.00 | 5,238.58 | 108.7% |
| 355.070 · Fire Relief | 90,047.14 | 70,000.00 | 20,047.14 | 128.6% |
| Total 355.000 · STATE SHARED REVENUES | 207,969.34 | 171,800.00 | 36,169.34 | 121.1% |
| Total 350.000 · INTERGOVERNMENTAL REVENUE... | 207,969.34 | 171,900.00 | 36,069.34 | 121.0% |
| 360.000 · CHARGES FOR SERVICES | | | | |
| 361.000 · General Government | 23,702.97 | 10,000.00 | 13,702.97 | 237.0% |
| 361.310 · Subdivision & Land Development | 11,250.00 | 7,000.00 | 4,250.00 | 160.7% |
| 361.330 · Zoning Hearings | 0.00 | 0.00 | 0.00 | 0.0% |
| 361.500 · Maps & Publications | 17.00 | 0.00 | 17.00 | 100.0% |
| 361.51 · Map Sales | 145.00 | 0.00 | 145.00 | 100.0% |
| 361.53 · SALDO | 55.00 | 0.00 | 55.00 | 100.0% |
| 361.54 · Zoning Ordinance | 827.17 | 300.00 | 527.17 | 275.7% |
| 361.56 · Comprehensive Plan | | | | |
| 361.57 · Misc. Publications/Copying | | | | |
| Total 361.500 · Maps & Publications | 1,044.17 | 300.00 | 744.17 | 348.1% |
| 361.630 · Proceeds from tax collection | 30,923.11 | 25,000.00 | 5,923.11 | 123.7% |
| 361.74 · Postage collected | 3.24 | 50.00 | -46.76 | 6.5% |
| Total 361.000 · General Government | 66,925.49 | 42,350.00 | 24,575.49 | 158.0% |
| 362.000 · PUBLIC SAFETY | | | | |
| 362.100 · Fire Police Dept.Earnings | 0.00 | 0.00 | 0.00 | 0.0% |
| 362.140 · Alarm Permits | 200.00 | 200.00 | 0.00 | 100.0% |
| 362.410 · Building & Zoning Permits | 25,964.53 | 19,000.00 | 6,964.53 | 136.7% |
| 362.440 · Sewer Permits | 1,350.00 | 1,000.00 | 350.00 | 135.0% |
| 362.451 · Use & Occupancy Permits | 20.00 | 50.00 | -30.00 | 40.0% |
| 362.452 · Moving Permits | 540.00 | 450.00 | 90.00 | 120.0% |
| 362.470 · Driveway Permits | 2,400.00 | 500.00 | 1,900.00 | 480.0% |
| 362.480 · Grading Permits | 18,800.00 | 9,000.00 | 9,800.00 | 208.9% |
| 362.481 · Swimming Pool Grading Permits | 4,000.00 | 4,000.00 | 0.00 | 100.0% |
| 362.490 · Peddling Permit | 70.00 | 200.00 | -130.00 | 35.0% |
| Total 362.000 · PUBLIC SAFETY | 53,344.53 | 34,400.00 | 18,944.53 | 155.1% |
| Total 360.000 · CHARGES FOR SERVICES | 120,270.02 | 76,750.00 | 43,520.02 | 156.7% |
| 363.000 · HIGHWAYS AND STREETS | | | | |
| 363.239 · Proceeds from Public Prop Damage | 84.53 | 100.00 | -15.47 | 84.5% |
| 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 | 84.53 | 300.00 | -215.47 | 28.2% |
| 367.000 · CULTURE-RECREATION | | | | |
| 367.300 · Summer Park Program | 9,575.00 | 8,000.00 | 1,575.00 | 119.7% |
| 367.301 · Business Donations | 0.00 | 50.00 | -50.00 | 0.0% |
| 367.350 · Field Use Fees | 2,780.00 | 2,000.00 | 780.00 | 139.0% |
| Total 367.000 · CULTURE-RECREATION | 12,355.00 | 10,050.00 | 2,305.00 | 122.9% |
| 389.000 · MISCELLANEOUS INCOME | | | | |
| 389.196 · Mini-Cobra Premiums | 0.00 | 100.00 | -100.00 | 0.0% |
| 389.000 · MISCELLANEOUS INCOME - Other | 0.00 | 50.00 | -50.00 | 0.0% |
| Total 389.000 · MISCELLANEOUS INCOME | 0.00 | 150.00 | -150.00 | 0.0% |
| 391.000 · Proceeds of Gen. Fxd. Asset Dis | | | | |

Lower Nazareth Township
General Fund Budget vs. Actual
January through December 2013

| | Jan - Dec 13 | Budget | \$ Over Budget | % of Budget |
|---|--------------|--------------|----------------|-------------|
| 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% |
| 392.000 · INTERFUND TRANSFER | 0.00 | 17,000.00 | -17,000.00 | 0.0% |
| 395.000 · Refund of Prior Yr Expenditures | 19,450.82 | 1,000.00 | 18,450.82 | 1,945.1% |
| Total Income | 3,834,703.65 | 3,285,910.00 | 548,793.65 | 116.7% |
| Gross Profit | 3,834,703.65 | 3,285,910.00 | 548,793.65 | 116.7% |
| Expense | | | | |
| 400.000 · GENERAL GOVERNMENT | | | | |
| 400.105 · Salary | 12,499.80 | 12,500.00 | -0.20 | 100.0% |
| 400.215 · Postage | 1,381.94 | 3,000.00 | -1,618.06 | 46.1% |
| 400.300 · Miscellaneous | 0.00 | 50.00 | -50.00 | 0.0% |
| 400.310 · Stenographer/BOS | 280.00 | 500.00 | -220.00 | 56.0% |
| 400.317 · Professional Services | 0.00 | 500.00 | -500.00 | 0.0% |
| 400.320 · Telephone | | | | |
| 400.321 · Local | 5,188.93 | 6,000.00 | -811.07 | 86.5% |
| 400.322 · Long Distance | 379.10 | 350.00 | 29.10 | 108.3% |
| 400.324 · Wireless | 1,408.71 | 800.00 | 608.71 | 176.1% |
| Total 400.320 · Telephone | 6,976.74 | 7,150.00 | -173.26 | 97.6% |
| 400.340 · Advertising | 4,001.75 | 4,500.00 | -498.25 | 88.9% |
| 400.342 · Public Relations Printing | 4,742.37 | 4,000.00 | 742.37 | 118.6% |
| 400.343 · Codification/Printing | 316.20 | 500.00 | -183.80 | 63.2% |
| 400.374 · Maintenance Agreements | 12,173.99 | 10,500.00 | 1,673.99 | 115.9% |
| 400.384 · Office Equipment Rental | 758.00 | 1,000.00 | -242.00 | 75.8% |
| 400.420 · Dues & Subscriptions | 4,089.50 | 4,000.00 | 89.50 | 102.2% |
| 400.460 · Meetings & Continuing Education | 8,242.21 | 7,000.00 | 1,242.21 | 117.7% |
| 400.700 · Capital Purchases | 119.96 | 20,000.00 | -19,880.04 | 0.6% |
| Total 400.000 · GENERAL GOVERNMENT | 55,582.46 | 75,200.00 | -19,617.54 | 75.9% |
| 402.000 · AUDITING | | | | |
| 402.105 · Audit Wages | 40.00 | 100.00 | -60.00 | 40.0% |
| 402.311 · Accounting & Auditing Services | 7,000.00 | 7,000.00 | 0.00 | 100.0% |
| Total 402.000 · AUDITING | 7,040.00 | 7,100.00 | -60.00 | 99.2% |
| 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 | 50.00 | -50.00 | 0.0% |
| 403.201 · Real Estate Collection Supplies | 1,947.90 | 2,000.00 | -52.10 | 97.4% |
| 403.213 · Office Equipment | 89.50 | 0.00 | 89.50 | 100.0% |
| 403.215 · EIT Postage | 167.63 | 50.00 | 117.63 | 335.3% |
| 403.216 · Real Estate Postage | 1,203.79 | 1,200.00 | 3.79 | 100.3% |
| 403.310 · Computer Services | 0.00 | 50.00 | -50.00 | 0.0% |
| 403.311 · Audit | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 403.317 · Tax Collection Committee Service | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 403.319 · Local Services Tax Refunds | 820.80 | 1,500.00 | -679.20 | 54.7% |
| 403.350 · Insurance & Bonding | 235.00 | 300.00 | -65.00 | 78.3% |
| 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 | 4,464.62 | 7,750.00 | -3,285.38 | 57.6% |
| 404.000 · SOLICITOR/LEGAL | | | | |
| 404.310 · Legal Services | 23,215.75 | 25,000.00 | -1,784.25 | 92.9% |

Lower Nazareth Township
General Fund Budget vs. Actual
January through December 2013

| | Jan - Dec 13 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|-------------------|---------------|
| 404.314 · Legal Services - Human Resource | 188.00 | 4,000.00 | -3,812.00 | 4.7% |
| Total 404.000 · SOLICITOR/LEGAL | 23,403.75 | 29,000.00 | -5,596.25 | 80.7% |
| 405.000 · PERSONNEL SERVICES | | | | |
| 405.140 · Office Staff Wages | 293,174.34 | 287,000.00 | 6,174.34 | 102.2% |
| 405.200 · Office Supplies | 2,860.49 | 4,500.00 | -1,639.51 | 63.6% |
| 405.300 · Bond | 1,500.00 | 1,750.00 | -250.00 | 85.7% |
| Total 405.000 · PERSONNEL SERVICES | 297,534.83 | 293,250.00 | 4,284.83 | 101.5% |
| 406.000 · GENERAL GOVT. ADMINISTRATION | | | | |
| 406.230 · General Administrative Expense | | | | |
| 406.316 · Drug Testing | 309.45 | 250.00 | 59.45 | 123.8% |
| 406.317 · Employee Record Checks | 420.00 | 500.00 | -80.00 | 84.0% |
| 406.318 · Bank Fees | 150.00 | 100.00 | 50.00 | 150.0% |
| 406.319 · Reimburse private prop damage | 59.98 | 50.00 | 9.98 | 120.0% |
| 406.325 · Internet fees / Website Develop | 0.00 | 100.00 | -100.00 | 0.0% |
| 406.331 · Mileage | 5,089.95 | 2,000.00 | 3,089.95 | 254.5% |
| 406.338 · Highway/Toll Reimbursement | 103.40 | 300.00 | -196.60 | 34.5% |
| 406.341 · Personnel Advertising | 176.60 | 50.00 | 126.60 | 353.2% |
| 406.421 · License & Permit Renewal | 605.40 | 500.00 | 105.40 | 121.1% |
| | 45.00 | 400.00 | -355.00 | 11.3% |
| Total 406.000 · GENERAL GOVT. ADMINISTRATION | 6,959.78 | 4,250.00 | 2,709.78 | 165.9% |
| 407.000 · DATA PROCESSING | | | | |
| 407.213 · Data Processing Equipment | 12,816.67 | 3,500.00 | 9,316.67 | 366.2% |
| 407.215 · Software | 2,084.78 | 2,500.00 | -415.22 | 83.4% |
| 407.370 · Computer Services | 3,700.00 | 2,000.00 | 1,700.00 | 185.0% |
| Total 407.000 · DATA PROCESSING | 18,601.45 | 8,000.00 | 10,601.45 | 232.5% |
| 408.000 · ENGINEERING SERVICES | | | | |
| 408.310 · Engineering Services - Gen Con | 10,139.25 | 8,000.00 | 2,139.25 | 126.7% |
| 408.317 · Act 537 Plan | 880.95 | 9,000.00 | -8,119.05 | 9.8% |
| 408.318 · Traffic Impact Study | 0.00 | 100.00 | -100.00 | 0.0% |
| 408.319 · Special Projects | 9,669.56 | 5,000.00 | 4,669.56 | 193.4% |
| Total 408.000 · ENGINEERING SERVICES | 20,689.76 | 22,100.00 | -1,410.24 | 93.6% |
| 409.000 · GEN GOVT. BUILDINGS | | | | |
| 409.200 · Supplies | 2,865.24 | 1,800.00 | 1,065.24 | 159.2% |
| 409.230 · Heating Fuel | 8,815.39 | 8,500.00 | 315.39 | 103.7% |
| 409.300 · Facilities Maintenance | 4,955.62 | 3,500.00 | 1,455.62 | 141.6% |
| 409.360 · Public Utilities | | | | |
| 409.361 · Electricity | 10,235.76 | 9,000.00 | 1,235.76 | 113.7% |
| 409.366 · Water | 804.32 | 700.00 | 104.32 | 114.9% |
| Total 409.360 · Public Utilities | 11,040.08 | 9,700.00 | 1,340.08 | 113.8% |
| 409.367 · Trash Removal | 1,001.40 | 500.00 | 501.40 | 200.3% |
| 409.375 · Communication Equip Repair/Main | 0.00 | 500.00 | -500.00 | 0.0% |
| 409.386 · Rental Property Expenses | 0.00 | 500.00 | -500.00 | 0.0% |
| 409.600 · Capital Construction | 512.11 | 45,000.00 | -44,487.89 | 1.1% |
| Total 409.000 · GEN GOVT. BUILDINGS | 29,189.84 | 70,000.00 | -40,810.16 | 41.7% |
| 410.000 · PUBLIC SAFETY | | | | |
| 410.110 · Fire/Police | 0.00 | 0.00 | 0.00 | 0.0% |
| 410.160 · Police Pension | 65,238.58 | 60,000.00 | 5,238.58 | 108.7% |
| 410.200 · Fire-Police Supplies | 7,000.00 | 7,000.00 | 0.00 | 100.0% |
| 410.250 · Repair Lights | 0.00 | 50.00 | -50.00 | 0.0% |
| 410.327 · Radio Repair | 0.00 | 50.00 | -50.00 | 0.0% |

Lower Nazareth Township
General Fund Budget vs. Actual
January through December 2013

| | Jan - Dec 13 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|-------------------|---------------|
| 410.500 · Police Services Contract | 1,077,969.36 | 1,090,000.00 | -12,030.64 | 98.9% |
| Total 410.000 · PUBLIC SAFETY | 1,150,207.94 | 1,157,100.00 | -6,892.06 | 99.4% |
| 411.000 · FIRE | | | | |
| 411.300 · Building Capital Reserve | 80,000.00 | 80,000.00 | 0.00 | 100.0% |
| 411.500 · Contributions | 80,000.00 | 80,000.00 | 0.00 | 100.0% |
| 411.541 · Fire Relief | 90,047.14 | 70,000.00 | 20,047.14 | 128.6% |
| 411.600 · Water Hydrant Assessment | 59,565.00 | 59,000.00 | 565.00 | 101.0% |
| 411.700 · Truck Capital Reserve | 80,000.00 | 80,000.00 | 0.00 | 100.0% |
| 411.740 · Equipment Purchase | 25,000.00 | 25,000.00 | 0.00 | 100.0% |
| Total 411.000 · FIRE | 414,612.14 | 394,000.00 | 20,612.14 | 105.2% |
| 412.000 · AMBULANCE | | | | |
| 412.140 · Ambulance personnel | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| 412.541 · Ambulance Relief | 0.00 | 0.00 | 0.00 | 0.0% |
| 412.542 · Operation Contribution | 0.00 | 0.00 | 0.00 | 0.0% |
| 412.700 · Truck Fund Capital Reserve | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| Total 412.000 · AMBULANCE | 0.00 | 50,000.00 | -50,000.00 | 0.0% |
| 413.000 · CODE ENFORCEMENT | | | | |
| 413.100 · Zoning Administrator | 58,441.05 | 59,160.00 | -718.95 | 98.8% |
| 413.121 · Sewage Enforcement Officer | 529.38 | 700.00 | -170.62 | 75.6% |
| 413.200 · Supplies | 576.67 | 700.00 | -123.33 | 82.4% |
| 413.325 · Postage | 812.68 | 750.00 | 62.68 | 108.4% |
| 413.400 · Court Costs | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Total 413.000 · CODE ENFORCEMENT | 60,359.78 | 63,310.00 | -2,950.22 | 95.3% |
| 414.000 · PLANNING & ZONING | | | | |
| 414.112 · Stenographer, ZH & PC | 905.00 | 1,500.00 | -595.00 | 60.3% |
| 414.116 · Zoning Hearing Bd Compensation | 400.00 | 3,000.00 | -2,600.00 | 13.3% |
| 414.117 · Planning Commission Comp. | 1,900.00 | 2,500.00 | -600.00 | 76.0% |
| 414.120 · Legal | 4,178.08 | 6,000.00 | -1,821.92 | 69.6% |
| 414.310 · Developer Refunds | 100.00 | 50.00 | 50.00 | 200.0% |
| 414.313 · Engineer | 18,416.75 | 13,000.00 | 5,416.75 | 141.7% |
| 414.340 · Zoning Hearing Advertisements | 2,160.50 | 3,000.00 | -839.50 | 72.0% |
| Total 414.000 · PLANNING & ZONING | 28,060.33 | 29,050.00 | -989.67 | 96.6% |
| 419.540 · Crime Watch | 240.40 | 300.00 | -59.60 | 80.1% |
| 422.450 · Animal Control | 0.00 | 200.00 | -200.00 | 0.0% |
| 426.000 · SANITATION EXPENSE | | | | |
| 426.421 · FRCA Membership | 0.00 | 50.00 | -50.00 | 0.0% |
| Total 426.000 · SANITATION EXPENSE | 0.00 | 50.00 | -50.00 | 0.0% |
| 427.450 · TRASH/RECYCLING COLLECTION | | | | |
| 429.000 · PUBLIC WORKS - SANITATION | | | | |
| 429.364 · Sanitary Sewer Expenses | 5,517.70 | 3,500.00 | 2,017.70 | 157.6% |
| Total 429.000 · PUBLIC WORKS - SANITATION | 5,517.70 | 3,500.00 | 2,017.70 | 157.6% |
| 430.000 · HWYS., ROADS & STREETS | | | | |
| 430.100 · Personnel Services | 373,312.89 | 420,000.00 | -46,687.11 | 88.9% |
| 430.245 · Supplies | 7,731.42 | 6,500.00 | 1,231.42 | 118.9% |
| 430.300 · Facilities Maintenance | 306.95 | 1,500.00 | -1,193.05 | 20.5% |
| 430.320 · Telephone | | | | |
| 430.321 · Local | 1,769.14 | 2,000.00 | -230.86 | 88.5% |
| 430.322 · Long Distance | 342.87 | 400.00 | -57.13 | 85.7% |
| 430.329 · Wireless | 3,022.72 | 3,000.00 | 22.72 | 100.8% |

Lower Nazareth Township
General Fund Budget vs. Actual
 January through December 2013

| | Jan - Dec 13 | Budget | \$ Over Budget | % of Budget |
|--|--------------|------------|----------------|-------------|
| Total 430.320 · Telephone | 5,134.73 | 5,400.00 | -265.27 | 95.1% |
| 430.330 · Heating Fuel | 6,334.75 | 7,000.00 | -665.25 | 90.5% |
| 430.360 · Electricity | 3,636.01 | 3,500.00 | 136.01 | 103.9% |
| 430.384 · Equip/Machinery Rental | 9,445.00 | 10,000.00 | -555.00 | 94.5% |
| 430.450 · Contracted Services | 611.28 | 800.00 | -188.72 | 76.4% |
| 430.460 · Continuing Education | 821.94 | 500.00 | 321.94 | 164.4% |
| 430.600 · Capital Construction | 244.00 | 12,500.00 | -12,256.00 | 2.0% |
| 430.740 · Equipment Purchase | 9,239.94 | 45,000.00 | -35,760.06 | 20.5% |
| 430.750 · Misc. Shop Tools & Equipment | 4,338.95 | 5,000.00 | -661.05 | 86.8% |
| Total 430.000 · HWYS., ROADS & STREETS | 421,157.86 | 517,700.00 | -96,542.14 | 81.4% |
| 432.000 · WINTER MAINTENANCE | 40,989.04 | 40,000.00 | 989.04 | 102.5% |
| 432.100 · Winter Maintenance Materials | 40,989.04 | 40,000.00 | 989.04 | 102.5% |
| Total 432.000 · WINTER MAINTENANCE | 40,989.04 | 40,000.00 | 989.04 | 102.5% |
| 433.000 · TRAFFIC CONTROL DEVICES | 5,822.72 | 4,000.00 | 1,822.72 | 145.6% |
| 433.200 · Traffic signs | 470.25 | 2,500.00 | -2,029.75 | 18.8% |
| 433.246 · Pavement Marking Supplies | 2,002.18 | 2,500.00 | -497.82 | 80.1% |
| 433.249 · Traffic Control Supplies-signal | 2,477.17 | 3,000.00 | -522.83 | 82.6% |
| 433.360 · Traffic signal electric | 0.00 | 500.00 | -500.00 | 0.0% |
| 433.375 · Line Painting | 2,034.16 | 3,000.00 | -965.84 | 67.8% |
| 433.450 · Signals contracted service | 12,806.48 | 15,500.00 | -2,693.52 | 82.6% |
| Total 433.000 · TRAFFIC CONTROL DEVICES | 3,694.51 | 7,000.00 | -3,305.49 | 52.8% |
| 434.000 · STREET LIGHTING | 3,694.51 | 7,000.00 | -3,305.49 | 52.8% |
| 434.360 · St. Lght. Electricity | 3,694.51 | 7,000.00 | -3,305.49 | 52.8% |
| Total 434.000 · STREET LIGHTING | 3,694.51 | 7,000.00 | -3,305.49 | 52.8% |
| 437.000 · EQUIPMENT REPAIRS-FUEL | 4,196.35 | 9,000.00 | -4,803.65 | 46.6% |
| 437.200 · Tool & Equipment Repairs | 21,918.57 | 16,000.00 | 5,918.57 | 137.0% |
| 437.213 · Equipment Parts & Supplies | 33,594.07 | 30,000.00 | 3,594.07 | 112.0% |
| 437.233 · Equipment Motor Fuel | 59,708.99 | 55,000.00 | 4,708.99 | 108.6% |
| Total 437.000 · EQUIPMENT REPAIRS-FUEL | 2,226.06 | 4,000.00 | -1,773.94 | 55.7% |
| 438.000 · HIGHWAY MAINT & REPAIR | 6,491.25 | 2,500.00 | 3,991.25 | 259.7% |
| 438.271 · Paving and Patching Materials | 1,119.48 | 3,000.00 | -1,880.52 | 37.3% |
| 438.272 · Aggregate Supplies | 2,070.00 | 3,500.00 | -1,430.00 | 59.1% |
| 438.273 · Pipe and Drainage Supplies | 11,906.79 | 13,000.00 | -1,093.21 | 91.6% |
| 438.274 · Pavement Maintenance Supplies | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Total 438.000 · HIGHWAY MAINT & REPAIR | 38,902.56 | 90,000.00 | -51,097.44 | 43.2% |
| 439.000 · HWY CONST & REBUILDING PRJCTS | 38,902.56 | 90,000.00 | -51,097.44 | 43.2% |
| 439.313 · Engineer | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 439.600 · Construction/Rebuilding | 38,902.56 | 90,000.00 | -51,097.44 | 43.2% |
| Total 439.000 · HWY CONST & REBUILDING PRJ.. | 38,902.56 | 92,000.00 | -53,097.44 | 42.3% |
| 452.000 · RECREATION & CULTURE | 0.00 | 0.00 | 0.00 | 0.0% |
| 452.001 · Director Wages | 9,884.86 | 10,000.00 | -115.14 | 98.8% |
| 452.115 · Staff Wages | 2,225.12 | 4,000.00 | -1,774.88 | 55.6% |
| 452.249 · Recreation Programs | 23,000.00 | 23,000.00 | 0.00 | 100.0% |
| 452.300 · Recreation Safety Insurance | 0.00 | 0.00 | 0.00 | 0.0% |
| 452.352 · Summer Program Insurance | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 452.000 · RECREATION & CULTURE | 35,109.98 | 37,000.00 | -1,890.02 | 94.9% |
| 454.000 · PARKS | 35,109.98 | 37,000.00 | -1,890.02 | 94.9% |

Lower Nazareth Township
General Fund Budget vs. Actual
 January through December 2013

| | Jan - Dec 13 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|---------------------|-------------------|---------------|
| 454.115 · Park Personnel | 7,522.54 | 7,000.00 | 522.54 | 107.5% |
| 454.200 · Park supplies | 3,160.45 | 2,000.00 | 1,160.45 | 158.0% |
| 454.230 · Fuel | 3,209.40 | 2,500.00 | 709.40 | 128.4% |
| 454.361 · Electricity | 0.00 | 100.00 | -100.00 | 0.0% |
| 454.367 · Trash Removal | 0.00 | 100.00 | -100.00 | 0.0% |
| 454.370 · Park Facilities Maintenance | 2,594.01 | 2,000.00 | 594.01 | 129.7% |
| 454.500 · Contracted Services | 3,041.28 | 5,000.00 | -1,958.72 | 60.8% |
| 454.600 · Capital Construction | 1,002.50 | 1,000.00 | 2.50 | 100.3% |
| 454.700 · Capital Purchases | 4,326.90 | 1,000.00 | 3,326.90 | 432.7% |
| 454.710 · Park Land Acquisition | 0.00 | 50.00 | -50.00 | 0.0% |
| Total 454.000 · PARKS | 24,857.08 | 20,750.00 | 4,107.08 | 119.8% |
| 456.000 · LIBRARY | 85,848.00 | 86,000.00 | -152.00 | 99.8% |
| 456.520 · Library Contribution | 85,848.00 | 86,000.00 | -152.00 | 99.8% |
| Total 456.000 · LIBRARY | | | | |
| 480.000 · INSURANCE & EMPLOYEE BENEFITS | 47,110.99 | 49,000.00 | -1,889.01 | 96.1% |
| 481.100 · Social Security Employer Paid | 11,017.89 | 12,000.00 | -982.11 | 91.8% |
| 481.200 · Medicare Employer Paid | 349.21 | 2,000.00 | -1,650.79 | 17.5% |
| 481.300 · Unemployment Comp Employer Paid | 110,000.00 | 110,000.00 | 0.00 | 100.0% |
| 483.197 · Non-Uniform Pension Plan Contrib | 2,075.00 | 2,500.00 | -425.00 | 83.0% |
| 483.310 · Pension Plan Admin Fees | 27,453.00 | 32,000.00 | -4,547.00 | 85.8% |
| 484.354 · Workers Comp Insurance | 208,568.32 | 190,000.00 | 18,568.32 | 109.8% |
| 487.196 · Health Insurance | 16,581.23 | 18,500.00 | -1,918.77 | 89.6% |
| 487.197 · Other Group Benefits | 423,155.64 | 416,000.00 | 7,155.64 | 101.7% |
| Total 480.000 · INSURANCE & EMPLOYEE BENE... | | | | |
| 486.000 · Insurance | 54,244.70 | 57,000.00 | -2,755.30 | 95.2% |
| 486.350 · Liability Insurance | 54,244.70 | 57,000.00 | -2,755.30 | 95.2% |
| Total 486.000 · Insurance | | | | |
| 489.000 · JUDGEMENT & LOSSES | 0.00 | 50.00 | -50.00 | 0.0% |
| 489.410 · Judgements & damages | 0.00 | 50.00 | -50.00 | 0.0% |
| 489.411 · Refund of fines collected | 0.00 | 100.00 | -100.00 | 0.0% |
| Total 489.000 · JUDGEMENT & LOSSES | | | | |
| 492.000 · Interfund Operating Transfers | 750,000.00 | | | |
| 6561 · *Payroll Expenses | 520.25 | | | |
| Total Expense | 4,085,366.66 | 3,571,210.00 | 514,156.66 | 114.4% |
| Net Income | -250,663.01 | -285,300.00 | 34,636.99 | 87.9% |

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of December 31, 2013

| | <u>Dec 31, 13</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Host Fee Savings Account | |
| 106.001 · Road Account | 119,421.88 |
| 106.002 · Fire/Ambulance | 27,140.44 |
| 106.003 · Recycling | 6,356.59 |
| Total 106.000 · Host Fee Savings Account | <u>152,918.91</u> |
| Total Checking/Savings | <u>152,918.91</u> |
| Total Current Assets | <u>152,918.91</u> |
| TOTAL ASSETS | <u><u>152,918.91</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 98,047.04 |
| 3900 · Retained Earnings | 23,140.42 |
| Net Income | 31,731.45 |
| Total Equity | <u>152,918.91</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>152,918.91</u></u> |

LNT Palmer Sewer Fund - 08
Balance Sheet
As of December 31, 2013

| | <u>Dec 31, 13</u> |
|---|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Palmer Sewer Checking Account | 717.41 |
| 106.000 · Palmer Sewer Savings Account | <u>169,709.32</u> |
| Total Checking/Savings | <u>170,426.73</u> |
| Total Current Assets | <u>170,426.73</u> |
| TOTAL ASSETS | <u><u>170,426.73</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 123,677.26 |
| 3900 · Retained Earnings | 46,579.16 |
| Net Income | <u>170.31</u> |
| Total Equity | <u>170,426.73</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>170,426.73</u></u> |

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of December 31, 2013

| | <u>Dec 31, 13</u> |
|---|------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Nazareth Sewer Checking Account | 1,005.60 |
| 106.000 · Nazareth Sewer Savings Account | <u>7,210.29</u> |
| Total Checking/Savings | <u>8,215.89</u> |
| Total Current Assets | <u>8,215.89</u> |
| TOTAL ASSETS | <u><u>8,215.89</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 5,210.33 |
| 3900 · Retained Earnings | 64.79 |
| Net Income | <u>2,940.77</u> |
| Total Equity | <u>8,215.89</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>8,215.89</u></u> |

LNT Open Space Fund-16
Balance Sheet
As of December 31, 2013

| | <u>Dec 31, 13</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · LAB Checking Account | 300,796.50 |
| 106.000 · PLGIT Savings Account | 794,726.46 |
| Total Checking/Savings | <u>1,095,522.96</u> |
| Total Current Assets | <u>1,095,522.96</u> |
| TOTAL ASSETS | <u>1,095,522.96</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 30,494.95 |
| 3900 · Retained Earnings | 907,782.19 |
| Net Income | 157,245.82 |
| Total Equity | <u>1,095,522.96</u> |
| TOTAL LIABILITIES & EQUITY | <u>1,095,522.96</u> |

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of December 31, 2013

| | <u>Dec 31, 13</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.00 · Swr/Signal PLGIT Account | 344,374.57 |
| 106.000 · Swr/Signal PLUS Account | 770,956.37 |
| Total Checking/Savings | <u>1,115,330.94</u> |
| Total Current Assets | <u>1,115,330.94</u> |
| TOTAL ASSETS | <u><u>1,115,330.94</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 852,411.21 |
| 3900 · Retained Earnings | 191,031.50 |
| Net Income | 71,888.23 |
| Total Equity | <u>1,115,330.94</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,115,330.94</u></u> |

LNT Sinking Fund '95 Note - 20
Balance Sheet
As of December 31, 2013

| | <u>Dec 31, 13</u> |
|--|------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Sinking Fund Savings Account | 9,192.66 |
| Total Checking/Savings | <u>9,192.66</u> |
| Total Current Assets | <u>9,192.66</u> |
| TOTAL ASSETS | <u><u>9,192.66</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 8,437.79 |
| 3900 · Retained Earnings | 745.68 |
| Net Income | 9.19 |
| Total Equity | <u>9,192.66</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>9,192.66</u></u> |

LNT Capital Reserve - 30
Balance Sheet
As of December 31, 2013

| | Dec 31, 13 |
|---|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Capital Reserve Savings Account | |
| 106.001 · CAPITAL PURCHASES | 251,261.58 |
| 106.005 · HOLDING ACCOUNT | 347,380.40 |
| 106.000 · Capital Reserve Savings Account - Other | 84.11 |
| Total 106.000 · Capital Reserve Savings Account | 598,726.09 |
| Total Checking/Savings | 598,726.09 |
| Total Current Assets | 598,726.09 |
| Other Assets | |
| 130.02 · Due from Master Escrow | 80.51 |
| Total Other Assets | 80.51 |
| TOTAL ASSETS | 598,806.60 |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 208,967.68 |
| 3900 · Retained Earnings | -161,105.30 |
| Net Income | 550,944.22 |
| Total Equity | 598,806.60 |
| TOTAL LIABILITIES & EQUITY | 598,806.60 |

LNT Capital Reserve Fire-31
Balance Sheet
As of December 31, 2013

| | Dec 31, 13 |
|---|------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Fire CR Savings Account | 45,783.88 |
| 106.001 · Fire Truck Fund | 6,927.29 |
| 106.002 · Building Land Fund | 17,268.13 |
| 106.003 · Fire Police Fund | 69,979.30 |
| Total 106.000 · Fire CR Savings Account | 69,979.30 |
| Total Checking/Savings | 69,979.30 |
| Total Current Assets | 69,979.30 |
| TOTAL ASSETS | 69,979.30 |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 234,597.63 |
| 3900 · Retained Earnings | -154,206.41 |
| Net Income | -10,411.92 |
| Total Equity | 69,979.30 |
| TOTAL LIABILITIES & EQUITY | 69,979.30 |

LNT Capital Reserve Ambulance-32
Balance Sheet
As of December 31, 2013

| | Dec 31, 13 |
|--|------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Ambulance CR Savings Account | 40,025.12 |
| 106.001 · Truck Fund | 9,100.29 |
| 106.002 · Land/Building Fund | 9,100.29 |
| Total 106.000 · Ambulance CR Savings Account | 49,125.41 |
| Total Checking/Savings | 49,125.41 |
| Total Current Assets | 49,125.41 |
| TOTAL ASSETS | 49,125.41 |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 98,708.23 |
| 3900 · Retained Earnings | -49,594.42 |
| Net Income | 11.60 |
| Total Equity | 49,125.41 |
| TOTAL LIABILITIES & EQUITY | 49,125.41 |

9:45 AM
01/28/14
Accrual Basis

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of December 31, 2013

| | <u>Dec 31, 13</u> |
|---------------------------------------|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 102.000 · Embassy Savings Account | 55,314.22 |
| 103.000 · Embassy Checking Account | <u>4,863.73</u> |
| Total Checking/Savings | <u>60,177.95</u> |
| Total Current Assets | <u>60,177.95</u> |
| TOTAL ASSETS | <u><u>60,177.95</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 124,028.86 |
| Net Income | <u>-63,850.91</u> |
| Total Equity | <u>60,177.95</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>60,177.95</u></u> |

LNT Liquid Fuels Fund-35
Balance Sheet
As of December 31, 2013

| | <u>Dec 31, 13</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · SLF Savings Account | <u>159,059.53</u> |
| Total Checking/Savings | <u>159,059.53</u> |
| Total Current Assets | <u>159,059.53</u> |
| TOTAL ASSETS | <u><u>159,059.53</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 109,419.53 |
| 3900 · Retained Earnings | -108,919.61 |
| Net Income | <u>158,559.61</u> |
| Total Equity | <u>159,059.53</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>159,059.53</u></u> |

Christian Springs Road Improvements - 36
Balance Sheet
As of December 31, 2013

| | Dec 31, 13 |
|---------------------------------------|-------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.00 · CS Road Improvements | 1.88 |
| 100.01 · Oakleaf Properties, Inc. | 0.22 |
| 100.02 · Jandrew Subdivision | 2.10 |
| Total 100.00 · CS Road Improvements | 2.10 |
| Total Checking/Savings | 2.10 |
| Total Current Assets | 2.10 |
| TOTAL ASSETS | 2.10 |
| LIABILITIES & EQUITY | |
| Equity | |
| 3000 · Opening Bal Equity | 22,000.00 |
| 3900 · Retained Earnings | -21,827.90 |
| Net Income | -170.00 |
| Total Equity | 2.10 |
| TOTAL LIABILITIES & EQUITY | 2.10 |

9:53 AM
01/28/14
Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of December 31, 2013

| | <u>Dec 31, 13</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 Traffic Impact Account | 4,112.84 |
| 106.000 Traffic Impact Account | <u>1,427,959.11</u> |
| Total Checking/Savings | <u>1,432,071.95</u> |
| Total Current Assets | <u>1,432,071.95</u> |
| TOTAL ASSETS | <u>1,432,071.95</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| Retained Earnings | 1,365,079.77 |
| Net Income | <u>66,992.18</u> |
| Total Equity | <u>1,432,071.95</u> |
| TOTAL LIABILITIES & EQUITY | <u>1,432,071.95</u> |

01/28/14

Lower Nazareth Township Master Escrow
Balance Sheet
As of December 31, 2013

| | <u>Dec 31, 13</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.00 Master Escrow-Owed to GF | 607.68 |
| 101.000 · Master Escrow Checking - LAB | 81.37 |
| 102.000 · SAVINGS ACCOUNTS - LAB | 376,642.23 |
| 106.000 · SAVING ACCOUNTS | 44,311.75 |
| 109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB | 21,060.59 |
| Total Checking/Savings | <u>442,703.62</u> |
| Total Current Assets | <u>442,703.62</u> |
| TOTAL ASSETS | <u><u>442,703.62</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 230.000 · Due to Other Funds | 2,330.51 |
| Total Other Current Liabilities | <u>2,330.51</u> |
| Total Current Liabilities | <u>2,330.51</u> |
| Total Liabilities | 2,330.51 |
| Equity | |
| 3000 · Opening Bal Equity | 844,070.71 |
| 3900 · Retained Earnings | (312,733.46) |
| Net Income | (90,964.14) |
| Total Equity | <u>440,373.11</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>442,703.62</u></u> |

9:52 AM
01/28/14
Accrual Basis

LNT Griffin Sewer Fund
Balance Sheet
As of December 31, 2013

| | <u>Dec 31, 13</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 - Checking Account | 200,010.26 |
| Total Checking/Savings | <u>200,010.26</u> |
| Total Current Assets | <u>200,010.26</u> |
| TOTAL ASSETS | <u><u>200,010.26</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| Net Income | 200,010.26 |
| Total Equity | <u>200,010.26</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>200,010.26</u></u> |

Lower Nazareth Township
Balance Sheet
As of December 31, 2013

| | Dec 31, 13 |
|---|------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Checking Account | |
| 100.100 · Developer's Escrow | 21,273.83 |
| 100.200 · Code Enforcement & Inspection | 46,369.55 |
| 100.300 · Holding Account | 15,308.00 |
| 100.000 · Checking Account - Other | 802.94 |
| Total 100.000 · Checking Account | 83,754.32 |
| Total Checking/Savings | 83,754.32 |
| Total Current Assets | 83,754.32 |
| TOTAL ASSETS | 83,754.32 |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 60,713.53 |
| 3900 · Retained Earnings | 23,963.35 |
| Net Income | -922.56 |
| Total Equity | 83,754.32 |
| TOTAL LIABILITIES & EQUITY | 83,754.32 |