



Lower Nazareth Township
Financial Report
April 2014

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Apr-14

General Fund - 01	\$ 1,740,133
Special Revenue Fund - Host Fee - 05	\$ 152,929
Palmer Sewer Fund - 08	\$ 170,469
Nazareth Sewer Fund - 09	\$ 8,218
Capital Reserve - Open Space Fund - 16	\$ 1,127,179
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,108,971
Sinking Fund 1995 General Obligation - 20	\$ 9,195
Capital Reserve - Municipal - 30	\$ 577,332
Capital Reserve - Fire Fund - 31	\$ 69,984
Capital Reserve - Ambulance Fund- 32	\$ 49,129
Refuse/Recycling Collection - 33	\$ 42,537
State Liquid Fuels Fund - 35	\$ 346,885
Traffic Impact - 091	\$ 1,438,167
<i>Total Township Funds...</i>	<u>\$6,841,127</u>

Master Escrow Account	\$ 456,424
Griffin Sewer Fund	\$ 200,027
Development & Inspection Account	\$ 116,185
<i>Total Escrow Accounts...</i>	<u>\$772,635</u>

Lower Nazareth Township
GENERAL FUND BALANCE SHEET

As of April 30, 2014

Apr 30, 14

ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	2,543.00
105.000 · Payroll Account	40,303.10
106.000 · LAB Savings Account	896,953.77
106.100 · PLGIT Account	271,439.47
106.200 · Real Estate Tax Collections	526,393.26
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,737,882.60
Total Current Assets	1,737,882.60
Other Assets	
130.500 · Due from Master Escrow Acco...	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,740,132.60
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	695.39
219 · Occup Privilege Tax Withhed	50.00
223 · Unemployment Withheld	42.49
Total 210.000 · PAYROLL LIABILITI...	787.88
Total Other Current Liabilities	787.88
Total Current Liabilities	787.88
Total Liabilities	787.88
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	45,238.01
Net Income	922,254.23
Total Equity	1,739,344.72
TOTAL LIABILITIES & EQUITY	1,740,132.60

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2014

	Jan - Apr 14	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,290,835.40	1,415,000.00	-124,164.60	91.2%
301.200 · Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 · Real Estate - Delinquent	27,010.55	20,000.00	7,010.55	135.1%
Total 301.000 · REAL PROPERTY TAXES	1,317,845.95	1,435,100.00	-117,254.05	91.8%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	52,706.23	160,000.00	-107,293.77	32.9%
310.210 · Earned Income - Current	297,995.57	1,060,000.00	-762,004.43	28.1%
310.220 · Earned Income - Prior	71,012.55	70,000.00	1,012.55	101.4%
310.510 · Local Services Tax	90,755.13	310,000.00	-219,244.87	29.3%
310.610 · Admission Tax	0.00	500.00	-500.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	512,469.48	1,600,500.00	-1,088,030.52	32.0%
Total 300.000 · TAXES	1,830,315.43	3,035,600.00	-1,205,284.57	60.3%
320.000 · LICENSES & PERMITS				
321.340 · Garbage Permits	0.00	0.00	0.00	0.0%
321.800 · Cable TV franchise	69,334.19	60,000.00	9,334.19	115.6%
322.400 · Yard Waste Recycling	0.00	0.00	0.00	0.0%
Total 320.000 · LICENSES & PERMITS	69,334.19	60,000.00	9,334.19	115.6%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	9,447.81	27,000.00	-17,552.19	35.0%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	1,357.74	6,000.00	-4,642.26	22.6%
Total 330.000 · FINES & FORFEITS	10,805.55	33,010.00	-22,204.45	32.7%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	31.74	100.00	-68.26	31.7%
341.02 · Interest on Savings	128.88	500.00	-371.12	25.8%
Total 341.000 · Interest Earnings	160.62	600.00	-439.38	26.8%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	4,200.00	60,000.00	-55,800.00	7.0%
Total 342.000 · Rents and Royalties	4,200.00	60,000.00	-55,800.00	7.0%
Total 340.000 · INTEREST, RENTS & ROYALTIES	4,360.62	60,600.00	-56,239.38	7.2%
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/FEMA	0.00	50.00	-50.00	0.0%
354.15 · Recycling / Act 101	0.00	20,000.00	-20,000.00	0.0%
Total 354.000 · STATE CAPITAL & OPER. GRA...	0.00	20,050.00	-20,050.00	0.0%
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	3,750.00	-3,750.00	0.0%
355.040 · Alcoholic Beverage Licenses	0.00	2,200.00	-2,200.00	0.0%
355.051 · Non-Uniform	0.00	35,000.00	-35,000.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2014

	Jan - Apr 14	Budget	\$ Over Budget	% of Budget
355.052 · Police Department	0.00	60,000.00	-60,000.00	0.0%
355.070 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
Total 355.000 · STATE SHARED REVENUES	0.00	170,950.00	-170,950.00	0.0%
Total 350.000 · INTERGOVERNMENTAL REVEN..	0.00	191,000.00	-191,000.00	0.0%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	2,230.50	20,000.00	-17,769.50	11.2%
361.330 · Zoning Hearings	6,000.00	7,000.00	-1,000.00	85.7%
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	29.00	0.00	29.00	100.0%
361.56 · Comprehensive Plan	55.00	0.00	55.00	100.0%
361.57 · Misc. Publications/Copying	217.82	500.00	-282.18	43.6%
Total 361.500 · Maps & Publications	301.82	500.00	-198.18	60.4%
361.630 · Proceeds from tax collection	10,203.28	15,000.00	-4,796.72	68.0%
361.74 · Postage collected	15.89	25.00	-9.11	63.6%
Total 361.000 · General Government	18,751.49	42,525.00	-23,773.51	44.1%
362.000 · PUBLIC SAFETY				
362.100 · Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	40.00	200.00	-160.00	20.0%
362.410 · Building & Zoning Permits	750.00	20,000.00	-19,250.00	3.8%
362.440 · Sewer Permits	100.00	1,000.00	-900.00	10.0%
362.451 · Use & Occupancy Permits	20.00	50.00	-30.00	40.0%
362.452 · Moving Permits	95.00	50.00	45.00	190.0%
362.470 · Driveway Permits	900.00	2,400.00	-1,500.00	37.5%
362.480 · Grading Permits	4,400.00	12,000.00	-7,600.00	36.7%
362.481 · Swimming Pool Grading Permits	1,000.00	4,000.00	-3,000.00	25.0%
362.490 · Peddling Permit	175.00	100.00	75.00	175.0%
Total 362.000 · PUBLIC SAFETY	7,480.00	39,800.00	-32,320.00	18.8%
Total 360.000 · CHARGES FOR SERVICES	26,231.49	82,325.00	-56,093.51	31.9%
363.000 · HIGHWAYS AND STREETS				
363.239 · Proceeds from Public Prop Damage	1,963.45	100.00	1,863.45	1,963.5%
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	1,963.45	300.00	1,663.45	654.5%
367.000 · CULTURE-RECREATION				
367.300 · Summer Park Program	6,895.00	8,000.00	-1,105.00	86.2%
367.501 · Business Donations	0.00	50.00	-50.00	0.0%
367.550 · Field Use Fees	2,240.00	2,000.00	240.00	112.0%
Total 367.000 · CULTURE-RECREATION	9,135.00	10,050.00	-915.00	90.9%
389.000 · MISCELLANEOUS INCOME				
389.196 · Mini-Cobra Premiums	0.00	50.00	-50.00	0.0%
389.800 · MISCELLANEOUS INCOME - Other	0.00	50.00	-50.00	0.0%
Total 389.000 · MISCELLANEOUS INCOME	0.00	100.00	-100.00	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%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2014

	Jan - Apr 14	Budget	\$ Over Budget	% of Budget
Total 391,000 · Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
592,000 · INTERFUND TRANSFER	2.10	15,000.00	18,540.21	223.6%
595,000 · Refund of Prior Yr Expenditures	33,540.21	3,487,985.00	-1,502,296.96	56.9%
Total Income	1,985,688.04	3,487,985.00	-1,502,296.96	56.9%
Gross Profit	1,985,688.04	3,487,985.00	-1,502,296.96	56.9%
Expense				
400,000 · GENERAL GOVERNMENT				
400,105 · Salary	4,166.60	12,500.00	-8,333.40	33.3%
400,215 · Postage	3,748.08	3,000.00	748.08	124.9%
400,300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400,310 · Stenographer/BOS	85.00	500.00	-415.00	17.0%
400,317 · Professional Services	0.00	500.00	-500.00	0.0%
400,320 · Telephone				
400,321 · Local	1,761.66	6,000.00	-4,238.34	29.4%
400,322 · Long Distance	141.06	350.00	-208.94	40.3%
400,324 · Wirelless	587.32	1,300.00	-712.68	45.2%
Total 400,320 · Telephone	2,490.04	7,650.00	-5,159.96	32.5%
400,340 · Advertising	2,015.63	4,500.00	-2,484.37	44.8%
400,342 · Public Relations Printing	2,006.00	5,000.00	-2,994.00	40.1%
400,343 · Codification/Printing	0.00	10,000.00	-10,000.00	0.0%
400,374 · Maintenance Agreements	3,913.27	10,500.00	-6,586.73	37.3%
400,384 · Office Equipment Rental	398.00	1,000.00	-602.00	39.8%
400,420 · Dues & Subscriptions	2,346.76	4,000.00	-1,653.24	58.7%
400,460 · Meetings & Continuing Education	1,539.02	7,000.00	-5,660.98	19.1%
400,700 · Capital Purchases	0.00	10,000.00	-10,000.00	0.0%
Total 400,000 · GENERAL GOVERNMENT	22,508.40	76,200.00	-55,691.60	29.5%
402,000 · AUDITING				
402,105 · Audit Wages	40.00	100.00	-60.00	40.0%
402,311 · Accounting & Auditing Services	3,800.00	7,000.00	-3,200.00	54.3%
Total 402,000 · AUDITING	3,840.00	7,100.00	-3,260.00	54.1%
403,000 · TAX COLLECTION				
403,105 · R.E. Tax Collector Salary	0.00	6,000.00	-6,000.00	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	1,853.01	2,000.00	-146.99	92.7%
403,213 · Office Equipment	0.00	200.00	-200.00	0.0%
403,215 · EIT Postage	0.00	50.00	-50.00	0.0%
403,216 · Real Estate Postage	0.00	1,200.00	-1,200.00	0.0%
403,310 · Computer Services	0.00	0.00	0.00	0.0%
403,311 · Audit	2,240.00	0.00	2,240.00	100.0%
403,317 · Tax Collection Committee Serv	421.45	1,000.00	-578.55	42.1%
403,319 · Local Services Tax Refunds	641.00	1,500.00	-859.00	42.7%
403,350 · Insurance & Bonding	250.00	500.00	-250.00	50.0%
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	5,405.46	12,350.00	-6,944.54	43.8%
404,000 · SOLICITOR/LEGAL				
404,310 · Legal Services	10,012.50	25,000.00	-14,987.50	40.1%
404,314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2014

	Jan - Apr 14	Budget	\$ Over Budget	% of Budget
Total 404.000 · SOLICITOR/LEGAL	10,012.50	26,500.00	-16,487.50	37.8%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	94,466.67	293,000.00	-198,533.33	32.2%
405.200 · Office Supplies	1,266.76	4,500.00	-3,233.24	28.2%
405.300 · Bond	1,500.00	1,750.00	-250.00	85.7%
Total 405.000 · PERSONNEL SERVICES	97,233.43	299,250.00	-202,016.57	32.5%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	149.78	250.00	-100.22	59.9%
406.316 · Drug Testing	0.00	500.00	-500.00	0.0%
406.317 · Employee Record Checks	20.00	200.00	-180.00	10.0%
406.318 · Bank Fees	-12.00	50.00	-62.00	-24.0%
406.319 · Reimburse private prop damage	185.53	100.00	85.53	185.5%
406.325 · Internet fees / Website Develop	0.00	2,000.00	-2,000.00	0.0%
406.331 · Mileage	0.00	300.00	-300.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	0.00	800.00	-800.00	0.0%
406.421 · License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	343.31	4,500.00	-4,156.69	7.6%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	500.00	5,000.00	-4,500.00	10.0%
407.215 · Software	666.00	2,500.00	-1,834.00	26.6%
407.370 · Computer Services	1,000.00	3,000.00	-2,000.00	33.3%
Total 407.000 · DATA PROCESSING	2,166.00	10,500.00	-8,334.00	20.6%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	1,119.25	8,000.00	-6,880.75	14.0%
408.317 · Act 537 Plan	0.00	2,000.00	-2,000.00	0.0%
408.318 · Traffic Impact Study	0.00	100.00	-100.00	0.0%
408.319 · Special Projects	806.00	7,000.00	-6,194.00	11.5%
Total 408.000 · ENGINEERING SERVICES	1,925.25	17,100.00	-15,174.75	11.3%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	113.20	3,000.00	-2,886.80	3.8%
409.230 · Heating Fuel	20,513.11	9,000.00	11,513.11	227.9%
409.300 · Facilities Maintenance	870.20	4,000.00	-3,129.80	21.8%
409.318 · Building Security Systems	219.00	5,000.00	-4,781.00	4.4%
409.360 · Public Utilities				
409.361 · Electricity	3,861.29	10,000.00	-6,138.71	38.6%
409.366 · Water	684.09	700.00	-15.91	97.7%
Total 409.360 · Public Utilities	4,545.38	10,700.00	-6,154.62	42.5%
409.367 · Trash Removal	239.36	500.00	-260.64	47.9%
409.375 · Communication Equip Repair/Main	0.00	500.00	-500.00	0.0%
409.386 · Rental Property Expenses	300.35	500.00	-199.65	60.1%
409.600 · Capital Construction	0.00	25,000.00	-25,000.00	0.0%
Total 409.000 · GEN GOVT. BUILDINGS	26,800.60	58,200.00	-31,399.40	46.0%
410.000 · PUBLIC SAFETY				
410.110 · Fire/Police	0.00	0.00	0.00	0.0%
410.160 · Police Pension	0.00	60,000.00	-60,000.00	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%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2014

	Jan - Apr 14	Budget	\$ Over Budget	% of Budget
410.500 - Police Services Contract	359,323.12	1,115,000.00	-755,676.88	32.2%
Total 410.000 - PUBLIC SAFETY	359,323.12	1,182,100.00	-822,776.88	30.4%
411.000 - FIRE				
411.500 - Building Capital Reserve	4,047.08	80,000.00	-75,952.92	5.1%
411.500 - Contributions	35,623.35	80,000.00	-44,376.65	44.5%
411.541 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 - Water Hydrant Assessment	31,910.25	60,000.00	-28,089.75	53.2%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	7,722.08	25,000.00	-17,277.92	30.9%
Total 411.000 - FIRE	79,302.76	395,000.00	-315,697.24	20.1%
412.000 - AMBULANCE				
412.140 - Ambulance personnel	0.00	0.00	0.00	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	0.00	0.00	0.0%
Total 412.000 - AMBULANCE	0.00	0.00	0.00	0.0%
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	18,208.65	60,000.00	-41,791.35	30.3%
413.121 - Sewage Enforcement Officer	311.38	700.00	-388.62	44.5%
413.200 - Supplies	134.73	700.00	-565.27	19.2%
413.325 - Postage	0.00	750.00	-750.00	0.0%
413.400 - Court Costs	0.00	1,500.00	-1,500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	18,654.76	63,650.00	-44,995.24	29.3%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	0.00	1,500.00	-1,500.00	0.0%
414.116 - Zoning Hearing Bd Compensation	100.00	3,000.00	-2,900.00	3.3%
414.117 - Planning Commission Comp.	450.00	3,000.00	-2,550.00	15.0%
414.120 - Legal	0.00	6,000.00	-6,000.00	0.0%
414.310 - Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 - Engineer	1,353.00	20,000.00	-18,647.00	6.8%
414.340 - Zoning Hearing Advertisements	0.00	3,000.00	-3,000.00	0.0%
Total 414.000 - PLANNING & ZONING	1,903.00	36,600.00	-34,697.00	5.2%
419.540 - Crime Watch	0.00	300.00	-300.00	0.0%
422.450 - Animal Control	0.00	200.00	-200.00	0.0%
426.000 - SANITATION EXPENSE				
426.421 - FRCA Membership	0.00	50.00	-50.00	0.0%
Total 426.000 - SANITATION EXPENSE	0.00	50.00	-50.00	0.0%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	3,969.21	5,000.00	-1,030.79	79.4%
Total 429.000 - PUBLIC WORKS - SANITATION	3,969.21	5,000.00	-1,030.79	79.4%
430.000 - HWYS, ROADS & STREETS				
430.100 - Personnel Services	129,659.96	428,400.00	-298,740.04	30.3%
430.245 - Supplies	1,915.18	8,000.00	-6,084.82	23.9%
430.300 - Facilities Maintenance	378.55	2,000.00	-1,621.45	18.9%
430.320 - Telephone				
430.321 - Local	609.15	2,000.00	-1,390.85	30.5%
430.322 - Long Distance	156.71	400.00	-243.29	39.2%
430.329 - Wireless	1,261.26	3,000.00	-1,738.74	42.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2014

	Jan - Apr 14	Budget	\$ Over Budget	% of Budget
Total 430.320 - Telephone	2,027.12	5,400.00	-3,372.88	37.5%
430.330 - Heating Fuel	9,297.40	7,000.00	2,297.40	132.8%
430.360 - Electricity	1,467.35	3,500.00	-2,032.65	41.9%
430.384 - Equip/Machinery Rental	253.00	10,000.00	-9,747.00	2.5%
430.450 - Contracted Services	119.60	800.00	-680.40	15.0%
430.460 - Continuing Education	1,145.00	900.00	245.00	127.2%
430.600 - Capital Construction	0.00	12,500.00	-12,500.00	0.0%
430.740 - Equipment Purchase	0.00	45,000.00	-45,000.00	0.0%
430.750 - Misc. Shop Tools & Equipment	746.85	5,000.00	-4,253.15	14.9%
Total 430.000 - HWYS., ROADS & STREETS	147,010.01	528,500.00	-381,489.99	27.8%
432.000 - WINTER MAINTENANCE	45,090.10	40,000.00	5,090.10	112.7%
432.100 - Winter Maintenance Materials	45,090.10	40,000.00	5,090.10	112.7%
Total 432.000 - WINTER MAINTENANCE	45,090.10	40,000.00	5,090.10	112.7%
433.000 - TRAFFIC CONTROL DEVICES	0.00	5,000.00	-5,000.00	0.0%
433.200 - Traffic signs	0.00	2,500.00	-2,500.00	0.0%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	843.27	3,000.00	-2,156.73	28.1%
433.360 - Traffic signal electric	0.00	500.00	-500.00	0.0%
433.375 - Line Painting	2,073.84	3,000.00	-926.16	69.1%
433.450 - Signals contracted service	2,917.11	16,500.00	-13,582.89	17.7%
Total 433.000 - TRAFFIC CONTROL DEVICES	1,023.39	7,000.00	-5,976.61	14.6%
434.00 - STREET LIGHTING	1,023.39	7,000.00	-5,976.61	14.6%
434.360 - St. Lght. Electricity	1,023.39	7,000.00	-5,976.61	14.6%
Total 434.00 - STREET LIGHTING	1,023.39	7,000.00	-5,976.61	14.6%
437.000 - EQUIPMENT REPAIRS-FUEL	283.75	9,000.00	-8,716.25	3.2%
437.200 - Tool & Equipment Repairs	16,221.71	20,000.00	-3,778.29	81.1%
437.213 - Equipment Parts & Supplies	18,996.58	30,000.00	-11,003.42	63.3%
437.253 - Equipment Motor Fuel	35,502.04	59,000.00	-23,497.96	60.2%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	1,522.16	4,000.00	-2,477.84	58.1%
438.000 - HIGHWAY MAINT & REPAIR	0.00	3,000.00	-3,000.00	0.0%
438.271 - Paving and Patching Materials	0.00	3,000.00	-3,000.00	0.0%
438.272 - Aggregate Supplies	0.00	3,000.00	-3,000.00	0.0%
438.273 - Pipe and Drainage Supplies	3,150.00	3,500.00	-350.00	90.0%
438.274 - Pavement Maintenance Supplies	4,672.16	13,500.00	-8,827.84	34.6%
Total 438.000 - HIGHWAY MAINT & REPAIR	0.00	2,000.00	-2,000.00	0.0%
439.000 - HWY CONST & REBUILDING PRJCTS	0.00	90,000.00	-90,000.00	0.0%
439.313 - Engineer	0.00	90,000.00	-90,000.00	0.0%
439.600 - Construction/Rebuilding	0.00	92,000.00	-92,000.00	0.0%
Total 439.000 - HWY CONST & REBUILDING PR...	0.00	11,000.00	-11,000.00	0.0%
452.000 - RECREATION & CULTURE	500.00	4,000.00	-3,500.00	12.5%
452.115 - Staff Wages	813.27	23,000.00	-22,186.73	3.5%
452.249 - Recreation Programs	813.27	23,000.00	-22,186.73	3.5%
452.500 - Recreation Safety Insurance	1,313.27	38,000.00	-36,686.73	3.5%
Total 452.000 - RECREATION & CULTURE	1,394.31	7,000.00	-5,605.69	19.9%
454.000 - PARKS	618.02	2,500.00	-1,881.98	24.7%
454.115 - Park Personnel	618.02	2,500.00	-1,881.98	24.7%
454.200 - Park supplies				

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2014

	Jan - Apr 14	Budget	\$ Over Budget	% of Budget
454.230 · Fuel	4,384.98	3,000.00	1,384.98	146.2%
454.361 · Electricity	0.00	0.00	0.00	0.0%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	284.75	2,500.00	-2,215.25	11.4%
454.500 · Contracted Services	301.55	5,000.00	-4,698.45	6.0%
454.600 · Capital Construction	0.00	1,500.00	-1,500.00	0.0%
454.700 · Capital Purchases	0.00	1,500.00	-1,500.00	0.0%
454.710 · Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454.000 · PARKS	6,983.61	23,000.00	-16,016.39	30.4%
456.000 · LIBRARY	45,350.00	88,000.00	-44,650.00	49.3%
456.520 · Library Contribution	43,350.00	88,000.00	-44,650.00	49.3%
Total 456.000 · LIBRARY	88,700.00	176,000.00	-87,300.00	49.3%
480.000 · INSURANCE & EMPLOYEE BENEFITS	15,406.18	49,000.00	-33,593.82	31.4%
481.100 · Social Security Employer Paid	3,603.03	12,000.00	-8,396.97	30.0%
481.200 · Medicare Employer Paid	12.70	2,000.00	-1,987.30	0.6%
481.300 · Unemployment Comp Employer Paid	0.00	115,000.00	-115,000.00	0.0%
483.197 · Non-Uniform Pension Plan Contrib	0.00	2,500.00	-2,500.00	0.0%
483.310 · Pension Plan Admin Fees	25,602.00	32,000.00	-6,398.00	80.0%
484.354 · Workers Comp Insurance	67,701.16	200,000.00	-132,298.84	33.9%
487.196 · Health Insurance	6,577.38	18,500.00	-11,922.62	35.6%
487.197 · Other Group Benefits	118,902.45	431,000.00	-312,097.55	27.6%
Total 480.000 · INSURANCE & EMPLOYEE BEN...	231,259.92	570,000.00	-338,740.08	40.6%
486.000 · Insurance	23,125.92	57,000.00	-33,874.08	40.6%
486.350 · Liability Insurance	23,125.92	57,000.00	-33,874.08	40.6%
Total 486.000 · Insurance	46,251.84	114,000.00	-67,748.16	40.6%
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	0.00	0.00	0.0%
Total 489.000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
491.000 · Refund of prior year revenue	0.00	200.00	-200.00	0.0%
492.000 · Interfund Operating Transfers	0.00	20,000.00	-20,000.00	0.0%
6561 · *Payroll Expenses	155.95	0.00	155.95	0.0%
Total Expense	1,063,433.81	3,608,400.00	-2,544,966.19	29.5%
Net Income	922,254.23	-120,415.00	1,042,669.23	-765.9%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of April 30, 2014

	<u>Apr 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	119,426.96
106.002 · Fire/Ambulance	27,142.99
106.003 · Recycling	6,359.13
Total 106.000 · Host Fee Savings Account	<u>152,929.08</u>
Total Checking/Savings	<u>152,929.08</u>
Total Current Assets	<u>152,929.08</u>
TOTAL ASSETS	<u><u>152,929.08</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	54,871.87
Net Income	10.17
Total Equity	<u>152,929.08</u>
TOTAL LIABILITIES & EQUITY	<u><u>152,929.08</u></u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of April 30, 2014

	<u>Apr 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	717.65
106.000 · Palmer Sewer Savings Account	<u>169,751.17</u>
Total Checking/Savings	<u>170,468.82</u>
Total Current Assets	<u>170,468.82</u>
TOTAL ASSETS	<u><u>170,468.82</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,749.47
Net Income	<u>42.09</u>
Total Equity	<u>170,468.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,468.82</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of April 30, 2014

	<u>Apr 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,005.94
106.000 · Nazareth Sewer Savings Account	<u>7,212.07</u>
Total Checking/Savings	<u>8,218.01</u>
Total Current Assets	<u>8,218.01</u>
TOTAL ASSETS	<u><u>8,218.01</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	3,005.56
Net Income	<u>2.12</u>
Total Equity	<u>8,218.01</u>
TOTAL LIABILITIES & EQUITY	<u><u>8,218.01</u></u>

LNT Open Space Fund-16
Balance Sheet
As of April 30, 2014

	<u>Apr 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	332,399.91
106.000 · PLGIT Savings Account	794,779.30
Total Checking/Savings	<u>1,127,179.21</u>
Total Current Assets	<u>1,127,179.21</u>
TOTAL ASSETS	<u><u>1,127,179.21</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,065,028.01
Net Income	31,656.25
Total Equity	<u>1,127,179.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,127,179.21</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of April 30, 2014

	<u>Apr 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	337,973.14
106.000 · Swr/Signal PLUS Account	<u>770,997.88</u>
Total Checking/Savings	<u>1,108,971.02</u>
Total Current Assets	<u>1,108,971.02</u>
TOTAL ASSETS	<u>1,108,971.02</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	262,919.73
Net Income	<u>-6,359.92</u>
Total Equity	<u>1,108,971.02</u>
TOTAL LIABILITIES & EQUITY	<u>1,108,971.02</u>

LNT Sinking Fund '95 Note - 20
Balance Sheet
As of April 30, 2014

	<u>Apr 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	<u>9,194.93</u>
Total Checking/Savings	<u>9,194.93</u>
Total Current Assets	<u>9,194.93</u>
TOTAL ASSETS	<u><u>9,194.93</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	754.87
Net Income	<u>2.27</u>
Total Equity	<u>9,194.93</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,194.93</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of April 30, 2014

	Apr 30, 14
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	229,748.27
106.001 · CAPITAL PURCHASES	347,380.40
106.005 · HOLDING ACCOUNT	123.20
106.000 · Capital Reserve Savings Account - Other	123.20
Total 106.000 · Capital Reserve Savings Account	577,251.87
Total Checking/Savings	577,251.87
Total Current Assets	577,251.87
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	577,332.38
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	389,838.92
Net Income	-21,474.22
Total Equity	577,332.38
TOTAL LIABILITIES & EQUITY	577,332.38

LNT Capital Reserve Fire-31
Balance Sheet
As of April 30, 2014

	Apr 30, 14
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	45,783.88
106.002 · Building Land Fund	6,927.29
106.003 · Fire Police Fund	17,268.13
106.000 · Fire CR Savings Account - Other	4.65
Total 106.000 · Fire CR Savings Account	69,983.95
Total Checking/Savings	69,983.95
Total Current Assets	69,983.95
TOTAL ASSETS	69,983.95
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-164,618.33
Net Income	4.65
Total Equity	69,983.95
TOTAL LIABILITIES & EQUITY	69,983.95

LNT Capital Reserve Ambulance-32
Balance Sheet
As of April 30, 2014

	Apr 30, 14
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	
106.001 · Truck Fund	40,025.12
106.002 · Land/Building Fund	9,100.29
106.000 · Ambulance CR Savings Account - Other	3.27
Total 106.000 · Ambulance CR Savings Account	49,128.68
Total Checking/Savings	49,128.68
Total Current Assets	49,128.68
TOTAL ASSETS	49,128.68
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,582.82
Net Income	3.27
Total Equity	49,128.68
TOTAL LIABILITIES & EQUITY	49,128.68

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05/30/14
Accrual Basis

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of April 30, 2014

	<u>Apr 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	40,329.55
103.000 · Embassy Checking Account	<u>2,207.19</u>
Total Checking/Savings	<u>42,536.74</u>
Total Current Assets	<u>42,536.74</u>
TOTAL ASSETS	<u><u>42,536.74</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	60,177.95
Net Income	<u>-17,641.21</u>
Total Equity	<u>42,536.74</u>
TOTAL LIABILITIES & EQUITY	<u><u>42,536.74</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of April 30, 2014

	<u>Apr 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>346,884.75</u>
Total Checking/Savings	<u>346,884.75</u>
Total Current Assets	<u>346,884.75</u>
TOTAL ASSETS	<u><u>346,884.75</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	49,640.00
Net Income	<u>187,825.22</u>
Total Equity	<u>346,884.75</u>
TOTAL LIABILITIES & EQUITY	<u><u>346,884.75</u></u>

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Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of April 30, 2014

	<u>Apr 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,113.53
106.000 Traffic Impact Account	1,434,053.60
Total Checking/Savings	<u>1,438,167.13</u>
Total Current Assets	<u>1,438,167.13</u>
TOTAL ASSETS	<u>1,438,167.13</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,432,071.95
Net Income	6,095.18
Total Equity	<u>1,438,167.13</u>
TOTAL LIABILITIES & EQUITY	<u>1,438,167.13</u>

Lower Nazareth Township Master Escrow
Balance Sheet
As of April 30, 2014

	Apr 30, 14
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	393,402.80
106.000 · SAVING ACCOUNTS	44,317.57
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,014.18
Total Checking/Savings	456,423.60
Total Current Assets	456,423.60
TOTAL ASSETS	456,423.60
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
3900 · Retained Earnings	(403,697.60)
Net Income	13,719.98
Total Equity	454,093.09
TOTAL LIABILITIES & EQUITY	456,423.60

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Accrual Basis

LNT Griffin Sewer Fund
Balance Sheet
As of April 30, 2014

	<u>Apr 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	<u>200,026.68</u>
Total Checking/Savings	<u>200,026.68</u>
Total Current Assets	<u>200,026.68</u>
TOTAL ASSETS	<u><u>200,026.68</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,010.26
Net Income	<u>16.42</u>
Total Equity	<u>200,026.68</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,026.68</u></u>

Lower Nazareth Township
Balance Sheet
As of April 30, 2014

	Apr 30, 14
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,273.83
100.200 · Code Enforcement & Inspection	94,074.19
100.000 · Checking Account - Other	837.03
Total 100.000 · Checking Account	116,185.05
Total Checking/Savings	116,185.05
Total Current Assets	116,185.05
TOTAL ASSETS	116,185.05
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,040.79
Net Income	32,430.73
Total Equity	116,185.05
TOTAL LIABILITIES & EQUITY	116,185.05