



Lower Nazareth Township
Financial Report
August 2014

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Aug-14</u>
General Fund - 01	\$ 994,873
Special Revenue Fund - Host Fee - 05	\$ 165,291
Palmer Sewer Fund - 08	\$ 170,511
Nazareth Sewer Fund - 09	\$ 9,648
Capital Reserve - Open Space Fund - 16	\$ 1,131,335
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,111,533
Sinking Fund 1995 General Obligation - 20	\$ -
Fiscal Stability Fund -	\$ 39,203
Capital Reserve - Municipal - 30	\$ 285,394
Capital Reserve - Fire Fund - 31	\$ 69,988
Capital Reserve - Ambulance Fund- 32	\$ 49,131
Highway Reconstruction/Rehabilitation -	\$ 449,796
Capital Reserve - Equipment Replacement -	\$ 84,717
Refuse/Recycling Collection - 33	\$ 36,303
State Liquid Fuels Fund - 35	\$ 346,904
Traffic Impact - 091	\$ 1,470,778
<i>Total Township Funds...</i>	<u>\$6,415,406</u>
Master Escrow Account	\$ 421,542
Griffin Sewer Fund	\$ 200,044
Development & Inspection Account	\$ 128,070
<i>Total Escrow Accounts...</i>	<u>\$749,656</u>

Lower Nazareth Township
General Fund Balance Sheet

As of August 31, 2014

	Aug 31, 14
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	10,391.20
105.000 · Payroll Account	7,927.40
106.000 · LAB Savings Account	618,159.70
106.100 · PLGIT Account	273,833.69
106.200 · Real Estate Tax Collections	82,061.08
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	992,623.07
Total Current Assets	992,623.07
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	994,873.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,499.71
219 · Occup Privilege Tax Withhed	104.00
223 · Unemployment Withheld	89.39
Total 210.000 · PAYROLL LIABILITI..	1,693.10
Total Other Current Liabilities	1,693.10
Total Current Liabilities	1,693.10
Total Liabilities	1,693.10
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	45,238.01
Net Income	176,089.48
Total Equity	993,179.97
TOTAL LIABILITIES & EQUITY	994,873.07

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

	Jan - Aug 14	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,441,276.37	1,415,000.00	26,276.37	101.9%
301.200 - Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 - Real Estate - Delinquent	74,961.39	20,000.00	54,961.39	374.8%
Total 301.000 - REAL PROPERTY TAXES	1,516,237.76	1,435,100.00	81,137.76	105.7%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	89,651.32	160,000.00	-70,348.68	56.0%
310.210 - Earned Income - Current	737,878.15	1,060,000.00	-322,121.85	69.6%
310.220 - Earned Income - Prior	71,012.55	70,000.00	1,012.55	101.4%
310.510 - Local Services Tax	228,398.62	310,000.00	-81,601.38	73.7%
310.610 - Admission Tax	0.00	500.00	-500.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	1,126,940.64	1,600,500.00	-473,559.36	70.4%
Total 300.000 - TAXES	2,643,178.40	3,035,600.00	-392,421.60	87.1%
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	21,807.59	27,000.00	-5,192.41	80.8%
331.121 - Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 - Ordinance Violations	2,185.64	6,000.00	-3,814.36	36.4%
Total 330.000 - FINES & FORFEITS	23,993.23	33,010.00	-9,016.77	72.7%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	79.49	100.00	-20.51	79.5%
341.02 - Interest on Savings	499.17	500.00	-0.83	99.8%
Total 341.000 - Interest Earnings	578.66	600.00	-21.34	96.4%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	8,400.00	60,000.00	-51,600.00	14.0%
Total 342.000 - Rents and Royalties	8,400.00	60,000.00	-51,600.00	14.0%
Total 340.000 - INTEREST, RENTS & ROYALTIES	8,978.66	60,600.00	-51,621.34	14.8%
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	20,000.00	-20,000.00	0.0%
Total 354.000 - STATE CAPITAL & OPER. GRANTS	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%

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

	Jan - Aug 14	Budget	\$ Over Budget	% of Budget
355.051 · Non-Uniform	0.00	35,000.00	-35,000.00	0.0%
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 REVENUES	0.00	191,000.00	-191,000.00	0.0%
360,000 · CHARGES FOR SERVICES				
361.000 · General Government	2,230.50	20,000.00	-17,769.50	11.2%
361.310 · Subdivision & Land Development	9,500.00	7,000.00	2,500.00	135.7%
361.330 · Zoning Hearings				
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	391.24	500.00	-108.76	78.2%
Total 361,500 · Maps & Publications	475.24	500.00	-24.76	95.0%
361.630 · Proceeds from tax collection	16,634.58	15,000.00	1,634.58	110.9%
361.74 · Postage collected	281.40	25.00	256.40	1,125.6%
Total 361,000 · General Government	29,121.72	42,525.00	-13,403.28	68.5%
362,000 · PUBLIC SAFETY				
362.100 · Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	100.00	200.00	-100.00	50.0%
362.410 · Building & Zoning Permits	3,100.00	20,000.00	-16,900.00	15.5%
362.440 · Sewer Permits	700.00	1,000.00	-300.00	70.0%
362.451 · Use & Occupancy Permits	20.00	50.00	-30.00	40.0%
362.452 · Moving Permits	295.00	50.00	245.00	590.0%
362.470 · Driveway Permits	1,550.00	2,400.00	-850.00	64.6%
362.480 · Grading Permits	7,200.00	12,000.00	-4,800.00	60.0%
362.481 · Swimming Pool Grading Permits	2,100.00	4,000.00	-1,900.00	52.5%
362.490 · Peddling Permit	200.00	100.00	100.00	200.0%
Total 362,000 · PUBLIC SAFETY	15,265.00	39,800.00	-24,535.00	38.4%
Total 360,000 · CHARGES FOR SERVICES	44,386.72	82,325.00	-37,938.28	53.9%
363,000 · HIGHWAYS AND STREETS				
363.239 · Proceeds from Public Prop Damage	5,021.20	100.00	4,921.20	5,021.2%
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	5,021.20	300.00	4,721.20	1,673.7%
367,000 · CULTURE-RECREATION				
367.300 · Summer Park Program	8,995.00	8,000.00	995.00	112.4%
367.301 · Business Donations	0.00	50.00	-50.00	0.0%
367.350 · Field Use Fees	3,720.00	2,000.00	1,720.00	186.0%
Total 367,000 · CULTURE-RECREATION	12,715.00	10,050.00	2,665.00	126.5%
389,000 · MISCELLANEOUS INCOME				
389.196 · Mini-Cobra Premiums	0.00	50.00	-50.00	0.0%
389.000 · MISCELLANEOUS INCOME - Other	0.00	50.00	-50.00	0.0%
Total 389,000 · MISCELLANEOUS INCOME	0.00	100.00	-100.00	0.0%

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

	Jan - Aug 14	Budget	\$ Over Budget	% of Budget
391,000 - Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
391,100 - Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
Total 391,000 - Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
392,000 - INTERFUND TRANSFER	2.10	15,000.00	74,027.95	593.59%
395,000 - Refund of Prior Yr Expenditures	89,027.95			
Total Income	2,896,637.45	3,487,985.00	-591,347.55	83.0%
Gross Profit	2,896,637.45	3,487,985.00	-591,347.55	83.0%
Expense				
400,000 - GENERAL GOVERNMENT				
400.105 - Salary	8,333.20	12,500.00	-4,166.80	66.7%
400.215 - Postage	3,748.08	3,000.00	748.08	124.9%
400.300 - Miscellaneous	150.00	50.00	100.00	300.0%
400.310 - Stenographer/BOS	1,730.00	500.00	1,230.00	346.0%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	4,035.87	6,000.00	-1,964.13	67.3%
400.322 - Long Distance	282.37	350.00	-67.63	80.7%
400.324 - Wireless	1,057.35	1,500.00	-242.65	81.3%
Total 400,320 - Telephone	5,375.59	7,650.00	-2,274.41	70.3%
400.340 - Advertising	3,986.40	4,500.00	-513.60	88.6%
400.342 - Public Relations Printing	2,006.00	5,000.00	-2,994.00	40.1%
400.343 - Codification/Printing	331.20	10,000.00	-9,668.80	3.3%
400.374 - Maintenance Agreements	6,517.56	10,500.00	-3,982.44	62.1%
400.384 - Office Equipment Rental	578.00	1,000.00	-422.00	57.8%
400.420 - Dues & Subscriptions	2,731.60	4,000.00	-1,268.40	68.3%
400.460 - Meetings & Continuing Education	4,429.28	7,000.00	-2,570.72	63.3%
400.700 - Capital Purchases	199.80	10,000.00	-9,800.20	2.0%
Total 400,000 - GENERAL GOVERNMENT	40,116.71	76,200.00	-36,083.29	52.6%
402,000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	5,540.00	7,000.00	-1,460.00	79.1%
Total 402,000 - AUDITING	5,580.00	7,100.00	-1,520.00	78.6%
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	1,916.70	2,000.00	-83.30	95.8%
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 Servc	421.45	1,000.00	-578.55	42.1%
403.319 - Local Services Tax Refunds	752.00	1,500.00	-748.00	50.1%
403.350 - Insurance & Bonding	250.00	500.00	-50.00	83.5%
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	5,580.15	12,350.00	-6,769.85	45.2%

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

	Jan - Aug 14	Budget	\$ Over Budget	% of Budget
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	21,682.00	25,000.00	-3,318.00	86.7%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	21,682.00	26,500.00	-4,818.00	81.8%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	199,776.02	293,000.00	-93,223.98	68.2%
405.200 - Office Supplies	2,194.23	4,500.00	-2,305.77	48.8%
405.300 - Bond	1,500.00	1,750.00	-250.00	85.7%
Total 405.000 - PERSONNEL SERVICES	203,470.25	299,250.00	-95,779.75	68.0%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	596.56	250.00	346.56	238.6%
406.316 - Drug Testing	0.00	500.00	-500.00	0.0%
406.317 - Employee Record Checks	160.00	200.00	-40.00	80.0%
406.318 - Bank Fees	69.73	50.00	19.73	139.5%
406.319 - Reimburse private prop damage	185.53	100.00	85.53	185.5%
406.325 - Internet fees / Website Develop	41.97	2,000.00	-1,958.03	2.1%
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	355.68	800.00	-444.32	44.5%
406.421 - License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	1,409.47	4,500.00	-3,090.53	31.3%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	500.00	5,000.00	-4,500.00	10.0%
407.215 - Software	837.63	2,500.00	-1,662.37	33.5%
407.370 - Computer Services	3,625.00	3,000.00	625.00	120.8%
Total 407.000 - DATA PROCESSING	4,962.63	10,500.00	-5,537.37	47.3%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	9,857.63	8,000.00	1,857.63	123.0%
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	5,885.75	7,000.00	-1,114.25	84.1%
Total 408.000 - ENGINEERING SERVICES	15,723.38	17,100.00	-1,376.62	91.9%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	593.02	3,000.00	-2,406.98	19.8%
409.230 - Heating Fuel	25,670.28	9,000.00	16,670.28	285.2%
409.300 - Facilities Maintenance	1,854.27	4,000.00	-2,145.73	46.4%
409.318 - Building Security Systems	438.00	5,000.00	-4,562.00	8.8%
409.360 - Public Utilities				
409.361 - Electricity	8,332.08	10,000.00	-1,667.92	83.3%
409.366 - Water	1,241.99	700.00	541.99	177.4%
Total 409.360 - Public Utilities	9,574.07	10,700.00	-1,125.93	89.5%
409.367 - Trash Removal	544.03	500.00	44.03	108.8%
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	38,974.02	58,200.00	-19,225.98	67.0%
410.000 - PUBLIC SAFETY				
410.110 - Fire/Police	0.00	0.00	0.00	0.0%

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

	Jan - Aug 14	Budget	\$ Over Budget	% of Budget
410.160 · Police Pension	0.00	60,000.00	-60,000.00	0.0%
410.200 · Fire-Police Supplies	833.00	7,000.00	-6,167.00	11.9%
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	748,300.64	1,115,000.00	-366,699.36	67.1%
Total 410.000 · PUBLIC SAFETY	749,133.64	1,182,100.00	-432,966.36	63.4%
411.000 · FIRE				
411.300 · Building Capital Reserve	74,901.24	80,000.00	-5,098.76	93.6%
411.500 · Contributions	59,005.29	80,000.00	-20,994.71	73.8%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	48,170.25	60,000.00	-11,829.75	80.3%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	15,444.16	25,000.00	-9,555.84	61.8%
Total 411.000 · FIRE	197,520.94	395,000.00	-197,479.06	50.0%
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	30,000.00	0.00	30,000.00	100.0%
412.700 · Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
Total 412.000 · AMBULANCE	30,000.00	0.00	30,000.00	100.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	40,229.07	60,000.00	-19,770.93	67.0%
413.121 · Sewage Enforcement Officer	1,178.38	700.00	478.38	168.3%
413.200 · Supplies	466.27	700.00	-233.73	66.6%
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	41,873.72	63,650.00	-21,776.28	65.8%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	525.00	1,500.00	-975.00	35.0%
414.116 · Zoning Hearing Bd Compensation	600.00	3,000.00	-2,400.00	20.0%
414.117 · Planning Commission Comp.	1,150.00	3,000.00	-1,850.00	38.3%
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	12,345.50	20,000.00	-7,654.50	61.7%
414.340 · Zoning Hearing Advertisements	1,130.30	3,000.00	-1,869.70	37.7%
Total 414.000 · PLANNING & ZONING	15,750.80	36,600.00	-20,849.20	43.0%
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%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	4,859.08	5,000.00	-140.92	97.2%
Total 429.000 · PUBLIC WORKS - SANITATION	4,859.08	5,000.00	-140.92	97.2%
430.000 · HWYS, ROADS & STREETS				
430.100 · Personnel Services	265,447.10	428,400.00	-162,952.90	62.0%
430.245 · Supplies	4,626.36	8,000.00	-3,373.64	57.8%
430.300 · Facilities Maintenance	427.13	2,000.00	-1,572.87	21.4%

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

	Jan - Aug 14	Budget	\$ Over Budget	% of Budget
430.320 - Telephone				
430.321 - Local	1,409.51	2,000.00	-590.49	70.5%
430.322 - Long Distance	293.46	400.00	-106.54	73.4%
430.329 - Wireless	2,318.90	3,000.00	-681.10	77.3%
Total 430.320 - Telephone	4,021.87	5,400.00	-1,378.13	74.5%
430.330 - Heating Fuel	9,297.40	7,000.00	2,297.40	132.8%
430.360 - Electricity	2,471.22	3,500.00	-1,028.78	70.6%
430.384 - Equip/Machinery Rental	11,222.62	10,000.00	1,222.62	112.2%
430.450 - Contracted Services	352.80	800.00	-447.20	41.6%
430.460 - Continuing Education	2,596.48	900.00	1,696.48	288.5%
430.600 - Capital Construction	0.00	12,500.00	-12,500.00	0.0%
430.740 - Equipment Purchase	31,243.00	45,000.00	-13,757.00	69.4%
430.750 - Misc. Shop Tools & Equipment	1,445.73	5,000.00	-3,554.27	28.9%
Total 430.000 - HWYS., ROADS & STREETS	333,131.71	528,500.00	-195,368.29	63.0%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	51,586.72	40,000.00	11,586.72	129.0%
Total 432.000 - WINTER MAINTENANCE	51,586.72	40,000.00	11,586.72	129.0%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	5,129.00	5,000.00	129.00	102.6%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	256.22	2,500.00	-2,243.78	10.2%
433.360 - Traffic signal electric	1,660.89	3,000.00	-1,339.11	55.4%
433.375 - Line Painting	0.00	500.00	-500.00	0.0%
433.450 - Signals contracted service	2,073.84	3,000.00	-926.16	69.1%
Total 433.000 - TRAFFIC CONTROL DEVICES	9,119.95	16,500.00	-7,380.05	55.3%
434.00 - STREET LIGHTING				
434.360 - St. Light Electricity	2,076.54	7,000.00	-4,923.46	29.7%
Total 434.00 - STREET LIGHTING	2,076.54	7,000.00	-4,923.46	29.7%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	1,115.79	9,000.00	-7,884.21	12.4%
437.213 - Equipment Parts & Supplies	26,905.20	20,000.00	6,905.20	134.5%
437.233 - Equipment Motor Fuel	30,761.90	30,000.00	761.90	102.5%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	58,782.89	59,000.00	-217.11	99.6%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	3,476.20	4,000.00	-523.80	86.9%
438.272 - Aggregate Supplies	422.62	3,000.00	-2,577.38	14.1%
438.273 - Pipe and Drainage Supplies	1,540.92	3,000.00	-1,459.08	51.4%
438.274 - Pavement Maintenance Supplies	3,150.00	3,500.00	-350.00	90.0%
Total 438.000 - HIGHWAY MAINT & REPAIR	8,589.74	13,500.00	-4,910.26	63.6%
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - Engineer	0.00	2,000.00	-2,000.00	0.0%
439.600 - Construction/Rebuilding	34,449.70	90,000.00	-55,550.30	38.3%
Total 439.000 - HWY CONST & REBUILDING PRJCTS	34,449.70	92,000.00	-57,550.30	37.4%
452.000 - RECREATION & CULTURE				
452.115 - Staff Wages	10,252.20	11,000.00	-747.80	93.2%
452.249 - Recreation Programs	2,309.41	4,000.00	-1,690.59	57.7%
452.300 - Recreation Safety Insurance	3,622.34	23,000.00	-19,377.66	15.7%

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

	Jan - Aug 14	Budget	\$ Over Budget	% of Budget
Total 452,000 · RECREATION & CULTURE	16,183.95	38,000.00	-21,816.05	42.6%
454,000 · PARKS				
454.115 · Park Personnel	5,538.39	7,000.00	-1,461.61	79.1%
454.200 · Park supplies	1,151.53	2,500.00	-1,348.47	46.1%
454.230 · Fuel	4,708.98	3,000.00	1,708.98	157.0%
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	1,580.60	2,500.00	-919.40	63.2%
454.500 · Contracted Services	2,358.62	5,000.00	-2,641.38	47.2%
454.600 · Capital Construction	672.83	1,500.00	-827.17	44.9%
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	16,010.95	23,000.00	-6,989.05	69.6%
456,000 · LIBRARY				
456.520 · Library Contribution	65,025.00	88,000.00	-22,975.00	73.9%
Total 456,000 · LIBRARY	65,025.00	88,000.00	-22,975.00	73.9%
480,000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	32,944.69	49,000.00	-16,055.31	67.2%
481.200 · Medicare Employer Paid	7,704.83	12,000.00	-4,295.17	64.2%
481.300 · Unemployment Comp Employer Paid	227.12	2,000.00	-1,772.88	11.4%
483.197 · Non-Uniform Pension Plan Contrib	0.00	115,000.00	-115,000.00	0.0%
483.310 · Pension Plan Admin Fees	2,075.00	2,500.00	-425.00	83.0%
484.354 · Workers Comp Insurance	34,036.00	32,000.00	2,036.00	106.4%
487.196 · Health Insurance	135,438.32	200,000.00	-64,541.68	67.7%
487.197 · Other Group Benefits	11,677.07	18,500.00	-6,822.93	63.1%
Total 480,000 · INSURANCE & EMPLOYEE BENEFITS	224,123.03	431,000.00	-206,876.97	52.0%
486,000 · Insurance				
486.350 · Liability Insurance	44,258.30	57,000.00	-12,741.70	77.6%
Total 486,000 · Insurance	44,258.30	57,000.00	-12,741.70	77.6%
489,000 · JUDGEMENT & LOSSES				
489.410 · Judgements & damages	0.00	50.00	-50.00	0.0%
489.411 · Refund of fines collected	0.00	50.00	-50.00	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	480,000.00	20,000.00	460,000.00	2,400.0%
6561 · *Payroll Expenses	332.30			
Total Expense	2,720,547.97	3,608,400.00	-887,852.03	75.4%
Net Income	176,089.48	-120,415.00	296,504.48	-146.2%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of August 31, 2014

	Aug 31, 14
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	125,605.76
106.001 · Road Account	30,233.45
106.002 · Fire/Ambulance	9,451.68
106.003 · Recycling	165,290.89
Total 106.000 · Host Fee Savings Account	165,290.89
Total Checking/Savings	165,290.89
Total Current Assets	165,290.89
TOTAL ASSETS	165,290.89
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	54,871.87
Net Income	12,371.98
Total Equity	165,290.89
TOTAL LIABILITIES & EQUITY	165,290.89

LNT Palmer Sewer Fund - 08
Balance Sheet
As of August 31, 2014

	<u>Aug 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	717.89
106.000 · Palmer Sewer Savings Account	<u>169,793.49</u>
Total Checking/Savings	<u>170,511.38</u>
Total Current Assets	<u>170,511.38</u>
TOTAL ASSETS	<u><u>170,511.38</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,749.47
Net Income	<u>84.65</u>
Total Equity	<u>170,511.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,511.38</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of August 31, 2014

	<u>Aug 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,006.29
106.000 · Nazareth Sewer Savings Account	8,641.54
Total Checking/Savings	<u>9,647.83</u>
Total Current Assets	<u>9,647.83</u>
TOTAL ASSETS	<u><u>9,647.83</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	3,005.56
Net Income	1,431.94
Total Equity	<u>9,647.83</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,647.83</u></u>

LNT Open Space Fund-16
Balance Sheet
As of August 31, 2014

	<u>Aug 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	336,512.88
106.000 · PLGIT Savings Account	794,822.53
Total Checking/Savings	<u>1,131,335.41</u>
Total Current Assets	<u>1,131,335.41</u>
TOTAL ASSETS	<u><u>1,131,335.41</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,065,028.01
Net Income	35,812.45
Total Equity	<u>1,131,335.41</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,131,335.41</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of August 31, 2014

	Aug 31, 14
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	337,991.52
106.000 · Swr/Signal PLUS Account	773,541.95
Total Checking/Savings	1,111,533.47
Total Current Assets	1,111,533.47
TOTAL ASSETS	1,111,533.47
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	262,919.73
Net Income	-3,797.47
Total Equity	1,111,533.47
TOTAL LIABILITIES & EQUITY	1,111,533.47

LNT Sinking Fund '95 Note - 20
Balance Sheet
As of August 31, 2014

	<u>Aug 31, 14</u>
ASSETS	0.00
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	754.87
Net Income	<u>-9,192.66</u>
Total Equity	<u>0.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>0.00</u></u>

1:18 PM
09/24/14
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(95)LNT Fiscal Stability Fund
Balance Sheet
As of August 31, 2014

	<u>Aug 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 - Fiscal Stability MM / Savings	39,203.40
Total Checking/Savings	<u>39,203.40</u>
Total Current Assets	<u>39,203.40</u>
TOTAL ASSETS	<u><u>39,203.40</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	39,203.40
Total Equity	<u>39,203.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>39,203.40</u></u>

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

	Aug 31, 14
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	285,164.18
106.001 · CAPITAL PURCHASES	149.25
106.000 · Capital Reserve Savings Account - Other	149.25
Total 106.000 · Capital Reserve Savings Account	285,313.43
Total Checking/Savings	285,313.43
Total Current Assets	285,313.43
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	285,393.94
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	389,838.92
Net Income	-313,412.66
Total Equity	285,393.94
TOTAL LIABILITIES & EQUITY	285,393.94

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

	Aug 31, 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	8.45
Total 106.000 · Fire CR Savings Account	69,987.75
Total Checking/Savings	69,987.75
Total Current Assets	69,987.75
TOTAL ASSETS	69,987.75
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-164,618.33
Net Income	8.45
Total Equity	69,987.75
TOTAL LIABILITIES & EQUITY	69,987.75

LNT Capital Reserve Ambulance-32
Balance Sheet
As of August 31, 2014

	Aug 31, 14
ASSETS	
Current Assots	
Checking/Savings	
106.000 · Ambulance CR Savings Account	40,025.12
106.001 · Truck Fund	9,100.29
106.002 · Land/Building Fund	5.95
106.000 · Ambulance CR Savings Account - Other	5.95
Total 106.000 · Ambulance CR Savings Account	49,131.36
Total Checking/Savings	49,131.36
Total Current Assets	49,131.36
TOTAL ASSETS	49,131.36
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,582.82
Net Income	5.95
Total Equity	49,131.36
TOTAL LIABILITIES & EQUITY	49,131.36

1:15 PM
09/24/14
Accrual Basis

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of August 31, 2014

	<u>Aug 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	1,000.05
106.000 · Hwy Recon/Rehab MM/Savings Acct	<u>448,795.45</u>
Total Checking/Savings	<u>449,795.50</u>
Total Current Assets	<u>449,795.50</u>
TOTAL ASSETS	<u><u>449,795.50</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	<u>449,795.50</u>
Total Equity	<u>449,795.50</u>
TOTAL LIABILITIES & EQUITY	<u><u>449,795.50</u></u>

1:17 PM

09/24/14

Accrual Basis

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of August 31, 2014

	<u>Aug 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	1,000.00
100.000 · CR Equip Replacement - Checking - Other	<u>0.05</u>
Total 100.000 · CR Equip Replacement - Checking	1,000.05
106.000 · CR Equip Replacement MM/Savings	
106.002 · EQUIPMENT REPLACEMENT	83,698.92
106.000 · CR Equip Replacement MM/Savings - Other	<u>17.89</u>
Total 106.000 · CR Equip Replacement MM/Savings	83,716.81
Total Checking/Savings	<u>84,716.86</u>
Total Current Assets	<u>84,716.86</u>
TOTAL ASSETS	<u><u>84,716.86</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	84,716.86
Total Equity	<u>84,716.86</u>
TOTAL LIABILITIES & EQUITY	<u><u>84,716.86</u></u>

1:10 PM
09/24/14
Accrual Basis

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of August 31, 2014

	<u>Aug 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	31,439.33
103.000 · Embassy Checking Account	<u>4,863.81</u>
Total Checking/Savings	<u>36,303.14</u>
Total Current Assets	<u>36,303.14</u>
TOTAL ASSETS	<u><u>36,303.14</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	60,177.95
Net Income	<u>-23,874.81</u>
Total Equity	<u>36,303.14</u>
TOTAL LIABILITIES & EQUITY	<u><u>36,303.14</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of August 31, 2014

	<u>Aug 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	346,903.62
Total Checking/Savings	<u>346,903.62</u>
Total Current Assets	<u>346,903.62</u>
TOTAL ASSETS	<u><u>346,903.62</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	49,640.00
Net Income	187,844.09
Total Equity	<u>346,903.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>346,903.62</u></u>

1:24 PM
09/24/14
Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of August 31, 2014

	<u>Aug 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,116.24
106.000 Traffic Impact Account	1,466,662.16
Total Checking/Savings	<u>1,470,778.40</u>
Total Current Assets	<u>1,470,778.40</u>
TOTAL ASSETS	<u>1,470,778.40</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,432,071.95
Net Income	38,706.45
Total Equity	<u>1,470,778.40</u>
TOTAL LIABILITIES & EQUITY	<u>1,470,778.40</u>

**Lower Nazareth Township Master Escrow
Balance Sheet
As of August 31, 2014**

	<u>Aug 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	81.36
102.000 · SAVINGS ACCOUNTS - LAB	363,409.09
106.000 · SAVING ACCOUNTS	44,330.06
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	<u>13,114.27</u>
Total Checking/Savings	<u>421,542.46</u>
Total Current Assets	<u>421,542.46</u>
TOTAL ASSETS	<u><u>421,542.46</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	<u>2,330.51</u>
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	(403,697.60)
Net Income	<u>(21,161.16)</u>
Total Equity	<u>419,211.95</u>
TOTAL LIABILITIES & EQUITY	<u><u>421,542.46</u></u>

1:22 PM
09/24/14
Accrual Basis

LNT Griffin Sewer Fund
Balance Sheet
As of August 31, 2014

	<u>Aug 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,043.51
Total Checking/Savings	<u>200,043.51</u>
Total Current Assets	<u>200,043.51</u>
TOTAL ASSETS	<u>200,043.51</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,010.26
Net Income	33.25
Total Equity	<u>200,043.51</u>
TOTAL LIABILITIES & EQUITY	<u>200,043.51</u>

Lower Nazareth Township
Balance Sheet
As of August 31, 2014

	Aug 31, 14
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	105,928.19
100.000 · Checking Account - Other	865.80
Total 100.000 · Checking Account	128,069.82
Total Checking/Savings	128,069.82
Total Current Assets	128,069.82
TOTAL ASSETS	128,069.82
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,040.79
Net Income	44,315.50
Total Equity	128,069.82
TOTAL LIABILITIES & EQUITY	128,069.82