



**Lower Nazareth Township**  
**Financial Report**  
*December 2014*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

	<u>Dec-14</u>
General Fund - 01	\$ 838,133
Special Revenue Fund - Host Fee - 05	\$ 178,100
Palmer Sewer Fund - 08	\$ 170,597
Nazareth Sewer Fund - 09	\$ 11,209
Capital Reserve - Open Space Fund - 16	\$ 1,297,474
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,111,638
Fiscal Stability Fund -	\$ 39,223
Capital Reserve - Municipal - 30	\$ 261,458
Capital Reserve - Fire Fund - 31	\$ 107,960
Capital Reserve - Ambulance Fund- 32	\$ 49,134
Highway Reconstruction/Rehabilitation -	\$ 309,093
Capital Reserve - Equipment Replacement -	\$ 7,148
Refuse/Recycling Collection - 33	\$ 28,848
State Liquid Fuels Fund - 35	\$ 258,765
Traffic Impact - 091	\$ 1,636,812
<i>Total Township Funds...</i>	<u><u>\$6,305,591</u></u>
Master Escrow Account	\$ 565,895
Griffin Sewer Fund	\$ 200,060
Development & Inspection Account	\$ 153,485
<i>Total Escrow Accounts...</i>	<u><u>\$919,440</u></u>

**Lower Nazareth Township  
General Fund Balance Sheet**

As of December 31, 2014

	Dec 31, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	7,678.46
105.000 · Payroll Account	10,148.45
106.000 · LAB Savings Account	420,639.90
106.100 · PLGIT Account	275,843.88
106.200 · Real Estate Tax Collections	121,355.99
110.000 · Petty Cash	33.54
120.000 · Real Estate Petty Cash	150.00
<b>Total Checking/Savings</b>	835,850.22
<b>Other Current Assets</b>	
Employee Advance	32.88
<b>Total Other Current Assets</b>	32.88
<b>Total Current Assets</b>	835,883.10
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	838,133.10
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	24.80
213 · Medicare Withheld	5.80
223 · Unemployment Withheld	0.24
<b>Total 210.000 · PAYROLL LIABILITIES</b>	30.84
<b>Total Other Current Liabilities</b>	30.84
<b>Total Current Liabilities</b>	30.84
<b>Total Liabilities</b>	30.84
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	45,238.01
Net Income	21,011.77
<b>Total Equity</b>	838,102.26
<b>TOTAL LIABILITIES &amp; EQUITY</b>	838,133.10

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

	Jan - Dec 14	Budget	S Over Budget	% of Budget
<b>Income</b>				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,459,865.24	1,415,000.00	44,865.24	103.2%
301.200 - Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 - Real Estate - Delinquent	86,132.75	20,000.00	66,132.75	430.7%
<b>Total 301.000 - REAL PROPERTY TAXES</b>	<b>1,545,997.99</b>	<b>1,435,100.00</b>	<b>110,897.99</b>	<b>107.7%</b>
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	225,274.81	160,000.00	65,274.81	140.8%
310.210 - Earned Income - Current	1,197,898.88	1,060,000.00	137,898.88	113.0%
310.220 - Earned Income - Prior	71,012.55	70,000.00	1,012.55	101.4%
310.510 - Local Services Tax	357,298.46	310,000.00	47,298.46	115.3%
310.610 - Admission Tax	0.00	500.00	-500.00	0.0%
<b>Total 310.000 - LOCAL ENABLING ACT TAXES</b>	<b>1,851,484.70</b>	<b>1,600,500.00</b>	<b>250,984.70</b>	<b>115.7%</b>
<b>Total 300.000 - TAXES</b>	<b>3,397,482.69</b>	<b>3,035,600.00</b>	<b>361,882.69</b>	<b>111.9%</b>
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%
<b>Total 320.000 - LICENSES &amp; PERMITS</b>	<b>69,334.19</b>	<b>60,000.00</b>	<b>9,334.19</b>	<b>115.6%</b>
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	30,607.27	27,000.00	3,607.27	113.4%
331.121 - Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 - Ordinance Violations	3,604.93	6,000.00	-2,395.07	60.1%
<b>Total 330.000 - FINES &amp; FORFEITS</b>	<b>34,212.20</b>	<b>33,010.00</b>	<b>1,202.20</b>	<b>103.6%</b>
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	113.16	100.00	13.16	113.2%
341.02 - Interest on Savings	849.35	500.00	349.35	169.9%
<b>Total 341.000 - Interest Earnings</b>	<b>962.51</b>	<b>600.00</b>	<b>362.51</b>	<b>160.4%</b>
342.000 - Rents and Royalties				
342.20 - Property Rental Income	91,593.49	60,000.00	31,593.49	152.7%
<b>Total 342.000 - Rents and Royalties</b>	<b>91,593.49</b>	<b>60,000.00</b>	<b>31,593.49</b>	<b>152.7%</b>
<b>Total 340.000 - INTEREST, RENTS &amp; ROYALTIES</b>	<b>92,556.00</b>	<b>60,600.00</b>	<b>31,956.00</b>	<b>152.7%</b>
350.000 - INTERGOVERNMENTAL REVENUES				
351.000 - FEDERAL CAP & OPER GRANTS				
351.12 - FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
<b>Total 351.000 - FEDERAL CAP &amp; OPER GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

	Jan - Dec 14	Budget	S Over Budget	% of Budget
<b>354.000 - STATE CAPITAL &amp; OPER. GRANTS</b>				
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%
<b>Total 354.000 - STATE CAPITAL &amp; OPER. GRANTS</b>	0.00	20,050.00	-20,050.00	0.0%
<b>355.000 - STATE SHARED REVENUES</b>				
355.010 - Public Utility Realty Tax	4,187.20	3,750.00	437.20	111.7%
355.040 - Alcoholic Beverage Licenses	2,000.00	2,200.00	-200.00	90.9%
355.051 - Non-Uniform	50,344.84	35,000.00	15,344.84	143.8%
355.052 - Police Department	68,487.76	60,000.00	8,487.76	114.1%
355.070 - Fire Relief	84,852.81	70,000.00	14,852.81	121.2%
<b>Total 355.000 - STATE SHARED REVENUES</b>	209,872.61	170,950.00	38,922.61	122.8%
<b>Total 350.000 - INTERGOVERNMENTAL REVENUES</b>	209,872.61	191,000.00	18,872.61	109.9%
<b>360.000 - CHARGES FOR SERVICES</b>				
361.000 - General Government	3,427.65	20,000.00	-16,572.35	17.1%
361.310 - Subdivision & Land Development	14,000.00	7,000.00	7,000.00	200.0%
361.330 - Zoning Hearings	0.00	0.00	0.00	0.0%
361.500 - Maps & Publications	0.00	0.00	0.00	0.0%
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	29.00	0.00	100.0%
361.56 - Comprehensive Plan	55.00	0.00	55.00	100.0%
361.57 - Misc. Publications/Copying	811.27	500.00	311.27	162.3%
<b>Total 361.500 - Maps &amp; Publications</b>	895.27	500.00	395.27	179.1%
361.630 - Proceeds from tax collection	32,375.06	15,000.00	17,375.06	215.8%
361.74 - Postage collected	326.00	25.00	301.00	1,304.0%
<b>Total 361.000 - General Government</b>	51,023.98	42,525.00	8,498.98	120.0%
<b>362.000 - PUBLIC SAFETY</b>				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	140.00	200.00	-60.00	70.0%
362.410 - Building & Zoning Permits	14,673.60	20,000.00	-5,326.40	73.4%
362.440 - Sewer Permits	1,150.00	1,000.00	150.00	115.0%
362.451 - Use & Occupancy Permits	20.00	50.00	-30.00	40.0%
362.452 - Moving Permits	440.00	50.00	390.00	880.0%
362.470 - Driveway Permits	2,600.00	2,400.00	200.00	108.3%
362.480 - Grading Permits	16,300.00	12,000.00	4,300.00	135.8%
362.481 - Swimming Pool Grading Permits	3,200.00	4,000.00	-800.00	80.0%
362.490 - Peddling Permit	200.00	100.00	100.00	200.0%
<b>Total 362.000 - PUBLIC SAFETY</b>	38,723.60	39,800.00	-1,076.40	97.3%
<b>Total 360.000 - CHARGES FOR SERVICES</b>	89,747.58	82,325.00	7,422.58	109.0%
<b>363.000 - HIGHWAYS AND STREETS</b>				
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%
<b>Total 363.000 - HIGHWAYS AND STREETS</b>	5,021.20	300.00	4,721.20	1,673.7%

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

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
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%
<b>Total 367,000 - CULTURE-RECREATION</b>	<b>12,715.00</b>	<b>10,050.00</b>	<b>2,665.00</b>	<b>126.5%</b>
389,000 - MISCELLANEOUS INCOME				
389,196 - Mini-Cobra Premiums	0.00	50.00	-50.00	0.0%
389,000 - MISCELLANEOUS INCOME - Other	9,628.13	50.00	9,578.13	19,256.3%
<b>Total 389,000 - MISCELLANEOUS INCOME</b>	<b>9,628.13</b>	<b>100.00</b>	<b>9,528.13</b>	<b>9,628.1%</b>
391,000 - Proceeds of Gen. Fxd. Asset Dis				
391,100 - Sales of General Fixed Assets	7,500.00	0.00	7,500.00	100.0%
<b>Total 391,000 - Proceeds of Gen. Fxd. Asset Dis</b>	<b>7,500.00</b>	<b>0.00</b>	<b>7,500.00</b>	<b>100.0%</b>
392,000 - INTERFUND TRANSFER				
392,000 - INTERFUND TRANSFER	2.10	15,000.00	-14,997.90	0.0%
395,000 - Refund of Prior Yr Expenditures	108,894.24	15,000.00	93,894.24	726.0%
<b>Total Income</b>	<b>4,036,965.94</b>	<b>3,487,985.00</b>	<b>548,980.94</b>	<b>115.7%</b>
<b>Gross Profit</b>	<b>4,036,965.94</b>	<b>3,487,985.00</b>	<b>548,980.94</b>	<b>115.7%</b>
Expense				
400,000 - GENERAL GOVERNMENT				
400,105 - Salary	12,499.80	12,500.00	-0.20	100.0%
400,215 - Postage	3,002.66	3,000.00	2.66	100.1%
400,300 - Miscellaneous	155.00	50.00	105.00	310.0%
400,310 - Stenographer/BOS	3,710.00	500.00	3,210.00	742.0%
400,317 - Professional Services	0.00	500.00	-500.00	0.0%
400,320 - Telephone				
400,321 - Local	5,439.19	6,000.00	-560.81	90.7%
400,322 - Long Distance	388.08	350.00	38.08	110.9%
400,324 - Wireless	1,409.69	1,300.00	109.69	108.4%
<b>Total 400,320 - Telephone</b>	<b>7,236.96</b>	<b>7,650.00</b>	<b>-413.04</b>	<b>94.6%</b>
400,340 - Advertising	4,555.92	4,500.00	55.92	101.2%
400,342 - Public Relations Printing	4,707.00	5,000.00	-293.00	94.1%
400,343 - Codification/Printing	331.20	10,000.00	-9,668.80	3.3%
400,374 - Maintenance Agreements	9,703.53	10,500.00	-796.47	92.4%
400,384 - Office Equipment Rental	758.00	1,000.00	-242.00	75.8%
400,420 - Dues & Subscriptions	5,230.44	4,000.00	1,230.44	130.8%
400,460 - Meetings & Continuing Education	5,301.71	7,000.00	-1,698.29	75.7%
400,700 - Capital Purchases	199.80	10,000.00	-9,800.20	2.0%
<b>Total 400,000 - GENERAL GOVERNMENT</b>	<b>57,392.02</b>	<b>76,200.00</b>	<b>-18,807.98</b>	<b>75.3%</b>
402,000 - AUDITING				
402,105 - Audit Wages	40.00	100.00	-60.00	40.0%
402,311 - Accounting & Auditing Services	7,300.00	7,000.00	300.00	104.3%
<b>Total 402,000 - AUDITING</b>	<b>7,340.00</b>	<b>7,100.00</b>	<b>240.00</b>	<b>103.4%</b>

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

01/30/15

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
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	90.64	50.00	40.64	181.3%
403.216 · Real Estate Postage	1,349.47	1,200.00	149.47	112.5%
403.310 · Computer Services	0.00	0.00	0.00	0.0%
403.311 · Audit	2,240.00	2,240.00	0.00	100.0%
403.317 · Tax Collection Committee Serv	421.45	1,000.00	-578.55	42.1%
403.319 · Tax Refunds	1,018.00	1,500.00	-482.00	67.9%
403.350 · Insurance & Bonding	500.00	300.00	200.00	166.7%
403.400 · Court Costs	0.00	50.00	-50.00	0.0%
403.430 · Tax Appeals	0.00	50.00	-50.00	0.0%
<b>Total 403.000 · TAX COLLECTION</b>	<b>7,536.26</b>	<b>12,350.00</b>	<b>-4,813.74</b>	<b>61.0%</b>
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	29,932.88	25,000.00	4,932.88	119.7%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
<b>Total 404.000 · SOLICITOR/LEGAL</b>	<b>29,932.88</b>	<b>26,500.00</b>	<b>3,432.88</b>	<b>113.0%</b>
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	305,818.25	293,000.00	12,818.25	104.4%
405.200 · Office Supplies	3,530.89	4,500.00	-969.11	78.5%
405.300 · Bond	1,500.00	1,750.00	-250.00	85.7%
<b>Total 405.000 · PERSONNEL SERVICES</b>	<b>310,849.14</b>	<b>299,250.00</b>	<b>11,599.14</b>	<b>103.9%</b>
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense				
406.316 · Drug Testing	742.84	250.00	492.84	297.1%
406.317 · Employee Record Checks	120.00	500.00	-380.00	24.0%
406.318 · Bank Fees	160.00	200.00	-40.00	80.0%
406.319 · Reimburse private prop damage	73.48	50.00	23.48	147.0%
406.325 · Internet fees / Website Develop	185.53	100.00	85.53	185.5%
406.331 · Mileage	605.94	2,000.00	-1,394.06	30.3%
406.338 · Highway/Toll Reimbursement	0.00	300.00	-300.00	0.0%
406.341 · Personnel Advertising	21.00	100.00	-79.00	21.0%
406.421 · License & Permit Renewal	355.68	800.00	-444.32	44.5%
	35.00	200.00	-165.00	17.5%
<b>Total 406.000 · GENERAL GOVT. ADMINISTRATION</b>	<b>2,299.47</b>	<b>4,500.00</b>	<b>-2,200.53</b>	<b>51.1%</b>
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	500.00	5,000.00	-4,500.00	10.0%
407.215 · Software	2,187.63	2,500.00	-312.37	87.5%
407.370 · Computer Services	4,250.00	3,000.00	1,250.00	141.7%
<b>Total 407.000 · DATA PROCESSING</b>	<b>6,937.63</b>	<b>10,500.00</b>	<b>-3,562.37</b>	<b>66.1%</b>

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

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	19,875.02	8,000.00	11,875.02	248.4%
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	6,385.75	7,000.00	-614.25	91.2%
<b>Total 408.000 · ENGINEERING SERVICES</b>	<b>26,260.77</b>	<b>17,100.00</b>	<b>9,160.77</b>	<b>153.6%</b>
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	924.52	3,000.00	-2,075.48	30.8%
409.230 · Heating Fuel	27,614.42	9,000.00	18,614.42	306.8%
409.300 · Facilities Maintenance	1,980.92	4,000.00	-2,019.08	49.5%
409.318 · Building Security Systems	889.14	5,000.00	-4,110.86	17.8%
409.360 · Public Utilities				
409.361 · Electricity	12,316.90	10,000.00	2,316.90	123.2%
409.366 · Water	1,701.96	700.00	1,001.96	243.1%
<b>Total 409.360 · Public Utilities</b>	<b>14,018.86</b>	<b>10,700.00</b>	<b>3,318.86</b>	<b>131.0%</b>
409.367 · Trash Removal	640.39	500.00	140.39	128.1%
409.375 · Communication Equip Repair/Main	137.48	500.00	-362.52	27.5%
409.386 · Rental Property Expenses	300.35	500.00	-199.65	60.1%
409.500 · Capital Construction	0.00	25,000.00	-25,000.00	0.0%
<b>Total 409.000 · GEN GOVT. BUILDINGS</b>	<b>46,506.08</b>	<b>58,200.00</b>	<b>-11,693.92</b>	<b>79.9%</b>
410.000 · PUBLIC SAFETY				
410.110 · Fire/Police	0.00	0.00	0.00	0.0%
410.160 · Police Pension	68,487.76	60,000.00	8,487.76	114.1%
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%
410.500 · Police Services Contract	1,122,450.96	1,115,000.00	7,450.96	100.7%
<b>Total 410.000 · PUBLIC SAFETY</b>	<b>1,197,938.72</b>	<b>1,182,100.00</b>	<b>15,838.72</b>	<b>101.3%</b>
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	84,852.81	70,000.00	14,852.81	121.2%
411.600 · Water Hydrant Assessment	64,430.25	60,000.00	4,430.25	107.4%
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%
<b>Total 411.000 · FIRE</b>	<b>414,283.06</b>	<b>395,000.00</b>	<b>19,283.06</b>	<b>104.9%</b>
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	30,000.00	0.00	100.0%
412.700 · Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
<b>Total 412.000 · AMBULANCE</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>100.0%</b>



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

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
<b>413.000 - CODE ENFORCEMENT</b>				
413.100 - Zoning Administrator	61,844.30	60,000.00	1,844.30	103.1%
413.121 - Sewage Enforcement Officer	1,472.13	700.00	772.13	210.3%
413.200 - Supplies	671.17	700.00	-28.83	95.9%
413.325 - Postage	570.96	750.00	-179.04	76.1%
413.400 - Court Costs	0.00	1,500.00	-1,500.00	0.0%
<b>Total 413.000 - CODE ENFORCEMENT</b>	<b>64,558.56</b>	<b>63,650.00</b>	<b>908.56</b>	<b>101.4%</b>
<b>414.000 - PLANNING &amp; ZONING</b>				
414.112 - Stenographer, ZH & PC	760.00	1,500.00	-740.00	50.7%
414.116 - Zoning Hearing Bd Compensation	1,050.00	3,000.00	-1,950.00	35.0%
414.117 - Planning Commission Comp.	1,900.00	3,000.00	-1,100.00	63.3%
414.120 - Legal	3,500.00	6,000.00	-2,500.00	58.3%
414.310 - Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 - Engineer	19,161.50	20,000.00	-838.50	95.8%
414.340 - Zoning Hearings Advertisements	2,064.50	3,000.00	-935.50	68.8%
<b>Total 414.000 - PLANNING &amp; ZONING</b>	<b>28,436.00</b>	<b>36,600.00</b>	<b>-8,164.00</b>	<b>77.7%</b>
419.540 - Crime Watch	240.40	300.00	-59.60	80.1%
422.450 - Animal Control	0.00	200.00	-200.00	0.0%
<b>426.000 - SANITATION EXPENSE</b>				
426.421 - FRCA Membership	0.00	50.00	-50.00	0.0%
<b>Total 426.000 - SANITATION EXPENSE</b>	<b>0.00</b>	<b>50.00</b>	<b>-50.00</b>	<b>0.0%</b>
<b>429.000 - PUBLIC WORKS - SANITATION</b>				
429.364 - Sanitary Sewer Expenses	7,938.42	5,000.00	2,938.42	158.8%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	<b>7,938.42</b>	<b>5,000.00</b>	<b>2,938.42</b>	<b>158.8%</b>
<b>430.000 - HWYS., ROADS &amp; STREETS</b>				
430.100 - Personnel Services	402,326.59	428,400.00	-26,073.41	93.9%
430.245 - Supplies	5,564.59	8,000.00	-2,435.41	69.6%
430.300 - Facilities Maintenance	624.99	2,000.00	-1,375.01	31.2%
430.320 - Telephone				
430.321 - Local	1,888.55	2,000.00	-111.45	94.4%
430.322 - Long Distance	371.00	400.00	-29.00	92.8%
430.329 - Wireless	3,122.90	3,000.00	122.90	104.1%
<b>Total 430.320 - Telephone</b>	<b>5,382.45</b>	<b>5,400.00</b>	<b>-17.55</b>	<b>99.7%</b>
430.330 - Heating Fuel	10,880.92	7,000.00	3,880.92	135.4%
430.360 - Electricity	3,425.96	3,500.00	-74.04	97.9%
430.384 - Equip/Machinery Rental	11,222.62	10,000.00	1,222.62	112.2%
430.450 - Contracted Services	655.70	800.00	-164.30	79.5%
430.460 - Continuing Education	2,856.48	900.00	1,956.48	317.4%
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	2,761.11	5,000.00	-2,238.89	55.2%
<b>Total 430.000 - HWYS., ROADS &amp; STREETS</b>	<b>476,924.41</b>	<b>528,500.00</b>	<b>-51,575.59</b>	<b>90.2%</b>

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

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
452.000 · WINTER MAINTENANCE	51,538.24	40,000.00	11,538.24	128.8%
432.100 · Winter Maintenance Materials				
<b>Total 452.000 · WINTER MAINTENANCE</b>	<b>51,538.24</b>	<b>40,000.00</b>	<b>11,538.24</b>	<b>128.8%</b>
453.000 · TRAFFIC CONTROL DEVICES	5,239.40	5,000.00	239.40	104.8%
433.200 · Traffic signs	0.00	2,500.00	-2,500.00	0.0%
433.246 · Pavement Marking Supplies	256.22	2,500.00	-2,243.78	10.2%
433.249 · Traffic Control Supplies-signal	2,449.97	3,000.00	-550.03	81.7%
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				
<b>Total 453.000 · TRAFFIC CONTROL DEVICES</b>	<b>10,019.43</b>	<b>16,500.00</b>	<b>-6,480.57</b>	<b>60.7%</b>
434.00 · STREET LIGHTING	3,185.66	7,000.00	-3,814.34	45.5%
434.360 · St. Lght. Electricity				
<b>Total 434.00 · STREET LIGHTING</b>	<b>3,185.66</b>	<b>7,000.00</b>	<b>-3,814.34</b>	<b>45.5%</b>
437.000 · EQUIPMENT REPAIRS-FUEL	1,860.31	9,000.00	-7,139.69	20.7%
437.200 · Tool & Equipment Repairs	31,055.01	20,000.00	11,055.01	155.3%
437.213 · Equipment Parts & Supplies	39,808.73	30,000.00	9,808.73	132.7%
437.233 · Equipment Motor Fuel				
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>72,724.05</b>	<b>59,000.00</b>	<b>13,724.05</b>	<b>123.3%</b>
438.000 · HIGHWAY MAINT & REPAIR	3,658.44	4,000.00	-341.56	91.5%
438.271 · Paving and Patching Materials	422.62	3,000.00	-2,577.38	14.1%
438.272 · Aggregate Supplies	1,540.92	3,000.00	-1,459.08	51.4%
438.273 · Pipe and Drainage Supplies	5,250.00	3,500.00	1,750.00	150.0%
438.274 · Pavement Maintenance Supplies				
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>10,871.98</b>	<b>13,500.00</b>	<b>-2,628.02</b>	<b>80.5%</b>
439.000 · HWY CONST & REBUILDING PRJCTS	0.00	2,000.00	-2,000.00	0.0%
439.313 · Engineer	34,449.70	90,000.00	-55,550.30	38.3%
439.600 · Construction/Rebuilding				
<b>Total 439.000 · HWY CONST &amp; REBUILDING PRJCTS</b>	<b>34,449.70</b>	<b>92,000.00</b>	<b>-57,550.30</b>	<b>37.4%</b>
452.000 · RECREATION & CULTURE	9,256.48	11,000.00	-1,743.52	84.1%
452.115 · Staff Wages	2,309.41	4,000.00	-1,690.59	57.7%
452.249 · Recreation Programs	23,000.00	23,000.00	0.00	100.0%
452.300 · Recreation Safety Insurance				
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>34,565.89</b>	<b>38,000.00</b>	<b>-3,434.11</b>	<b>91.0%</b>

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

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
454.000 - PARKS				
454.115 - Park Personnel	7,637.56	7,000.00	637.56	109.1%
454.200 - Park supplies	2,119.23	2,500.00	-380.77	84.8%
454.230 - Fuel	5,348.98	3,000.00	2,348.98	178.3%
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	1,692.85	2,500.00	-807.15	67.7%
454.500 - Contracted Services	3,982.17	5,000.00	-1,017.83	79.6%
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%
<b>Total 454.000 - PARKS</b>	<b>21,453.42</b>	<b>23,000.00</b>	<b>-1,546.58</b>	<b>93.3%</b>
456.000 - LIBRARY				
456.520 - Library Contribution	86,700.00	88,000.00	-1,300.00	98.5%
<b>Total 456.000 - LIBRARY</b>	<b>86,700.00</b>	<b>88,000.00</b>	<b>-1,300.00</b>	<b>98.5%</b>
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	49,833.63	49,000.00	833.63	101.7%
481.200 - Medicare Employer Paid	11,654.67	12,000.00	-345.33	97.1%
481.300 - Unemployment Comp Employer Paid	405.00	2,000.00	-1,595.00	20.3%
483.197 - Non-Uniform Pension Plan Contrib	115,000.00	115,000.00	0.00	100.0%
483.310 - Pension Plan Admin Fees	2,075.00	2,500.00	-425.00	83.0%
484.354 - Workers Comp Insurance	35,350.00	32,000.00	3,350.00	110.5%
487.196 - Health Insurance	205,118.98	200,000.00	5,118.98	102.6%
487.197 - Other Group Benefits	16,831.20	18,500.00	-1,668.80	91.0%
<b>Total 480.000 - INSURANCE &amp; EMPLOYEE BENEFITS</b>	<b>436,268.48</b>	<b>431,000.00</b>	<b>5,268.48</b>	<b>101.2%</b>
486.000 - Insurance				
486.350 - Liability Insurance	58,292.95	57,000.00	1,292.95	102.3%
<b>Total 486.000 - Insurance</b>	<b>58,292.95</b>	<b>57,000.00</b>	<b>1,292.95</b>	<b>102.3%</b>
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%
<b>Total 489.000 - JUDGEMENT &amp; LOSSES</b>	<b>0.00</b>	<b>100.00</b>	<b>-100.00</b>	<b>0.0%</b>
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				
6561.1 - Taxable Third Party Sick Pay	0.00			
6561 - *Payroll Expenses - Other	512.55			
<b>Total 6561 - *Payroll Expenses</b>	<b>512.55</b>			
66900 - Reconciliation Discrepancies	-2.00			
<b>Total Expense</b>	<b>4,015,954.17</b>	<b>3,608,400.00</b>	<b>407,554.17</b>	<b>111.3%</b>
<b>Net Income</b>	<b>21,011.77</b>	<b>-120,415.00</b>	<b>141,426.77</b>	<b>-17.4%</b>

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of December 31, 2014

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	<u>Dec 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	132,009.34
106.002 · Fire/Ambulance	33,434.85
106.003 · Recycling	12,653.08
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>178,099.64</u>
Total Checking/Savings	<u>178,099.64</u>
Total Current Assets	<u>178,099.64</u>
<b>TOTAL ASSETS</b>	<b><u>178,099.64</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	54,871.87
Net Income	25,180.73
Total Equity	<u>178,099.64</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>178,099.64</u></b>

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

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	<u>Dec 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.13
106.000 · Palmer Sewer Savings Account	169,879.10
Total Checking/Savings	<u>170,597.23</u>
Total Current Assets	<u>170,597.23</u>
<b>TOTAL ASSETS</b>	<b><u>170,597.23</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,749.47
Net Income	170.50
Total Equity	<u>170,597.23</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>170,597.23</u></b>

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

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	<u>Dec 31, 14</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Nazareth Sewer Checking Account	1,006.63
106.000 · Nazareth Sewer Savings Account	<u>10,202.03</u>
<b>Total Checking/Savings</b>	<u>11,208.66</u>
<b>Total Current Assets</b>	<u>11,208.66</u>
<b>TOTAL ASSETS</b>	<u><u>11,208.66</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	3,005.56
Net Income	<u>2,992.77</u>
<b>Total Equity</b>	<u>11,208.66</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>11,208.66</u></u>

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

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	<u>Dec 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	502,609.51
106.000 · PLGIT Savings Account	794,864.04
Total Checking/Savings	<u>1,297,473.55</u>
Total Current Assets	<u>1,297,473.55</u>
<b>TOTAL ASSETS</b>	<u><u>1,297,473.55</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,065,028.01
Net Income	201,950.59
Total Equity	<u>1,297,473.55</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,297,473.55</u></u>

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

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	<u>Dec 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	338,009.17
106.000 · Swr/Signal PLUS Account	773,628.70
Total Checking/Savings	<u>1,111,637.87</u>
Total Current Assets	<u>1,111,637.87</u>
<b>TOTAL ASSETS</b>	<u><u>1,111,637.87</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	262,919.73
Net Income	-3,693.07
Total Equity	<u>1,111,637.87</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,111,637.87</u></u>



(95)LNT Fiscal Stability Fund  
**Balance Sheet**  
As of December 31, 2014

	<u>Dec 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 - Fiscal Stability MM / Savings	39,223.39
Total Checking/Savings	<u>39,223.39</u>
Total Current Assets	<u>39,223.39</u>
<b>TOTAL ASSETS</b>	<u><u>39,223.39</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Net Income	39,223.39
Total Equity	<u>39,223.39</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>39,223.39</u></u>

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

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	<u>Dec 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	261,214.65
106.000 · Capital Reserve Savings Account - Other	162.62
	<u>261,377.27</u>
Total 106.000 · Capital Reserve Savings Account	261,377.27
Total Checking/Savings	<u>261,377.27</u>
Total Current Assets	261,377.27
Other Assets	
130.02 · Due from Master Escrow	80.51
	<u>80.51</u>
Total Other Assets	80.51
<b>TOTAL ASSETS</b>	<b><u>261,457.78</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	389,838.92
Net Income	-337,348.82
	<u>261,457.78</u>
Total Equity	261,457.78
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>261,457.78</u></b>

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

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	<u>Dec 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	80,973.86
106.002 · Building Land Fund	7,979.87
106.003 · Fire Police Fund	19,006.29
	<hr/>
Total 106.000 · Fire CR Savings Account	107,960.02
	<hr/>
Total Checking/Savings	107,960.02
	<hr/>
Total Current Assets	107,960.02
	<hr/>
<b>TOTAL ASSETS</b>	<b>107,960.02</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-164,618.33
Net Income	37,980.72
	<hr/>
Total Equity	107,960.02
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>107,960.02</b>
	<hr/> <hr/>

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

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	<u>Dec 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	
106.001 · Truck Fund	40,032.06
106.002 · Land/Building Fund	9,101.87
Total 106.000 · Ambulance CR Savings Account	<u>49,133.93</u>
Total Checking/Savings	<u>49,133.93</u>
Total Current Assets	<u>49,133.93</u>
<b>TOTAL ASSETS</b>	<u><u>49,133.93</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,582.82
Net Income	8.52
Total Equity	<u>49,133.93</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>49,133.93</u></u>

# 37LNT Highway Reconstruction & Rehabilitation

## Balance Sheet

As of December 31, 2014

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	<u>Dec 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	3,790.05
106.000 · Hwy Recon/Rehab MM/Savings Acct	305,302.54
Total Checking/Savings	<u>309,092.59</u>
Total Current Assets	<u>309,092.59</u>
<b>TOTAL ASSETS</b>	<u><u>309,092.59</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Net Income	309,092.59
Total Equity	<u>309,092.59</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>309,092.59</u></u>

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

	<u>Dec 31, 14</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	1,114.88
100.000 · CR Equip Replacement - Checking - Other	0.22
<b>Total 100.000 · CR Equip Replacement - Checking</b>	<u>1,115.10</u>
<b>106.000 · CR Equip Replacement MM/Savings</b>	
106.002 · EQUIPMENT REPLACEMENT	11,482.32
106.000 · CR Equip Replacement MM/Savings - Other	-5,449.90
<b>Total 106.000 · CR Equip Replacement MM/Savings</b>	<u>6,032.42</u>
<b>Total Checking/Savings</b>	<u>7,147.52</u>
<b>Total Current Assets</b>	<u>7,147.52</u>
<b>TOTAL ASSETS</b>	<u><u>7,147.52</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Net Income	7,147.52
<b>Total Equity</b>	<u>7,147.52</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>7,147.52</u></u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of December 31, 2014

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	<u>Dec 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	21,883.59
103.000 · Embassy Checking Account	6,964.04
Total Checking/Savings	<u>28,847.63</u>
Total Current Assets	<u>28,847.63</u>
<b>TOTAL ASSETS</b>	<b><u>28,847.63</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	60,177.95
Net Income	-31,330.32
Total Equity	<u>28,847.63</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>28,847.63</u></b>

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

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	Dec 31, 14
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	258,765.41
<b>Total Checking/Savings</b>	<u>258,765.41</u>
<b>Total Current Assets</b>	<u>258,765.41</u>
<b>TOTAL ASSETS</b>	<u><u>258,765.41</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	49,640.00
Net Income	99,705.88
<b>Total Equity</b>	<u>258,765.41</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>258,765.41</u></u>



**LNT Traffic Impact Account**  
**Balance Sheet**  
As of December 31, 2014

	<u>Dec 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,116.94
106.000 Traffic Impact Account	1,632,695.37
Total Checking/Savings	<u>1,636,812.31</u>
Total Current Assets	<u>1,636,812.31</u>
<b>TOTAL ASSETS</b>	<u><u>1,636,812.31</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,432,071.95
Net Income	204,740.36
Total Equity	<u>1,636,812.31</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,636,812.31</u></u>

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

	Dec 31, 14
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	81.28
102.000 · SAVINGS ACCOUNTS - LAB	514,278.93
106.000 · SAVING ACCOUNTS	37,296.08
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	13,630.95
Total Checking/Savings	565,894.92
Total Current Assets	565,894.92
<b>TOTAL ASSETS</b>	<b>565,894.92</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	2,330.51
Total Current Liabilities	2,330.51
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(403,697.60)
Net Income	123,191.30
Total Equity	563,564.41
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>565,894.92</b>

LNT Griffin Sewer Fund  
**Balance Sheet**  
As of December 31, 2014

	<u>Dec 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,060.21
Total Checking/Savings	<u>200,060.21</u>
Total Current Assets	<u>200,060.21</u>
<b>TOTAL ASSETS</b>	<b><u>200,060.21</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	200,010.26
Net Income	49.95
Total Equity	<u>200,060.21</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>200,060.21</u></b>

**Lower Nazareth Township**  
**Balance Sheet**  
As of December 31, 2014

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	<u>Dec 31, 14</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	114,186.79
100.300 · Holding Account	17,098.53
100.000 · Checking Account - Other	923.36
	<hr/>
<b>Total 100.000 · Checking Account</b>	<b>153,484.51</b>
	<hr/>
<b>Total Checking/Savings</b>	<b>153,484.51</b>
	<hr/>
<b>Total Current Assets</b>	<b>153,484.51</b>
	<hr/>
<b>TOTAL ASSETS</b>	<b>153,484.51</b>
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<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,040.79
Net Income	69,730.19
	<hr/>
<b>Total Equity</b>	<b>153,484.51</b>
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>153,484.51</b>
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