



**Lower Nazareth Township**  
**Financial Report**  
*February 2014*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

	<u>Feb-14</u>
General Fund - 01	\$ 649,865
Special Revenue Fund - Host Fee - 05	\$ 152,924
Palmer Sewer Fund - 08	\$ 170,427
Nazareth Sewer Fund - 09	\$ 8,216
Capital Reserve - Open Space Fund - 16	\$ 1,106,098
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,108,918
Sinking Fund 1995 General Obligation - 20	\$ 9,193
Capital Reserve - Municipal - 30	\$ 580,704
Capital Reserve - Fire Fund - 31	\$ 69,982
Capital Reserve - Ambulance Fund- 32	\$ 49,127
Refuse/Recycling Collection - 33	\$ 47,386
State Liquid Fuels Fund - 35	\$ 159,065
Christian Springs Road Improvements - 36	\$ -
Traffic Impact - 091	\$ 1,434,045
<i>Total Township Funds...</i>	<u><u>\$5,545,948</u></u>
Master Escrow Account	\$ 442,281
Griffin Sewer Fund	\$ 200,018
Development & Inspection Account	\$ 99,995
<i>Total Escrow Accounts...</i>	<u><u>\$742,294</u></u>

03/25/14

**Lower Nazareth Township  
General Fund Balance Sheet**

As of February 28, 2014

	Feb 28, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	3,968.36
105.000 · Payroll Account	7,965.79
106.000 · LAB Savings Account	192,336.17
106.100 · PLGIT Account	271,430.04
106.200 · Real Estate Tax Collections	171,664.75
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
<b>Total Checking/Savings</b>	647,615.11
<b>Total Current Assets</b>	647,615.11
<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>	649,865.11
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,483.90
219 · Oocup Privilege Tax Withhed	104.00
223 · Unemployment Withheld	88.77
<b>Total 210.000 · PAYROLL LIABILITI...</b>	1,676.67
<b>Total Other Current Liabilities</b>	1,676.67
<b>Total Current Liabilities</b>	1,676.67
<b>Total Liabilities</b>	1,676.67
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	45,238.01
Net Income	-168,902.05
<b>Total Equity</b>	648,188.44
<b>TOTAL LIABILITIES &amp; EQUITY</b>	649,865.11

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

	Jan - Feb 14	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>300.000 - TAXES</b>				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	169,164.62	1,415,000.00	-1,245,835.38	12.0%
301.200 - Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 - Real Estate - Delinquent	30.72	20,000.00	-19,969.28	0.2%
<b>Total 301.000 - REAL PROPERTY TAXES</b>	<b>169,195.34</b>	<b>1,435,100.00</b>	<b>-1,265,904.66</b>	<b>11.8%</b>
<b>310.000 - LOCAL ENABLING ACT TAXES</b>				
310.100 - Real Estate Transfer Tax	33,894.86	160,000.00	-126,105.14	21.2%
310.210 - Earned Income - Current	61,717.00	1,060,000.00	-998,283.00	5.8%
310.220 - Earned Income - Prior	71,012.55	70,000.00	1,012.55	101.4%
310.510 - Local Services Tax	49,523.80	310,000.00	-260,476.20	16.0%
310.610 - Admission Tax	0.00	500.00	-500.00	0.0%
<b>Total 310.000 - LOCAL ENABLING ACT TAXES</b>	<b>216,148.21</b>	<b>1,600,500.00</b>	<b>-1,384,351.79</b>	<b>13.5%</b>
<b>Total 300.000 - TAXES</b>	<b>385,343.55</b>	<b>3,035,600.00</b>	<b>-2,650,256.45</b>	<b>12.7%</b>
<b>320.000 - LICENSES &amp; PERMITS</b>				
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>
<b>330.000 - FINES &amp; FORFEITS</b>				
331.110 - Vehicle Code Violations	6,131.79	27,000.00	-20,868.21	22.7%
331.121 - Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 - Ordinance Violations	854.58	6,000.00	-5,145.42	14.2%
<b>Total 330.000 - FINES &amp; FORFEITS</b>	<b>6,986.37</b>	<b>33,010.00</b>	<b>-26,023.63</b>	<b>21.2%</b>
<b>340.000 - INTEREST, RENTS &amp; ROYALTIES</b>				
341.000 - Interest Earnings				
341.01 - Interest on checking	18.26	100.00	-81.74	18.3%
341.02 - Interest on Savings	8.61	500.00	-491.39	1.7%
<b>Total 341.000 - Interest Earnings</b>	<b>26.87</b>	<b>600.00</b>	<b>-573.13</b>	<b>4.5%</b>
342.000 - Rents and Royalties				
342.20 - Property Rental Income	2,100.00	60,000.00	-57,900.00	3.5%
<b>Total 342.000 - Rents and Royalties</b>	<b>2,100.00</b>	<b>60,000.00</b>	<b>-57,900.00</b>	<b>3.5%</b>
<b>Total 340.000 - INTEREST, RENTS &amp; ROYALTIES</b>	<b>2,126.87</b>	<b>60,600.00</b>	<b>-58,473.13</b>	<b>3.5%</b>
<b>350.000 - INTERGOVERNMENTAL REVENUES</b>				
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>
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%
<b>Total 354.000 - STATE CAPITAL &amp; OPER. GRANTS</b>	<b>0.00</b>	<b>20,050.00</b>	<b>-20,050.00</b>	<b>0.0%</b>
<b>355.000 - STATE SHARED REVENUES</b>				
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 February 2014

	Jan - Feb 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%
<b>Total 355.000 · STATE SHARED REVENUES</b>	<b>0.00</b>	<b>170,950.00</b>	<b>-170,950.00</b>	<b>0.0%</b>
<b>Total 350.000 · INTERGOVERNMENTAL REVE...</b>	<b>0.00</b>	<b>191,000.00</b>	<b>-191,000.00</b>	<b>0.0%</b>
<b>360.000 · CHARGES FOR SERVICES</b>				
361.000 · General Government				
361.310 · Subdivision & Land Development	960.50	20,000.00	-19,039.50	4.8%
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	31.04	500.00	-468.96	6.2%
<b>Total 361.500 · Maps &amp; Publications</b>	<b>115.04</b>	<b>500.00</b>	<b>-384.96</b>	<b>23.0%</b>
361.630 · Proceeds from tax collection	2,405.40	15,000.00	-12,594.60	16.0%
361.74 · Postage collected	11.50	25.00	-13.50	46.0%
<b>Total 361.000 · General Government</b>	<b>9,492.44</b>	<b>42,525.00</b>	<b>-33,032.56</b>	<b>22.3%</b>
<b>362.000 · PUBLIC SAFETY</b>				
362.100 · Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	20.00	200.00	-180.00	10.0%
362.410 · Building & Zoning Permits	400.00	20,000.00	-19,600.00	2.0%
362.440 · Sewer Permits	0.00	1,000.00	-1,000.00	0.0%
362.451 · Use & Occupancy Permits	0.00	50.00	-50.00	0.0%
362.452 · Moving Permits	45.00	50.00	-5.00	90.0%
362.470 · Driveway Permits	350.00	2,400.00	-2,050.00	14.6%
362.480 · Grading Permits	1,600.00	12,000.00	-10,400.00	13.3%
362.481 · Swimming Pool Grading Permits	0.00	4,000.00	-4,000.00	0.0%
362.490 · Peddling Permit	0.00	100.00	-100.00	0.0%
<b>Total 362.000 · PUBLIC SAFETY</b>	<b>2,415.00</b>	<b>39,800.00</b>	<b>-37,385.00</b>	<b>6.1%</b>
<b>Total 360.000 · CHARGES FOR SERVICES</b>	<b>11,907.44</b>	<b>82,325.00</b>	<b>-70,417.56</b>	<b>14.5%</b>
<b>363.000 · HIGHWAYS AND STREETS</b>				
363.239 · Proceeds from Public Prop Damage	0.00	100.00	-100.00	0.0%
363.246 · Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
363.500 · Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
<b>Total 363.000 · HIGHWAYS AND STREETS</b>	<b>0.00</b>	<b>300.00</b>	<b>-300.00</b>	<b>0.0%</b>
<b>367.000 · CULTURE-RECREATION</b>				
367.300 · Summer Park Program	0.00	8,000.00	-8,000.00	0.0%
367.301 · Business Donations	0.00	50.00	-50.00	0.0%
367.350 · Field Use Fees	0.00	2,000.00	-2,000.00	0.0%
<b>Total 367.000 · CULTURE-RECREATION</b>	<b>0.00</b>	<b>10,050.00</b>	<b>-10,050.00</b>	<b>0.0%</b>
<b>389.000 · MISCELLANEOUS INCOME</b>				
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%
<b>Total 389.000 · MISCELLANEOUS INCOME</b>	<b>0.00</b>	<b>100.00</b>	<b>-100.00</b>	<b>0.0%</b>
<b>391.000 · Proceeds of Gen. Fxd. Asset Dis</b>				
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 February 2014

	Jan - Feb 14	Budget	\$ Over Budget	% of Budget
Total 391,000 - Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
395,000 - Refund of Prior Yr Expenditures	33,540.21	15,000.00	18,540.21	223.6%
<b>Total Income</b>	<b>509,238.63</b>	<b>3,487,985.00</b>	<b>-2,978,746.37</b>	<b>14.6%</b>
<b>Gross Profit</b>	<b>509,238.63</b>	<b>3,487,985.00</b>	<b>-2,978,746.37</b>	<b>14.6%</b>
<b>Expense</b>				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	2,083.30	12,500.00	-10,416.70	16.7%
400.215 - Postage	3,020.99	3,000.00	20.99	100.7%
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	1,323.30	6,000.00	-4,676.70	22.1%
400.322 - Long Distance	70.40	350.00	-279.60	20.1%
400.324 - Wireless	352.28	1,300.00	-947.72	27.1%
<b>Total 400.320 - Telephone</b>	<b>1,745.98</b>	<b>7,650.00</b>	<b>-5,904.02</b>	<b>22.8%</b>
400.340 - Advertising	1,925.08	4,500.00	-2,574.92	42.8%
400.342 - Public Relations Printing	0.00	5,000.00	-5,000.00	0.0%
400.343 - Codification/Printing	0.00	10,000.00	-10,000.00	0.0%
400.374 - Maintenance Agreements	1,386.71	10,500.00	-9,113.29	13.2%
400.384 - Office Equipment Rental	189.50	1,000.00	-810.50	19.0%
400.420 - Dues & Subscriptions	2,221.84	4,000.00	-1,778.16	55.5%
400.460 - Meetings & Continuing Education	1,230.00	7,000.00	-5,770.00	17.6%
400.700 - Capital Purchases	0.00	10,000.00	-10,000.00	0.0%
<b>Total 400.000 - GENERAL GOVERNMENT</b>	<b>13,888.40</b>	<b>76,200.00</b>	<b>-62,311.60</b>	<b>18.2%</b>
402.000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	0.00	7,000.00	-7,000.00	0.0%
<b>Total 402.000 - AUDITING</b>	<b>40.00</b>	<b>7,100.00</b>	<b>-7,060.00</b>	<b>0.6%</b>
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	1,754.19	2,000.00	-245.81	87.7%
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	228.00	1,500.00	-1,272.00	15.2%
403.350 - Insurance & Bonding	250.00	300.00	-50.00	83.3%
403.400 - Court Costs	0.00	50.00	-50.00	0.0%
403.430 - Tax Appeals	0.00	50.00	-50.00	0.0%
<b>Total 403.000 - TAX COLLECTION</b>	<b>4,893.64</b>	<b>12,350.00</b>	<b>-7,456.36</b>	<b>39.6%</b>
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	2,306.25	25,000.00	-22,693.75	9.2%
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 February 2014

	Jan - Feb 14	Budget	\$ Over Budget	% of Budget
Total 404.000 - SOLICITOR/LEGAL	2,306.25	26,500.00	-24,193.75	8.7%
405.000 - PERSONNEL SERVICES	45,271.68	293,000.00	-247,728.32	15.5%
405.140 - Office Staff Wages	1,005.01	4,500.00	-3,494.99	22.3%
405.200 - Office Supplies	1,500.00	1,750.00	-250.00	85.7%
405.300 - Bond				
Total 405.000 - PERSONNEL SERVICES	47,776.69	299,250.00	-251,473.31	16.0%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	0.00	250.00	-250.00	0.0%
406.316 - Drug Testing	0.00	500.00	-500.00	0.0%
406.317 - Employee Record Checks	0.00	200.00	-200.00	0.0%
406.318 - Bank Fees	-12.00	50.00	-62.00	-24.0%
406.319 - Reimburse private prop damage	35.53	100.00	-64.47	35.5%
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	23.53	4,500.00	-4,476.47	0.5%
407.000 - DATA PROCESSING	500.00	5,000.00	-4,500.00	10.0%
407.213 - Data Processing Equipment	666.00	2,500.00	-1,834.00	26.6%
407.215 - Software	0.00	3,000.00	-3,000.00	0.0%
407.370 - Computer Services				
Total 407.000 - DATA PROCESSING	1,166.00	10,500.00	-9,334.00	11.1%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	0.00	8,000.00	-8,000.00	0.0%
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	0.00	7,000.00	-7,000.00	0.0%
Total 408.000 - ENGINEERING SERVICES	0.00	17,100.00	-17,100.00	0.0%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	73.92	3,000.00	-2,926.08	2.5%
409.230 - Heating Fuel	9,214.78	9,000.00	214.78	102.4%
409.300 - Facilities Maintenance	0.00	4,000.00	-4,000.00	0.0%
409.318 - Building Security Systems	0.00	5,000.00	-5,000.00	0.0%
409.360 - Public Utilities				
409.361 - Electricity	1,855.57	10,000.00	-8,144.43	18.6%
409.366 - Water	399.55	700.00	-300.65	57.1%
Total 409.360 - Public Utilities	2,254.92	10,700.00	-8,445.08	21.1%
409.367 - Trash Removal	33.32	500.00	-466.68	6.7%
409.375 - Communication Equip Repair/Main	0.00	500.00	-500.00	0.0%
409.386 - Rental Property Expenses	0.00	500.00	-500.00	0.0%
409.600 - Capital Construction	0.00	25,000.00	-25,000.00	0.0%
Total 409.000 - GEN GOVT. BUILDINGS	11,576.94	58,200.00	-46,623.06	19.9%
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 February 2014

	Jan - Feb 14	Budget	\$ Over Budget	% of Budget
410.500 - Police Services Contract	269,492.34	1,115,000.00	-845,507.66	24.2%
<b>Total 410.000 - PUBLIC SAFETY</b>	<b>269,492.34</b>	<b>1,182,100.00</b>	<b>-912,607.66</b>	<b>22.8%</b>
411.000 - FIRE				
411.300 - Building Capital Reserve	3,035.31	80,000.00	-76,964.69	3.8%
411.500 - Contributions	12,644.02	80,000.00	-67,355.98	15.8%
411.541 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 - Water Hydrant Assessment	15,650.25	60,000.00	-44,349.75	26.1%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	5,791.56	25,000.00	-19,208.44	23.2%
<b>Total 411.000 - FIRE</b>	<b>37,121.14</b>	<b>395,000.00</b>	<b>-357,878.86</b>	<b>9.4%</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	0.00	0.00	0.00	0.0%
412.700 - Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
<b>Total 412.000 - AMBULANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	8,763.92	60,000.00	-51,236.08	14.6%
413.121 - Sewage Enforcement Officer	101.88	700.00	-598.12	14.6%
413.200 - Supplies	75.05	700.00	-624.95	10.7%
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%
<b>Total 413.000 - CODE ENFORCEMENT</b>	<b>8,940.85</b>	<b>63,650.00</b>	<b>-54,709.15</b>	<b>14.0%</b>
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	0.00	1,500.00	-1,500.00	0.0%
414.116 - Zoning Hearing Ed Compensation	100.00	3,000.00	-2,900.00	3.3%
414.117 - Planning Commission Comp.	250.00	3,000.00	-2,750.00	8.3%
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	477.00	20,000.00	-19,523.00	2.4%
414.340 - Zoning Hearing Advertisements	0.00	3,000.00	-3,000.00	0.0%
<b>Total 414.000 - PLANNING &amp; ZONING</b>	<b>827.00</b>	<b>36,600.00</b>	<b>-35,773.00</b>	<b>2.3%</b>
419.540 - Crime Watch	0.00	300.00	-300.00	0.0%
422.450 - Animal Control	0.00	200.00	-200.00	0.0%
<b>426.000 - SANITATION EXPENSE</b>	<b>0.00</b>	<b>50.00</b>	<b>-50.00</b>	<b>0.0%</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>
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	889.87	5,000.00	-4,110.13	17.8%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	<b>889.87</b>	<b>5,000.00</b>	<b>-4,110.13</b>	<b>17.8%</b>
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	71,522.37	428,400.00	-356,877.63	16.7%
430.245 - Supplies	1,155.95	8,000.00	-6,844.05	14.4%
430.300 - Facilities Maintenance	0.00	2,000.00	-2,000.00	0.0%
430.320 - Telephone	448.57	2,000.00	-1,551.43	22.4%
430.321 - Local	53.75	400.00	-346.25	13.4%
430.322 - Long Distance	756.49	3,000.00	-2,243.51	25.2%
430.329 - Wireless				



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

	Jan - Feb 14	Budget	\$ Over Budget	% of Budget
Total 430.320 - Telephone	1,258.81	5,400.00	-4,141.19	23.3%
430.330 - Heating Fuel	7,374.28	7,000.00	374.28	105.3%
430.360 - Electricity	789.37	3,500.00	-2,710.63	22.6%
430.384 - Equip/Machinery Rental	253.00	10,000.00	-9,747.00	2.5%
430.450 - Contracted Services	72.80	800.00	-727.20	9.1%
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	328.66	5,000.00	-4,671.34	6.6%
Total 430.000 - HWYS., ROADS & STREETS	\$3,900.24	528,500.00	-444,599.76	15.9%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	38,958.43	40,000.00	-1,041.57	97.4%
Total 432.000 - WINTER MAINTENANCE	38,958.43	40,000.00	-1,041.57	97.4%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	0.00	5,000.00	-5,000.00	0.0%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	0.00	2,500.00	-2,500.00	0.0%
433.360 - Traffic signal electric	432.01	3,000.00	-2,567.99	14.4%
433.375 - Line Painting	0.00	500.00	-500.00	0.0%
433.450 - Signals contracted service	2,075.84	3,000.00	-926.16	69.1%
Total 433.000 - TRAFFIC CONTROL DEVICES	2,507.85	16,500.00	-13,994.15	15.2%
434.00 - STREET LIGHTING				
434.360 - St. Light. Electricity	533.88	7,000.00	-6,466.12	7.6%
Total 434.00 - STREET LIGHTING	533.88	7,000.00	-6,466.12	7.6%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	146.25	9,000.00	-8,853.75	1.6%
437.213 - Equipment Parts & Supplies	8,570.79	20,000.00	-11,429.21	42.9%
437.233 - Equipment/Motor Fuel	15,724.01	30,000.00	-14,275.99	52.4%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	24,441.05	59,000.00	-34,558.95	41.4%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	0.00	4,000.00	-4,000.00	0.0%
438.272 - Aggregate Supplies	0.00	3,000.00	-3,000.00	0.0%
438.273 - Pipe and Drainage Supplies	0.00	3,000.00	-3,000.00	0.0%
438.274 - Pavement Maintenance Supplies	0.00	3,500.00	-3,500.00	0.0%
Total 438.000 - HIGHWAY MAINT & REPAIR	0.00	13,500.00	-13,500.00	0.0%
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - Engineer	0.00	2,000.00	-2,000.00	0.0%
439.600 - Construction/Rebuilding	0.00	90,000.00	-90,000.00	0.0%
Total 439.000 - HWY CONST & REBUILDING P...	0.00	92,000.00	-92,000.00	0.0%
452.000 - RECREATION & CULTURE				
452.115 - Staff Wages	0.00	11,000.00	-11,000.00	0.0%
452.249 - Recreation Programs	0.00	4,000.00	-4,000.00	0.0%
452.300 - Recreation Safety Insurance	128.58	23,000.00	-22,871.42	0.6%
Total 452.000 - RECREATION & CULTURE	128.58	38,000.00	-37,871.42	0.3%
454.000 - PARKS				
454.115 - Park Personnel	1,009.50	7,000.00	-5,990.50	14.4%
454.200 - Park supplies	0.00	2,500.00	-2,500.00	0.0%

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

	Jan - Feb 14	Budget	\$ Over Budget	% of Budget
454.230 · Fuel	2,003.95	3,000.00	-996.05	66.8%
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	0.00	2,500.00	-2,500.00	0.0%
454.500 · Contracted Services	21.60	5,000.00	-4,978.40	0.4%
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%
<b>Total 454.000 · PARKS</b>	<b>3,035.05</b>	<b>23,000.00</b>	<b>-19,964.95</b>	<b>13.2%</b>
456.000 · LIBRARY	21,675.00	88,000.00	-66,325.00	24.6%
456.520 · Library Contribution	21,675.00	88,000.00	-66,325.00	24.6%
<b>Total 456.000 · LIBRARY</b>	<b>21,675.00</b>	<b>88,000.00</b>	<b>-66,325.00</b>	<b>24.6%</b>
480.000 · INSURANCE & EMPLOYEE BENEFITS	8,000.51	49,000.00	-40,999.49	16.3%
481.100 · Social Security Employer Paid	1,871.14	12,000.00	-10,128.86	15.6%
481.200 · Medicare Employer Paid	0.00	2,000.00	-2,000.00	0.0%
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	15,974.00	32,000.00	-16,026.00	49.9%
484.354 · Workers Comp Insurance	50,775.87	200,000.00	-149,224.13	25.4%
487.196 · Health Insurance	4,193.81	18,500.00	-14,306.19	22.7%
487.197 · Other Group Benefits	80,815.53	431,000.00	-350,184.67	18.8%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BE...</b>	<b>23,125.92</b>	<b>57,000.00</b>	<b>-33,874.08</b>	<b>40.6%</b>
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%
<b>Total 486.000 · Insurance</b>	<b>23,125.92</b>	<b>57,000.00</b>	<b>-33,874.08</b>	<b>40.6%</b>
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%
<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	0.00	20,000.00	-20,000.00	0.0%
6561 · **Payroll Expenses	78.70	0.00	78.70	0.0%
<b>Total Expense</b>	<b>678,140.68</b>	<b>3,608,400.00</b>	<b>-2,930,259.32</b>	<b>18.8%</b>
<b>Net Income</b>	<b>-168,902.05</b>	<b>-120,415.00</b>	<b>-48,487.05</b>	<b>140.3%</b>

**LNT Revenue Fund-Host Fee-05**  
**Balance Sheet**  
As of February 28, 2014

	Feb 28, 14
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	119,424.31
106.002 · Fire/Ambulance	27,141.66
106.003 · Recycling	6,357.80
Total 106.000 · Host Fee Savings Account	152,923.77
Total Checking/Savings	152,923.77
Total Current Assets	152,923.77
<b>TOTAL ASSETS</b>	<b>152,923.77</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	54,871.87
Net Income	4.86
Total Equity	152,923.77
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>152,923.77</b>

# LNT Palmer Sewer Fund - 08

## Balance Sheet

As of February 28, 2014

	<u>Feb 28, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	717.53
106.000 · Palmer Sewer Savings Account	<u>169,709.32</u>
Total Checking/Savings	<u>170,426.85</u>
Total Current Assets	<u>170,426.85</u>
<b>TOTAL ASSETS</b>	<b><u>170,426.85</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,749.47
Net Income	<u>0.12</u>
Total Equity	<u>170,426.85</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>170,426.85</u></b>

**LNT Nazareth Sewer Fund - 09**  
**Balance Sheet**  
As of February 28, 2014

	<u>Feb 28, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,005.77
106.000 · Nazareth Sewer Savings Account	7,210.29
Total Checking/Savings	<u>8,216.06</u>
Total Current Assets	<u>8,216.06</u>
<b>TOTAL ASSETS</b>	<u><u>8,216.06</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	3,005.56
Net Income	0.17
Total Equity	<u>8,216.06</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>8,216.06</u></u>

**LNT Open Space Fund-16**  
**Balance Sheet**  
As of February 28, 2014

	<u>Feb 28, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	311,346.45
106.000 · PLGIT Savings Account	794,751.69
Total Checking/Savings	<u>1,106,098.14</u>
Total Current Assets	<u>1,106,098.14</u>
<b>TOTAL ASSETS</b>	<u><u>1,106,098.14</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	10,575.18
Total Equity	<u>1,106,098.14</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,106,098.14</u></u>

**LNT Capital Sewer-Signals Fund-18**  
**Balance Sheet**  
As of February 28, 2014

	<u>Feb 28, 14</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.00 · Swr/Signal PLGIT Account	337,961.39
106.000 · Swr/Signal PLUS Account	770,956.37
<b>Total Checking/Savings</b>	<u>1,108,917.76</u>
<b>Total Current Assets</b>	<u>1,108,917.76</u>
<b>TOTAL ASSETS</b>	<u><u>1,108,917.76</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	262,919.73
Net Income	-6,413.18
<b>Total Equity</b>	<u>1,108,917.76</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,108,917.76</u></u>

**LNT Sinking Fund '95 Note - 20**  
**Balance Sheet**  
As of February 28, 2014

	<u>Feb 28, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,192.66
Total Checking/Savings	<u>9,192.66</u>
Total Current Assets	<u>9,192.66</u>
<b>TOTAL ASSETS</b>	<u><u>9,192.66</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	754.87
Total Equity	<u>9,192.66</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>9,192.66</u></u>



**LNT Capital Reserve - 30**  
**Balance Sheet**  
As of February 28, 2014

	Feb 28, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	233,139.89
106.005 · HOLDING ACCOUNT	347,380.40
106.000 · Capital Reserve Savings Account - Other	103.06
<b>Total 106.000 · Capital Reserve Savings Account</b>	<b>580,623.35</b>
<b>Total Checking/Savings</b>	<b>580,623.35</b>
<b>Total Current Assets</b>	<b>580,623.35</b>
<b>Other Assets</b>	
130.02 · Due from Master Escrow	80.51
<b>Total Other Assets</b>	<b>80.51</b>
<b>TOTAL ASSETS</b>	<b>580,703.86</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	389,838.92
Net Income	-18,102.74
<b>Total Equity</b>	<b>580,703.86</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>580,703.86</b>

**LNT Capital Reserve Fire-31**  
**Balance Sheet**  
As of February 28, 2014

	Feb 28, 14
<b>ASSETS</b>	
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	2.22
Total 106.000 · Fire CR Savings Account	69,981.52
Total Checking/Savings	69,981.52
Total Current Assets	69,981.52
<b>TOTAL ASSETS</b>	<b>69,981.52</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-164,618.33
Net Income	2.22
Total Equity	69,981.52
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>69,981.52</b>

**LNT Capital Reserve Ambulance-32**  
**Balance Sheet**  
As of February 28, 2014

	Feb 28, 14
<b>ASSETS</b>	
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	1.56
Total 106.000 · Ambulance CR Savings Account	49,126.97
Total Checking/Savings	49,126.97
Total Current Assets	49,126.97
<b>TOTAL ASSETS</b>	<b>49,126.97</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,582.82
Net Income	1.56
Total Equity	49,126.97
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>49,126.97</b>

10:06 AM  
03/25/14  
Accrual Basis

Lower Nazareth Township - Refuse/Recycling Collection  
**Balance Sheet**  
As of February 28, 2014

	<u>Feb 28, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	45,322.50
103.000 · Embassy Checking Account	2,063.19
Total Checking/Savings	<u>47,385.69</u>
Total Current Assets	<u>47,385.69</u>
<b>TOTAL ASSETS</b>	<u><u>47,385.69</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	60,177.95
Net Income	-12,792.26
Total Equity	<u>47,385.69</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>47,385.69</u></u>

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of February 28, 2014

	<u>Feb 28, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	159,064.57
Total Checking/Savings	<u>159,064.57</u>
Total Current Assets	<u>159,064.57</u>
<b>TOTAL ASSETS</b>	<u><u>159,064.57</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	49,640.00
Net Income	5.04
Total Equity	<u>159,064.57</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>159,064.57</u></u>

**Christian Springs Road Improvements - 36**  
**Balance Sheet**  
As of February 28, 2014

	Feb 28, 14
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · CS Road Improvements	
100.01 · Oakleaf Properties, Inc.	1.88
100.02 · Jandrew Subdivision	0.22
100.00 · CS Road Improvements - Other	-2.10
Total 100.00 · CS Road Improvements	0.00
Total Checking/Savings	0.00
Total Current Assets	0.00
<b>TOTAL ASSETS</b>	<b>0.00</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3000 · Opening Bal Equity	22,000.00
3900 · Retained Earnings	-21,997.90
Net Income	-2.10
Total Equity	0.00
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>0.00</b>

1:05 PM  
03/25/14  
Accrual Basis

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of February 28, 2014

	<u>Feb 28, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,113.18
106.000 Traffic Impact Account	1,429,931.85
Total Checking/Savings	<u>1,434,045.03</u>
Total Current Assets	<u>1,434,045.03</u>
<b>TOTAL ASSETS</b>	<b><u>1,434,045.03</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,432,071.95
Net Income	1,973.08
Total Equity	<u>1,434,045.03</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,434,045.03</u></b>

**Lower Nazareth Township Master Escrow  
Balance Sheet  
As of February 28, 2014**

	<u>Feb 28, 14</u>
<b>ASSETS</b>	
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	378,882.71
106.000 · SAVING ACCOUNTS	44,314.61
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,394.51
Total Checking/Savings	<u>442,280.88</u>
Total Current Assets	<u>442,280.88</u>
<b>TOTAL ASSETS</b>	<b><u>442,280.88</u></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	<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>(422.74)</u>
Total Equity	<u>439,950.37</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>442,280.88</u></b>



**LNT Griffin Sewer Fund**  
**Balance Sheet**  
As of February 28, 2014

	<u>Feb 28, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 - Checking Account	200,018.33
Total Checking/Savings	<u>200,018.33</u>
Total Current Assets	<u>200,018.33</u>
<b>TOTAL ASSETS</b>	<u><u>200,018.33</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 - Retained Earnings	200,010.26
Net Income	8.07
Total Equity	<u>200,018.33</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>200,018.33</u></u>

**Lower Nazareth Township**  
**Balance Sheet**  
As of February 28, 2014

	Feb 28, 14
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,273.83
100.200 · Code Enforcement & Inspection	62,594.85
100.300 · Holding Account	15,308.00
100.000 · Checking Account - Other	818.24
Total 100.000 · Checking Account	99,994.92
Total Checking/Savings	99,994.92
Total Current Assets	99,994.92
<b>TOTAL ASSETS</b>	<b>99,994.92</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,040.79
Net Income	16,240.60
Total Equity	99,994.92
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>99,994.92</b>