



Lower Nazareth Township
Financial Report
January 2014

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

| | <u>Jan-14</u> |
|--|---------------------------|
| General Fund - 01 | \$ 479,390 |
| Special Revenue Fund - Host Fee - 05 | \$ 152,923 |
| Palmer Sewer Fund - 08 | \$ 170,427 |
| Nazareth Sewer Fund - 09 | \$ 8,216 |
| Capital Reserve - Open Space Fund - 16 | \$ 1,104,568 |
| Capital Reserve - Sewer/Signals Fund - 18 | \$ 1,108,915 |
| Sinking Fund 1995 General Obligation - 20 | \$ 9,193 |
| Capital Reserve - Municipal - 30 | \$ 597,175 |
| Capital Reserve - Fire Fund - 31 | \$ 69,981 |
| Capital Reserve - Ambulance Fund- 32 | \$ 49,127 |
| Refuse/Recycling Collection - 33 | \$ 55,480 |
| State Liquid Fuels Fund - 35 | \$ 159,063 |
| Christian Springs Road Improvements - 36 | \$ 2 |
| Traffic Impact - 091 | \$ 1,433,763 |
| <i>Total Township Funds...</i> | <u>\$5,398,222</u> |

| | |
|---|-------------------------|
| Master Escrow Account | \$ 435,335 |
| Griffin Sewer Fund | \$ 200,015 |
| Development & Inspection Account | \$ 89,675 |
| <i>Total Escrow Accounts...</i> | <u>\$725,025</u> |

03/06/14

Lower Nazareth Township General Fund Balance Sheet

As of January 31, 2014

| | Jan 31, 14 |
|---|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Checking Account | 3,469.70 |
| 105.000 · Payroll Account | 7,964.63 |
| 106.000 · LAB Savings Account | 191,441.39 |
| 106.100 · PLGIT Account | 271,427.87 |
| 106.200 · Real Estate Tax Collections | 2,585.98 |
| 110.000 · Petty Cash | 100.00 |
| 120.000 · Real Estate Petty Cash | 150.00 |
| Total Checking/Savings | 477,139.57 |
| Total Current Assets | 477,139.57 |
| Other Assets | |
| 130.500 · Due from Master Escrow Account | 2,250.00 |
| Total Other Assets | 2,250.00 |
| TOTAL ASSETS | 479,389.57 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 210.000 · PAYROLL LIABILITIES | |
| 212 · Earned Income Tax Withheld | 690.50 |
| 219 · Occup Privilege Tax Withhed | 52.00 |
| 223 · Unemployment Withheld | 41.53 |
| Total 210.000 · PAYROLL LIABILITI... | 784.03 |
| Total Other Current Liabilities | 784.03 |
| Total Current Liabilities | 784.03 |
| Total Liabilities | 784.03 |
| Equity | |
| 270 · Opening Bal Equity | 771,852.48 |
| 3900 · Retained Earnings | 45,238.01 |
| Net Income | -338,484.95 |
| Total Equity | 478,605.54 |
| TOTAL LIABILITIES & EQUITY | 479,389.57 |

Lower Nazareth Township
General Fund Budget vs. Actual
January 2014

| | Jan 14 | Budget | \$ Over Budget | % of Budget |
|---|------------------|---------------------|----------------------|--------------|
| Income | | | | |
| 300.000 · TAXES | | | | |
| 301.000 · REAL PROPERTY TAXES | | | | |
| 301.100 · Real Estate - Current | 949.85 | 1,415,000.00 | -1,414,050.15 | 0.1% |
| 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% |
| Total 301.000 · REAL PROPERTY TAXES | 980.57 | 1,435,100.00 | -1,434,119.43 | 0.1% |
| 310.000 · LOCAL ENABLING ACT TAXES | | | | |
| 310.100 · Local Estate Transfer Tax | 0.00 | 160,000.00 | -160,000.00 | 0.0% |
| 310.210 · Earned Income - Current | 0.00 | 1,060,000.00 | -1,060,000.00 | 0.0% |
| 310.220 · Earned Income - Prior | 71,012.55 | 70,000.00 | 1,012.55 | 101.4% |
| 310.510 · Local Services Tax | 1,074.51 | 310,000.00 | -308,925.49 | 0.3% |
| 310.610 · Admission Tax | 0.00 | 500.00 | -500.00 | 0.0% |
| Total 310.000 · LOCAL ENABLING ACT TAXES | 72,087.06 | 1,600,500.00 | -1,528,412.94 | 4.5% |
| Total 300.000 · TAXES | 75,067.63 | 3,035,600.00 | -2,962,532.37 | 2.4% |
| 320.000 · LICENSES & PERMITS | | | | |
| 321.340 · Garbage Permits | 0.00 | 0.00 | 0.00 | 0.0% |
| 321.800 · Cable TV franchise | 0.00 | 60,000.00 | -60,000.00 | 0.0% |
| 322.400 · Yard Waste Recycling | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 320.000 · LICENSES & PERMITS | 0.00 | 60,000.00 | -60,000.00 | 0.0% |
| 330.000 · FINES & FORFEITS | | | | |
| 331.110 · Vehicle Code Violations | 3,802.65 | 27,000.00 | -23,197.35 | 14.1% |
| 331.121 · Earned Income Tax Fines | 0.00 | 10.00 | -10.00 | 0.0% |
| 331.122 · Ordinance Violations | 292.00 | 6,000.00 | -5,708.00 | 4.9% |
| Total 330.000 · FINES & FORFEITS | 4,094.65 | 33,010.00 | -28,915.35 | 12.4% |
| 340.000 · INTEREST, RENTS & ROYALTIES | | | | |
| 341.000 · Interest Earnings | | | | |
| 341.01 · Interest on checking | 11.54 | 100.00 | -88.46 | 11.5% |
| 341.02 · Interest on Savings | 6.44 | 500.00 | -493.56 | 1.3% |
| Total 341.000 · Interest Earnings | 17.98 | 600.00 | -582.02 | 3.0% |
| 342.000 · Rents and Royalties | | | | |
| 342.20 · Property Rental Income | 1,050.00 | 60,000.00 | -58,950.00 | 1.8% |
| Total 342.000 · Rents and Royalties | 1,050.00 | 60,000.00 | -58,950.00 | 1.8% |
| Total 340.000 · INTEREST, RENTS & ROYALTIES | 1,067.98 | 60,600.00 | -59,532.02 | 1.8% |
| 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% |
| 355.051 · Non-Uniform | 0.00 | 35,000.00 | -35,000.00 | 0.0% |

Lower Nazareth Township
General Fund Budget vs. Actual
January 2014

| | Jan 14 | Budget | \$ Over Budget | % of Budget |
|---|-----------------|-------------------|--------------------|--------------|
| 355.052 - Police Department | 0.00 | 60,000.00 | -60,000.00 | 0.0% |
| 355.070 - Fire Relief | 0.00 | 70,000.00 | -70,000.00 | 0.0% |
| Total 355.000 - STATE SHARED REVENUES | 0.00 | 170,950.00 | -170,950.00 | 0.0% |
| Total 350.000 - INTERGOVERNMENTAL REVE.... | 0.00 | 191,000.00 | -191,000.00 | 0.0% |
| 360.000 - CHARGES FOR SERVICES | | | | |
| 361.000 - General Government | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| 361.310 - Subdivision & Land Development | 1,000.00 | 7,000.00 | -6,000.00 | 14.3% |
| 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 | 29.00 | 0.00 | 29.00 | 100.0% |
| 361.54 - Zoning Ordinance | 55.00 | 0.00 | 55.00 | 100.0% |
| 361.56 - Comprehensive Plan | 5.56 | 500.00 | -494.44 | 1.1% |
| 361.57 - Misc. Publications/Copying | | | | |
| Total 361.500 - Maps & Publications | 89.56 | 500.00 | -410.44 | 17.9% |
| 361.630 - Proceeds from tax collection | 210.00 | 15,000.00 | -14,790.00 | 1.4% |
| 361.74 - Postage collected | 0.00 | 25.00 | -25.00 | 0.0% |
| Total 361.000 - General Government | 1,299.56 | 42,525.00 | -41,225.44 | 3.1% |
| 362.000 - PUBLIC SAFETY | | | | |
| 362.100 - Fire Police Dept.Earnings | 0.00 | 0.00 | 0.00 | 0.0% |
| 362.140 - Alarm Permits | 10.00 | 200.00 | -190.00 | 5.0% |
| 362.410 - Building & Zoning Permits | 150.00 | 20,000.00 | -19,850.00 | 0.8% |
| 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 | 30.00 | 50.00 | -20.00 | 60.0% |
| 362.470 - Driveway Permits | 300.00 | 2,400.00 | -2,100.00 | 12.5% |
| 362.480 - Grading Permits | 1,000.00 | 12,000.00 | -11,000.00 | 8.3% |
| 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% |
| Total 362.000 - PUBLIC SAFETY | 1,490.00 | 39,800.00 | -38,310.00 | 3.7% |
| Total 360.000 - CHARGES FOR SERVICES | 2,789.56 | 82,325.00 | -79,535.44 | 3.4% |
| 363.000 - HIGHWAYS AND STREETS | | | | |
| 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% |
| Total 363.000 - HIGHWAYS AND STREETS | 0.00 | 300.00 | -300.00 | 0.0% |
| 367.000 - CULTURE-RECREATION | | | | |
| 367.300 - Summer Park Program | 0.00 | 8,000.00 | -8,000.00 | 0.0% |
| 367.501 - Business Donations | 0.00 | 50.00 | -50.00 | 0.0% |
| 367.550 - Field Use Fees | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Total 367.000 - CULTURE-RECREATION | 0.00 | 10,050.00 | -10,050.00 | 0.0% |
| 389.000 - MISCELLANEOUS INCOME | | | | |
| 389.196 - Mini-Cobra Premiums | 0.00 | 50.00 | -50.00 | 0.0% |
| 389.400 - MISCELLANEOUS INCOME - Other | 0.00 | 50.00 | -50.00 | 0.0% |
| Total 389.000 - MISCELLANEOUS INCOME | 0.00 | 100.00 | -100.00 | 0.0% |
| 391.000 - Proceeds of Gen. Fxd. Asset Dis | | | | |
| 391.100 - Sales of General Fixed Assets | 0.00 | 0.00 | 0.00 | 0.0% |

Lower Nazareth Township
General Fund Budget vs. Actual
January 2014

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|---|------------------|---------------------|----------------------|--------------|
| Total 391,000 - Proceeds of Gen. Fxd. Asset Dis | 0.00 | 0.00 | 0.00 | 0.0% |
| 395,000 - Refund of Prior Yr Expenditures | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| Total Income | 81,019.82 | 3,487,985.00 | -3,406,965.18 | 2.3% |
| Gross Profit | 81,019.82 | 3,487,985.00 | -3,406,965.18 | 2.3% |
| Expense | | | | |
| 400.000 - GENERAL GOVERNMENT | | | | |
| 400.105 - Salary | 1,041.65 | 12,500.00 | -11,458.35 | 8.3% |
| 400.215 - Postage | 2,000.00 | 3,000.00 | -1,000.00 | 66.7% |
| 400.300 - Miscellaneous | 0.00 | 50.00 | -50.00 | 0.0% |
| 400.310 - Stenographer/BOS | 0.00 | 500.00 | -500.00 | 0.0% |
| 400.317 - Professional Services | 0.00 | 500.00 | -500.00 | 0.0% |
| 400.320 - Telephone | | | | |
| 400.321 - Local | 882.85 | 6,000.00 | -5,117.15 | 14.7% |
| 400.322 - Long Distance | 35.08 | 350.00 | -314.92 | 10.0% |
| 400.324 - Wireless | 234.78 | 1,300.00 | -1,065.22 | 18.1% |
| Total 400,320 - Telephone | 1,152.71 | 7,650.00 | -6,497.29 | 15.1% |
| 400.340 - Advertising | 1,664.89 | 4,500.00 | -2,835.11 | 37.0% |
| 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 | 955.43 | 10,500.00 | -9,544.57 | 9.1% |
| 400.384 - Office Equipment Rental | 189.50 | 1,000.00 | -810.50 | 19.0% |
| 400.420 - Dues & Subscriptions | 1,881.92 | 4,000.00 | -2,118.08 | 47.0% |
| 400.460 - Meetings & Continuing Education | 0.00 | 7,000.00 | -7,000.00 | 0.0% |
| 400.700 - Capital Purchases | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Total 400,000 - GENERAL GOVERNMENT | 8,886.10 | 76,200.00 | -67,313.90 | 11.7% |
| 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% |
| Total 402,000 - AUDITING | 40.00 | 7,100.00 | -7,060.00 | 0.6% |
| 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 | 34.30 | 2,000.00 | -1,965.70 | 1.7% |
| 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 | 0.00 | 0.00 | 0.00 | 0.0% |
| 403.317 - Tax Collection Committee Service | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 403.319 - Local Services Tax Refunds | 104.00 | 1,500.00 | -1,396.00 | 6.9% |
| 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% |
| Total 403,000 - TAX COLLECTION | 388.30 | 12,350.00 | -11,961.70 | 3.1% |
| 404.000 - SOLICITOR/LEGAL | | | | |
| 404.310 - Legal Services | 0.00 | 25,000.00 | -25,000.00 | 0.0% |
| 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 2014

| | Jan 14 | Budget | \$ Over Budget | % of Budget |
|---|-----------|------------|----------------|-------------|
| Total 404.000 - SOLICITOR/LEGAL | 0.00 | 26,500.00 | -26,500.00 | 0.0% |
| 405.000 - PERSONNEL SERVICES | | | | |
| 405.140 - Office Staff Wages | 22,105.75 | 293,000.00 | -270,894.25 | 7.5% |
| 405.200 - Office Supplies | \$29.33 | 4,500.00 | -3,670.67 | 18.4% |
| 405.300 - Bond | 1,500.00 | 1,750.00 | -250.00 | 85.7% |
| Total 405.000 - PERSONNEL SERVICES | 24,435.08 | 299,250.00 | -274,814.92 | 8.2% |
| 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 | -38.00 | 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 | 47.53 | 4,500.00 | -4,452.47 | 1.1% |
| 407.000 - DATA PROCESSING | | | | |
| 407.213 - Data Processing Equipment | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 407.215 - Software | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| 407.370 - Computer Services | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| Total 407.000 - DATA PROCESSING | 0.00 | 10,500.00 | -10,500.00 | 0.0% |
| 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 | 30.71 | 3,000.00 | -2,969.29 | 1.0% |
| 409.230 - Heating Fuel | 3,754.61 | 9,000.00 | -5,245.39 | 41.7% |
| 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 | 859.70 | 10,000.00 | -9,140.30 | 8.6% |
| 409.366 - Water | 243.08 | 700.00 | -456.92 | 34.7% |
| Total 409.360 - Public Utilities | 1,102.78 | 10,700.00 | -9,597.22 | 10.3% |
| 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 | 4,921.42 | \$8,200.00 | -\$3,278.58 | 8.5% |
| 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 2014

| | Jan 14 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|---------------------|----------------------|--------------|
| 410.500 - Police Services Contract | 179,661.56 | 1,115,000.00 | -935,338.44 | 16.1% |
| Total 410.000 - PUBLIC SAFETY | 179,661.56 | 1,182,100.00 | -1,002,438.44 | 15.2% |
| 411.000 - FIRE | | | | |
| 411.300 - Building Capital Reserve | 2,023.54 | 80,000.00 | -77,976.46 | 2.5% |
| 411.500 - Contributions | 8,149.17 | 80,000.00 | -71,850.83 | 10.2% |
| 411.541 - Fire Relief | 0.00 | 70,000.00 | -70,000.00 | 0.0% |
| 411.600 - Water Hydrant Assessment | 14,905.00 | 60,000.00 | -45,095.00 | 24.8% |
| 411.700 - Truck Capital Reserve | 0.00 | 80,000.00 | -80,000.00 | 0.0% |
| 411.740 - Equipment Purchase | 3,861.04 | 25,000.00 | -21,138.96 | 15.4% |
| Total 411.000 - FIRE | 28,938.75 | 395,000.00 | -366,061.25 | 7.3% |
| 412.000 - AMBULANCE | | | | |
| 412.140 - Ambulance personnel | 0.00 | 0.00 | 0.00 | 0.0% |
| 412.541 - Ambulance Relief | 0.00 | 0.00 | 0.00 | 0.0% |
| 412.542 - Operation Contribution | 0.00 | 0.00 | 0.00 | 0.0% |
| 412.700 - Truck Fund Capital Reserve | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 412.000 - AMBULANCE | 0.00 | 0.00 | 0.00 | 0.0% |
| 413.000 - CODE ENFORCEMENT | | | | |
| 413.100 - Zoning Administrator | 4,301.68 | 60,000.00 | -55,698.32 | 7.2% |
| 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% |
| Total 413.000 - CODE ENFORCEMENT | 4,478.61 | 63,650.00 | -59,171.39 | 7.0% |
| 414.000 - PLANNING & ZONING | | | | |
| 414.112 - Stenographer, ZH & PC | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 414.116 - Zoning Hearing Bd Compensation | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 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 | 185.00 | 20,000.00 | -19,815.00 | 0.9% |
| 414.340 - Zoning Hearing Advertisements | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| Total 414.000 - PLANNING & ZONING | 435.00 | 36,600.00 | -36,165.00 | 1.2% |
| 419.540 - Crime Watch | 0.00 | 300.00 | -300.00 | 0.0% |
| 422.450 - Animal Control | 0.00 | 200.00 | -200.00 | 0.0% |
| 426.000 - SANITATION EXPENSE | 0.00 | 50.00 | -50.00 | 0.0% |
| 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 | 889.87 | 5,000.00 | -4,110.13 | 17.8% |
| Total 429.000 - PUBLIC WORKS - SANITATION | 889.87 | 5,000.00 | -4,110.13 | 17.8% |
| 430.000 - HWYS., ROADS & STREETS | | | | |
| 430.100 - Personnel Services | 31,683.88 | 428,400.00 | -396,716.12 | 7.4% |
| 430.245 - Supplies | 614.60 | 8,000.00 | -7,385.40 | 7.7% |
| 430.300 - Facilities Maintenance | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 430.320 - Telephone | 298.75 | 2,000.00 | -1,701.25 | 14.9% |
| 430.321 - Local | 38.35 | 400.00 | -361.65 | 9.6% |
| 430.322 - Long Distance | 504.15 | 3,000.00 | -2,495.85 | 16.8% |
| 430.329 - Wireless | | | | |

Lower Nazareth Township
General Fund Budget vs. Actual
 January 2014

| | Jan 14 | Budget | \$ Over Budget | % of Budget |
|--|------------------|-------------------|--------------------|--------------|
| Total 430.320 - Telephone | 841.25 | 5,400.00 | -4,558.75 | 15.6% |
| 430.330 - Heating Fuel | 3,792.92 | 7,000.00 | -3,207.08 | 54.2% |
| 430.360 - Electricity | 422.40 | 3,500.00 | -3,077.60 | 12.1% |
| 430.384 - Equip/Machinery Rental | 253.00 | 10,000.00 | -9,747.00 | 2.5% |
| 430.450 - Contracted Services | 40.30 | 800.00 | -759.70 | 5.0% |
| 430.460 - Continuing Education | 145.00 | 900.00 | -755.00 | 16.1% |
| 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 | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| Total 430.000 - HWYS., ROADS & STREETS | 37,793.55 | 528,500.00 | -490,706.65 | 7.2% |
| Total 432.000 - WINTER MAINTENANCE | 22,130.58 | 40,000.00 | -17,869.42 | 55.3% |
| 432.100 - Winter Maintenance Materials | 22,130.58 | 40,000.00 | -17,869.42 | 55.3% |
| Total 432.000 - WINTER MAINTENANCE | 22,130.58 | 40,000.00 | -17,869.42 | 55.3% |
| Total 433.000 - TRAFFIC CONTROL DEVICES | 213.61 | 16,500.00 | -16,286.39 | 1.3% |
| 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 | 213.61 | 3,000.00 | -2,786.39 | 7.1% |
| 433.375 - Line Painting | 0.00 | 500.00 | -500.00 | 0.0% |
| 433.450 - Signals contracted service | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| Total 433.000 - TRAFFIC CONTROL DEVICES | 213.61 | 16,500.00 | -16,286.39 | 1.3% |
| Total 434.000 - STREET LIGHTING | 286.14 | 7,000.00 | -6,713.86 | 4.1% |
| 434.000 - STREET LIGHTING | 286.14 | 7,000.00 | -6,713.86 | 4.1% |
| Total 434.000 - STREET LIGHTING | 286.14 | 7,000.00 | -6,713.86 | 4.1% |
| Total 437.000 - EQUIPMENT REPAIRS-FUEL | 14,278.41 | 59,000.00 | -44,721.59 | 24.2% |
| 437.000 - EQUIPMENT REPAIRS-FUEL | 146.25 | 9,000.00 | -8,853.75 | 1.6% |
| 437.200 - Tool & Equipment Repairs | 7,361.65 | 20,000.00 | -12,638.37 | 36.8% |
| 437.213 - Equipment Parts & Supplies | 6,770.53 | 30,000.00 | -23,229.47 | 22.6% |
| 437.233 - Equipment Motor Fuel | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 437.000 - EQUIPMENT REPAIRS-FUEL | 14,278.41 | 59,000.00 | -44,721.59 | 24.2% |
| Total 438.000 - HIGHWAY MAINT & REPAIR | 0.00 | 13,500.00 | -13,500.00 | 0.0% |
| 438.000 - HIGHWAY MAINT & REPAIR | 0.00 | 13,500.00 | -13,500.00 | 0.0% |
| 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% |
| Total 439.000 - HWY CONST & REBUILDING PRJCTS | 0.00 | 92,000.00 | -92,000.00 | 0.0% |
| 439.000 - HWY CONST & REBUILDING PRJCTS | 0.00 | 92,000.00 | -92,000.00 | 0.0% |
| 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% |
| Total 452.000 - RECREATION & CULTURE | 63.68 | 58,000.00 | -37,936.32 | 0.2% |
| 452.000 - RECREATION & CULTURE | 0.00 | 11,000.00 | -11,000.00 | 0.0% |
| 452.115 - Staff Wages | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| 452.249 - Recreation Programs | 63.68 | 23,000.00 | -22,936.32 | 0.3% |
| 452.500 - Recreation Safety Insurance | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 452.000 - RECREATION & CULTURE | 63.68 | 58,000.00 | -37,936.32 | 0.2% |
| Total 454.000 - PARKS | 1,009.50 | 7,000.00 | -5,990.50 | 14.4% |
| 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 2014

| | Jan 14 | Budget | \$ Over Budget | % of Budget |
|---|--------------------|---------------------|----------------------|---------------|
| 454.230 - Fuel | 1,340.55 | 3,000.00 | -1,659.45 | 44.7% |
| 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% |
| Total 454.000 - PARKS | 2,371.65 | 25,000.00 | -20,628.35 | 10.3% |
| 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% |
| Total 456.000 - LIBRARY | 21,675.00 | 88,000.00 | -66,325.00 | 24.6% |
| 480.000 - INSURANCE & EMPLOYEE BENEFITS | 3,746.84 | 49,000.00 | -45,253.16 | 7.6% |
| 481.100 - Social Security Employer Paid | 876.30 | 12,000.00 | -11,123.70 | 7.3% |
| 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 | 10,202.00 | 32,000.00 | -21,798.00 | 31.9% |
| 484.354 - Workers Comp Insurance | 33,850.58 | 200,000.00 | -166,149.42 | 16.9% |
| 487.196 - Health Insurance | 3,276.69 | 18,500.00 | -15,223.31 | 17.7% |
| 487.197 - Other Group Benefits | 51,952.41 | 431,000.00 | -379,047.59 | 12.1% |
| Total 480.000 - INSURANCE & EMPLOYEE BE... | 15,576.92 | 57,000.00 | -41,423.08 | 27.3% |
| 486.000 - Insurance | 15,576.92 | 57,000.00 | -41,423.08 | 27.3% |
| 486.350 - Liability Insurance | 15,576.92 | 57,000.00 | -41,423.08 | 27.3% |
| Total 486.000 - Insurance | 15,576.92 | 57,000.00 | -41,423.08 | 27.3% |
| 489.000 - JUDGEMENT & LOSSES | 0.00 | 50.00 | -50.00 | 0.0% |
| 489.410 - Judgements & damages | 0.00 | 50.00 | -50.00 | 0.0% |
| 489.411 - Refund of fines collected | 0.00 | 100.00 | -100.00 | 0.0% |
| Total 489.000 - JUDGEMENT & LOSSES | 0.00 | 200.00 | -200.00 | 0.0% |
| 491.000 - Refund of prior year revenue | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| 492.000 - Interfund Operating Transfers | 40.80 | 20,000.00 | -19,959.20 | 0.2% |
| 6561 - *Payroll Expenses | 419,504.77 | 3,608,400.00 | -3,188,895.23 | 11.6% |
| Total Expense | 419,504.77 | 3,608,400.00 | -3,188,895.23 | 11.6% |
| Net Income | -338,484.95 | -120,415.00 | -218,069.95 | 281.1% |

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

| | Jan 31, 14 |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Host Fee Savings Account | |
| 106.001 · Road Account | 119,423.69 |
| 106.002 · Fire/Ambulance | 27,141.35 |
| 106.003 · Recycling | 6,357.50 |
| Total 106.000 · Host Fee Savings Account | 152,922.54 |
| Total Checking/Savings | 152,922.54 |
| Total Current Assets | 152,922.54 |
| TOTAL ASSETS | 152,922.54 |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 98,047.04 |
| 3900 · Retained Earnings | 54,871.87 |
| Net Income | 3.63 |
| Total Equity | 152,922.54 |
| TOTAL LIABILITIES & EQUITY | 152,922.54 |

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

| | <u>Jan 31, 14</u> |
|---|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Palmer Sewer Checking Account | 717.47 |
| 106.000 · Palmer Sewer Savings Account | <u>169,709.32</u> |
| Total Checking/Savings | <u>170,426.79</u> |
| Total Current Assets | <u>170,426.79</u> |
| TOTAL ASSETS | <u>170,426.79</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 123,677.26 |
| 3900 · Retained Earnings | 46,749.47 |
| Net Income | <u>0.06</u> |
| Total Equity | <u>170,426.79</u> |
| TOTAL LIABILITIES & EQUITY | <u>170,426.79</u> |

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

| | <u>Jan 31, 14</u> |
|---|------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Nazareth Sewer Checking Account | 1,005.69 |
| 106.000 · Nazareth Sewer Savings Account | <u>7,210.29</u> |
| Total Checking/Savings | <u>8,215.98</u> |
| Total Current Assets | <u>8,215.98</u> |
| TOTAL ASSETS | <u><u>8,215.98</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 5,210.33 |
| 3900 · Retained Earnings | 3,005.56 |
| Net Income | <u>0.09</u> |
| Total Equity | <u>8,215.98</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>8,215.98</u></u> |

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

| | <u>Jan 31, 14</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · LAB Checking Account | 309,822.59 |
| 106.000 · PLGIT Savings Account | 794,745.32 |
| Total Checking/Savings | <u>1,104,567.91</u> |
| Total Current Assets | <u>1,104,567.91</u> |
| TOTAL ASSETS | <u><u>1,104,567.91</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 30,494.95 |
| 3900 · Retained Earnings | 1,065,028.01 |
| Net Income | 9,044.95 |
| Total Equity | <u>1,104,567.91</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,104,567.91</u></u> |

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

| | <u>Jan 31, 14</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.00 · Swr/Signal PLGIT Account | 337,958.68 |
| 106.000 · Swr/Signal PLUS Account | 770,956.37 |
| Total Checking/Savings | <u>1,108,915.05</u> |
| Total Current Assets | <u>1,108,915.05</u> |
| TOTAL ASSETS | <u><u>1,108,915.05</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 852,411.21 |
| 3900 · Retained Earnings | 262,919.73 |
| Net Income | <u>-6,415.89</u> |
| Total Equity | <u>1,108,915.05</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,108,915.05</u></u> |

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

| | <u>Jan 31, 14</u> |
|--|------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Sinking Fund Savings Account | 9,192.66 |
| Total Checking/Savings | <u>9,192.66</u> |
| Total Current Assets | <u>9,192.66</u> |
| TOTAL ASSETS | <u><u>9,192.66</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 8,437.79 |
| 3900 · Retained Earnings | 754.87 |
| Total Equity | <u>9,192.66</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>9,192.66</u></u> |

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

| | Jan 31, 14 |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Capital Reserve Savings Account | |
| 106.001 · CAPITAL PURCHASES | 249,615.81 |
| 106.005 · HOLDING ACCOUNT | 347,380.40 |
| 106.000 · Capital Reserve Savings Account - Other | 98.32 |
| Total 106.000 · Capital Reserve Savings Account | 597,094.53 |
| Total Checking/Savings | 597,094.53 |
| Total Current Assets | 597,094.53 |
| Other Assets | |
| 130.02 · Due from Master Escrow | 80.51 |
| Total Other Assets | 80.51 |
| TOTAL ASSETS | 597,175.04 |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 208,967.68 |
| 3900 · Retained Earnings | 389,838.92 |
| Net Income | -1,631.56 |
| Total Equity | 597,175.04 |
| TOTAL LIABILITIES & EQUITY | 597,175.04 |

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

| | <u>Jan 31, 14</u> |
|--|-------------------------|
| 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 | 1.66 |
| Total 106.000 · Fire CR Savings Account | <u>69,980.96</u> |
| Total Checking/Savings | <u>69,980.96</u> |
| Total Current Assets | <u>69,980.96</u> |
| TOTAL ASSETS | <u><u>69,980.96</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 234,597.63 |
| 3900 · Retained Earnings | -164,618.33 |
| Net Income | 1.66 |
| Total Equity | <u>69,980.96</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>69,980.96</u></u> |

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

| | Jan 31, 14 |
|--|------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Ambulance CR Savings Account | |
| 106.001 · Truck Fund | 40,025.12 |
| 106.002 · Land/Building Fund | 9,100.29 |
| 106.000 · Ambulance CR Savings Account - Other | 1.17 |
| Total 106.000 · Ambulance CR Savings Account | 49,126.58 |
| Total Checking/Savings | 49,126.58 |
| Total Current Assets | 49,126.58 |
| TOTAL ASSETS | 49,126.58 |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 98,708.23 |
| 3900 · Retained Earnings | -49,582.82 |
| Net Income | 1.17 |
| Total Equity | 49,126.58 |
| TOTAL LIABILITIES & EQUITY | 49,126.58 |

9:13 AM

03/06/14

Accrual Basis

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of January 31, 2014

| | <u>Jan 31, 14</u> |
|---------------------------------------|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 102.000 · Embassy Savings Account | 55,318.92 |
| 103.000 · Embassy Checking Account | 161.08 |
| Total Checking/Savings | <u>55,480.00</u> |
| Total Current Assets | <u>55,480.00</u> |
| TOTAL ASSETS | <u><u>55,480.00</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 60,177.95 |
| Net Income | -4,697.95 |
| Total Equity | <u>55,480.00</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>55,480.00</u></u> |

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

| | <u>Jan 31, 14</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · SLF Savings Account | 159,063.30 |
| Total Checking/Savings | <u>159,063.30</u> |
| Total Current Assets | <u>159,063.30</u> |
| TOTAL ASSETS | <u><u>159,063.30</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 109,419.53 |
| 3900 · Retained Earnings | 49,640.00 |
| Net Income | 3.77 |
| Total Equity | <u>159,063.30</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>159,063.30</u></u> |

Christian Springs Road Improvements - 36
Balance Sheet
As of January 31, 2014

| | <u>Jan 31, 14</u> |
|---------------------------------------|--------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.00 · CS Road Improvements | |
| 100.01 · Oakleaf Properties, Inc. | 1.88 |
| 100.02 · Jandrew Subdivision | 0.22 |
| Total 100.00 · CS Road Improvements | <u>2.10</u> |
| Total Checking/Savings | <u>2.10</u> |
| Total Current Assets | <u>2.10</u> |
| TOTAL ASSETS | <u>2.10</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3000 · Opening Bal Equity | 22,000.00 |
| 3900 · Retained Earnings | <u>-21,997.90</u> |
| Total Equity | <u>2.10</u> |
| TOTAL LIABILITIES & EQUITY | <u>2.10</u> |

9:24 AM
03/06/14
Accrual Basis

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

| | <u>Jan 31, 14</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 Traffic Impact Account | 4,113.02 |
| 106.000 Traffic Impact Account | 1,429,650.03 |
| Total Checking/Savings | <u>1,433,763.05</u> |
| Total Current Assets | <u>1,433,763.05</u> |
| TOTAL ASSETS | <u><u>1,433,763.05</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| Retained Earnings | 1,432,071.95 |
| Net Income | 1,691.10 |
| Total Equity | <u>1,433,763.05</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,433,763.05</u></u> |

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

| | Jan 31, 14 |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.00 Master Escrow-Owed to GF | 607.68 |
| 101.000 · Master Escrow Checking - LAB | 81.37 |
| 102.000 · SAVINGS ACCOUNTS - LAB | 369,514.56 |
| 106.000 · SAVING ACCOUNTS | 44,313.26 |
| 109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB | 20,818.19 |
| Total Checking/Savings | 435,335.06 |
| Total Current Assets | 435,335.06 |
| TOTAL ASSETS | 435,335.06 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 230.000 · Due to Other Funds | 2,330.51 |
| Total Other Current Liabilities | 2,330.51 |
| Total Current Liabilities | 2,330.51 |
| Total Liabilities | 2,330.51 |
| Equity | |
| 3000 · Opening Bal Equity | 844,070.71 |
| 3900 · Retained Earnings | (403,697.60) |
| Net Income | (7,368.56) |
| Total Equity | 433,004.55 |
| TOTAL LIABILITIES & EQUITY | 435,335.06 |

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

| | <u>Jan 31, 14</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Checking Account | 200,014.50 |
| Total Checking/Savings | <u>200,014.50</u> |
| Total Current Assets | <u>200,014.50</u> |
| TOTAL ASSETS | <u><u>200,014.50</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 32000 · Retained Earnings | 200,010.26 |
| Net Income | 4.24 |
| Total Equity | <u>200,014.50</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>200,014.50</u></u> |

Lower Nazareth Township
Balance Sheet
As of January 31, 2014

| | Jan 31, 14 |
|---|------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Checking Account | |
| 100.100 · Developer's Escrow | 21,273.83 |
| 100.200 · Code Enforcement & Inspection | 52,298.85 |
| 100.300 · Holding Account | 15,308.00 |
| 100.000 · Checking Account - Other | 794.36 |
| Total 100.000 · Checking Account | 89,675.04 |
| Total Checking/Savings | 89,675.04 |
| Total Current Assets | 89,675.04 |
| TOTAL ASSETS | 89,675.04 |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 60,713.53 |
| 3900 · Retained Earnings | 23,040.79 |
| Net Income | 5,920.72 |
| Total Equity | 89,675.04 |
| TOTAL LIABILITIES & EQUITY | 89,675.04 |