



Lower Nazareth Township
Financial Report
July 2014

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Jul-14</u>
General Fund - 01	\$ 1,095,196
Special Revenue Fund - Host Fee - 05	\$ 165,289
Palmer Sewer Fund - 08	\$ 170,511
Nazareth Sewer Fund - 09	\$ 9,648
Capital Reserve - Open Space Fund - 16	\$ 1,131,299
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,111,530
Sinking Fund 1995 General Obligation - 20	\$ 9,197
Fiscal Stability Fund -	\$ 30,001
Capital Reserve - Municipal - 30	\$ 291,481
Capital Reserve - Fire Fund - 31	\$ 69,987
Capital Reserve - Ambulance Fund- 32	\$ 49,131
Highway Reconstruction/Rehabilitation -	\$ 600,026
Capital Reserve - Equipment Replacement -	\$ 84,689
Refuse/Recycling Collection - 33	\$ 36,440
State Liquid Fuels Fund - 35	\$ 346,900
Traffic Impact - 091	\$ 1,470,778
<i>Total Township Funds...</i>	<u><u>\$6,672,104</u></u>
Master Escrow Account	\$ 426,099
Griffin Sewer Fund	\$ 200,039
Development & Inspection Account	\$ 134,065
<i>Total Escrow Accounts...</i>	<u><u>\$760,203</u></u>

08/28/14

**Lower Nazareth Township
General Fund Balance Sheet**

As of July 31, 2014

	Jul 31, 14
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	104,719.99
105.000 · Payroll Account	7,971.95
106.000 · LAB Savings Account	631,312.88
106.100 · PLGIT Account	273,831.13
106.200 · Real Estate Tax Collections	74,859.68
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,092,945.63
Total Current Assets	1,092,945.63
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,095,195.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	771.87
219 · Occup Privilege Tax Withheld	52.00
223 · Unemployment Withheld	46.01
Total 210.000 · PAYROLL LIABILITI...	869.88
Total Other Current Liabilities	869.88
Total Current Liabilities	869.88
Total Liabilities	869.88
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	45,238.01
Net Income	277,235.26
Total Equity	1,094,325.75
TOTAL LIABILITIES & EQUITY	1,095,195.63

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

	Jan - Jul 14	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,437,218.38	1,415,000.00	22,218.38	101.6%
301.200 · Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 · Real Estate - Delinquent	72,670.28	20,000.00	52,670.28	363.4%
Total 301.000 · REAL PROPERTY TAXES	1,509,888.66	1,435,100.00	74,788.66	105.2%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	81,086.12	160,000.00	-78,913.88	50.7%
310.210 · Earned Income - Current	668,903.47	1,060,000.00	-391,096.53	63.1%
310.220 · Earned Income - Prior	71,012.55	70,000.00	1,012.55	101.4%
310.510 · Local Services Tax	188,546.36	310,000.00	-121,453.64	60.8%
310.610 · Admission Tax	0.00	500.00	-500.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,009,548.50	1,600,500.00	-590,951.50	63.1%
Total 300.000 · TAXES	2,519,437.16	3,035,600.00	-516,162.84	83.0%
320.000 · LICENSES & PERMITS				
321.340 · Garbage Permits	0.00	0.00	0.00	0.0%
321.800 · Cable TV franchise	69,334.19	60,000.00	9,334.19	115.6%
322.400 · Yard Waste Recycling	0.00	0.00	0.00	0.0%
Total 320.000 · LICENSES & PERMITS	69,334.19	60,000.00	9,334.19	115.6%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	19,930.66	27,000.00	-7,069.34	73.8%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	1,910.04	6,000.00	-4,089.96	31.8%
Total 330.000 · FINES & FORFEITS	21,840.70	33,010.00	-11,169.30	66.2%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	70.86	100.00	-29.14	70.9%
341.02 · Interest on Savings	496.61	500.00	-3.39	99.3%
Total 341.000 · Interest Earnings	567.47	600.00	-32.53	94.6%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	7,350.00	60,000.00	-52,650.00	12.3%
Total 342.000 · Rents and Royalties	7,350.00	60,000.00	-52,650.00	12.3%
Total 340.000 · INTEREST, RENTS & ROYALTIES	7,917.47	60,600.00	-52,682.53	13.1%
350.000 · INTERGOVERNMENTAL REVENUES				
351.000 · FEDERAL CAP & OPER GRANTS				
351.12 · FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 · FEDERAL CAP & OPER GRANTS	0.00	0.00	0.00	0.0%
354.000 · STATE CAPITAL & OPER. GRANTS				
354.12 · Emergency Disaster Relief-PEMA	0.00	50.00	-50.00	0.0%
354.15 · Recycling / Act 101	0.00	20,000.00	-20,000.00	0.0%
Total 354.000 · STATE CAPITAL & OPER. GRANTS	0.00	20,050.00	-20,050.00	0.0%
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	3,750.00	-3,750.00	0.0%
355.040 · Alcoholic Beverage Licenses	0.00	2,200.00	-2,200.00	0.0%

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

	Jan - Jul 14	Budget	\$ Over Budget	% of Budget
355.051 - Non-Uniform	0.00	55,000.00	-55,000.00	0.0%
355.052 - Police Department	0.00	60,000.00	-60,000.00	0.0%
355.070 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
Total 355.000 - STATE SHARED REVENUES	0.00	170,950.00	-170,950.00	0.0%
Total 350.000 - INTERGOVERNMENTAL REVENUES	0.00	191,000.00	-191,000.00	0.0%
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	2,250.50	20,000.00	-17,769.50	11.2%
361.330 - Zoning Hearings	9,500.00	7,000.00	2,500.00	135.7%
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	534.98	500.00	-165.02	67.0%
Total 361.500 - Maps & Publications	418.98	500.00	-81.02	83.8%
361.630 - Proceeds from tax collection	13,575.70	15,000.00	-1,424.30	90.5%
361.74 - Postage collected	279.00	25.00	254.00	1,116.0%
Total 361.000 - General Government	26,004.18	42,525.00	-16,520.82	61.2%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	90.00	200.00	-110.00	45.0%
362.410 - Building & Zoning Permits	2,550.00	20,000.00	-17,450.00	12.8%
362.440 - Sewer Permits	550.00	1,000.00	-450.00	55.0%
362.451 - Use & Occupancy Permits	20.00	50.00	-30.00	40.0%
362.452 - Moving Permits	245.00	50.00	195.00	490.0%
362.470 - Driveway Permits	1,550.00	2,400.00	-850.00	64.6%
362.480 - Grading Permits	7,200.00	12,000.00	-4,800.00	60.0%
362.481 - Swimming Pool Grading Permits	2,100.00	4,000.00	-1,900.00	52.5%
362.490 - Peddling Permit	200.00	100.00	100.00	200.0%
Total 362.000 - PUBLIC SAFETY	14,505.00	39,800.00	-25,295.00	36.4%
Total 360.000 - CHARGES FOR SERVICES	40,509.18	82,325.00	-41,815.82	49.2%
363.000 - HIGHWAYS AND STREETS				
363.239 - Proceeds from Public Prop Damage	5,021.20	100.00	4,921.20	5,021.2%
363.246 - Public Works/Other Services/Sup	0.00	100.00	-100.00	0.0%
363.500 - Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
Total 363.000 - HIGHWAYS AND STREETS	5,021.20	300.00	4,721.20	1,673.7%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	8,995.00	\$,000.00	9,995.00	112.4%
367.301 - Business Donations	0.00	50.00	-50.00	0.0%
367.350 - Field Use Fees	2,240.00	2,000.00	240.00	112.0%
Total 367.000 - CULTURE-RECREATION	11,235.00	10,050.00	1,185.00	111.8%
389.000 - MISCELLANEOUS INCOME				
389.196 - Mini-Cobra Premiums	0.00	50.00	-50.00	0.0%
389.000 - MISCELLANEOUS INCOME - Other	0.00	50.00	-50.00	0.0%
Total 389.000 - MISCELLANEOUS INCOME	0.00	100.00	-100.00	0.0%

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

	Jan - Jul 14	Budget	\$ Over Budget	% of Budget
391.000 - Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
391.100 - Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
Total 391.000 - Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
392.000 - INTERFUND TRANSFER	2.10	15,000.00	74,027.95	593.5%
395.000 - Refund of Prior Yr Expenditures	89,027.95	3,487,985.00	-723,660.05	79.3%
Total Income	2,764,324.95	3,487,985.00	-723,660.05	79.3%
Gross Profit	2,764,324.95	3,487,985.00	-723,660.05	79.3%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	7,291.55	12,500.00	-5,208.45	58.3%
400.215 - Postage	3,748.08	3,000.00	748.08	124.9%
400.300 - Miscellaneous	150.00	50.00	100.00	300.0%
400.310 - Stenographer/BOS	1,180.00	500.00	680.00	236.0%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	3,574.54	6,000.00	-2,425.46	59.6%
400.322 - Long Distance	247.26	350.00	-102.74	70.6%
400.324 - Wireless	939.93	1,300.00	-360.07	72.3%
Total 400.320 - Telephone	4,761.73	7,650.00	-2,888.27	62.2%
400.340 - Advertising	3,381.79	4,500.00	-1,118.21	75.2%
400.342 - Public Relations Printing	2,006.00	5,000.00	-2,994.00	40.1%
400.343 - Codification/Printing	331.20	10,000.00	-9,668.80	3.3%
400.374 - Maintenance Agreements	6,093.24	10,500.00	-4,406.76	58.0%
400.384 - Office Equipment Rental	578.00	1,000.00	-422.00	57.8%
400.420 - Dues & Subscriptions	2,651.68	4,000.00	-1,348.32	66.3%
400.460 - Meetings & Continuing Education	4,429.28	7,000.00	-2,570.72	63.3%
400.700 - Capital Purchases	199.80	10,000.00	-9,800.20	2.0%
Total 400.000 - GENERAL GOVERNMENT	36,802.35	76,200.00	-39,397.65	48.3%
402.000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	5,540.00	7,000.00	-1,460.00	79.1%
Total 402.000 - AUDITING	5,580.00	7,100.00	-1,520.00	78.6%
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	0.00	6,000.00	-6,000.00	0.0%
403.110 - EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 - EIT Collection Supplies	0.00	0.00	0.00	0.0%
403.201 - Real Estate Collection Supplies	1,884.71	2,000.00	-115.29	94.2%
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 Service	421.45	1,000.00	-578.55	42.1%
403.319 - Local Services Tax Refunds	734.00	1,500.00	-766.00	48.9%
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	5,530.16	12,350.00	-6,819.84	44.8%

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

	Jan - Jul 14	Budget	\$ Over Budget	% of Budget
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	18,038.75	25,000.00	-6,961.25	72.2%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	18,038.75	26,500.00	-\$8,461.25	68.1%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	176,707.24	293,000.00	-116,292.76	60.3%
405.200 · Office Supplies	1,892.50	4,500.00	-2,607.50	42.1%
405.300 · Bond	1,500.00	1,750.00	-250.00	85.7%
Total 405.000 · PERSONNEL SERVICES	180,099.74	299,250.00	-119,150.26	60.2%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	596.56	250.00	346.56	238.6%
406.316 · Drug Testing	0.00	500.00	-500.00	0.0%
406.317 · Employee Record Checks	150.00	200.00	-50.00	75.0%
406.318 · Bank Fees	22.26	50.00	-27.74	44.5%
406.319 · Reimburse private prop damage	185.53	100.00	85.53	185.5%
406.325 · Internet fees / Website Develop	41.97	2,000.00	-1,958.03	2.1%
406.331 · Mileage	0.00	300.00	-300.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	555.68	800.00	-444.32	44.5%
406.421 · License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	1,352.00	4,500.00	-3,148.00	30.0%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	500.00	5,000.00	-4,500.00	10.0%
407.215 · Software	837.63	2,500.00	-1,662.37	33.5%
407.370 · Computer Services	1,000.00	3,000.00	-2,000.00	33.3%
Total 407.000 · DATA PROCESSING	2,337.63	10,500.00	-\$8,162.37	22.3%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	4,578.38	8,000.00	-3,421.62	57.2%
408.317 · Act 537 Plan	0.00	2,000.00	-2,000.00	0.0%
408.318 · Traffic Impact Study	0.00	100.00	-100.00	0.0%
408.319 · Special Projects	5,885.75	7,000.00	-1,114.25	84.1%
Total 408.000 · ENGINEERING SERVICES	10,464.13	17,100.00	-6,635.87	61.2%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	542.12	3,000.00	-2,457.88	18.1%
409.230 · Heating Fuel	25,554.55	9,000.00	16,554.55	283.9%
409.300 · Facilities Maintenance	1,854.27	4,000.00	-2,145.73	46.4%
409.318 · Building Security Systems	438.00	5,000.00	-4,562.00	8.8%
409.360 · Public Utilities	6,868.18	10,000.00	-3,131.82	68.7%
409.361 · Electricity	1,106.66	700.00	406.66	158.1%
409.366 · Water	7,974.84	10,700.00	-2,725.16	74.5%
Total 409.360 · Public Utilities	406.68	500.00	-93.32	81.3%
409.367 · Trash Removal	0.00	500.00	-500.00	0.0%
409.375 · Communication Equip Repair/Main	300.35	500.00	-199.65	60.1%
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	37,070.81	58,200.00	-21,129.19	63.7%
410.000 · PUBLIC SAFETY				
410.110 · Fire/Police	0.00	0.00	0.00	0.0%

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

	Jan - Jul 14	Budget	\$ Over Budget	% of Budget
410.160 - Police Pension	0.00	60,000.00	-60,000.00	0.0%
410.200 - Fire-Police Supplies	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%
410.500 - Police Services Contract	654,763.06	1,115,000.00	-460,236.94	58.7%
Total 410,000 - PUBLIC SAFETY	654,763.06	1,182,100.00	-527,336.94	55.4%
411.000 - FIRE				
411.300 - Building Capital Reserve	73,889.47	80,000.00	-6,110.53	92.4%
411.500 - Contributions	49,383.27	80,000.00	-30,616.73	61.7%
411.541 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 - Water Hydrant Assessment	48,170.25	60,000.00	-11,829.75	80.3%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	13,513.64	25,000.00	-11,486.36	54.1%
Total 411,000 - FIRE	184,956.63	395,000.00	-210,043.37	46.8%
412.000 - AMBULANCE				
412.140 - Ambulance personnel	0.00	0.00	0.00	0.0%
412.541 - Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 - Operation Contribution	30,000.00	0.00	30,000.00	100.0%
412.700 - Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
Total 412,000 - AMBULANCE	30,000.00	0.00	30,000.00	100.0%
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	35,593.42	60,000.00	-24,406.58	59.3%
413.121 - Sewage Enforcement Officer	1,178.38	700.00	478.38	168.3%
413.200 - Supplies	555.72	700.00	-144.28	79.4%
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	37,327.52	65,650.00	-26,322.48	58.6%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	525.00	1,500.00	-975.00	35.0%
414.116 - Zoning Hearing Bd Compensation	450.00	3,000.00	-2,550.00	15.0%
414.117 - Planning Commission Comp.	950.00	3,000.00	-2,050.00	31.7%
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	9,701.00	20,000.00	-10,299.00	48.5%
414.340 - Zoning Hearing Advertisements	705.50	3,000.00	-2,294.50	23.5%
Total 414,000 - PLANNING & ZONING	12,331.50	36,600.00	-24,268.50	33.7%
419.540 - Crime Watch	25.00	300.00	-275.00	8.3%
422.450 - Animal Control	0.00	200.00	-200.00	0.0%
426,000 - SANITATION EXPENSE				
426.421 - FRCA Membership	0.00	50.00	-50.00	0.0%
Total 426,000 - SANITATION EXPENSE	0.00	50.00	-50.00	0.0%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	4,859.08	5,000.00	-140.92	97.2%
Total 429,000 - PUBLIC WORKS - SANITATION	4,859.08	5,000.00	-140.92	97.2%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	234,196.10	428,400.00	-194,203.90	54.7%
430.245 - Supplies	3,920.92	8,000.00	-4,079.08	49.0%
430.300 - Facilities Maintenance	378.55	2,000.00	-1,621.45	18.9%

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

	Jan - Jul 14	Budget	\$ Over Budget	% of Budget
430.320 - Telephone				
430.321 - Local	1,250.42	2,000.00	-749.58	62.5%
430.322 - Long Distance	256.63	400.00	-143.37	64.2%
430.329 - Wireless	2,050.94	3,000.00	-949.06	68.4%
Total 430.320 - Telephone	3,557.99	5,400.00	-1,842.01	65.9%
430.330 - Heating Fuel	9,297.40	7,000.00	2,297.40	132.8%
430.360 - Electricity	2,204.38	3,500.00	-1,295.62	63.0%
430.384 - Equip/Machinery Rental	11,222.62	10,000.00	1,222.62	112.2%
430.450 - Contracted Services	245.70	800.00	-554.30	30.7%
430.460 - Continuing Education	2,596.48	900.00	1,696.48	288.5%
430.600 - Capital Construction	0.00	12,500.00	-12,500.00	0.0%
430.740 - Equipment Purchase	30,000.00	45,000.00	-15,000.00	66.7%
430.750 - Misc. Shop Tools & Equipment	1,445.73	5,000.00	-3,554.27	28.9%
Total 430.000 - HWYS., ROADS & STREETS	299,065.87	528,500.00	-229,434.13	56.6%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	51,586.72	40,000.00	11,586.72	129.0%
Total 432.000 - WINTER MAINTENANCE	51,586.72	40,000.00	11,586.72	129.0%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	5,129.00	5,000.00	129.00	102.6%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	256.22	2,500.00	-2,243.78	10.2%
433.360 - Traffic signal electric	1,459.12	3,000.00	-1,540.88	48.6%
433.375 - Line Painting	0.00	500.00	-500.00	0.0%
433.450 - Signals contracted service	2,073.84	3,000.00	-926.16	69.1%
Total 433.000 - TRAFFIC CONTROL DEVICES	8,918.18	16,500.00	-7,581.82	54.0%
434.00 - STREET LIGHTING				
434.360 - St. Lght. Electricity	1,790.43	7,000.00	-5,209.57	25.6%
Total 434.00 - STREET LIGHTING	1,790.43	7,000.00	-5,209.57	25.6%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	1,099.79	9,000.00	-7,900.21	12.2%
437.213 - Equipment Parts & Supplies	21,304.35	20,000.00	1,304.35	106.5%
437.233 - Equipment Motor Fuel	26,831.08	30,000.00	-3,168.92	89.4%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	49,235.22	59,000.00	-9,764.78	83.4%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	2,215.49	4,000.00	-1,784.51	55.4%
438.272 - Aggregate Supplies	390.02	3,000.00	-2,609.98	13.0%
438.273 - Pipe and Drainage Supplies	40.92	3,000.00	-2,959.08	1.4%
438.274 - Pavement Maintenance Supplies	3,150.00	3,500.00	-350.00	90.0%
Total 438.000 - HIGHWAY MAINT & REPAIR	5,796.43	13,500.00	-7,703.57	42.9%
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - Engineer	0.00	2,000.00	-2,000.00	0.0%
439.600 - Construction/Rebuilding	32,064.70	90,000.00	-57,935.30	35.6%
Total 439.000 - HWY CONST & REBUILDING PRJCTS	32,064.70	92,000.00	-59,935.30	34.9%
452.000 - RECREATION & CULTURE				
452.115 - Staff Wages	8,450.92	11,000.00	-2,549.08	76.8%
452.249 - Recreation Programs	2,140.02	4,000.00	-1,859.98	53.5%
452.300 - Recreation Safety Insurance	3,085.88	23,000.00	-19,914.12	13.4%

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

	Jan - Jul 14	Budget	\$ Over Budget	% of Budget
Total 452,000 · RECREATION & CULTURE	13,676.82	38,000.00	-24,323.18	36.0%
454,000 · PARKS				
454.115 · Park Personnel	4,492.95	7,000.00	-2,507.05	64.2%
454.200 · Park supplies	813.08	2,500.00	-1,686.92	32.5%
454.230 · Fuel	4,708.98	3,000.00	1,708.98	157.0%
454.361 · Electricity	0.00	0.00	0.00	0.0%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	1,396.37	2,500.00	-1,103.63	55.9%
454.500 · Contracted Services	1,921.72	5,000.00	-3,078.28	38.4%
454.600 · Capital Construction	672.83	1,500.00	-827.17	44.9%
454.700 · Capital Purchases	0.00	1,500.00	-1,500.00	0.0%
454.710 · Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454,000 · PARKS	14,005.93	23,000.00	-8,994.07	60.9%
456,000 · LIBRARY				
456.520 · Library Contribution	65,025.00	88,000.00	-22,975.00	73.9%
Total 456,000 · LIBRARY	65,025.00	88,000.00	-22,975.00	73.9%
480,000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	29,026.69	49,000.00	-19,973.31	59.2%
481.200 · Medicare Employer Paid	6,788.54	12,000.00	-5,211.46	56.6%
481.300 · Unemployment Comp Employer Paid	227.12	2,000.00	-1,772.88	11.4%
483.197 · Non-Uniform Pension Plan Contrib	0.00	115,000.00	-115,000.00	0.0%
483.310 · Pension Plan Admin Fees	2,075.00	2,500.00	-425.00	83.0%
484.354 · Workers Comp Insurance	32,560.00	32,000.00	560.00	101.8%
487.196 · Health Insurance	118,533.03	200,000.00	-81,466.97	59.3%
487.197 · Other Group Benefits	10,739.95	18,500.00	-7,740.05	58.2%
Total 480,000 · INSURANCE & EMPLOYEE BENEFITS	199,970.33	431,000.00	-231,029.67	46.4%
486,000 · Insurance				
486.350 · Liability Insurance	44,121.30	57,000.00	-12,878.70	77.4%
Total 486,000 · Insurance	44,121.30	57,000.00	-12,878.70	77.4%
489,000 · JUDGEMENT & LOSSES				
489.410 · Judgements & damages	0.00	50.00	-50.00	0.0%
489.411 · Refund of fines collected	0.00	50.00	-50.00	0.0%
Total 489,000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
491,000 · Refund of prior year revenue	0.00	200.00	-200.00	0.0%
492,000 · Interfund Operating Transfers	480,000.00	20,000.00	460,000.00	2,400.0%
6561 · *Payroll Expenses	294.40			
Total Expense	2,487,089.69	3,608,400.00	-1,121,310.31	68.9%
Net Income	277,235.26	-120,415.00	397,650.26	-230.2%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of July 31, 2014

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	125,604.99
106.002 · Fire/Ambulance	30,233.06
106.003 · Recycling	9,451.30
Total 106.000 · Host Fee Savings Account	<u>165,289.35</u>
Total Checking/Savings	<u>165,289.35</u>
Total Current Assets	<u>165,289.35</u>
TOTAL ASSETS	<u><u>165,289.35</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	54,871.87
Net Income	12,370.44
Total Equity	<u>165,289.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>165,289.35</u></u>

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

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	717.83
106.000 · Palmer Sewer Savings Account	<u>169,793.49</u>
Total Checking/Savings	<u>170,511.32</u>
Total Current Assets	<u>170,511.32</u>
TOTAL ASSETS	<u><u>170,511.32</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,749.47
Net Income	84.59
Total Equity	<u>170,511.32</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,511.32</u></u>

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

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,006.20
106.000 · Nazareth Sewer Savings Account	<u>8,641.54</u>
Total Checking/Savings	<u>9,647.74</u>
Total Current Assets	<u>9,647.74</u>
TOTAL ASSETS	<u><u>9,647.74</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	3,005.56
Net Income	<u>1,431.85</u>
Total Equity	<u>9,647.74</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,647.74</u></u>

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

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	336,484.30
106.000 · PLGIT Savings Account	<u>794,815.10</u>
Total Checking/Savings	<u>1,131,299.40</u>
Total Current Assets	<u>1,131,299.40</u>
TOTAL ASSETS	<u>1,131,299.40</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,065,028.01
Net Income	<u>35,776.44</u>
Total Equity	<u>1,131,299.40</u>
TOTAL LIABILITIES & EQUITY	<u>1,131,299.40</u>

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

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	337,988.36
106.000 · Swr/Signal PLUS Account	773,541.95
Total Checking/Savings	<u>1,111,530.31</u>
Total Current Assets	<u>1,111,530.31</u>
TOTAL ASSETS	<u><u>1,111,530.31</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	262,919.73
Net Income	-3,800.63
Total Equity	<u>1,111,530.31</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,111,530.31</u></u>

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

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,197.22
Total Checking/Savings	<u>9,197.22</u>
Total Current Assets	<u>9,197.22</u>
TOTAL ASSETS	<u><u>9,197.22</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	754.87
Net Income	4.56
Total Equity	<u>9,197.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,197.22</u></u>

8:46 AM
08/28/14
Accrual Basis

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

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 - Fiscal Stability MM / Savings	30,000.99
Total Checking/Savings	<u>30,000.99</u>
Total Current Assets	<u>30,000.99</u>
TOTAL ASSETS	<u><u>30,000.99</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	30,000.99
Total Equity	<u>30,000.99</u>
TOTAL LIABILITIES & EQUITY	<u><u>30,000.99</u></u>

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

	Jul 31, 14
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	291,253.46
106.001 · CAPITAL PURCHASES	146.62
106.000 · Capital Reserve Savings Account - Other	146.62
Total 106.000 · Capital Reserve Savings Account	291,400.08
Total Checking/Savings	291,400.08
Total Current Assets	291,400.08
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	291,480.59
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	389,838.92
Net Income	-307,326.01
Total Equity	291,480.59
TOTAL LIABILITIES & EQUITY	291,480.59

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

	Jul 31, 14
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	45,783.88
106.001 · Fire Truck Fund	6,927.29
106.002 · Building Land Fund	17,268.13
106.003 · Fire Police Fund	7.80
106.000 · Fire CR Savings Account - Other	7.80
Total 106.000 · Fire CR Savings Account	69,987.10
Total Checking/Savings	69,987.10
Total Current Assets	69,987.10
TOTAL ASSETS	69,987.10
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-164,618.33
Net Income	7.80
Total Equity	69,987.10
TOTAL LIABILITIES & EQUITY	69,987.10

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

	Jul 31, 14
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	40,025.12
106.001 · Truck Fund	9,100.29
106.002 · Land/Building Fund	5.49
106.000 · Ambulance CR Savings Account - Other	<u>5.49</u>
Total 106.000 · Ambulance CR Savings Account	<u>49,130.90</u>
Total Checking/Savings	<u>49,130.90</u>
Total Current Assets	<u>49,130.90</u>
TOTAL ASSETS	<u><u>49,130.90</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,582.82
Net Income	<u>5.49</u>
Total Equity	<u>49,130.90</u>
TOTAL LIABILITIES & EQUITY	<u><u>49,130.90</u></u>

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08/28/14
Accrual Basis

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

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	985.01
106.000 · Hwy Recon/Rehab MM/Savings Acct	599,041.03
Total Checking/Savings	<u>600,026.04</u>
Total Current Assets	<u>600,026.04</u>
TOTAL ASSETS	<u><u>600,026.04</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	600,026.04
Total Equity	<u>600,026.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>600,026.04</u></u>

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

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	1,000.00
100.000 · CR Equip Replacement - Checking - Other	<u>-14.99</u>
Total 100.000 · CR Equip Replacement - Checking	985.01
106.000 · CR Equip Replacement MM/Savings	
106.002 · EQUIPMENT REPLACEMENT	83,698.92
106.000 · CR Equip Replacement MM/Savings - Other	<u>4.59</u>
Total 106.000 · CR Equip Replacement MM/Savings	83,703.51
Total Checking/Savings	84,688.52
Total Current Assets	84,688.52
TOTAL ASSETS	84,688.52
LIABILITIES & EQUITY	
Equity	
Net Income	84,688.52
Total Equity	84,688.52
TOTAL LIABILITIES & EQUITY	84,688.52

8:51 AM
08/28/14
Accrual Basis

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

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	31,436.66
103.000 · Embassy Checking Account	<u>5,003.75</u>
Total Checking/Savings	<u>36,440.41</u>
Total Current Assets	<u>36,440.41</u>
TOTAL ASSETS	<u><u>36,440.41</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	60,177.95
Net Income	<u>-23,737.54</u>
Total Equity	<u>36,440.41</u>
TOTAL LIABILITIES & EQUITY	<u><u>36,440.41</u></u>

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

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>346,900.38</u>
Total Checking/Savings	<u>346,900.38</u>
Total Current Assets	<u>346,900.38</u>
TOTAL ASSETS	<u><u>346,900.38</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	49,640.00
Net Income	<u>187,840.85</u>
Total Equity	<u>346,900.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>346,900.38</u></u>

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08/28/14
Accrual Basis

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

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,116.06
106.000 Traffic Impact Account	<u>1,466,662.16</u>
Total Checking/Savings	<u>1,470,778.22</u>
Total Current Assets	<u>1,470,778.22</u>
TOTAL ASSETS	<u><u>1,470,778.22</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,432,071.95
Net Income	<u>38,706.27</u>
Total Equity	<u>1,470,778.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,470,778.22</u></u>

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

	Jul 31, 14
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	81.36
102.000 · SAVINGS ACCOUNTS - LAB	367,773.07
106.000 · SAVING ACCOUNTS	44,328.55
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	13,308.02
Total Checking/Savings	426,098.68
Total Current Assets	426,098.68
TOTAL ASSETS	426,098.68
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	(16,604.94)
Total Equity	423,768.17
TOTAL LIABILITIES & EQUITY	426,098.68

8:56 AM
08/28/14
Accrual Basis

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

	<u>Jul 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 - Checking Account	200,039.27
Total Checking/Savings	<u>200,039.27</u>
Total Current Assets	<u>200,039.27</u>
TOTAL ASSETS	<u><u>200,039.27</u></u>
LIABILITIES & EQUITY	
Equity	
32000 - Retained Earnings	200,010.26
Net Income	29.01
Total Equity	<u>200,039.27</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,039.27</u></u>

Lower Nazareth Township
Balance Sheet
As of July 31, 2014

	Jul 31, 14
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,273.83
100.200 · Code Enforcement & Inspection	111,922.59
100.000 · Checking Account - Other	868.63
Total 100.000 · Checking Account	134,065.05
Total Checking/Savings	134,065.05
Total Current Assets	134,065.05
TOTAL ASSETS	134,065.05
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,040.79
Net Income	50,310.73
Total Equity	134,065.05
TOTAL LIABILITIES & EQUITY	134,065.05