



Lower Nazareth Township
Financial Report
June 2014

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Jun-14</u>
General Fund - 01	\$ 1,648,364
Special Revenue Fund - Host Fee - 05	\$ 165,285
Palmer Sewer Fund - 08	\$ 170,511
Nazareth Sewer Fund - 09	\$ 9,648
Capital Reserve - Open Space Fund - 16	\$ 1,130,251
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,111,522
Sinking Fund 1995 General Obligation - 20	\$ 9,197
Capital Reserve - Municipal - 30	\$ 528,494
Capital Reserve - Fire Fund - 31	\$ 69,985
Capital Reserve - Ambulance Fund- 32	\$ 49,130
Refuse/Recycling Collection - 33	\$ 41,259
State Liquid Fuels Fund - 35	\$ 346,892
Traffic Impact - 091	\$ 1,439,312
<i>Total Township Funds...</i>	<u><u>\$6,719,848</u></u>
Master Escrow Account	\$ 472,628
Griffin Sewer Fund	\$ 200,035
Development & Inspection Account	\$ 134,082
<i>Total Escrow Accounts...</i>	<u><u>\$806,745</u></u>

Lower Nazareth Township
Balance Sheet
 As of June 30, 2014

	Jun 30, 14
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-114,060.36
105.000 · Payroll Account	7,970.63
106.000 · LAB Savings Account	813,678.67
106.100 · PLGIT Account	273,824.17
106.200 · Real Estate Tax Collections	664,450.66
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,646,113.77
Total Current Assets	1,646,113.77
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,648,363.77
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-0.07
Total 210.000 · PAYROLL LIABILITL..	-0.07
Total Other Current Liabilities	-0.07
Total Current Liabilities	-0.07
Total Liabilities	-0.07
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	45,238.01
Net Income	831,273.35
Total Equity	1,648,363.84
TOTAL LIABILITIES & EQUITY	1,648,363.77

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

	Jan - Jun 14	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,427,588.08	1,415,000.00	12,588.08	100.9%
301.200 · Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 · Real Estate - Delinquent	34,439.82	20,000.00	14,439.82	172.2%
Total 301.000 · REAL PROPERTY TAXES	1,462,027.90	1,435,100.00	26,927.90	101.9%
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	611,513.03	1,060,000.00	-448,486.97	57.7%
310.220 · Earned Income - Prior	71,012.55	70,000.00	1,012.55	101.4%
310.510 · Local Services Tax	188,483.40	310,000.00	-121,516.60	60.8%
310.610 · Admission Tax	0.00	500.00	-500.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	952,095.10	1,600,500.00	-648,404.90	59.5%
Total 300.000 · TAXES	2,414,123.00	3,035,600.00	-621,477.00	79.5%
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	16,117.56	27,000.00	-10,882.44	59.7%
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	18,027.60	33,010.00	-14,982.40	54.6%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	48.72	100.00	-51.28	48.7%
341.02 · Interest on Savings	489.65	500.00	-10.35	97.9%
Total 341.000 · Interest Earnings	538.37	600.00	-61.63	89.7%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	6,300.00	60,000.00	-53,700.00	10.5%
Total 342.000 · Rents and Royalties	6,300.00	60,000.00	-53,700.00	10.5%
Total 340.000 · INTEREST, RENTS & ROYALTIES	6,838.57	60,600.00	-53,761.63	11.3%
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. GRA...	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 through June 2014

	Jan - Jun 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 REVENUE...	0.00	191,000.00	-191,000.00	0.0%
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	2,230.50	20,000.00	-17,769.50	11.2%
361.330 - Zoning Hearings	8,750.00	7,000.00	1,750.00	125.0%
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	315.08	500.00	-184.92	63.0%
Total 361.500 - Maps & Publications	399.08	500.00	-100.92	79.8%
361.630 - Proceeds from tax collection	12,865.78	15,000.00	-2,134.22	85.8%
361.74 - Postage collected	273.24	25.00	248.24	1,093.0%
Total 361.000 - General Government	24,518.60	42,525.00	-18,006.40	57.7%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	50.00	200.00	-150.00	25.0%
362.410 - Building & Zoning Permits	2,050.00	20,000.00	-17,950.00	10.3%
362.440 - Sewer Permits	300.00	1,000.00	-700.00	30.0%
362.451 - Use & Occupancy Permits	20.00	50.00	-30.00	40.0%
362.452 - Moving Permits	160.00	50.00	110.00	320.0%
362.470 - Driveway Permits	1,400.00	2,400.00	-1,000.00	58.3%
362.480 - Grading Permits	6,600.00	12,000.00	-5,400.00	55.0%
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	12,880.00	39,800.00	-26,920.00	32.4%
Total 360.000 - CHARGES FOR SERVICES	37,398.60	82,325.00	-44,926.40	45.4%
363.000 - HIGHWAYS AND STREETS				
363.239 - Proceeds from Public Prop Damage	5,021.20	100.00	4,921.20	5,021.2%
363.246 - Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
363.500 - Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
Total 363.000 - HIGHWAYS AND STREETS	5,021.20	300.00	4,721.20	1,673.7%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	8,995.00	8,000.00	995.00	112.4%
367.301 - Business Donations	0.00	50.00	-50.00	0.0%
367.350 - Field Use Fees	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%
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 through June 2014

	Jan - Jun 14	Budget	S Over Budget	% of Budget
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	73,886.21	592.6%
395.000 - Refund of Prior Yr. Expenditures	88,886.21	3,487,985.00	-837,118.73	76.0%
Total Income	2,650,866.27	3,487,985.00	-837,118.73	76.0%
Gross Profit	2,650,866.27	3,487,985.00	-837,118.73	76.0%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	6,249.90	12,500.00	-6,250.10	50.0%
400.215 - Postage	3,748.08	3,000.00	748.08	124.9%
400.500 - 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	3,112.64	6,000.00	-2,887.36	51.9%
400.322 - Long Distance	211.86	350.00	-138.14	60.5%
400.324 - Wireless	822.44	1,300.00	-477.56	63.3%
Total 400.320 - Telephone	4,146.94	7,650.00	-3,503.06	54.2%
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	0.00	10,000.00	-10,000.00	0.0%
400.374 - Maintenance Agreements	5,661.31	10,500.00	-4,838.69	53.9%
400.384 - Office Equipment Rental	398.00	1,000.00	-602.00	39.8%
400.420 - Dues & Subscriptions	2,651.68	4,000.00	-1,348.32	66.3%
400.460 - Meetings & Continuing Education	3,917.28	7,000.00	-3,082.72	56.0%
400.700 - Capital Purchases	0.00	10,000.00	-10,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	33,490.98	76,200.00	-42,709.02	44.0%
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	5,550.16	12,350.00	-6,819.84	44.8%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	17,732.50	25,000.00	-7,267.50	70.9%
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 June 2014

	Jan - Jun 14	Budget	\$ Over Budget	% of Budget
Total 404,000 - SOLICITOR/LEGAL	17,732.50	26,500.00	-8,767.50	66.9%
405,000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	153,615.09	293,000.00	-139,384.91	52.4%
405.200 - Office Supplies	1,692.67	4,500.00	-2,807.33	57.6%
405.300 - Bond	1,500.00	1,750.00	-250.00	85.7%
Total 405,000 - PERSONNEL SERVICES	156,807.76	299,250.00	-142,442.24	52.4%
406,000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	546.06	250.00	296.06	218.4%
406.316 - Drug Testing	0.00	500.00	-500.00	0.0%
406.317 - Employee Record Checks	80.00	200.00	-120.00	40.0%
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 - Millegge	0.00	300.00	-300.00	0.0%
406.338 - Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 - Personnel Advertising	355.68	800.00	-444.32	44.5%
406.421 - License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406,000 - GENERAL GOVT. ADMINISTRATION	1,231.50	4,500.00	-3,268.50	27.4%
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	4,578.58	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	442.48	3,000.00	-2,557.52	14.7%
409.230 - Heating Fuel	25,554.55	9,000.00	16,554.55	283.9%
409.300 - Facilities Maintenance	1,382.45	4,000.00	-2,617.55	34.6%
409.318 - Building Security Systems	438.00	5,000.00	-4,562.00	8.8%
409.360 - Public Utilities				
409.361 - Electricity	5,805.48	10,000.00	-4,194.52	58.1%
409.366 - Water	832.54	700.00	132.54	118.9%
Total 409,360 - Public Utilities	6,638.02	10,700.00	-4,061.98	62.0%
409.367 - Trash Removal	329.12	500.00	-170.88	65.8%
409.375 - Communication Equip Repair/Main	0.00	500.00	-500.00	0.0%
409.386 - Rental Property Expenses	300.35	500.00	-199.65	60.1%
409.600 - Capital Construction	0.00	25,000.00	-25,000.00	0.0%
Total 409,000 - GEN GOVT. BUILDINGS	35,084.97	58,200.00	-23,115.03	60.3%
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 June 2014

	Jan - Jun 14	Budget	\$ Over Budget	% of Budget
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				
411.500 · Building Capital Reserve	72,877.70	80,000.00	-7,122.30	91.1%
411.500 · Contributions	46,270.46	80,000.00	-33,729.54	57.8%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	31,910.25	60,000.00	-28,089.75	53.2%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	11,583.12	25,000.00	-13,416.88	46.5%
Total 411.000 · FIRE	162,641.53	395,000.00	-232,358.47	41.2%
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	30,707.46	60,000.00	-29,292.54	51.2%
413.121 · Sewage Enforcement Officer	1,178.38	700.00	478.38	168.3%
413.200 · Supplies	407.76	700.00	-292.24	58.5%
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	32,293.60	63,650.00	-31,356.40	50.7%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	290.00	1,500.00	-1,210.00	19.3%
414.116 · Zoning Hearing Bd Compensation	250.00	3,000.00	-2,750.00	8.3%
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	8,225.00	20,000.00	-11,775.00	41.1%
414.340 · Zoning Hearing Advertisements	629.60	3,000.00	-2,370.40	21.0%
Total 414.000 · PLANNING & ZONING	10,344.60	36,600.00	-26,255.40	28.3%
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	3,969.21	5,000.00	-1,030.79	79.4%
Total 429.000 · PUBLIC WORKS - SANITATION	3,969.21	5,000.00	-1,030.79	79.4%
430.000 · HWYS, ROADS & STREETS				
430.100 · Personnel Services	203,592.93	428,400.00	-224,807.07	47.5%
430.245 · Supplies	3,022.62	8,000.00	-4,977.38	37.8%
430.300 · Facilities Maintenance	378.55	2,000.00	-1,621.45	18.9%
430.520 · Telephone				
430.521 · Local	1,089.34	2,000.00	-910.66	54.5%
430.522 · Long Distance	216.15	400.00	-183.87	54.0%
430.529 · Wireless	1,761.16	3,000.00	-1,238.84	58.7%

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

	Jan - Jun 14	Budget	\$ Over Budget	% of Budget
Total 430.320 - Telephone	3,066.63	5,400.00	-2,333.37	56.8%
430.330 - Heating Fuel	9,297.40	7,000.00	2,297.40	132.8%
430.360 - Electricity	1,967.77	3,500.00	-1,532.23	56.2%
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	1,251.34	5,000.00	-3,748.66	25.0%
Total 430.000 - HWYS., ROADS & STREETS	266,642.04	528,500.00	-261,857.96	50.5%
432.000 - WINTER MAINTENANCE	51,586.72	40,000.00	11,586.72	129.0%
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	5,129.00	5,000.00	129.00	102.6%
433.200 - Traffic signs	0.00	2,500.00	-2,500.00	0.0%
433.246 - Pavement Marking Supplies	256.22	2,500.00	-2,243.78	10.2%
433.249 - Traffic Control Supplies-signal	1,245.86	3,000.00	-1,754.14	41.5%
433.360 - Traffic signal electric	0.00	500.00	-500.00	0.0%
433.375 - Line Painting	2,073.84	3,000.00	-926.16	69.1%
433.450 - Signals contracted service	8,704.92	16,500.00	-7,795.08	52.8%
Total 433.000 - TRAFFIC CONTROL DEVICES	15,166.67	7,000.00	-8,483.33	21.7%
434.00 - STREET LIGHTING	1,516.67	7,000.00	-5,483.33	21.7%
434.360 - St. Light. Electricity	1,516.67	7,000.00	-5,483.33	21.7%
Total 434.00 - STREET LIGHTING	1,516.67	7,000.00	-5,483.33	21.7%
437.000 - EQUIPMENT REPAIRS-FUEL	1,021.79	9,000.00	-7,978.21	11.4%
437.200 - Tool & Equipment Repairs	20,029.10	20,000.00	29.10	100.1%
437.213 - Equipment Parts & Supplies	25,411.48	30,000.00	-4,588.52	84.7%
437.253 - Equipment Motor Fuel	46,462.37	59,000.00	-12,537.63	78.9%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	72,924.74	118,000.00	-45,075.26	61.8%
438.000 - HIGHWAY MAINT & REPAIR	2,014.80	4,000.00	-1,985.20	50.4%
438.271 - Paving and Patching Materials	390.02	3,000.00	-2,609.98	13.0%
438.272 - Aggregate Supplies	40.92	3,000.00	-2,959.08	1.4%
438.273 - Pipe and Drainage Supplies	3,150.00	3,500.00	-350.00	90.0%
438.274 - Pavement Maintenance Supplies	5,595.74	13,500.00	-7,904.26	41.4%
Total 438.000 - HIGHWAY MAINT & REPAIR	11,151.48	26,500.00	-15,348.52	57.2%
439.000 - HWY CONST & REBUILDING PRJCTS	0.00	2,000.00	-2,000.00	0.0%
439.313 - Engineer	0.00	90,000.00	-90,000.00	0.0%
439.600 - Construction/Rebuilding	0.00	92,000.00	-92,000.00	0.0%
Total 439.000 - HWY CONST & REBUILDING PRJ...	0.00	92,000.00	-92,000.00	0.0%
452.000 - RECREATION & CULTURE	2,306.33	11,000.00	-8,693.67	21.0%
452.115 - Staff Wages	1,753.36	4,000.00	-2,246.64	43.3%
452.249 - Recreation Programs	2,146.52	23,000.00	-20,853.68	9.3%
452.500 - Recreation Safety Insurance	6,186.01	38,000.00	-31,813.99	16.3%
Total 452.000 - RECREATION & CULTURE	10,392.22	78,000.00	-67,607.78	13.3%
454.000 - PARKS	3,397.56	7,000.00	-3,602.44	48.5%
454.115 - Park Personnel	813.08	2,500.00	-1,686.92	32.5%
454.200 - Park supplies				

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

	Jan - Jun 14	Budget	\$ Over Budget	% of Budget
454.230 - Fuel	4,524.59	3,000.00	1,524.59	150.8%
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	524.99	2,500.00	-1,975.01	21.0%
454.500 - Contracted Services	1,403.80	5,000.00	-3,596.20	28.1%
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	11,336.85	23,000.00	-11,663.15	49.3%
456.000 - LIBRARY	43,350.00	88,000.00	-44,650.00	49.3%
456.520 - Library Contribution		88,000.00	-44,650.00	49.3%
Total 456.000 - LIBRARY	43,350.00	88,000.00	-44,650.00	49.3%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	24,868.80	49,000.00	-24,131.20	50.8%
481.200 - Medicare Employer Paid	5,816.09	12,000.00	-6,183.91	48.5%
481.300 - Unemployment Comp Employer Paid	12.70	2,000.00	-1,987.30	0.6%
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	32,784.00	32,000.00	784.00	102.5%
487.196 - Health Insurance	101,551.74	200,000.00	-98,448.26	50.8%
487.197 - Other Group Benefits	9,842.83	18,500.00	-8,657.17	53.2%
Total 480.000 - INSURANCE & EMPLOYEE BENE...	176,951.16	431,000.00	-254,048.84	41.1%
486.000 - Insurance	38,708.76	57,000.00	-18,291.24	67.9%
486.350 - Liability Insurance		57,000.00	-18,291.24	67.9%
Total 486.000 - Insurance	38,708.76	57,000.00	-18,291.24	67.9%
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	0.00	20,000.00	-20,000.00	0.0%
6561 - **Payroll Expenses	255.05			
Total Expense	1,819,592.92	3,608,400.00	-1,788,807.08	50.4%
Net Income	831,273.35	-120,415.00	951,688.35	-690.3%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of June 30, 2014

	<u>Jun 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	125,604.99
106.002 · Fire/Ambulance	30,232.01
106.003 · Recycling	<u>9,448.15</u>
Total 106.000 · Host Fee Savings Account	<u>165,285.15</u>
Total Checking/Savings	<u>165,285.15</u>
Total Current Assets	<u>165,285.15</u>
TOTAL ASSETS	<u>165,285.15</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	54,871.87
Net Income	<u>12,366.24</u>
Total Equity	<u>165,285.15</u>
TOTAL LIABILITIES & EQUITY	<u>165,285.15</u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of June 30, 2014

	<u>Jun 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	717.77
106.000 · Palmer Sewer Savings Account	<u>169,793.49</u>
Total Checking/Savings	<u>170,511.26</u>
Total Current Assets	<u>170,511.26</u>
TOTAL ASSETS	<u><u>170,511.26</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,749.47
Net Income	<u>84.53</u>
Total Equity	<u>170,511.26</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,511.26</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of June 30, 2014

	<u>Jun 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,006.11
106.000 · Nazareth Sewer Savings Account	8,641.54
Total Checking/Savings	<u>9,647.65</u>
Total Current Assets	<u>9,647.65</u>
TOTAL ASSETS	<u>9,647.65</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	3,005.56
Net Income	1,431.76
Total Equity	<u>9,647.65</u>
TOTAL LIABILITIES & EQUITY	<u>9,647.65</u>

LNT Open Space Fund-16
Balance Sheet
As of June 30, 2014

	<u>Jun 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	335,455.76
106.000 · PLGIT Savings Account	794,794.90
Total Checking/Savings	<u>1,130,250.66</u>
Total Current Assets	<u>1,130,250.66</u>
TOTAL ASSETS	<u><u>1,130,250.66</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,065,028.01
Net Income	34,727.70
Total Equity	<u>1,130,250.66</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,130,250.66</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of June 30, 2014

	<u>Jun 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	337,979.77
106.000 · Swr/Signal PLUS Account	773,541.95
Total Checking/Savings	<u>1,111,521.72</u>
Total Current Assets	<u>1,111,521.72</u>
TOTAL ASSETS	<u>1,111,521.72</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	262,919.73
Net Income	-3,809.22
Total Equity	<u>1,111,521.72</u>
TOTAL LIABILITIES & EQUITY	<u>1,111,521.72</u>

LNT Sinking Fund '95 Note - 20
Balance Sheet
As of June 30, 2014

	<u>Jun 30, 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>

LNT Capital Reserve - 30
Balance Sheet
As of June 30, 2014

	Jun 30, 14
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	193,580.42
106.005 · HOLDING ACCOUNT	334,698.92
106.000 · Capital Reserve Savings Account - Other	134.07
Total 106.000 · Capital Reserve Savings Account	528,413.41
Total Checking/Savings	528,413.41
Total Current Assets	528,413.41
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	528,493.92
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	389,838.92
Net Income	-70,312.68
Total Equity	528,493.92
TOTAL LIABILITIES & EQUITY	528,493.92

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

	Jun 30, 14
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	45,783.88
106.002 · Building Land Fund	6,927.29
106.003 · Fire Police Fund	17,268.13
106.000 · Fire CR Savings Account - Other	6.02
Total 106.000 · Fire CR Savings Account	69,985.32
Total Checking/Savings	69,985.32
Total Current Assets	69,985.32
TOTAL ASSETS	69,985.32
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-164,618.33
Net Income	6.02
Total Equity	69,985.32
TOTAL LIABILITIES & EQUITY	69,985.32

LNT Capital Reserve Ambulance-32
Balance Sheet
As of June 30, 2014

	Jun 30, 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	4.24
Total 106.000 · Ambulance CR Savings Account	49,129.65
Total Checking/Savings	49,129.65
Total Current Assets	49,129.65
TOTAL ASSETS	49,129.65
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,582.82
Net Income	4.24
Total Equity	49,129.65
TOTAL LIABILITIES & EQUITY	49,129.65

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08/01/14
Accrual Basis

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of June 30, 2014

	<u>Jun 30, 14</u>
ASSETS	
· Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	36,433.87
103.000 · Embassy Checking Account	4,824.68
Total Checking/Savings	<u>41,258.55</u>
Total Current Assets	<u>41,258.55</u>
TOTAL ASSETS	<u><u>41,258.55</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	60,177.95
Net Income	-18,919.40
Total Equity	<u>41,258.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>41,258.55</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of June 30, 2014

	<u>Jun 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	346,891.56
Total Checking/Savings	<u>346,891.56</u>
Total Current Assets	<u>346,891.56</u>
TOTAL ASSETS	<u><u>346,891.56</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	49,640.00
Net Income	187,832.03
Total Equity	<u>346,891.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>346,891.56</u></u>

11:16 AM
08/01/14
Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of June 30, 2014

	<u>Jun 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,113.88
106.000 Traffic Impact Account	1,435,198.16
Total Checking/Savings	<u>1,439,312.04</u>
Total Current Assets	<u>1,439,312.04</u>
TOTAL ASSETS	<u>1,439,312.04</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,432,071.95
Net Income	7,240.09
Total Equity	<u>1,439,312.04</u>
TOTAL LIABILITIES & EQUITY	<u>1,439,312.04</u>

**Lower Nazareth Township Master Escrow
Balance Sheet
As of June 30, 2014**

	<u>Jun 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	81.36
102.000 · SAVINGS ACCOUNTS - LAB	413,843.33
106.000 · SAVING ACCOUNTS	44,320.53
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	13,774.80
Total Checking/Savings	<u>472,627.70</u>
Total Current Assets	<u>472,627.70</u>
TOTAL ASSETS	<u><u>472,627.70</u></u>
LIABILITIES & EQUITY	
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	29,924.08
Total Equity	<u>470,297.19</u>
TOTAL LIABILITIES & EQUITY	<u><u>472,627.70</u></u>

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08/01/14
Accrual Basis

LNT Griffin Sewer Fund
Balance Sheet
As of June 30, 2014

	<u>Jun 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,035.03
Total Checking/Savings	<u>200,035.03</u>
Total Current Assets	<u>200,035.03</u>
TOTAL ASSETS	<u><u>200,035.03</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,010.26
Net Income	24.77
Total Equity	<u>200,035.03</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,035.03</u></u>

Lower Nazareth Township
Balance Sheet
As of June 30, 2014

	Jun 30, 14
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,273.83
100.200 · Code Enforcement & Inspection	111,950.77
100.000 · Checking Account - Other	857.27
Total 100.000 · Checking Account	134,081.87
Total Checking/Savings	134,081.87
Total Current Assets	134,081.87
TOTAL ASSETS	134,081.87
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,040.79
Net Income	50,327.55
Total Equity	134,081.87
TOTAL LIABILITIES & EQUITY	134,081.87