



Lower Nazareth Township
Financial Report
March 2014

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Mar-14</u>
General Fund - 01	\$ 1,379,481
Special Revenue Fund - Host Fee - 05	\$ 152,925
Palmer Sewer Fund - 08	\$ 170,469
Nazareth Sewer Fund - 09	\$ 8,218
Capital Reserve - Open Space Fund - 16	\$ 1,118,133
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,108,963
Sinking Fund 1995 General Obligation - 20	\$ 9,195
Capital Reserve - Municipal - 30	\$ 579,663
Capital Reserve - Fire Fund - 31	\$ 69,982
Capital Reserve - Ambulance Fund- 32	\$ 49,127
Refuse/Recycling Collection - 33	\$ 42,708
State Liquid Fuels Fund - 35	\$ 346,876
Traffic Impact - 091	\$ 1,436,476
<i>Total Township Funds...</i>	<u><u>\$6,472,216</u></u>
Master Escrow Account	\$ 453,499
Griffin Sewer Fund	\$ 200,023
Development & Inspection Account	\$ 112,691
<i>Total Escrow Accounts...</i>	<u><u>\$766,212</u></u>

Lower Nazareth Township
GENERAL FUND BALANCE SHEET

As of March 31, 2014

	Mar 31, 14
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	3,972.98
105.000 · Payroll Account	7,966.95
106.000 · LAB Savings Account	318,995.66
106.100 · PLGIT Account	271,432.67
106.200 · Real Estate Tax Collections	774,612.99
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,377,231.25
Total Current Assets	1,377,231.25
Other Assets	
130.500 · Due from Master Escrow Acco...	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,379,481.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-0.05
Total 210.000 · PAYROLL LIABILITI...	-0.05
Total Other Current Liabilities	-0.05
Total Current Liabilities	-0.05
Total Liabilities	-0.05
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	45,238.01
Net Income	562,390.81
Total Equity	1,379,481.30
TOTAL LIABILITIES & EQUITY	1,379,481.25

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

	Jan - Mar 14	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	768,572.21	1,415,000.00	-646,427.79	54.3%
301.200 · Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 · Real Estate - Delinquent	23,659.79	20,000.00	3,659.79	118.3%
Total 301.000 · REAL PROPERTY TAXES	792,232.00	1,435,100.00	-642,868.00	55.2%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	40,060.94	160,000.00	-119,939.06	25.0%
310.210 · Earned Income - Current	220,548.65	1,060,000.00	-839,451.35	20.8%
310.220 · Earned Income - Prior	71,012.55	70,000.00	1,012.55	101.4%
310.510 · Local Services Tax	88,573.59	310,000.00	-221,426.41	28.6%
310.610 · Admission Tax	0.00	500.00	-500.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	420,195.73	1,600,500.00	-1,180,304.27	26.3%
Total 300.000 · TAXES	1,212,427.73	3,035,600.00	-1,823,172.27	39.9%
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	7,266.15	27,000.00	-19,733.85	26.9%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	1,027.66	6,000.00	-4,972.34	17.1%
Total 330.000 · FINES & FORFEITS	8,293.81	33,010.00	-24,716.19	25.1%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	24.05	100.00	-75.95	24.1%
341.02 · Interest on Savings	122.08	500.00	-377.92	24.4%
Total 341.000 · Interest Earnings	146.13	600.00	-453.87	24.4%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	3,150.00	60,000.00	-56,850.00	5.3%
Total 342.000 · Rents and Royalties	3,150.00	60,000.00	-56,850.00	5.3%
Total 340.000 · INTEREST, RENTS & ROYALTIES	3,296.13	60,600.00	-57,303.87	5.4%
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 March 2014

	Jan - Mar 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 REVEN...	0.00	191,000.00	-191,000.00	0.0%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	1,810.50	20,000.00	-18,189.50	9.1%
361.330 · Zoning Hearings	6,000.00	7,000.00	-1,000.00	85.7%
361.500 · Maps & Publications				
361.51 · Map Sales	0.00	0.00	0.00	0.0%
361.53 · SALDO	0.00	0.00	0.00	0.0%
361.54 · Zoning Ordinance	29.00	0.00	29.00	100.0%
361.56 · Comprehensive Plan	55.00	0.00	55.00	100.0%
361.57 · Misc. Publications/Copying	98.03	500.00	-401.97	19.6%
Total 361.500 · Maps & Publications	182.03	500.00	-317.97	36.4%
361.630 · Proceeds from tax collection	5,895.40	15,000.00	-9,104.60	39.3%
361.74 · Postage collected	11.50	25.00	-13.50	46.0%
Total 361.000 · General Government	13,899.43	42,525.00	-28,625.57	32.7%
362.000 · PUBLIC SAFETY				
362.100 · Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	30.00	200.00	-170.00	15.0%
362.410 · Building & Zoning Permits	550.00	20,000.00	-19,450.00	2.8%
362.440 · Sewer Permits	50.00	1,000.00	-950.00	5.0%
362.451 · Use & Occupancy Permits	0.00	50.00	-50.00	0.0%
362.452 · Moving Permits	50.00	50.00	0.00	100.0%
362.470 · Driveway Permits	750.00	2,400.00	-1,650.00	31.3%
362.480 · Grading Permits	3,800.00	12,000.00	-8,200.00	31.7%
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	5,230.00	39,800.00	-34,570.00	13.1%
Total 360.000 · CHARGES FOR SERVICES	19,129.43	82,325.00	-63,195.57	23.2%
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%
367.301 · Business Donations	0.00	50.00	-50.00	0.0%
367.350 · Field Use Fees	0.00	2,000.00	-2,000.00	0.0%
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%
389.000 · 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 March 2014

	Jan - Mar 14	Budget	\$ 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	18,540.21	223.6%
395,000 · Refund of Prior Yr Expenditures	33,540.21	3,487,985.00	-2,141,961.40	38.6%
Total Income	1,346,023.60	3,487,985.00	-2,141,961.40	38.6%
Gross Profit	1,346,023.60	3,487,985.00	-2,141,961.40	38.6%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	3,124.95	12,500.00	-9,375.05	25.0%
400.215 · Postage	3,020.99	3,000.00	20.99	100.7%
400.300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 · Stenographer/BOS	85.00	500.00	-415.00	17.0%
400.317 · Professional Services	0.00	500.00	-500.00	0.0%
400.320 · Telephone				
400.321 · Local	1,761.66	6,000.00	-4,238.34	29.4%
400.322 · Long Distance	105.74	350.00	-244.26	30.2%
400.324 · Wireless	469.78	1,300.00	-830.22	36.1%
Total 400.320 · Telephone	2,337.18	7,650.00	-5,312.82	30.6%
400.340 · Advertising	1,925.08	4,500.00	-2,574.92	42.8%
400.342 · Public Relations/Printing	0.00	5,000.00	-5,000.00	0.0%
400.343 · Codification/Printing	0.00	10,000.00	-10,000.00	0.0%
400.374 · Maintenance Agreements	1,830.83	10,500.00	-8,669.17	17.4%
400.384 · Office Equipment Rental	189.50	1,000.00	-810.50	19.0%
400.420 · Dues & Subscriptions	2,368.84	4,000.00	-1,631.16	59.2%
400.460 · Meetings & Continuing Education	1,230.00	7,000.00	-5,770.00	17.6%
400.700 · Capital Purchases	0.00	10,000.00	-10,000.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	16,112.57	76,200.00	-60,087.63	21.1%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	100.00	-60.00	40.0%
402.311 · Accounting & Auditing Services	1,980.00	7,000.00	-5,020.00	28.3%
Total 402.000 · AUDITING	2,020.00	7,100.00	-5,080.00	28.5%
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	1,785.89	2,000.00	-214.11	89.3%
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 Servc	421.45	1,000.00	-578.55	42.1%
403.319 · Local Services Tax Refunds	382.00	1,500.00	-1,118.00	25.5%
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	5,079.34	12,350.00	-7,270.66	41.1%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	2,306.25	25,000.00	-22,693.75	9.2%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%

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

	Jan - Mar 14	Budget	\$ Over Budget	% of Budget
Total 404.000 · SOLICITOR/LEGAL	2,306.25	26,500.00	-24,193.75	8.7%
405.000 · PERSONNEL SERVICES	68,867.05	293,000.00	-224,132.95	23.5%
405.140 · Office Staff Wages	1,266.76	4,500.00	-3,233.24	28.2%
405.200 · Office Supplies	1,500.00	1,750.00	-250.00	85.7%
405.300 · Bond				
Total 405.000 · PERSONNEL SERVICES	71,633.81	299,250.00	-227,616.19	23.9%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	72.56	250.00	-177.44	29.0%
406.316 · Drug Testing	0.00	500.00	-500.00	0.0%
406.317 · Employee Record Checks	10.00	200.00	-190.00	5.0%
406.318 · Bank Fees	-12.00	50.00	-62.00	-24.0%
406.319 · Reimburse private prop damage	185.53	100.00	85.53	185.5%
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	256.09	4,500.00	-4,243.91	5.7%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	500.00	5,000.00	-4,500.00	10.0%
407.215 · Software	666.00	2,500.00	-1,834.00	26.6%
407.370 · Computer Services	0.00	3,000.00	-3,000.00	0.0%
Total 407.000 · DATA PROCESSING	1,166.00	10,500.00	-9,334.00	11.1%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	1,119.25	8,000.00	-6,880.75	14.0%
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	806.00	7,000.00	-6,194.00	11.5%
Total 408.000 · ENGINEERING SERVICES	1,925.25	17,100.00	-15,174.75	11.3%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	93.54	3,000.00	-2,906.46	3.1%
409.230 · Heating Fuel	14,796.18	9,000.00	5,796.18	164.4%
409.300 · Facilities Maintenance	0.00	4,000.00	-4,000.00	0.0%
409.318 · Building Security Systems	219.00	5,000.00	-4,781.00	4.4%
409.360 · Public Utilities				
409.361 · Electricity	2,829.89	10,000.00	-7,170.11	28.3%
409.366 · Water	431.41	700.00	-268.59	61.6%
Total 409.360 · Public Utilities	3,261.30	10,700.00	-7,438.70	30.5%
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	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	18,703.69	58,200.00	-39,496.31	32.1%
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 March 2014

	Jan - Mar 14	Budget	\$ Over Budget	% of Budget
410.500 · Police Services Contract	269,492.34	1,115,000.00	-845,507.66	24.2%
Total 410.000 · PUBLIC SAFETY	269,492.34	1,182,100.00	-912,607.66	22.8%
411.000 · FIRE				
411.300 · Building Capital Reserve	5,055.31	80,000.00	-76,964.69	3.8%
411.500 · Contributions	24,375.59	80,000.00	-55,624.41	30.5%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	15,650.25	60,000.00	-44,349.75	26.1%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	5,791.56	25,000.00	-19,208.44	23.2%
Total 411.000 · FIRE	48,852.71	395,000.00	-346,147.29	12.4%
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	13,255.77	60,000.00	-46,764.23	22.1%
413.121 · Sewage Enforcement Officer	311.38	700.00	-388.62	44.5%
413.200 · Supplies	134.73	700.00	-565.27	19.2%
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	13,681.88	63,650.00	-49,968.12	21.5%
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	100.00	3,000.00	-2,900.00	3.3%
414.117 · Planning Commission Comp.	450.00	3,000.00	-2,550.00	15.0%
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	623.00	20,000.00	-19,377.00	3.1%
414.340 · Zoning Hearing Advertisements	0.00	3,000.00	-3,000.00	0.0%
Total 414.000 · PLANNING & ZONING	1,173.00	36,600.00	-35,427.00	3.2%
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				
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	99,832.26	428,400.00	-328,567.74	23.3%
430.245 · Supplies	1,270.87	8,000.00	-6,729.13	15.9%
430.300 · Facilities Maintenance	0.00	2,000.00	-2,000.00	0.0%
430.320 · Telephone				
430.321 · Local	609.15	2,000.00	-1,390.85	30.5%
430.322 · Long Distance	122.60	400.00	-277.40	30.7%
430.329 · Wireless	1,008.83	3,000.00	-1,991.17	33.6%

Lower Nazareth Township
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 January through March 2014

	Jan - Mar 14	Budget	S Over Budget	% of Budget
Total 430.320 · Telephone	1,740.58	5,400.00	-3,659.42	32.2%
430.330 · Heating Fuel	7,374.28	7,000.00	374.28	105.3%
430.360 · Electricity	1,146.70	3,500.00	-2,353.30	32.8%
430.384 · Equip/Machinery Rental	253.00	10,000.00	-9,747.00	2.5%
430.450 · Contracted Services	88.40	800.00	-711.60	11.1%
430.460 · Continuing Education	1,145.00	900.00	245.00	127.2%
430.600 · Capital Construction	0.00	12,500.00	-12,500.00	0.0%
430.740 · Equipment Purchase	0.00	45,000.00	-45,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	328.66	5,000.00	-4,671.34	6.6%
Total 430.000 · HWYS., ROADS & STREETS	113,179.75	528,500.00	-415,320.25	21.4%
432.000 · WINTER MAINTENANCE	45,090.10	40,000.00	5,090.10	112.7%
432.100 · Winter Maintenance Materials	45,090.10	40,000.00	5,090.10	112.7%
Total 432.000 · WINTER MAINTENANCE	45,090.10	40,000.00	5,090.10	112.7%
433.000 · TRAFFIC CONTROL DEVICES	0.00	5,000.00	-5,000.00	0.0%
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	636.31	3,000.00	-2,363.69	21.2%
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	2,710.15	16,500.00	-13,789.85	16.4%
434.000 · STREET LIGHTING	746.00	7,000.00	-6,254.00	10.7%
434.360 · St. Lght. Electricity	746.00	7,000.00	-6,254.00	10.7%
Total 434.000 · STREET LIGHTING	746.00	7,000.00	-6,254.00	10.7%
437.000 · EQUIPMENT REPAIRS-FUEL	146.25	9,000.00	-8,853.75	1.6%
437.200 · Tool & Equipment Repairs	9,792.49	20,000.00	-10,207.51	49.0%
437.213 · Equipment Parts & Supplies	17,545.11	30,000.00	-12,454.89	58.5%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	27,483.85	59,000.00	-31,516.15	46.6%
438.000 · HIGHWAY MAINT & REPAIR	1,522.16	4,000.00	-2,477.84	38.1%
438.271 · Paving and Patching Materials	0.00	3,000.00	-3,000.00	0.0%
438.272 · Aggregate Supplies	0.00	3,000.00	-3,000.00	0.0%
438.273 · Pipe and Drainage Supplies	0.00	3,500.00	-3,500.00	0.0%
438.274 · Pavement Maintenance Supplies	0.00	3,500.00	-3,500.00	0.0%
Total 438.000 · HIGHWAY MAINT & REPAIR	1,522.16	13,500.00	-11,977.84	11.3%
439.000 · HWY CONST & REBUILDING PRJCTS	0.00	2,000.00	-2,000.00	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 PR...	0.00	92,000.00	-92,000.00	0.0%
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	182.96	23,000.00	-22,817.04	0.8%
452.300 · Recreation Safety Insurance	0.00	0.00	0.00	0.0%
Total 452.000 · RECREATION & CULTURE	182.96	38,000.00	-37,817.04	0.5%
454.000 · PARKS	1,009.50	7,000.00	-5,990.50	14.4%
454.115 · Park Personnel	0.00	2,500.00	-2,500.00	0.0%
454.200 · Park supplies	1,009.50	7,000.00	-5,990.50	14.4%

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

	Jan - Mar 14	Budget	\$ Over Budget	% of Budget
454.230 · Fuel	2,931.01	3,000.00	-68.99	97.7%
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	3,962.11	23,000.00	-19,037.89	17.2%
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	11,572.90	49,000.00	-37,427.10	23.6%
481.100 · Social Security Employer Paid	2,706.56	12,000.00	-9,293.44	22.6%
481.200 · Medicare Employer Paid	0.00	2,000.00	-2,000.00	0.0%
481.300 · Unemployment Comp Employer Paid	0.00	115,000.00	-115,000.00	0.0%
483.197 · Non-Uniform Pension Plan Contrib	0.00	2,500.00	-2,500.00	0.0%
483.310 · Pension Plan Admin Fees	19,830.00	32,000.00	-12,170.00	62.0%
484.354 · Workers Comp Insurance	50,775.87	200,000.00	-149,224.13	25.4%
487.196 · Health Insurance	5,660.26	18,500.00	-12,839.74	30.6%
487.197 · Other Group Benefits	90,545.59	431,000.00	-340,454.41	21.0%
Total 480.000 · INSURANCE & EMPLOYEE BEN...	23,125.92	57,000.00	-33,874.08	40.6%
486.000 · Insurance	23,125.92	57,000.00	-33,874.08	40.6%
486.350 · Liability Insurance	23,125.92	57,000.00	-33,874.08	40.6%
Total 486.000 · Insurance	23,125.92	57,000.00	-33,874.08	40.6%
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	116.60	20,000.00	-19,883.40	0.6%
6561 · *Payroll Expenses	783,632.79	3,608,400.00	-2,824,767.21	21.7%
Total Expense	562,390.81	-120,415.00	682,805.81	-467.0%
Net Income				

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

	Mar 31, 14
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	119,425.05
106.001 · Road Account	27,142.03
106.002 · Fire/Ambulance	6,358.17
106.003 · Recycling	152,925.25
Total 106.000 · Host Fee Savings Account	152,925.25
Total Checking/Savings	152,925.25
Total Current Assets	152,925.25
TOTAL ASSETS	152,925.25
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	54,871.87
Net Income	6.34
Total Equity	152,925.25
TOTAL LIABILITIES & EQUITY	152,925.25

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

	<u>Mar 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	717.59
106.000 · Palmer Sewer Savings Account	<u>169,751.17</u>
Total Checking/Savings	<u>170,468.76</u>
Total Current Assets	<u>170,468.76</u>
TOTAL ASSETS	<u>170,468.76</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,749.47
Net Income	<u>42.03</u>
Total Equity	<u>170,468.76</u>
TOTAL LIABILITIES & EQUITY	<u>170,468.76</u>

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

	<u>Mar 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,005.86
106.000 · Nazareth Sewer Savings Account	7,212.07
Total Checking/Savings	<u>8,217.93</u>
Total Current Assets	<u>8,217.93</u>
TOTAL ASSETS	<u><u>8,217.93</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	3,005.56
Net Income	2.04
Total Equity	<u>8,217.93</u>
TOTAL LIABILITIES & EQUITY	<u><u>8,217.93</u></u>

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

	<u>Mar 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	323,373.12
106.000 · PLGIT Savings Account	<u>794,759.39</u>
Total Checking/Savings	<u>1,118,132.51</u>
Total Current Assets	<u>1,118,132.51</u>
TOTAL ASSETS	<u>1,118,132.51</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,065,028.01
Net Income	<u>22,609.55</u>
Total Equity	<u>1,118,132.51</u>
TOTAL LIABILITIES & EQUITY	<u>1,118,132.51</u>

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

	<u>Mar 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	337,964.67
106.000 · Swr/Signal PLUS Account	770,997.88
Total Checking/Savings	<u>1,108,962.55</u>
Total Current Assets	<u>1,108,962.55</u>
TOTAL ASSETS	<u><u>1,108,962.55</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	262,919.73
Net Income	-6,368.39
Total Equity	<u>1,108,962.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,108,962.55</u></u>

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

	<u>Mar 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,194.93
Total Checking/Savings	<u>9,194.93</u>
Total Current Assets	<u>9,194.93</u>
TOTAL ASSETS	<u><u>9,194.93</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	754.87
Net Income	2.27
Total Equity	<u>9,194.93</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,194.93</u></u>

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

	Mar 31, 14
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	232,093.20
106.005 · HOLDING ACCOUNT	347,380.40
106.000 · Capital Reserve Savings Account - Other	108.68
Total 106.000 · Capital Reserve Savings Account	579,582.28
Total Checking/Savings	579,582.28
Total Current Assets	579,582.28
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	579,662.79
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	389,838.92
Net Income	-19,143.81
Total Equity	579,662.79
TOTAL LIABILITIES & EQUITY	579,662.79

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

	Mar 31, 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	2.90
Total 106.000 · Fire CR Savings Account	69,982.20
Total Checking/Savings	69,982.20
Total Current Assets	69,982.20
TOTAL ASSETS	69,982.20
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-164,618.33
Net Income	2.90
Total Equity	69,982.20
TOTAL LIABILITIES & EQUITY	69,982.20

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

	Mar 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	2.04
Total 106.000 · Ambulance CR Savings Account	49,127.45
Total Checking/Savings	49,127.45
Total Current Assets	49,127.45
TOTAL ASSETS	49,127.45
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,582.82
Net Income	2.04
Total Equity	49,127.45
TOTAL LIABILITIES & EQUITY	49,127.45

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04/23/14
Accrual Basis

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

	<u>Mar 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	40,326.24
103.000 · Embassy Checking Account	2,382.18
Total Checking/Savings	<u>42,708.42</u>
Total Current Assets	<u>42,708.42</u>
TOTAL ASSETS	<u><u>42,708.42</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	60,177.95
Net Income	-17,469.53
Total Equity	<u>42,708.42</u>
TOTAL LIABILITIES & EQUITY	<u><u>42,708.42</u></u>

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

	<u>Mar 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>346,876.06</u>
Total Checking/Savings	<u>346,876.06</u>
Total Current Assets	<u>346,876.06</u>
TOTAL ASSETS	<u><u>346,876.06</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	49,640.00
Net Income	<u>187,816.53</u>
Total Equity	<u>346,876.06</u>
TOTAL LIABILITIES & EQUITY	<u><u>346,876.06</u></u>

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Accrual Basis

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

	<u>Mar 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,113.36
106.000 Traffic Impact Account	1,432,362.68
Total Checking/Savings	<u>1,436,476.04</u>
Total Current Assets	<u>1,436,476.04</u>
TOTAL ASSETS	<u>1,436,476.04</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,432,071.95
Net Income	4,404.09
Total Equity	<u>1,436,476.04</u>
TOTAL LIABILITIES & EQUITY	<u>1,436,476.04</u>

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

	Mar 31, 14
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	438.37
102.000 · SAVINGS ACCOUNTS - LAB	389,909.69
106.000 · SAVING ACCOUNTS	44,316.12
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,226.70
Total Checking/Savings	453,498.56
Total Current Assets	453,498.56
TOTAL ASSETS	453,498.56
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	10,794.94
Total Equity	451,168.05
TOTAL LIABILITIES & EQUITY	453,498.56

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Accrual Basis

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

	<u>Mar 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	<u>200,022.57</u>
Total Checking/Savings	<u>200,022.57</u>
Total Current Assets	<u>200,022.57</u>
TOTAL ASSETS	<u><u>200,022.57</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,010.26
Net Income	12.31
Total Equity	<u>200,022.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,022.57</u></u>

Lower Nazareth Township
Balance Sheet
As of March 31, 2014

	Mar 31, 14
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,273.83
100.200 · Code Enforcement & Inspection	90,590.31
100.000 · Checking Account - Other	826.99
Total 100.000 · Checking Account	112,691.13
Total Checking/Savings	112,691.13
Total Current Assets	112,691.13
TOTAL ASSETS	112,691.13
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,040.79
Net Income	28,936.81
Total Equity	112,691.13
TOTAL LIABILITIES & EQUITY	112,691.13