



**Lower Nazareth Township**  
**Financial Report**  
*May 2014*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

	<u>May-14</u>
General Fund - 01	\$ 1,624,648
Special Revenue Fund - Host Fee - 05	\$ 152,931
Palmer Sewer Fund - 08	\$ 170,469
Nazareth Sewer Fund - 09	\$ 8,333
Capital Reserve - Open Space Fund - 16	\$ 1,128,716
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,111,475
Sinking Fund 1995 General Obligation - 20	\$ 9,195
Capital Reserve - Municipal - 30	\$ 542,445
Capital Reserve - Fire Fund - 31	\$ 69,985
Capital Reserve - Ambulance Fund- 32	\$ 49,129
Refuse/Recycling Collection - 33	\$ 41,396
State Liquid Fuels Fund - 35	\$ 346,888
Traffic Impact - 091	\$ 1,438,449
<i>Total Township Funds...</i>	<u><u>\$6,694,059</u></u>
Master Escrow Account	\$ 427,329
Griffin Sewer Fund	\$ 200,031
Development & Inspection Account	\$ 107,709
<i>Total Escrow Accounts...</i>	<u><u>\$735,069</u></u>

06/25/14

**Lower Nazareth Township  
General Fund Balance Sheet**

As of May 31, 2014

	May 31, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	3,047.29
105.000 · Payroll Account	7,969.45
106.000 · LAB Savings Account	740,034.71
106.100 · PLGIT Account	271,442.38
106.200 · Real Estate Tax Collections	599,654.24
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
<b>Total Checking/Savings</b>	1,622,398.07
<b>Total Current Assets</b>	1,622,398.07
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	1,624,648.07
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,704.21
219 · Occup Privilege Tax Withheld	128.00
223 · Unemployment Withheld	104.59
<b>Total 210.000 · PAYROLL LIABILITI...</b>	1,936.80
<b>Total Other Current Liabilities</b>	1,936.80
<b>Total Current Liabilities</b>	1,936.80
<b>Total Liabilities</b>	
	1,936.80
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	45,238.01
Net Income	805,620.78
<b>Total Equity</b>	1,622,711.27
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,624,648.07

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

06/25/14

	Jan - May 14	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,363,241.56	1,415,000.00	-51,758.44	96.3%
301.200 - Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 - Real Estate - Delinquent	33,935.34	20,000.00	13,935.34	169.7%
<b>Total 301.000 - REAL PROPERTY TAXES</b>	<b>1,397,176.90</b>	<b>1,435,100.00</b>	<b>-37,923.10</b>	<b>97.4%</b>
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	57,248.04	160,000.00	-102,751.96	35.8%
310.210 - Earned Income - Current	408,545.79	1,060,000.00	-651,454.21	38.5%
310.220 - Earned Income - Prior	71,012.55	70,000.00	1,012.55	101.4%
310.510 - Local Services Tax	143,672.73	310,000.00	-166,327.27	46.3%
310.610 - Admission Tax	0.00	500.00	-500.00	0.0%
<b>Total 310.000 - LOCAL ENABLING ACT TAXES</b>	<b>680,479.11</b>	<b>1,600,500.00</b>	<b>-920,020.89</b>	<b>42.5%</b>
<b>Total 300.000 - TAXES</b>	<b>2,077,656.01</b>	<b>3,035,600.00</b>	<b>-957,943.99</b>	<b>68.4%</b>
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%
<b>Total 320.000 - LICENSES &amp; PERMITS</b>	<b>69,334.19</b>	<b>60,000.00</b>	<b>9,334.19</b>	<b>115.6%</b>
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	11,136.60	27,000.00	-15,863.40	41.2%
331.121 - Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 - Ordinance Violations	1,756.15	6,000.00	-4,243.85	29.3%
<b>Total 330.000 - FINES &amp; FORFEITS</b>	<b>12,892.75</b>	<b>33,010.00</b>	<b>-20,117.25</b>	<b>39.1%</b>
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	40.96	100.00	-59.04	41.0%
341.02 - Interest on Savings	131.79	500.00	-368.21	26.4%
<b>Total 341.000 - Interest Earnings</b>	<b>172.75</b>	<b>600.00</b>	<b>-427.25</b>	<b>28.8%</b>
342.000 - Rents and Royalties				
342.20 - Property Rental Income	5,250.00	60,000.00	-54,750.00	8.8%
<b>Total 342.000 - Rents and Royalties</b>	<b>5,250.00</b>	<b>60,000.00</b>	<b>-54,750.00</b>	<b>8.8%</b>
<b>Total 340.000 - INTEREST, RENTS &amp; ROYALTIES</b>	<b>5,422.75</b>	<b>60,600.00</b>	<b>-55,177.25</b>	<b>8.9%</b>
350.000 - INTERGOVERNMENTAL REVENUES				
351.000 - FEDERAL CAP & OPER GRANTS				
351.12 - FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
<b>Total 351.000 - FEDERAL CAP &amp; OPER GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
354.000 - STATE CAPITAL & OPER. GRANTS				
354.12 - Emergency Disaster Relief/PEMA	0.00	50.00	-50.00	0.0%
354.15 - Recycling / Act 101	0.00	20,000.00	-20,000.00	0.0%
<b>Total 354.000 - STATE CAPITAL &amp; OPER. GRA...</b>	<b>0.00</b>	<b>20,050.00</b>	<b>-20,050.00</b>	<b>0.0%</b>
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 May 2014

	Jan - May 14	Budget	\$ Over Budget	% of Budget
355.052 · Police Department	0.00	60,000.00	-60,000.00	0.0%
355.070 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
<b>Total 355.000 · STATE SHARED REVENUES</b>	<b>0.00</b>	<b>170,950.00</b>	<b>-170,950.00</b>	<b>0.0%</b>
<b>Total 350.000 · INTERGOVERNMENTAL REVENUE...</b>	<b>0.00</b>	<b>191,000.00</b>	<b>-191,000.00</b>	<b>0.0%</b>
<b>360.000 · CHARGES FOR SERVICES</b>				
361.000 · General Government				
361.310 · Subdivision & Land Development	2,250.50	20,000.00	-17,769.50	11.2%
361.330 · Zoning Hearings	8,000.00	7,000.00	1,000.00	114.3%
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	250.46	500.00	-249.54	50.1%
<b>Total 361.500 · Maps &amp; Publications</b>	<b>334.46</b>	<b>500.00</b>	<b>-165.54</b>	<b>66.9%</b>
361.630 · Proceeds from tax collection	12,531.78	15,000.00	-2,468.22	83.5%
361.74 · Postage collected	264.12	25.00	239.12	1,056.5%
<b>Total 361.000 · General Government</b>	<b>23,360.86</b>	<b>42,525.00</b>	<b>-19,164.14</b>	<b>54.9%</b>
<b>362.000 · PUBLIC SAFETY</b>				
362.100 · Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	50.00	200.00	-150.00	25.0%
362.410 · Building & Zoning Permits	1,300.00	20,000.00	-18,700.00	6.5%
362.440 · Sewer Permits	200.00	1,000.00	-800.00	20.0%
362.451 · Use & Occupancy Permits	20.00	50.00	-30.00	40.0%
362.452 · Moving Permits	135.00	50.00	85.00	270.0%
362.470 · Driveway Permits	1,350.00	2,400.00	-1,050.00	56.3%
362.480 · Grading Permits	6,000.00	12,000.00	-6,000.00	50.0%
362.481 · Swimming Pool Grading Permits	1,500.00	4,000.00	-2,500.00	37.5%
362.490 · Peddling Permit	175.00	100.00	75.00	175.0%
<b>Total 362.000 · PUBLIC SAFETY</b>	<b>10,730.00</b>	<b>39,800.00</b>	<b>-29,070.00</b>	<b>27.0%</b>
<b>Total 360.000 · CHARGES FOR SERVICES</b>	<b>34,090.86</b>	<b>82,325.00</b>	<b>-48,234.14</b>	<b>41.4%</b>
<b>363.000 · HIGHWAYS AND STREETS</b>				
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%
<b>Total 363.000 · HIGHWAYS AND STREETS</b>	<b>5,021.20</b>	<b>300.00</b>	<b>4,721.20</b>	<b>1,673.7%</b>
<b>367.000 · CULTURE-RECREATION</b>				
367.300 · Summer Park Program	8,370.00	8,000.00	370.00	104.6%
367.501 · Business Donations	0.00	50.00	-50.00	0.0%
367.550 · Field Use Fees	2,240.00	2,000.00	240.00	112.0%
<b>Total 367.000 · CULTURE-RECREATION</b>	<b>10,610.00</b>	<b>10,050.00</b>	<b>560.00</b>	<b>105.6%</b>
<b>389.000 · MISCELLANEOUS INCOME</b>				
389.196 · Mini-Cobra Premiums	0.00	50.00	-50.00	0.0%
389.000 · MISCELLANEOUS INCOME - Other	0.00	50.00	-50.00	0.0%
<b>Total 389.000 · MISCELLANEOUS INCOME</b>	<b>0.00</b>	<b>100.00</b>	<b>-100.00</b>	<b>0.0%</b>
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 May 2014

	Jan - May 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	-1,239,414.93	64.5%
<b>Total Income</b>	<b>2,248,570.07</b>	<b>3,487,985.00</b>	<b>-1,239,414.93</b>	<b>64.5%</b>
<b>Gross Profit</b>	<b>2,248,570.07</b>	<b>3,487,985.00</b>	<b>-1,239,414.93</b>	<b>64.5%</b>
<b>Expense</b>				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	5,208.25	12,500.00	-7,291.75	41.7%
400.215 - Postage	3,748.08	3,000.00	748.08	124.9%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	130.00	500.00	-370.00	26.0%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	2,202.81	6,000.00	-3,797.19	36.7%
400.322 - Long Distance	176.46	350.00	-173.54	50.4%
400.324 - Wireless	704.88	1,300.00	-595.12	54.2%
<b>Total 400.320 - Telephone</b>	<b>3,084.15</b>	<b>7,650.00</b>	<b>-4,565.85</b>	<b>40.3%</b>
400.340 - Advertising	3,335.21	4,500.00	-1,164.79	74.1%
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	5,226.84	10,500.00	-5,273.16	49.8%
400.384 - Office Equipment Rental	398.00	1,000.00	-602.00	39.8%
400.420 - Dues & Subscriptions	2,571.76	4,000.00	-1,428.24	64.3%
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%
<b>Total 400.000 - GENERAL GOVERNMENT</b>	<b>29,625.57</b>	<b>76,200.00</b>	<b>-46,574.43</b>	<b>38.9%</b>
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%
<b>Total 402.000 - AUDITING</b>	<b>5,580.00</b>	<b>7,100.00</b>	<b>-1,520.00</b>	<b>78.6%</b>
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	0.00	6,000.00	-6,000.00	0.0%
403.110 - EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 - EIT Collection Supplies	0.00	0.00	0.00	0.0%
403.201 - Real Estate Collection Supplies	1,853.01	2,000.00	-146.99	92.7%
403.215 - Office Equipment	0.00	200.00	-200.00	0.0%
403.215 - EIT Postage	0.00	50.00	-50.00	0.0%
403.216 - Real Estate Postage	0.00	1,200.00	-1,200.00	0.0%
403.310 - Computer Services	0.00	0.00	0.00	0.0%
403.311 - Audit	2,240.00	0.00	2,240.00	100.0%
403.317 - Tax Collection Committee Serv	421.45	1,000.00	-578.55	42.1%
403.319 - Local Services Tax Refunds	727.00	1,500.00	-773.00	48.5%
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%
<b>Total 403.000 - TAX COLLECTION</b>	<b>5,491.46</b>	<b>12,550.00</b>	<b>-6,858.54</b>	<b>44.5%</b>
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	10,056.25	25,000.00	-14,943.75	40.2%
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 May 2014

	Jan - May 14	Budget	\$ Over Budget	% of Budget
Total 404.000 - SOLICITOR/LEGAL	10,056.25	26,500.00	-16,443.75	37.9%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	129,899.26	293,000.00	-163,100.74	44.3%
405.200 - Office Supplies	1,491.34	4,500.00	-3,008.66	33.1%
405.300 - Bond	1,500.00	1,750.00	-250.00	85.7%
Total 405.000 - PERSONNEL SERVICES	132,890.60	299,250.00	-166,359.40	44.4%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	470.06	250.00	220.06	188.0%
406.316 - Drug Testing	0.00	500.00	-500.00	0.0%
406.317 - Employee Record Checks	20.00	200.00	-180.00	10.0%
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	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	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	1,053.53	4,500.00	-3,446.47	23.4%
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	1,000.00	3,000.00	-2,000.00	33.3%
Total 407.000 - DATA PROCESSING	2,166.00	10,500.00	-8,334.00	20.6%
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	4,885.75	7,000.00	-2,114.25	69.8%
Total 408.000 - ENGINEERING SERVICES	9,464.13	17,100.00	-7,635.87	55.3%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	172.82	3,000.00	-2,827.18	5.8%
409.230 - Heating Fuel	25,305.41	9,000.00	16,305.41	281.2%
409.300 - Facilities Maintenance	1,236.06	4,000.00	-2,763.94	30.9%
409.318 - Building Security Systems	219.00	5,000.00	-4,781.00	4.4%
409.360 - Public Utilities				
409.361 - Electricity	4,831.54	10,000.00	-5,168.46	48.3%
409.366 - Water	716.15	700.00	16.15	102.3%
Total 409.360 - Public Utilities	5,547.69	10,700.00	-5,152.31	51.8%
409.367 - Trash Removal	302.60	500.00	-197.40	60.5%
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	33,083.93	58,200.00	-25,116.07	56.8%
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 May 2014

	Jan - May 14	Budget	\$ Over Budget	% of Budget
410.500 - Police Services Contract	449,153.90	1,115,000.00	-665,846.10	40.3%
<b>Total 410.000 - PUBLIC SAFETY</b>	<b>449,153.90</b>	<b>1,182,100.00</b>	<b>-732,946.10</b>	<b>38.0%</b>
411.000 - FIRE				
411.300 - Building Capital Reserve	71,865.93	80,000.00	-8,134.07	89.8%
411.500 - Contributions	38,904.46	80,000.00	-41,095.54	48.6%
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	9,652.60	25,000.00	-15,347.40	38.6%
<b>Total 411.000 - FIRE</b>	<b>152,333.24</b>	<b>395,000.00</b>	<b>-242,666.76</b>	<b>38.6%</b>
412.000 - AMBULANCE				
412.140 - Ambulance personnel	0.00	0.00	0.00	0.0%
412.541 - Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 - Operation Contribution	0.00	0.00	0.00	0.0%
412.700 - Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
<b>Total 412.000 - AMBULANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	25,752.74	60,000.00	-34,247.26	42.9%
413.121 - Sewage Enforcement Officer	652.38	700.00	-67.62	90.3%
413.200 - Supplies	175.48	700.00	-524.52	25.1%
413.325 - Postage	0.00	750.00	-750.00	0.0%
413.400 - Court Costs	0.00	1,500.00	-1,500.00	0.0%
<b>Total 413.000 - CODE ENFORCEMENT</b>	<b>26,560.60</b>	<b>63,650.00</b>	<b>-37,089.40</b>	<b>41.7%</b>
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	200.00	3,000.00	-2,800.00	6.7%
414.117 - Planning Commission Comp.	700.00	3,000.00	-2,300.00	23.3%
414.120 - Legal	0.00	6,000.00	-6,000.00	0.0%
414.310 - Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 - Engineer	3,311.00	20,000.00	-16,689.00	16.6%
414.340 - Zoning Hearing Advertisements	0.00	3,000.00	-3,000.00	0.0%
<b>Total 414.000 - PLANNING &amp; ZONING</b>	<b>4,211.00</b>	<b>36,600.00</b>	<b>-32,389.00</b>	<b>11.5%</b>
419.540 - Crime Watch	0.00	500.00	-500.00	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%
<b>Total 426.000 - SANITATION EXPENSE</b>	<b>0.00</b>	<b>50.00</b>	<b>-50.00</b>	<b>0.0%</b>
429.000 - PUBLIC WORKS - SANITATION				
429.564 - Sanitary Sewer Expenses	3,969.21	5,000.00	-1,030.79	79.4%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	<b>3,969.21</b>	<b>5,000.00</b>	<b>-1,030.79</b>	<b>79.4%</b>
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	173,270.10	428,400.00	-255,129.90	40.4%
430.245 - Supplies	2,793.88	8,000.00	-5,206.12	34.9%
430.300 - Facilities Maintenance	378.55	2,000.00	-1,621.45	18.9%
430.320 - Telephone				
430.321 - Local	770.64	2,000.00	-1,229.36	38.5%
430.322 - Long Distance	182.82	400.00	-217.18	45.7%
430.329 - Wireless	1,513.71	3,000.00	-1,486.29	50.5%



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

	Jan - May 14	Budget	\$ Over Budget	% of Budget
Total 430.320 - Telephone	2,467.17	5,400.00	-2,932.83	45.7%
430.330 - Heating Fuel	9,297.40	7,000.00	2,297.40	132.8%
430.360 - Electricity	1,756.47	3,500.00	-1,743.53	50.2%
430.384 - Equip/Machinery Rental	11,222.62	10,000.00	1,222.62	112.2%
430.450 - Contracted Services	179.40	800.00	-620.60	22.4%
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	1,210.51	5,000.00	-3,789.49	24.2%
<b>Total 430.000 - HWYS., ROADS &amp; STREETS</b>	<b>253,172.58</b>	<b>528,500.00</b>	<b>-295,327.42</b>	<b>44.5%</b>
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%
<b>Total 432.000 - WINTER MAINTENANCE</b>	<b>51,586.72</b>	<b>40,000.00</b>	<b>11,586.72</b>	<b>129.0%</b>
433.000 - TRAFFIC CONTROL DEVICES	0.00	5,000.00	-5,000.00	0.0%
433.200 - Traffic signs	0.00	2,500.00	-2,500.00	0.0%
433.246 - Pavement Marking Supplies	210.00	2,500.00	-2,290.00	8.4%
433.249 - Traffic Control Supplies-signal	1,052.75	3,000.00	-1,947.27	35.1%
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	3,336.57	16,500.00	-13,163.43	20.2%
<b>Total 433.000 - TRAFFIC CONTROL DEVICES</b>	<b>1,270.03</b>	<b>7,000.00</b>	<b>-5,729.97</b>	<b>18.1%</b>
434.00 - STREET LIGHTING	1,270.03	7,000.00	-5,729.97	18.1%
434.360 - St. Light Electricity	1,270.03	7,000.00	-5,729.97	18.1%
<b>Total 434.00 - STREET LIGHTING</b>	<b>1,270.03</b>	<b>7,000.00</b>	<b>-5,729.97</b>	<b>18.1%</b>
437.000 - EQUIPMENT REPAIRS-FUEL	300.15	9,000.00	-8,699.85	3.3%
437.200 - Tool & Equipment Repairs	19,169.74	20,000.00	-830.26	95.8%
437.213 - Equipment Parts & Supplies	22,869.34	30,000.00	-7,130.66	76.2%
437.233 - Equipment Motor Fuel	42,339.23	59,000.00	-16,660.77	71.8%
<b>Total 437.000 - EQUIPMENT REPAIRS-FUEL</b>	<b>1,646.56</b>	<b>4,000.00</b>	<b>-2,353.44</b>	<b>41.2%</b>
438.000 - HIGHWAY MAINT & REPAIR	0.00	3,000.00	-3,000.00	0.0%
438.271 - Paving and Patching Materials	0.00	3,000.00	-3,000.00	0.0%
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	4,837.48	13,500.00	-8,662.52	35.8%
<b>Total 438.000 - HIGHWAY MAINT &amp; REPAIR</b>	<b>0.00</b>	<b>92,000.00</b>	<b>-92,000.00</b>	<b>0.0%</b>
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%
<b>Total 439.000 - HWY CONST &amp; REBUILDING PRJ...</b>	<b>647.50</b>	<b>11,000.00</b>	<b>-10,352.50</b>	<b>5.9%</b>
452.000 - RECREATION & CULTURE	500.00	4,000.00	-3,500.00	12.5%
452.115 - Staff Wages	1,358.74	23,000.00	-21,641.26	5.9%
452.249 - Recreation Programs	2,506.24	38,000.00	-35,493.76	6.6%
452.300 - Recreation Safety Insurance	2,637.37	7,000.00	-4,362.63	37.7%
<b>Total 452.000 - RECREATION &amp; CULTURE</b>	<b>618.02</b>	<b>2,500.00</b>	<b>-1,881.98</b>	<b>24.7%</b>
454.000 - PARKS				
454.115 - Park Personnel				
454.200 - Park supplies				

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

	Jan - May 14	Budget	\$ Over Budget	% of Budget
454.230 - Fuel	4,084.64	3,000.00	1,084.64	136.2%
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	504.31	2,500.00	-1,995.69	20.2%
454.500 - Contracted Services	1,047.85	5,000.00	-3,952.15	21.0%
454.600 - Capital Construction	0.00	1,500.00	-1,500.00	0.0%
454.700 - Capital Purchases	0.00	1,500.00	-1,500.00	0.0%
454.710 - Park Land Acquisition	0.00	0.00	0.00	0.0%
<b>Total 454.000 - PARKS</b>	<b>8,892.19</b>	<b>23,000.00</b>	<b>-14,107.81</b>	<b>38.7%</b>
456.000 - LIBRARY				
456.520 - Library Contribution	43,350.00	88,000.00	-44,650.00	49.3%
<b>Total 456.000 - LIBRARY</b>	<b>43,350.00</b>	<b>88,000.00</b>	<b>-44,650.00</b>	<b>49.3%</b>
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	20,978.03	49,000.00	-28,021.97	42.8%
481.200 - Medicare Employer Paid	4,906.14	12,000.00	-7,093.86	40.9%
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	0.00	2,500.00	-2,500.00	0.0%
484.354 - Workers Comp Insurance	27,078.00	32,000.00	-4,922.00	84.6%
487.196 - Health Insurance	84,626.45	200,000.00	-115,373.55	42.3%
487.197 - Other Group Benefits	7,494.50	18,500.00	-11,005.50	40.5%
<b>Total 480.000 - INSURANCE &amp; EMPLOYEE BENE...</b>	<b>145,095.82</b>	<b>451,000.00</b>	<b>-285,904.18</b>	<b>33.7%</b>
486.000 - Insurance				
486.350 - Liability Insurance	38,708.76	57,000.00	-18,291.24	67.9%
<b>Total 486.000 - Insurance</b>	<b>38,708.76</b>	<b>57,000.00</b>	<b>-18,291.24</b>	<b>67.9%</b>
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%
<b>Total 489.000 - JUDGEMENT &amp; LOSSES</b>	<b>0.00</b>	<b>100.00</b>	<b>-100.00</b>	<b>0.0%</b>
491.000 - Refund of prior year revenue	0.00	200.00	-200.00	0.0%
492.000 - Interfund Operating Transfers	0.00	20,000.00	-20,000.00	0.0%
6561 - *Payroll Expenses	214.25			
<b>Total Expense</b>	<b>1,442,949.29</b>	<b>3,608,400.00</b>	<b>-2,165,450.71</b>	<b>40.0%</b>
<b>Net Income</b>	<b>805,620.78</b>	<b>-120,415.00</b>	<b>926,035.78</b>	<b>-669.0%</b>

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

	May 31, 14
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	119,427.78
106.002 · Fire/Ambulance	27,143.40
106.003 · Recycling	6,359.54
<b>Total 106.000 · Host Fee Savings Account</b>	<b>152,930.72</b>
<b>Total Checking/Savings</b>	<b>152,930.72</b>
<b>Total Current Assets</b>	<b>152,930.72</b>
<b>TOTAL ASSETS</b>	<b>152,930.72</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	54,871.87
Net Income	11.81
<b>Total Equity</b>	<b>152,930.72</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>152,930.72</b>

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

	<u>May 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	717.71
106.000 · Palmer Sewer Savings Account	169,751.17
Total Checking/Savings	<u>170,468.88</u>
Total Current Assets	<u>170,468.88</u>
<b>TOTAL ASSETS</b>	<u><b>170,468.88</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,749.47
Net Income	42.15
Total Equity	<u>170,468.88</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>170,468.88</b></u>

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

	<u>May 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,006.03
106.000 · Nazareth Sewer Savings Account	7,327.07
Total Checking/Savings	<u>8,333.10</u>
Total Current Assets	<u>8,333.10</u>
<b>TOTAL ASSETS</b>	<u><u>8,333.10</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	3,005.56
Net Income	117.21
Total Equity	<u>8,333.10</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>8,333.10</u></u>

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

	<u>May 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	333,928.26
106.000 · PLGIT Savings Account	794,787.84
Total Checking/Savings	<u>1,128,716.10</u>
Total Current Assets	<u>1,128,716.10</u>
<b>TOTAL ASSETS</b>	<u><u>1,128,716.10</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,065,028.01
Net Income	33,193.14
Total Equity	<u>1,128,716.10</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,128,716.10</u></u>

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

	<u>May 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	337,976.77
106.000 · Swr/Signal PLUS Account	773,497.88
Total Checking/Savings	<u>1,111,474.65</u>
Total Current Assets	<u>1,111,474.65</u>
<b>TOTAL ASSETS</b>	<u><u>1,111,474.65</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	262,919.73
Net Income	-3,856.29
Total Equity	<u>1,111,474.65</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,111,474.65</u></u>

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

	<u>May 31, 14</u>
<b>ASSETS</b>	
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>
<b>TOTAL ASSETS</b>	<u><u>9,194.93</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
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>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>9,194.93</u></u>



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

	May 31, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Capital Reserve Savings Account	207,536.29
106.001 · CAPITAL PURCHASES	334,698.92
106.005 · HOLDING ACCOUNT	129.28
106.000 · Capital Reserve Savings Account - Other	129.28
<b>Total 106.000 · Capital Reserve Savings Account</b>	<b>542,364.49</b>
<b>Total Checking/Savings</b>	<b>542,364.49</b>
<b>Total Current Assets</b>	<b>542,364.49</b>
<b>Other Assets</b>	
130.02 · Due from Master Escrow	80.51
<b>Total Other Assets</b>	<b>80.51</b>
<b>TOTAL ASSETS</b>	<b>542,445.00</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	389,838.92
Net Income	-56,361.60
<b>Total Equity</b>	<b>542,445.00</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>542,445.00</b>

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

	May 31, 14
<b>ASSETS</b>	
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	5.40
106.000 · Fire CR Savings Account - Other	5.40
Total 106.000 · Fire CR Savings Account	69,984.70
Total Checking/Savings	69,984.70
Total Current Assets	69,984.70
<b>TOTAL ASSETS</b>	<b>69,984.70</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-164,618.33
Net Income	5.40
Total Equity	69,984.70
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>69,984.70</b>

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

	May 31, 14
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	
106.001 · Truck Fund	40,025.12
106.002 · Land/Building Fund	9,100.29
106.000 · Ambulance CR Savings Account - Other	3.80
Total 106.000 · Ambulance CR Savings Account	49,129.21
Total Checking/Savings	49,129.21
Total Current Assets	49,129.21
<b>TOTAL ASSETS</b>	<b>49,129.21</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,582.82
Net Income	3.80
Total Equity	49,129.21
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>49,129.21</b>

11:40 AM  
06/25/14  
Accrual Basis

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

	<u>May 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	36,430.88
103.000 · Embassy Checking Account	4,964.68
Total Checking/Savings	<u>41,395.56</u>
Total Current Assets	<u>41,395.56</u>
<b>TOTAL ASSETS</b>	<u><u>41,395.56</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	60,177.95
Net Income	-18,782.39
Total Equity	<u>41,395.56</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>41,395.56</u></u>

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

	<u>May 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>346,888.48</u>
Total Checking/Savings	<u>346,888.48</u>
Total Current Assets	<u>346,888.48</u>
<b>TOTAL ASSETS</b>	<u><u>346,888.48</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	49,640.00
Net Income	<u>187,828.95</u>
Total Equity	<u>346,888.48</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>346,888.48</u></u>

11:48 AM  
06/25/14  
Accrual Basis

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of May 31, 2014

	<u>May 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,113.71
106.000 Traffic Impact Account	1,434,335.42
Total Checking/Savings	<u>1,438,449.13</u>
Total Current Assets	<u>1,438,449.13</u>
<b>TOTAL ASSETS</b>	<u><u>1,438,449.13</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,432,071.95
Net Income	6,377.18
Total Equity	<u>1,438,449.13</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,438,449.13</u></u>

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

	<u>May 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	(68.64)
102.000 · SAVINGS ACCOUNTS - LAB	364,647.18
106.000 · SAVING ACCOUNTS	44,319.08
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	17,823.55
<b>Total Checking/Savings</b>	<u>427,328.85</u>
<b>Total Current Assets</b>	<u>427,328.85</u>
<b>TOTAL ASSETS</b>	<u><u>427,328.85</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
<b>Total Other Current Liabilities</b>	<u>2,330.51</u>
<b>Total Current Liabilities</b>	<u>2,330.51</u>
<b>Total Liabilities</b>	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
3900 · Retained Earnings	(403,697.60)
Net Income	(15,374.77)
<b>Total Equity</b>	<u>424,998.34</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>427,328.85</u></u>

11:47 AM  
06/25/14  
Accrual Basis

**LNT Griffin Sewer Fund**  
**Balance Sheet**  
As of May 31, 2014

	<u>May 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,030.92
Total Checking/Savings	<u>200,030.92</u>
Total Current Assets	<u>200,030.92</u>
<b>TOTAL ASSETS</b>	<u><u>200,030.92</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	200,010.26
Net Income	20.66
Total Equity	<u>200,030.92</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>200,030.92</u></u>



**Lower Nazareth Township**  
**Balance Sheet**  
As of May 31, 2014

	May 31, 14
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,273.83
100.200 · Code Enforcement & Inspection	85,587.99
100.000 · Checking Account - Other	847.43
Total 100.000 · Checking Account	107,709.25
Total Checking/Savings	107,709.25
Total Current Assets	107,709.25
<b>TOTAL ASSETS</b>	<b>107,709.25</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,040.79
Net Income	23,954.93
Total Equity	107,709.25
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>107,709.25</b>