



Lower Nazareth Township
Financial Report
October 2014

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Oct-14</u>
General Fund - 01	\$ 769,047
Special Revenue Fund - Host Fee - 05	\$ 165,296
Palmer Sewer Fund - 08	\$ 170,554
Nazareth Sewer Fund - 09	\$ 9,650
Capital Reserve - Open Space Fund - 16	\$ 1,163,079
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,111,590
Fiscal Stability Fund -	\$ 39,214
Capital Reserve - Municipal - 30	\$ 260,460
Capital Reserve - Fire Fund - 31	\$ 69,990
Capital Reserve - Ambulance Fund- 32	\$ 49,133
Highway Reconstruction/Rehabilitation -	\$ 319,761
Capital Reserve - Equipment Replacement -	\$ 41,859
Refuse/Recycling Collection - 33	\$ 30,669
State Liquid Fuels Fund - 35	\$ 346,915
Traffic Impact - 091	\$ 1,508,424
<i>Total Township Funds...</i>	<u><u>\$6,055,643</u></u>

Master Escrow Account	\$ 447,108
Griffin Sewer Fund	\$ 200,052
Development & Inspection Account	\$ 140,636
<i>Total Escrow Accounts...</i>	<u><u>\$787,796</u></u>

12/08/14

Lower Nazareth Township
General Fund Balance Sheet
As of October 31, 2014

	Oct 31, 14
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	7,685.13
105.000 · Payroll Account	7,928.48
106.000 · LAB Savings Account	374,375.77
106.100 · PLGIT Account	273,836.67
106.200 · Real Estate Tax Collections	102,720.93
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	766,796.98
Total Current Assets	766,796.98
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	769,046.98
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,071.22
219 · Occup Privilege Tax Withheld	78.00
223 · Unemployment Withheld	63.75
Total 210.000 · PAYROLL LIABILITIES	1,212.97
Total Other Current Liabilities	1,212.97
Total Current Liabilities	1,212.97
Total Liabilities	1,212.97
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	45,238.01
Net Income	-49,256.48
Total Equity	767,834.01
TOTAL LIABILITIES & EQUITY	769,046.98

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

	Jan - Oct 14	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,452,262.09	1,415,000.00	37,262.09	102.6%
301.200 - Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 - Real Estate - Delinquent	80,261.72	20,000.00	60,261.72	401.3%
Total 301.000 - REAL PROPERTY TAXES	1,532,523.81	1,435,100.00	97,423.81	106.8%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	122,604.64	160,000.00	-37,395.36	76.6%
310.210 - Earned Income - Current	986,854.67	1,060,000.00	-73,145.33	93.1%
310.220 - Earned Income - Prior	71,012.55	70,000.00	1,012.55	101.4%
310.510 - Local Services Tax	273,309.69	310,000.00	-36,690.31	88.2%
310.610 - Admission Tax	0.00	500.00	-500.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	1,453,781.55	1,600,500.00	-146,718.45	90.8%
Total 300.000 - TAXES	2,986,305.36	3,035,600.00	-49,294.64	98.4%
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	26,424.18	27,000.00	-575.82	97.9%
331.121 - Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 - Ordinance Violations	2,976.85	6,000.00	-3,023.15	49.6%
Total 330.000 - FINES & FORFEITS	29,401.03	33,010.00	-3,608.97	89.1%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	101.06	100.00	1.06	101.1%
341.02 - Interest on Savings	700.63	500.00	200.63	140.1%
Total 341.000 - Interest Earnings	801.69	600.00	201.69	133.6%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	10,500.00	60,000.00	-49,500.00	17.5%
Total 342.000 - Rents and Royalties	10,500.00	60,000.00	-49,500.00	17.5%
Total 340.000 - INTEREST, RENTS & ROYALTIES	11,301.69	60,600.00	-49,298.31	18.6%
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%

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

	Jan - Oct 14	Budget	\$ Over Budget	% of Budget
Total 354,000 - STATE CAPITAL & OPER. GRANTS	0.00	20,050.00	-20,050.00	0.0%
355,000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	4,187.20	3,750.00	437.20	111.7%
355.040 - Alcoholic Beverage Licenses	2,000.00	2,200.00	-200.00	90.9%
355.051 - Non-Uniform	50,344.84	35,000.00	15,344.84	143.8%
355.052 - Police Department	68,487.76	60,000.00	8,487.76	114.1%
355.070 - Fire Relief	84,852.81	70,000.00	14,852.81	121.2%
Total 355,000 - STATE SHARED REVENUES	209,872.61	170,950.00	38,922.61	122.8%
Total 360,000 - INTERGOVERNMENTAL REVENUES	209,872.61	191,000.00	18,872.61	109.9%
360,000 - CHARGES FOR SERVICES				
361,000 - General Government				
361.310 - Subdivision & Land Development	3,427.65	20,000.00	-16,572.35	17.1%
361.330 - Zoning Hearings	14,000.00	7,000.00	7,000.00	200.0%
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	679.10	500.00	179.10	135.8%
Total 361,500 - Maps & Publications	763.10	500.00	263.10	152.6%
361.630 - Proceeds from tax collection	26,383.22	15,000.00	11,383.22	175.9%
361.74 - Postage collected	297.44	25.00	272.44	1,189.8%
Total 361,000 - General Government	44,871.41	42,525.00	2,346.41	105.5%
362,000 - PUBLIC SAFETY				
362.100 - Fire Police Dept Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	120.00	200.00	-80.00	60.0%
362.410 - Building & Zoning Permits	14,223.60	20,000.00	-5,776.40	71.1%
362.440 - Sewer Permits	1,050.00	1,000.00	50.00	105.0%
362.451 - Use & Occupancy Permits	20.00	50.00	-30.00	40.0%
362.452 - Moving Permits	355.00	50.00	305.00	710.0%
362.470 - Driveway Permits	2,500.00	2,400.00	100.00	104.2%
362.480 - Grading Permits	15,200.00	12,000.00	3,200.00	126.7%
362.481 - Swimming Pool Grading Permits	2,600.00	4,000.00	-1,400.00	65.0%
362.490 - Peddling Permit	200.00	100.00	100.00	200.0%
Total 362,000 - PUBLIC SAFETY	36,268.60	39,800.00	-3,531.40	91.1%
Total 360,000 - CHARGES FOR SERVICES	81,140.01	82,325.00	-1,184.99	98.6%
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%

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

	Jan - Oct 14	Budget	\$ Over Budget	% of Budget
367.350 - Field Use Fees	3,720.00	2,000.00	1,720.00	186.0%
Total 367,000 - CULTURE-RECREATION	12,715.00	10,050.00	2,665.00	126.5%
389.000 - MISCELLANEOUS INCOME	0.00	50.00	-50.00	0.0%
389.196 - Mini-Cobra Premiums	0.00	50.00	-50.00	0.0%
389.000 - MISCELLANEOUS INCOME - Other	0.00	100.00	-100.00	0.0%
Total 389,000 - MISCELLANEOUS INCOME	0.00	100.00	-100.00	0.0%
391.000 - Proceeds of Gen. Fxd. Asset Dis	7,500.00	0.00	7,500.00	100.0%
391.100 - Sales of General Fixed Assets	7,500.00	0.00	7,500.00	100.0%
Total 391,000 - Proceeds of Gen. Fxd. Asset Dis	7,500.00	0.00	7,500.00	100.0%
392.000 - INTERFUND TRANSFER	2.10	15,000.00	74,027.95	593.5%
395.000 - Refund of Prior Yr Expenditures	89,027.95	15,000.00	74,027.95	593.5%
Total Income	3,501,621.14	3,487,985.00	13,636.14	100.4%
Gross Profit	3,501,621.14	3,487,985.00	13,636.14	100.4%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	10,416.50	12,500.00	-2,083.50	83.3%
400.215 - Postage	3,355.93	3,000.00	355.93	111.9%
400.300 - Miscellaneous	150.00	50.00	100.00	300.0%
400.310 - Stenographer/BOS	2,850.00	500.00	2,350.00	566.0%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	4,510.07	6,000.00	-1,489.93	75.2%
400.322 - Long Distance	353.22	350.00	3.22	100.9%
400.324 - Wireless	1,292.23	1,300.00	-7.77	99.4%
Total 400.320 - Telephone	6,155.52	7,650.00	-1,494.48	80.5%
400.340 - Advertising	4,271.16	4,500.00	-228.84	94.9%
400.342 - Public Relations Printing	4,707.00	5,000.00	-293.00	94.1%
400.343 - Codification/Printing	331.20	10,000.00	-9,668.80	3.3%
400.374 - Maintenance Agreements	7,040.80	10,500.00	-3,459.20	67.1%
400.384 - Office Equipment Rental	758.00	1,000.00	-242.00	75.8%
400.420 - Dues & Subscriptions	3,261.52	4,000.00	-738.48	81.5%
400.460 - Meetings & Continuing Education	5,194.39	7,000.00	-1,805.61	74.2%
400.700 - Capital Purchases	199.80	10,000.00	-9,800.20	2.0%
Total 400,000 - GENERAL GOVERNMENT	48,671.82	76,200.00	-27,528.18	63.9%
402.000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	7,300.00	7,000.00	300.00	104.3%
Total 402,000 - AUDITING	7,340.00	7,100.00	240.00	103.4%
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	1,916.70	2,000.00	-83.30	95.8%

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

	Jan - Oct 14	Budget	\$ Over Budget	% of Budget
403.213 - Office Equipment	0.00	200.00	-200.00	0.0%
403.215 - EIT Postage	69.52	50.00	19.52	139.0%
403.216 - Real Estate Postage	1,234.17	1,200.00	34.17	102.8%
403.310 - Computer Services	0.00	0.00	0.00	0.0%
403.311 - Audit	2,240.00	2,240.00	0.00	100.0%
403.317 - Tax Collection Committee Serv	421.45	1,000.00	-578.55	42.1%
403.319 - Local Services Tax Refunds	852.00	1,500.00	-648.00	56.8%
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	6,983.84	12,350.00	-5,366.16	56.3%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	26,175.75	25,000.00	1,175.75	104.7%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	26,175.75	26,500.00	-324.25	98.8%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	257,086.89	293,000.00	-35,913.11	87.7%
405.200 - Office Supplies	3,065.46	4,500.00	-1,434.54	68.1%
405.300 - Bond	1,500.00	1,750.00	-250.00	85.7%
Total 405.000 - PERSONNEL SERVICES	261,652.35	299,250.00	-37,597.65	87.4%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	713.39	250.00	463.39	285.4%
406.316 - Drug Testing	120.00	500.00	-380.00	24.0%
406.317 - Employee Record Checks	160.00	200.00	-40.00	80.0%
406.318 - Bank Fees	69.73	50.00	19.73	139.5%
406.319 - Reimburse private prop damage	185.53	100.00	85.53	185.5%
406.325 - Internet fees / Website Develop	605.94	2,000.00	-1,394.06	30.3%
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	2,210.27	4,500.00	-2,289.73	49.1%
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	4,250.00	3,000.00	1,250.00	141.7%
Total 407.000 - DATA PROCESSING	5,587.63	10,500.00	-4,912.37	53.2%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	18,774.89	8,000.00	10,774.89	234.7%
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	24,660.64	17,100.00	7,560.64	144.2%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	682.30	3,000.00	-2,317.70	22.7%
409.230 - Heating Fuel	25,670.28	9,000.00	16,670.28	285.2%

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

	Jan - Oct 14	Budget	\$ Over Budget	% of Budget
409.300 · Facilities Maintenance	1,919.27	4,000.00	-2,080.73	48.0%
409.318 · Building Security Systems	663.57	5,000.00	-4,336.43	13.3%
409.360 · Public Utilities	10,635.94	10,000.00	635.94	106.4%
409.361 · Electricity	1,516.11	700.00	816.11	216.6%
409.366 · Water				
Total 409.360 · Public Utilities	12,152.05	10,700.00	1,452.05	113.6%
409.367 · Trash Removal	647.38	500.00	147.38	129.5%
409.375 · Communication Equip Repair/Main	137.48	500.00	-362.52	27.5%
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	42,172.68	58,200.00	-16,027.32	72.5%
410.000 · PUBLIC SAFETY				
410.110 · Fire/Police	0.00	0.00	0.00	0.0%
410.160 · Police Pension	68,487.76	60,000.00	8,487.76	114.1%
410.200 · Fire-Police Supplies	841.00	7,000.00	-6,159.00	12.0%
410.250 · Repair Lights	0.00	50.00	-50.00	0.0%
410.327 · Radio Repair	0.00	50.00	-50.00	0.0%
410.500 · Police Services Contract	935,375.80	1,115,000.00	-179,624.20	83.9%
Total 410.000 · PUBLIC SAFETY	1,004,704.56	1,182,100.00	-177,395.44	85.0%
411.000 · FIRE				
411.300 · Building Capital Reserve	76,924.78	80,000.00	-3,075.22	96.2%
411.500 · Contributions	75,099.57	80,000.00	-6,900.43	91.4%
411.541 · Fire Relief	84,852.81	70,000.00	14,852.81	121.2%
411.600 · Water Hydrant Assessment	64,430.25	60,000.00	4,430.25	107.4%
411.700 · Truck Capital Reserve	49,239.72	80,000.00	-30,760.28	61.5%
411.740 · Equipment Purchase	19,305.20	25,000.00	-5,694.80	77.2%
Total 411.000 · FIRE	367,852.33	395,000.00	-27,147.67	93.1%
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	52,492.50	60,000.00	-7,507.50	87.5%
413.121 · Sewage Enforcement Officer	1,472.13	700.00	772.13	210.3%
413.200 · Supplies	671.17	700.00	-28.83	95.9%
413.325 · Postage	343.17	750.00	-406.83	45.8%
413.400 · Court Costs	0.00	1,500.00	-1,500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	54,978.97	63,650.00	-8,671.03	86.4%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	620.00	1,500.00	-880.00	41.3%
414.116 · Zoning Hearing Bd Compensation	1,050.00	3,000.00	-1,950.00	35.0%
414.117 · Planning Commission Comp.	1,650.00	3,000.00	-1,350.00	55.0%
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%

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

	Jan - Oct 14	Budget	\$ Over Budget	% of Budget
414.313 · Engineer	15,351.50	20,000.00	-4,648.50	76.8%
414.340 · Zoning Hearing Advertisements	1,438.20	3,000.00	-1,561.80	47.9%
Total 414.000 · PLANNING & ZONING	20,109.70	36,600.00	-16,490.30	54.9%
419.540 · Crime Watch	240.40	300.00	-59.60	80.1%
422.450 · Animal Control	0.00	200.00	-200.00	0.0%
426.000 · SANITATION EXPENSE	0.00	50.00	-50.00	0.0%
426.421 · FRCA Membership				
Total 426.000 · SANITATION EXPENSE	0.00	50.00	-50.00	0.0%
429.000 · PUBLIC WORKS - SANITATION	7,938.42	5,000.00	2,938.42	158.8%
429.364 · Sanitary Sewer Expenses				
Total 429.000 · PUBLIC WORKS - SANITATION	7,938.42	5,000.00	2,938.42	158.8%
430.000 · HWYS., ROADS & STREETS	4,769.81	5,400.00	-630.19	88.3%
430.100 · Personnel Services	343,418.91	428,400.00	-84,981.09	80.2%
430.245 · Supplies	5,534.28	8,000.00	-2,665.72	66.7%
430.300 · Facilities Maintenance	427.13	2,000.00	-1,572.87	21.4%
430.320 · Telephone				
430.321 · Local	1,569.12	2,000.00	-430.88	78.5%
430.322 · Long Distance	345.81	400.00	-54.19	86.5%
430.329 · Wireless	2,854.88	3,000.00	-145.12	95.2%
Total 430.320 · Telephone	4,769.81	5,400.00	-630.19	88.3%
430.330 · Heating Fuel	10,136.26	7,000.00	3,136.26	144.8%
430.360 · Electricity	2,938.08	3,500.00	-561.92	83.9%
430.384 · Equip/Machinery Rental	11,222.62	10,000.00	1,222.62	112.2%
430.450 · Contracted Services	531.70	800.00	-268.30	66.5%
430.460 · Continuing Education	2,856.48	900.00	1,956.48	317.4%
430.600 · Capital Construction	0.00	12,500.00	-12,500.00	0.0%
430.740 · Equipment Purchase	31,243.00	45,000.00	-13,757.00	69.4%
430.750 · Misc. Shop Tools & Equipment	1,445.73	5,000.00	-3,554.27	28.9%
Total 430.000 · HWYS., ROADS & STREETS	414,324.00	528,500.00	-114,176.00	78.4%
432.000 · WINTER MAINTENANCE	51,586.72	40,000.00	11,586.72	129.0%
432.100 · Winter Maintenance Materials				
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	2,044.11	3,000.00	-955.89	68.1%
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				
Total 433.000 · TRAFFIC CONTROL DEVICES	9,503.17	16,500.00	-6,996.83	57.6%
434.000 · STREET LIGHTING	2,638.12	7,000.00	-4,361.88	37.7%
434.360 · St. Lght. Electricity				
Total 434.000 · STREET LIGHTING	2,638.12	7,000.00	-4,361.88	37.7%

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

	Jan - Oct 14	Budget	\$ Over Budget	% of Budget
437,000 · EQUIPMENT REPAIRS-FUEL				
437,200 · Tool & Equipment Repairs	1,681.25	9,000.00	-7,318.75	18.7%
437,213 · Equipment Parts & Supplies	27,933.70	20,000.00	7,933.70	139.7%
437,233 · Equipment Motor Fuel	36,043.57	30,000.00	6,043.57	120.1%
Total 437,000 · EQUIPMENT REPAIRS-FUEL	65,658.52	59,000.00	6,658.52	111.3%
438,000 · HIGHWAY MAINT & REPAIR				
438,271 · Paving and Patching Materials	3,476.20	4,000.00	-523.80	86.9%
438,272 · Aggregate Supplies	422.62	3,000.00	-2,577.38	14.1%
438,273 · Pipe and Drainage Supplies	1,340.92	3,000.00	-1,459.08	51.4%
438,274 · Pavement Maintenance Supplies	5,250.00	3,500.00	1,750.00	150.0%
Total 438,000 · HIGHWAY MAINT & REPAIR	10,689.74	13,500.00	-2,810.26	79.2%
439,000 · HWY CONST & REBUILDING PRJCTS				
439,313 · Engineer	0.00	2,000.00	-2,000.00	0.0%
439,600 · Construction/Rebuilding	34,449.70	90,000.00	-55,550.30	58.3%
Total 439,000 · HWY CONST & REBUILDING PRJCTS	34,449.70	92,000.00	-57,550.30	37.4%
452,000 · RECREATION & CULTURE				
452,115 · Staff Wages	9,256.48	11,000.00	-1,743.52	84.1%
452,249 · Recreation Programs	2,309.41	4,000.00	-1,690.59	57.7%
452,300 · Recreation Safety Insurance	4,887.66	23,000.00	-18,112.34	21.5%
Total 452,000 · RECREATION & CULTURE	16,453.55	38,000.00	-21,546.45	43.3%
454,000 · PARKS				
454,115 · Park Personnel	6,804.21	7,000.00	-195.79	97.2%
454,200 · Park supplies	1,696.53	2,500.00	-803.47	67.9%
454,230 · Fuel	4,951.70	3,000.00	1,951.70	165.1%
454,361 · Electricity	0.00	0.00	0.00	0.0%
454,367 · Trash Removal	0.00	0.00	0.00	0.0%
454,370 · Park Facilities Maintenance	1,692.85	2,500.00	-807.15	67.7%
454,500 · Contracted Services	3,221.02	5,000.00	-1,778.98	64.4%
454,600 · Capital Construction	672.83	1,500.00	-827.17	44.9%
454,700 · Capital Purchases	0.00	1,500.00	-1,500.00	0.0%
454,710 · Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454,000 · PARKS	19,039.14	23,000.00	-3,960.86	82.8%
456,000 · LIBRARY				
456,520 · Library Contribution	86,700.00	88,000.00	-1,300.00	98.5%
Total 456,000 · LIBRARY	86,700.00	88,000.00	-1,300.00	98.5%
480,000 · INSURANCE & EMPLOYEE BENEFITS				
481,100 · Social Security Employer Paid	42,339.06	49,000.00	-6,660.94	86.4%
481,200 · Medicare Employer Paid	9,906.58	12,000.00	-2,093.42	82.6%
481,300 · Unemployment Comp Employer Paid	405.00	2,000.00	-1,595.00	20.3%
483,197 · Non-Uniform Pension Plan Contrib	115,000.00	115,000.00	0.00	100.0%
483,310 · Pension Plan Admin Fees	2,075.00	2,500.00	-425.00	83.0%
484,354 · Workers Comp Insurance	35,781.00	32,000.00	3,781.00	111.8%
487,196 · Health Insurance	169,308.90	200,000.00	-30,691.10	84.7%
487,197 · Other Group Benefits	14,996.96	18,500.00	-3,503.04	81.1%

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

	Jan - Oct 14	Budget	\$ Over Budget	% of Budget
Total 480,000 · INSURANCE & EMPLOYEE BENEFITS	389,832.50	431,000.00	-41,167.50	90.4%
486,000 · Insurance				
486,350 · Liability Insurance	58,292.95	57,000.00	1,292.95	102.3%
Total 486,000 · Insurance	58,292.95	57,000.00	1,292.95	102.3%
489,000 · JUDGEMENT & LOSSES				
489,410 · Judgements & damages	0.00	50.00	-50.00	0.0%
489,411 · Refund of fines collected	0.00	50.00	-50.00	0.0%
Total 489,000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
491,000 · Refund of prior year revenue	0.00	200.00	-200.00	0.0%
492,000 · Interfund Operating Transfers	480,000.00	20,000.00	460,000.00	2,400.0%
6561 · *Payroll Expenses	430.15			
Total Expense	3,550,877.62	3,608,400.00	-57,522.38	98.4%
Net Income	-49,256.48	-120,415.00	71,158.52	40.9%

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

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	125,608.56
106.002 · Fire/Ambulance	30,234.85
106.003 · Recycling	9,453.08
	<hr/>
Total 106.000 · Host Fee Savings Account	165,296.49
	<hr/>
Total Checking/Savings	165,296.49
	<hr/>
Total Current Assets	165,296.49
	<hr/>
TOTAL ASSETS	165,296.49
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	54,871.87
Net Income	12,377.58
	<hr/>
Total Equity	165,296.49
	<hr/>
TOTAL LIABILITIES & EQUITY	165,296.49
	<hr/> <hr/>

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

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.01
106.000 · Palmer Sewer Savings Account	169,836.29
Total Checking/Savings	<u>170,554.30</u>
Total Current Assets	<u>170,554.30</u>
TOTAL ASSETS	<u><u>170,554.30</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,749.47
Net Income	127.57
Total Equity	<u>170,554.30</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,554.30</u></u>

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

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,006.46
106.000 · Nazareth Sewer Savings Account	8,643.72
Total Checking/Savings	<u>9,650.18</u>
Total Current Assets	<u>9,650.18</u>
TOTAL ASSETS	<u><u>9,650.18</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	3,005.56
Net Income	1,434.29
Total Equity	<u>9,650.18</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,650.18</u></u>

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

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	368,229.94
106.000 · PLGIT Savings Account	794,849.44
Total Checking/Savings	<u>1,163,079.38</u>
Total Current Assets	<u>1,163,079.38</u>
TOTAL ASSETS	<u><u>1,163,079.38</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,065,028.01
Net Income	67,556.42
Total Equity	<u>1,163,079.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,163,079.38</u></u>

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

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	338,002.96
106.000 · Swr/Signal PLUS Account	773,586.89
Total Checking/Savings	<u>1,111,589.85</u>
Total Current Assets	<u>1,111,589.85</u>
TOTAL ASSETS	<u><u>1,111,589.85</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	262,919.73
Net Income	-3,741.09
Total Equity	<u>1,111,589.85</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,111,589.85</u></u>

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

	<u>Oct 31, 14</u>
ASSETS	0.00
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	754.87
Net Income	<u>-9,192.66</u>
Total Equity	<u>0.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>0.00</u></u>

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

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 - Fiscal Stability MM / Savings	<u>39,213.56</u>
Total Checking/Savings	<u>39,213.56</u>
Total Current Assets	<u>39,213.56</u>
TOTAL ASSETS	<u><u>39,213.56</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	<u>39,213.56</u>
Total Equity	<u>39,213.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>39,213.56</u></u>

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

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	260,222.06
106.000 · Capital Reserve Savings Account - Other	157.86
Total 106.000 · Capital Reserve Savings Account	<u>260,379.92</u>
Total Checking/Savings	<u>260,379.92</u>
Total Current Assets	260,379.92
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u>260,460.43</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	389,838.92
Net Income	<u>-338,346.17</u>
Total Equity	<u>260,460.43</u>
TOTAL LIABILITIES & EQUITY	<u>260,460.43</u>

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

	Oct 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	10.82
Total 106.000 · Fire CR Savings Account	69,990.12
Total Checking/Savings	69,990.12
Total Current Assets	69,990.12
TOTAL ASSETS	69,990.12
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-164,618.33
Net Income	10.82
Total Equity	69,990.12
TOTAL LIABILITIES & EQUITY	69,990.12

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

	<u>Oct 31, 14</u>
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	7.62
Total 106.000 · Ambulance CR Savings Account	<u>49,133.03</u>
Total Checking/Savings	<u>49,133.03</u>
Total Current Assets	<u>49,133.03</u>
TOTAL ASSETS	<u><u>49,133.03</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,582.82
Net Income	7.62
Total Equity	<u>49,133.03</u>
TOTAL LIABILITIES & EQUITY	<u><u>49,133.03</u></u>

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

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	4,587.25
106.000 · Hwy Recon/Rehab MM/Savings Acct	315,173.65
Total Checking/Savings	<u>319,760.90</u>
Total Current Assets	<u>319,760.90</u>
TOTAL ASSETS	<u><u>319,760.90</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	319,760.90
Total Equity	<u>319,760.90</u>
TOTAL LIABILITIES & EQUITY	<u><u>319,760.90</u></u>

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

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	1,114.88
100.000 · CR Equip Replacement - Checking - Other	<u>0.13</u>
Total 100.000 · CR Equip Replacement - Checking	1,115.01
106.000 · CR Equip Replacement MM/Savings	
106.002 · EQUIPMENT REPLACEMENT	40,698.92
106.000 · CR Equip Replacement MM/Savings - Other	<u>45.34</u>
Total 106.000 · CR Equip Replacement MM/Savings	<u>40,744.26</u>
Total Checking/Savings	<u>41,859.27</u>
Total Current Assets	<u>41,859.27</u>
TOTAL ASSETS	<u><u>41,859.27</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	<u>41,859.27</u>
Total Equity	<u>41,859.27</u>
TOTAL LIABILITIES & EQUITY	<u><u>41,859.27</u></u>

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Lower Nazareth Township - Refuse/Recycling Collection

12/08/14

Balance Sheet

Accrual Basis

As of October 31, 2014

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	21,879.93
103.000 · Embassy Checking Account	<u>8,788.72</u>
Total Checking/Savings	<u>30,668.65</u>
Total Current Assets	<u>30,668.65</u>
TOTAL ASSETS	<u>30,668.65</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	60,177.95
Net Income	<u>-29,509.30</u>
Total Equity	<u>30,668.65</u>
TOTAL LIABILITIES & EQUITY	<u>30,668.65</u>

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

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	346,915.37
Total Checking/Savings	<u>346,915.37</u>
Total Current Assets	<u>346,915.37</u>
TOTAL ASSETS	<u><u>346,915.37</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	49,640.00
Net Income	<u>187,855.84</u>
Total Equity	<u>346,915.37</u>
TOTAL LIABILITIES & EQUITY	<u><u>346,915.37</u></u>

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

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,116.59
106.000 Traffic Impact Account	1,504,307.47
Total Checking/Savings	<u>1,508,424.06</u>
Total Current Assets	<u>1,508,424.06</u>
TOTAL ASSETS	<u><u>1,508,424.06</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,432,071.95
Net Income	76,352.11
Total Equity	<u>1,508,424.06</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,508,424.06</u></u>

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

	Oct 31, 14
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	5,432.61
102.000 · SAVINGS ACCOUNTS - LAB	384,234.38
106.000 · SAVING ACCOUNTS	44,333.02
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	12,499.97
Total Checking/Savings	447,107.66
Total Current Assets	447,107.66
TOTAL ASSETS	447,107.66
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	4,404.04
Total Equity	444,777.15
TOTAL LIABILITIES & EQUITY	447,107.66

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

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,051.86
Total Checking/Savings	200,051.86
Total Current Assets	200,051.86
TOTAL ASSETS	<u><u>200,051.86</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,010.26
Net Income	41.60
Total Equity	200,051.86
TOTAL LIABILITIES & EQUITY	<u><u>200,051.86</u></u>

Lower Nazareth Township
Balance Sheet
As of October 31, 2014

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	118,460.99
100.000 · Checking Account - Other	<u>899.44</u>
Total 100.000 · Checking Account	<u>140,636.26</u>
Total Checking/Savings	<u>140,636.26</u>
Total Current Assets	<u>140,636.26</u>
TOTAL ASSETS	<u>140,636.26</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,040.79
Net Income	<u>56,881.94</u>
Total Equity	<u>140,636.26</u>
TOTAL LIABILITIES & EQUITY	<u>140,636.26</u>