



Lower Nazareth Township
Financial Report
September 2014

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Sep-14

General Fund - 01	\$ 1,250,768
Special Revenue Fund - Host Fee - 05	\$ 165,293
Palmer Sewer Fund - 08	\$ 170,554
Nazareth Sewer Fund - 09	\$ 9,650
Capital Reserve - Open Space Fund - 16	\$ 1,138,281
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,111,582
Sinking Fund 1995 General Obligation - 20	\$ -
Fiscal Stability Fund -	\$ 39,209
Capital Reserve - Municipal - 30	\$ 246,029
Capital Reserve - Fire Fund - 31	\$ 69,989
Capital Reserve - Ambulance Fund- 32	\$ 49,132
Highway Reconstruction/Rehabilitation -	\$ 418,862
Capital Reserve - Equipment Replacement -	\$ 84,732
Refuse/Recycling Collection - 33	\$ 31,485
State Liquid Fuels Fund - 35	\$ 346,907
Traffic Impact - 091	\$ 1,503,794
<i>Total Township Funds...</i>	<u>\$6,636,266</u>

Master Escrow Account	\$ 439,093
Griffin Sewer Fund	\$ 200,048
Development & Inspection Account	\$ 123,941
<i>Total Escrow Accounts...</i>	<u>\$763,081</u>

10/31/14

**Lower Nazareth Township
General Fund Balance Sheet**

As of September 30, 2014

	Sep 30, 14
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	8,964.91
105.000 · Payroll Account	7,927.22
106.000 · LAB Savings Account	864,246.13
106.100 · PLGIT Account	273,836.67
106.200 · Real Estate Tax Collections	93,293.34
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,248,518.27
Total Current Assets	1,248,518.27
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,250,768.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-0.08
Total 210.000 · PAYROLL LIABILITI...	-0.08
Total Other Current Liabilities	-0.08
Total Current Liabilities	-0.08
Total Liabilities	-0.08
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	45,238.01
Net Income	433,677.86
Total Equity	1,250,768.35
TOTAL LIABILITIES & EQUITY	1,250,768.27

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

	Jan - Sep 14	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,444,442.70	1,415,000.00	29,442.70	102.1%
301.200 · Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 · Real Estate - Delinquent	78,595.91	20,000.00	58,595.91	393.0%
Total 301.000 · REAL PROPERTY TAXES	1,523,038.61	1,435,100.00	87,938.61	106.1%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	113,280.14	160,000.00	-46,719.86	70.8%
310.210 · Earned Income - Current	889,522.39	1,060,000.00	-170,477.61	83.9%
310.220 · Earned Income - Prior	71,012.55	70,000.00	1,012.55	101.4%
310.510 · Local Services Tax	273,115.69	310,000.00	-36,884.31	88.1%
310.610 · Admission Tax	0.00	500.00	-500.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAX...	1,346,930.77	1,600,500.00	-253,569.23	84.2%
Total 300.000 · TAXES	2,869,969.38	3,035,600.00	-165,630.62	94.5%
320.000 · LICENSES & PERMITS				
321.340 · Garbage Permits	0.00	0.00	0.00	0.0%
321.800 · Cable TV franchise	69,334.19	60,000.00	9,334.19	115.6%
322.400 · Yard Waste Recycling	0.00	0.00	0.00	0.0%
Total 320.000 · LICENSES & PERMITS	69,334.19	60,000.00	9,334.19	115.6%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	23,260.54	27,000.00	-3,739.46	86.2%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	2,671.31	6,000.00	-3,328.69	44.5%
Total 330.000 · FINES & FORFEITS	25,931.85	33,010.00	-7,078.15	78.6%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	84.56	100.00	-15.44	84.6%
341.02 · Interest on Savings	700.63	500.00	200.63	140.1%
Total 341.000 · Interest Earnings	785.19	600.00	185.19	130.9%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	9,450.00	60,000.00	-50,550.00	15.8%
Total 342.000 · Rents and Royalties	9,450.00	60,000.00	-50,550.00	15.8%
Total 340.000 · INTEREST, RENTS & ROYALT...	10,235.19	60,600.00	-50,364.81	16.9%
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 GRA...	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. G...	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	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	205,685.41	170,950.00	34,735.41	120.3%
Total 350.000 · INTERGOVERNMENTAL REV...	205,685.41	191,000.00	14,685.41	107.7%
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	11,500.00	7,000.00	4,500.00	164.3%
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	672.36	500.00	172.36	134.5%
Total 361.500 · Maps & Publications	756.36	500.00	256.36	151.3%
361.630 · Proceeds from tax collection	24,654.58	15,000.00	9,654.58	164.4%
361.74 · Postage collected	281.40	25.00	256.40	1,125.6%
Total 361.000 · General Government	40,619.99	42,525.00	-1,905.01	95.5%
362.000 · PUBLIC SAFETY				
362.100 · Fire Police Dept. Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	110.00	200.00	-90.00	55.0%
362.410 · Building & Zoning Permits	13,523.60	20,000.00	-6,476.40	67.6%
362.440 · Sewer Permits	800.00	1,000.00	-200.00	80.0%
362.451 · Use & Occupancy Permits	20.00	50.00	-30.00	40.0%
362.452 · Moving Permits	315.00	50.00	265.00	630.0%
362.470 · Driveway Permits	1,700.00	2,400.00	-700.00	70.8%
362.480 · Grading Permits	7,700.00	12,000.00	-4,300.00	64.2%
362.481 · Swimming Pool Grading Permits	2,100.00	4,000.00	-1,900.00	52.5%
362.490 · Peddling Permit	200.00	100.00	100.00	200.0%
Total 362.000 · PUBLIC SAFETY	26,468.60	39,800.00	-13,331.40	66.5%

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

	Jan - Sep 14	Budget	S Over Budget	% of Budget
Total 360,000 · CHARGES FOR SERVICES	67,088.59	82,325.00	-15,236.41	81.5%
363,000 · HIGHWAYS AND STREETS				
363.239 · Proceeds from Public Prop Damage	5,021.20	100.00	4,921.20	5,021.2%
363.246 · Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
363.500 · Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
Total 363,000 · HIGHWAYS AND STREETS	5,021.20	300.00	4,721.20	1,673.7%
367,000 · CULTURE-RECREATION				
367.300 · Summer Park Program	8,995.00	8,000.00	995.00	112.4%
367.301 · Business Donations	0.00	50.00	-50.00	0.0%
367.350 · Field Use Fees	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				
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%
Total 391,000 · Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
392,000 · INTERFUND TRANSFER	2.10			
395,000 · Refund of Prior Yr Expenditures	89,027.95	15,000.00	74,027.95	593.5%
Total Income	3,355,010.86	3,487,985.00	-132,974.14	96.2%
Gross Profit	3,355,010.86	3,487,985.00	-132,974.14	96.2%
Expense				
400,000 · GENERAL GOVERNMENT				
400.105 · Salary	9,374.85	12,500.00	-3,125.15	75.0%
400.215 · Postage	2,606.27	3,000.00	-393.73	86.9%
400.300 · Miscellaneous	150.00	50.00	100.00	300.0%
400.310 · Stenographer/BOS	2,255.00	500.00	1,755.00	451.0%
400.317 · Professional Services	0.00	500.00	-500.00	0.0%
400.320 · Telephone				
400.321 · Local	4,035.87	6,000.00	-1,964.13	67.3%
400.322 · Long Distance	318.48	350.00	-31.52	91.0%
400.324 · Wireless	1,174.77	1,300.00	-125.23	90.4%
Total 400,320 · Telephone	5,529.12	7,650.00	-2,120.88	72.3%
400.340 · Advertising	3,986.40	4,500.00	-513.60	88.6%
400.342 · Public Relations Printing	2,006.00	5,000.00	-2,994.00	40.1%
400.343 · Codification/Printing	331.20	10,000.00	-9,668.80	3.3%
400.374 · Maintenance Agreements	6,952.80	10,500.00	-3,547.20	66.2%
400.384 · Office Equipment Rental	578.00	1,000.00	-422.00	57.8%
400.420 · Dues & Subscriptions	2,731.60	4,000.00	-1,268.40	68.3%
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	41,895.43	76,200.00	-34,304.57	55.0%
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%
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	0.00	2,240.00	100.0%
403.317 · Tax Collection Committee Servie	421.45	1,000.00	-578.55	42.1%
403.319 · Local Services Tax Refunds	752.00	1,500.00	-748.00	50.1%
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	6,883.84	12,350.00	-5,466.16	55.7%
404,000 · SOLICITOR/LEGAL				
404.310 · Legal Services	21,682.00	25,000.00	-3,318.00	86.7%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404,000 · SOLICITOR/LEGAL	21,682.00	26,500.00	-4,818.00	81.8%
405,000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	223,133.08	293,000.00	-69,866.92	76.2%
405.200 · Office Supplies	2,274.85	4,500.00	-2,225.15	50.6%
405.300 · Bond	1,500.00	1,750.00	-250.00	85.7%
Total 405,000 · PERSONNEL SERVICES	226,907.93	299,250.00	-72,342.07	75.8%
406,000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	596.56	250.00	346.56	238.6%
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%

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

	Jan - Sep 14	Budget	S Over Budget	% of Budget
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. ADMINISTR...	2,093.44	4,500.00	-2,406.56	46.5%
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	10,593.63	8,000.00	2,593.63	132.4%
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	16,479.38	17,100.00	-620.62	96.4%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	662.68	3,000.00	-2,337.32	22.1%
409.230 · Heating Fuel	25,670.28	9,000.00	16,670.28	285.2%
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				
409.361 · Electricity	9,629.59	10,000.00	-370.41	96.3%
409.366 · Water	1,274.05	700.00	574.05	182.0%
Total 409.360 · Public Utilities	10,903.64	10,700.00	203.64	101.9%
409.367 · Trash Removal	586.18	500.00	86.18	117.2%
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	40,843.45	58,200.00	-17,356.55	70.2%
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	833.00	7,000.00	-6,167.00	11.9%
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	841,838.22	1,115,000.00	-273,161.78	75.5%
Total 410.000 · PUBLIC SAFETY	842,671.22	1,182,100.00	-339,428.78	71.3%
411.000 · FIRE				
411.300 · Building Capital Reserve	75,913.01	80,000.00	-4,086.99	94.9%
411.500 · Contributions	65,064.94	80,000.00	-14,935.06	81.3%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	48,170.25	60,000.00	-11,829.75	80.3%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	17,374.68	25,000.00	-7,625.32	69.5%
Total 411.000 · FIRE	206,522.88	395,000.00	-188,477.12	52.3%
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	45,033.19	60,000.00	-14,966.81	75.1%
413.121 · Sewage Enforcement Officer	1,472.13	700.00	772.13	210.3%
413.200 · Supplies	466.27	700.00	-233.73	66.6%
413.325 · Postage	338.12	750.00	-411.88	45.1%
413.400 · Court Costs	0.00	1,500.00	-1,500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	47,309.71	63,650.00	-16,340.29	74.3%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	620.00	1,500.00	-880.00	41.3%
414.116 · Zoning Hearing Bd Compensation	800.00	3,000.00	-2,200.00	26.7%
414.117 · Planning Commission Comp.	1,150.00	3,000.00	-1,850.00	38.3%
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	13,105.50	20,000.00	-6,894.50	65.5%
414.340 · Zoning Hearing Advertisements	1,438.20	3,000.00	-1,561.80	47.9%
Total 414.000 · PLANNING & ZONING	17,113.70	36,600.00	-19,486.30	46.8%
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				
426.421 · FRCA Membership	0.00	50.00	-50.00	0.0%
Total 426.000 · SANITATION EXPENSE	0.00	50.00	-50.00	0.0%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	4,859.08	5,000.00	-140.92	97.2%
Total 429.000 · PUBLIC WORKS - SANITATION	4,859.08	5,000.00	-140.92	97.2%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	294,335.46	428,400.00	-134,064.54	68.7%

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

	Jan - Sep 14	Budget	\$ Over Budget	% of Budget
430.245 · Supplies	5,087.56	8,000.00	-2,912.44	63.6%
430.300 · Facilities Maintenance	427.13	2,000.00	-1,572.87	21.4%
430.320 · Telephone				
430.321 · Local	1,409.51	2,000.00	-590.49	70.5%
430.322 · Long Distance	319.67	400.00	-80.33	79.9%
430.329 · Wireless	2,586.86	3,000.00	-413.14	86.2%
Total 430.320 · Telephone	4,316.04	5,400.00	-1,083.96	79.9%
430.330 · Heating Fuel	9,297.40	7,000.00	2,297.40	132.8%
430.360 · Electricity	2,733.35	3,500.00	-766.65	78.1%
430.384 · Equip/Machinery Rental	11,222.62	10,000.00	1,222.62	112.2%
430.450 · Contracted Services	386.10	800.00	-413.90	48.3%
430.460 · Continuing Education	2,816.48	900.00	1,916.48	312.9%
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	363,310.87	528,500.00	-165,189.13	68.7%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	51,586.72	40,000.00	11,586.72	129.0%
Total 432.000 · WINTER MAINTENANCE	51,586.72	40,000.00	11,586.72	129.0%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	5,129.00	5,000.00	129.00	102.6%
433.246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 · Traffic Control Supplies-signal	256.22	2,500.00	-2,243.78	10.2%
433.360 · Traffic signal electric	1,867.76	3,000.00	-1,132.24	62.3%
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	9,326.82	16,500.00	-7,173.18	56.5%
434.00 · STREET LIGHTING				
434.360 · St. Lght, Electricity	2,362.18	7,000.00	-4,637.82	33.7%
Total 434.00 · STREET LIGHTING	2,362.18	7,000.00	-4,637.82	33.7%
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	27,402.05	20,000.00	7,402.05	137.0%
437.233 · Equipment Motor Fuel	34,216.09	30,000.00	4,216.09	114.1%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	63,299.39	59,000.00	4,299.39	107.3%
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	1,540.92	3,000.00	-1,459.08	51.4%
438.274 · Pavement Maintenance Supplies	3,150.00	3,500.00	-350.00	90.0%
Total 438.000 · HIGHWAY MAINT & REPAIR	8,589.74	13,500.00	-4,910.26	63.6%
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	38.3%
Total 439.000 · HWY CONST & REBUILDING ...	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	4,091.08	23,000.00	-18,908.92	17.8%
Total 452.000 · RECREATION & CULTURE	15,656.97	38,000.00	-22,343.03	41.2%
454.000 · PARKS				
454.115 · Park Personnel	6,634.90	7,000.00	-365.10	94.8%
454.200 · Park supplies	1,696.53	2,500.00	-803.47	67.9%
454.230 · Fuel	4,708.98	3,000.00	1,708.98	157.0%
454.361 · Electricity	0.00	0.00	0.00	0.0%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	1,580.60	2,500.00	-919.40	63.2%
454.500 · Contracted Services	2,789.82	5,000.00	-2,210.18	55.8%
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	18,083.66	23,000.00	-4,916.34	78.6%
456.000 · LIBRARY				
456.520 · Library Contribution	65,025.00	88,000.00	-22,975.00	73.9%
Total 456.000 · LIBRARY	65,025.00	88,000.00	-22,975.00	73.9%
480.000 · INSURANCE & EMPLOYEE BENEFI...				
481.100 · Social Security Employer Paid	36,626.72	49,000.00	-12,373.28	74.7%
481.200 · Medicare Employer Paid	8,565.97	12,000.00	-3,434.03	71.4%
481.300 · Unemployment Comp Employer Paid	79.52	2,000.00	-1,920.48	4.0%
483.197 · Non-Uniform Penlon Plan Contrib	0.00	115,000.00	-115,000.00	0.0%
483.310 · Pension Plan Admin Fees	2,075.00	2,500.00	-425.00	83.0%
484.354 · Workers Comp Insurance	34,305.00	32,000.00	2,305.00	107.2%
487.196 · Health Insurance	152,383.61	200,000.00	-47,616.39	76.2%
487.197 · Other Group Benefits	12,594.19	18,500.00	-5,905.81	68.1%
Total 480.000 · INSURANCE & EMPLOYEE BE...	246,630.01	431,000.00	-184,369.99	57.2%
486.000 · Insurance				
486.350 · Liability Insurance	44,210.30	57,000.00	-12,789.70	77.6%
Total 486.000 · Insurance	44,210.30	57,000.00	-12,789.70	77.6%

10/31/14

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

	Jan - Sep 14	Budget	\$ Over Budget	% of Budget
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	371.55			
Total Expense	2,921,333.00	3,608,400.00	-687,067.00	81.0%
Net Income	433,677.86	-120,415.00	554,092.86	-360.2%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of September 30, 2014

	<u>Sep 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	125,606.66
106.002 · Fire/Ambulance	30,233.90
106.003 · Recycling	9,452.13
Total 106.000 · Host Fee Savings Account	<u>165,292.69</u>
Total Checking/Savings	<u>165,292.69</u>
Total Current Assets	<u>165,292.69</u>
TOTAL ASSETS	<u><u>165,292.69</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	54,871.87
Net Income	12,373.78
Total Equity	<u>165,292.69</u>
TOTAL LIABILITIES & EQUITY	<u><u>165,292.69</u></u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of September 30, 2014

	<u>Sep 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	717.95
106.000 · Palmer Sewer Savings Account	169,836.29
Total Checking/Savings	<u>170,554.24</u>
Total Current Assets	<u>170,554.24</u>
TOTAL ASSETS	<u>170,554.24</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,749.47
Net Income	127.51
Total Equity	<u>170,554.24</u>
TOTAL LIABILITIES & EQUITY	<u>170,554.24</u>

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

	<u>Sep 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,006.37
106.000 · Nazareth Sewer Savings Account	8,643.72
Total Checking/Savings	<u>9,650.09</u>
Total Current Assets	<u>9,650.09</u>
TOTAL ASSETS	<u><u>9,650.09</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	3,005.56
Net Income	1,434.20
Total Equity	<u>9,650.09</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,650.09</u></u>

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

	<u>Sep 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	343,449.77
106.000 · PLGIT Savings Account	794,831.19
Total Checking/Savings	<u>1,138,280.96</u>
Total Current Assets	<u>1,138,280.96</u>
TOTAL ASSETS	<u><u>1,138,280.96</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,065,028.01
Net Income	42,758.00
Total Equity	<u>1,138,280.96</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,138,280.96</u></u>

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

	<u>Sep 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	337,995.20
106.000 · Swr/Signal PLUS Account	773,586.89
Total Checking/Savings	<u>1,111,582.09</u>
Total Current Assets	<u>1,111,582.09</u>
TOTAL ASSETS	<u><u>1,111,582.09</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	262,919.73
Net Income	-3,748.85
Total Equity	<u>1,111,582.09</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,111,582.09</u></u>

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

	<u>Sep 30, 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>

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Accrual Basis

(95)LNT Fiscal Stability Fund
Balance Sheet
As of September 30, 2014

	<u>Sep 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	39,208.56
Total Checking/Savings	<u>39,208.56</u>
Total Current Assets	<u>39,208.56</u>
TOTAL ASSETS	<u><u>39,208.56</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	39,208.56
Total Equity	<u>39,208.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>39,208.56</u></u>

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

	Sep 30, 14
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	245,796.26
106.001 · CAPITAL PURCHASES	152.05
106.000 · Capital Reserve Savings Account - Other	<u>152.05</u>
Total 106.000 · Capital Reserve Savings Account	<u>245,948.31</u>
Total Checking/Savings	<u>245,948.31</u>
Total Current Assets	245,948.31
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>246,028.82</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	389,838.92
Net Income	<u>-352,777.78</u>
Total Equity	<u>246,028.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>246,028.82</u></u>

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

	Sep 30, 14
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	45,783.88
106.002 · Building Land Fund	6,927.29
106.003 · Fire Police Fund	17,268.13
106.000 · Fire CR Savings Account - Other	9.21
Total 106.000 · Fire CR Savings Account	69,988.51
Total Checking/Savings	69,988.51
Total Current Assets	69,988.51
TOTAL ASSETS	69,988.51
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-164,618.33
Net Income	9.21
Total Equity	69,988.51
TOTAL LIABILITIES & EQUITY	69,988.51

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

	Sep 30, 14
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	
106.001 · Truck Fund	40,025.12
106.002 · Land/Building Fund	9,100.29
106.000 · Ambulance CR Savings Account - Other	6.49
Total 106.000 · Ambulance CR Savings Account	49,131.90
Total Checking/Savings	49,131.90
Total Current Assets	49,131.90
TOTAL ASSETS	49,131.90
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,582.82
Net Income	6.49
Total Equity	49,131.90
TOTAL LIABILITIES & EQUITY	49,131.90

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Accrual Basis

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of September 30, 2014

	<u>Sep 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	3,770.57
106.000 · Hwy Recon/Rehab MM/Savings Acct	415,091.68
Total Checking/Savings	<u>418,862.25</u>
Total Current Assets	<u>418,862.25</u>
TOTAL ASSETS	<u><u>418,862.25</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	418,862.25
Total Equity	<u>418,862.25</u>
TOTAL LIABILITIES & EQUITY	<u><u>418,862.25</u></u>

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of September 30, 2014

	<u>Sep 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	1,000.00
100.000 · CR Equip Replacement - Checking - Other	0.09
Total 100.000 · CR Equip Replacement - Checking	<u>1,000.09</u>
106.000 · CR Equip Replacement MM/Savings	
106.002 · EQUIPMENT REPLACEMENT	83,698.92
106.000 · CR Equip Replacement MM/Savings - Other	32.57
Total 106.000 · CR Equip Replacement MM/Savings	<u>83,731.49</u>
Total Checking/Savings	<u>84,731.58</u>
Total Current Assets	<u>84,731.58</u>
TOTAL ASSETS	<u>84,731.58</u>
LIABILITIES & EQUITY	
Equity	
Net Income	<u>84,731.58</u>
Total Equity	<u>84,731.58</u>
TOTAL LIABILITIES & EQUITY	<u>84,731.58</u>

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Accrual Basis

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

	<u>Sep 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	31,441.91
103.000 · Embassy Checking Account	42.76
Total Checking/Savings	<u>31,484.67</u>
Total Current Assets	<u>31,484.67</u>
TOTAL ASSETS	<u>31,484.67</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	60,177.95
Net Income	-28,693.28
Total Equity	<u>31,484.67</u>
TOTAL LIABILITIES & EQUITY	<u>31,484.67</u>

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

	<u>Sep 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	346,907.40
Total Checking/Savings	<u>346,907.40</u>
Total Current Assets	<u>346,907.40</u>
TOTAL ASSETS	<u><u>346,907.40</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	49,640.00
Net Income	187,847.87
Total Equity	<u>346,907.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>346,907.40</u></u>

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Accrual Basis

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

	<u>Sep 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,116.41
106.000 Traffic Impact Account	<u>1,499,677.99</u>
Total Checking/Savings	<u>1,503,794.40</u>
Total Current Assets	<u>1,503,794.40</u>
TOTAL ASSETS	<u><u>1,503,794.40</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,432,071.95
Net Income	<u>71,722.45</u>
Total Equity	<u>1,503,794.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,503,794.40</u></u>

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

	<u>Sep 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	81.36
102.000 · SAVINGS ACCOUNTS - LAB	382,924.63
106.000 · SAVING ACCOUNTS	44,331.51
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	11,148.01
Total Checking/Savings	<u>439,093.19</u>
Total Current Assets	<u>439,093.19</u>
TOTAL ASSETS	<u><u>439,093.19</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	<u>2,330.51</u>
Total Current Liabilities	<u>2,330.51</u>
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
3900 · Retained Earnings	(403,697.60)
Net Income	(3,610.43)
Total Equity	<u>436,762.68</u>
TOTAL LIABILITIES & EQUITY	<u><u>439,093.19</u></u>

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Accrual Basis

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

	<u>Sep 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,047.62
Total Checking/Savings	<u>200,047.62</u>
Total Current Assets	<u>200,047.62</u>
TOTAL ASSETS	<u><u>200,047.62</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	200,010.26
Net Income	37.36
Total Equity	<u>200,047.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,047.62</u></u>

Lower Nazareth Township
Balance Sheet
As of September 30, 2014

	Sep 30, 14
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	101,776.29
100.000 · Checking Account - Other	888.40
Total 100.000 · Checking Account	123,940.52
Total Checking/Savings	123,940.52
Total Current Assets	123,940.52
TOTAL ASSETS	123,940.52
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,040.79
Net Income	40,186.20
Total Equity	123,940.52
TOTAL LIABILITIES & EQUITY	123,940.52