



**Lower Nazareth Township**  
**Financial Report**  
*August 2015*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

	<u>Aug-15</u>
General Fund - 01	\$ 899,324
Special Revenue Fund - Host Fee - 05	\$ 104,660
Palmer Sewer Fund - 08	\$ 170,711
Nazareth Sewer Fund - 09	\$ 12,745
Capital Reserve - Open Space Fund - 16	\$ 1,453,390
Capital Reserve - Sewer/Signals Fund - 18	\$ 2,741
Fiscal Stability Fund -	\$ 139,346
Capital Reserve - Municipal - 30	\$ 219,325
Capital Reserve - Fire Fund - 31	\$ 107,975
Capital Reserve - Ambulance Fund- 32	\$ 49,141
Highway Reconstruction/Rehabilitation -	\$ 491,133
Capital Reserve - Equipment Replacement -	\$ 178,939
Refuse/Recycling Collection - 33	\$ 12,538
State Liquid Fuels Fund - 35	\$ 466,147
Traffic Impact - 091	\$ 1,652,853
<i>Total Township Funds...</i>	<u><u>\$5,960,967</u></u>
Master Escrow Account	\$ 734,896
Griffin Sewer Fund	\$ 200,093
Development & Inspection Account	\$ 164,487
<i>Total Escrow Accounts...</i>	<u><u>\$1,099,477</u></u>

**Lower Nazareth Township**  
**General Fund Balance Sheet**  
As of August 31, 2015

	Aug 31, 15
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	-2,687.22
105.000 · Payroll Account	885.28
106.000 · LAB Savings Account	629,302.43
106.100 · PLGIT Account	77,744.56
106.200 · Real Estate Tax Collections	191,510.10
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
	897,005.15
<b>Total Checking/Savings</b>	897,005.15
<b>Other Current Assets</b>	
Employee Advance	68.58
	68.58
<b>Total Other Current Assets</b>	68.58
<b>Total Current Assets</b>	897,073.73
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	899,323.73
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	49.60
212 · Earned Income Tax Withheld	1,668.66
213 · Medicare Withheld	11.60
219 · Occup Privilege Tax Withheld	96.00
223 · Unemployment Withheld	98.97
	1,924.83
<b>Total 210.000 · PAYROLL LIABILITIES</b>	1,924.83
<b>Total Other Current Liabilities</b>	1,924.83
<b>Total Current Liabilities</b>	1,924.83
<b>Total Liabilities</b>	1,924.83
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	66,245.70
Net Income	59,300.72
	897,398.90
<b>Total Equity</b>	897,398.90
<b>TOTAL LIABILITIES &amp; EQUITY</b>	899,323.73

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through August 2015

	Jan - Aug 15	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>300.000 · TAXES</b>				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,425,699.03	1,460,000.00	-34,300.97	97.7%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	21,359.96	30,000.00	-8,640.04	71.2%
301.000 · REAL PROPERTY TAXES - Other	27,409.31			
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>1,474,468.30</b>	<b>1,490,050.00</b>	<b>-15,581.70</b>	<b>99.0%</b>
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	116,822.24	140,000.00	-23,177.76	83.4%
310.210 · Earned Income - Current	760,944.98	1,100,000.00	-339,055.02	69.2%
310.220 · Earned Income - Prior	76,777.30	70,000.00	6,777.30	109.7%
310.510 · Local Services Tax	205,320.13	330,000.00	-124,679.87	62.2%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
<b>Total 310.000 · LOCAL ENABLING ACT TAX...</b>	<b>1,159,864.65</b>	<b>1,640,000.00</b>	<b>-480,135.35</b>	<b>70.7%</b>
<b>Total 300.000 · TAXES</b>	<b>2,634,332.95</b>	<b>3,130,050.00</b>	<b>-495,717.05</b>	<b>84.2%</b>
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	124,638.74	65,000.00	59,638.74	191.8%
322.400 · Yard Waste Recycling	0.00	0.00	0.00	0.0%
<b>Total 320.000 · LICENSES &amp; PERMITS</b>	<b>124,638.74</b>	<b>65,000.00</b>	<b>59,638.74</b>	<b>191.8%</b>
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	18,932.99	30,000.00	-11,067.01	63.1%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	52,253.62	5,000.00	47,253.62	1,045.1%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<b>71,186.61</b>	<b>35,010.00</b>	<b>36,176.61</b>	<b>203.3%</b>
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	69.47	100.00	-30.53	69.5%
341.02 · Interest on Savings	552.59	500.00	52.59	110.5%
<b>Total 341.000 · Interest Earnings</b>	<b>622.06</b>	<b>600.00</b>	<b>22.06</b>	<b>103.7%</b>
342.000 · Rents and Royalties				
342.20 · Property Rental Income	8,400.00	60,000.00	-51,600.00	14.0%
<b>Total 342.000 · Rents and Royalties</b>	<b>8,400.00</b>	<b>60,000.00</b>	<b>-51,600.00</b>	<b>14.0%</b>
<b>Total 340.000 · INTEREST, RENTS &amp; ROYALT...</b>	<b>9,022.06</b>	<b>60,600.00</b>	<b>-51,577.94</b>	<b>14.9%</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 GRA...</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	0.00	0.00	0.0%
354.15 · Recycling / Act 101	0.00	0.00	0.00	0.0%
<b>Total 354.000 · STATE CAPITAL &amp; OPER. G...</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	4,100.00	-4,100.00	0.0%
355.040 · Alcoholic Beverage Licenses	200.00	2,000.00	-1,800.00	10.0%
355.051 · Non-Uniform	0.00	40,000.00	-40,000.00	0.0%
355.052 · Police Department	0.00	65,000.00	-65,000.00	0.0%
355.070 · Fire Relief	0.00	80,000.00	-80,000.00	0.0%
<b>Total 355.000 · STATE SHARED REVENUES</b>	<b>200.00</b>	<b>191,100.00</b>	<b>-190,900.00</b>	<b>0.1%</b>
<b>Total 350.000 · INTERGOVERNMENTAL REV...</b>	<b>200.00</b>	<b>191,100.00</b>	<b>-190,900.00</b>	<b>0.1%</b>
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	4,541.34	10,000.00	-5,458.66	45.4%
361.330 · Zoning Hearings	10,250.00	7,000.00	3,250.00	146.4%
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	33.00	0.00	33.00	100.0%
361.56 · Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 · Misc. Publications/Copying	95.92	500.00	-404.08	19.2%
<b>Total 361.500 · Maps &amp; Publications</b>	<b>128.92</b>	<b>500.00</b>	<b>-371.08</b>	<b>25.8%</b>
361.630 · Proceeds from tax collection	20,589.04	30,000.00	-9,410.96	68.6%
361.74 · Postage collected	110.93	250.00	-139.07	44.4%
<b>Total 361.000 · General Government</b>	<b>35,620.23</b>	<b>47,750.00</b>	<b>-12,129.77</b>	<b>74.6%</b>
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	120.00	200.00	-80.00	60.0%
362.410 · Building & Zoning Permits	3,680.00	15,000.00	-11,320.00	24.5%
362.440 · Sewer Permits	1,565.00	1,000.00	565.00	156.5%
362.451 · Use & Occupancy Permits	20.00	50.00	-30.00	40.0%
362.452 · Moving Permits	390.00	400.00	-10.00	97.5%
362.470 · Driveway Permits	1,750.00	2,000.00	-250.00	87.5%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through August 2015

	Jan - Aug 15	Budget	\$ Over Budget	% of Budget
362.480 · Grading Permits	14,646.50	11,000.00	3,646.50	133.2%
362.481 · Swimming Pool Grading Permits	4,300.00	2,500.00	1,800.00	172.0%
362.490 · Peddling Permit	225.00	100.00	125.00	225.0%
<b>Total 362.000 · PUBLIC SAFETY</b>	<b>26,696.50</b>	<b>32,250.00</b>	<b>-5,553.50</b>	<b>82.8%</b>
<b>Total 360.000 · CHARGES FOR SERVICES</b>	<b>62,316.73</b>	<b>80,000.00</b>	<b>-17,683.27</b>	<b>77.9%</b>
363.000 · HIGHWAYS AND STREETS				
363.239 · Proceeds from Public Prop Damage	0.00	100.00	-100.00	0.0%
363.246 · Public Works Other Services/Sup	367.50	100.00	267.50	367.5%
363.500 · Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
<b>Total 363.000 · HIGHWAYS AND STREETS</b>	<b>367.50</b>	<b>300.00</b>	<b>67.50</b>	<b>122.5%</b>
367.000 · CULTURE-RECREATION				
367.300 · Summer Park Program	9,520.00	8,500.00	1,020.00	112.0%
367.301 · Business Donations	0.00	10.00	-10.00	0.0%
367.350 · Field Use Fees	4,050.00	2,500.00	1,550.00	162.0%
<b>Total 367.000 · CULTURE-RECREATION</b>	<b>13,570.00</b>	<b>11,010.00</b>	<b>2,560.00</b>	<b>123.3%</b>
389.000 · MISCELLANEOUS INCOME				
389.196 · Mini-Cobra Premiums	0.00	50.00	-50.00	0.0%
389.000 · MISCELLANEOUS INCOME - Other	104.92	50.00	54.92	209.8%
<b>Total 389.000 · MISCELLANEOUS INCOME</b>	<b>104.92</b>	<b>100.00</b>	<b>4.92</b>	<b>104.9%</b>
391.000 · Proceeds of Gen. Fxd. Asset Dis				
391.100 · Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
<b>Total 391.000 · Proceeds of Gen. Fxd. Asset Dis</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
395.000 · Refund of Prior Yr Expenditures	43,503.56	25,000.00	18,503.56	174.0%
49900 · Uncategorized Income	2,287.00			
<b>Total Income</b>	<b>2,961,530.07</b>	<b>3,598,170.00</b>	<b>-636,639.93</b>	<b>82.3%</b>
<b>Gross Profit</b>	<b>2,961,530.07</b>	<b>3,598,170.00</b>	<b>-636,639.93</b>	<b>82.3%</b>
<b>Expense</b>				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	8,333.20	12,500.00	-4,166.80	66.7%
400.215 · Postage	3,873.74	3,000.00	873.74	129.1%
400.300 · Miscellaneous	28.00	50.00	-22.00	56.0%
400.310 · Stenographer/BOS	1,380.00	1,500.00	-120.00	92.0%
400.317 · Professional Services	0.00	500.00	-500.00	0.0%
400.320 · Telephone				
400.321 · Local	3,370.74	6,000.00	-2,629.26	56.2%
400.322 · Long Distance	280.85	400.00	-119.15	70.2%
400.324 · Wireless	1,061.19	1,500.00	-438.81	70.7%
<b>Total 400.320 · Telephone</b>	<b>4,712.78</b>	<b>7,900.00</b>	<b>-3,187.22</b>	<b>59.7%</b>
400.340 · Advertising	3,026.77	4,500.00	-1,473.23	67.3%
400.342 · Public Relations Printing	2,685.00	5,000.00	-2,315.00	53.7%
400.343 · Codification/Printing	20.00	10,000.00	-9,980.00	0.2%
400.374 · Maintenance Agreements	5,906.02	10,600.00	-4,693.98	55.7%
400.384 · Office Equipment Rental	568.50	1,000.00	-431.50	56.9%
400.420 · Dues & Subscriptions	3,282.60	4,100.00	-817.40	80.1%
400.460 · Meetings & Continuing Education	6,816.02	7,000.00	-183.98	97.4%
400.700 · Capital Purchases	2,566.56	10,000.00	-7,433.44	25.7%
<b>Total 400.000 · GENERAL GOVERNMENT</b>	<b>43,199.19</b>	<b>77,650.00</b>	<b>-34,450.81</b>	<b>55.6%</b>
402.000 · AUDITING				
402.105 · Audit Wages	40.00	100.00	-60.00	40.0%
402.311 · Accounting & Auditing Services	12,300.00	7,500.00	4,800.00	164.0%
<b>Total 402.000 · AUDITING</b>	<b>12,340.00</b>	<b>7,600.00</b>	<b>4,740.00</b>	<b>162.4%</b>
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	0.00	0.00	0.00	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	1,945.97	2,000.00	-54.03	97.3%
403.213 · Office Equipment	93.74	200.00	-106.26	46.9%
403.215 · EIT Postage	0.00	200.00	-200.00	0.0%
403.216 · Real Estate Postage	4.72	1,400.00	-1,395.28	0.3%
403.310 · Computer Services	0.00	0.00	0.00	0.0%
403.311 · Audit	0.00	2,300.00	-2,300.00	0.0%
403.317 · Tax Collection Committee Serv	228.89	500.00	-271.11	45.8%
403.319 · Tax Refunds	24,322.83	1,000.00	23,322.83	2,432.3%
403.350 · Insurance & Bonding	0.00	300.00	-300.00	0.0%
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>26,596.15</b>	<b>8,000.00</b>	<b>18,596.15</b>	<b>332.5%</b>
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	18,943.75	25,000.00	-6,056.25	75.8%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
<b>Total 404.000 · SOLICITOR/LEGAL</b>	<b>18,943.75</b>	<b>26,500.00</b>	<b>-7,556.25</b>	<b>71.5%</b>
405.000 · PERSONNEL SERVICES				

**Lower Nazareth Township**  
**General Fund Budget vs. Actual**  
**January through August 2015**

	Jan - Aug 15	Budget	\$ Over Budget	% of Budget
405.140 · Office Staff Wages	205,827.96	309,000.00	-103,172.04	66.6%
405.200 · Office Supplies	4,090.40	4,000.00	90.40	102.3%
405.300 · Bond	1,500.00	1,500.00	0.00	100.0%
405.000 · PERSONNEL SERVICES - Other	146.93			
<b>Total 405.000 · PERSONNEL SERVICES</b>	<b>211,565.29</b>	<b>314,500.00</b>	<b>-102,934.71</b>	<b>67.3%</b>
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	652.81	300.00	352.81	217.6%
406.316 · Drug Testing	240.00	500.00	-260.00	48.0%
406.317 · Employee Record Checks	210.00	200.00	10.00	105.0%
406.318 · Bank Fees	30.99	50.00	-19.01	62.0%
406.319 · Reimburse private prop damage	50.00	150.00	-100.00	33.3%
406.325 · Internet fees / Website Develop	2,464.20	1,750.00	714.20	140.8%
406.331 · Mileage	119.60	250.00	-130.40	47.8%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	631.50	500.00	131.50	126.3%
406.421 · License & Permit Renewal	449.00	150.00	299.00	299.3%
<b>Total 406.000 · GENERAL GOVT. ADMINISTR...</b>	<b>4,848.10</b>	<b>3,950.00</b>	<b>898.10</b>	<b>122.7%</b>
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	1,647.00	1,500.00	147.00	109.8%
407.215 · Software	356.63	2,000.00	-1,643.37	17.8%
407.370 · Computer Services	2,921.88	4,000.00	-1,078.12	73.0%
<b>Total 407.000 · DATA PROCESSING</b>	<b>4,925.51</b>	<b>7,500.00</b>	<b>-2,574.49</b>	<b>65.7%</b>
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	4,734.50	8,000.00	-3,265.50	59.2%
408.317 · Act 537 Plan	0.00	2,000.00	-2,000.00	0.0%
408.318 · Traffic Impact Study	0.00	50.00	-50.00	0.0%
408.319 · Special Projects	0.00	5,000.00	-5,000.00	0.0%
<b>Total 408.000 · ENGINEERING SERVICES</b>	<b>4,734.50</b>	<b>15,050.00</b>	<b>-10,315.50</b>	<b>31.5%</b>
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,895.47	2,500.00	-604.53	75.8%
409.230 · Heating Fuel	22,009.89	25,000.00	-2,990.11	88.0%
409.300 · Facilities Maintenance	6,378.61	3,000.00	3,378.61	212.6%
409.318 · Building Security Systems	451.14	3,500.00	-3,048.86	12.9%
409.360 · Public Utilities				
409.361 · Electricity	8,626.39	11,000.00	-2,373.61	78.4%
409.366 · Water	1,450.54	1,500.00	-49.46	96.7%
<b>Total 409.360 · Public Utilities</b>	<b>10,076.93</b>	<b>12,500.00</b>	<b>-2,423.07</b>	<b>80.6%</b>
409.367 · Trash Removal	426.30	750.00	-323.70	56.8%
409.375 · Communication Equip Repair/Main	0.00	350.00	-350.00	0.0%
409.386 · Rental Property Expenses	600.66	500.00	100.66	120.1%
409.600 · Capital Construction	0.00	15,000.00	-15,000.00	0.0%
<b>Total 409.000 · GEN GOVT. BUILDINGS</b>	<b>41,839.00</b>	<b>63,100.00</b>	<b>-21,261.00</b>	<b>66.3%</b>
410.000 · PUBLIC SAFETY				
410.160 · Police Pension	0.00	65,000.00	-65,000.00	0.0%
410.200 · Fire-Police Supplies	2,246.43	7,000.00	-4,753.57	32.1%
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	788,532.00	1,183,000.00	-394,468.00	66.7%
<b>Total 410.000 · PUBLIC SAFETY</b>	<b>790,778.43</b>	<b>1,255,100.00</b>	<b>-464,321.57</b>	<b>63.0%</b>
411.000 · FIRE				
411.300 · Building Capital Reserve	74,901.24	80,000.00	-5,098.76	93.6%
411.500 · Contributions	55,023.20	80,000.00	-24,976.80	68.8%
411.541 · Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 · Water Hydrant Assessment	49,260.00	65,000.00	-15,740.00	75.8%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	16,261.65	25,000.00	-8,738.35	65.0%
<b>Total 411.000 · FIRE</b>	<b>195,446.09</b>	<b>410,000.00</b>	<b>-214,553.91</b>	<b>47.7%</b>
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.542 · Operation Contribution	30,000.00	30,000.00	0.00	100.0%
412.700 · Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
<b>Total 412.000 · AMBULANCE</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>100.0%</b>
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	42,266.81	62,000.00	-19,733.19	68.2%
413.121 · Sewage Enforcement Officer	959.88	1,000.00	-40.12	96.0%
413.200 · Supplies	152.42	700.00	-547.58	21.8%
413.325 · Postage	0.00	700.00	-700.00	0.0%
413.400 · Court Costs	0.00	1,000.00	-1,000.00	0.0%
<b>Total 413.000 · CODE ENFORCEMENT</b>	<b>43,379.11</b>	<b>65,400.00</b>	<b>-22,020.89</b>	<b>66.3%</b>
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	1,020.00	1,300.00	-280.00	78.5%
414.116 · Zoning Hearing Bd Compensation	700.00	3,000.00	-2,300.00	23.3%
414.117 · Planning Commission Comp.	1,200.00	3,000.00	-1,800.00	40.0%
414.120 · Legal	0.00	5,500.00	-5,500.00	0.0%
414.310 · Developer Refunds	0.00	100.00	-100.00	0.0%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through August 2015

	Jan - Aug 15	Budget	\$ Over Budget	% of Budget
414.313 · Engineer	17,358.38	15,000.00	2,358.38	115.7%
414.340 · Zoning Hearing Advertisements	2,259.80	3,000.00	-740.20	75.3%
<b>Total 414.000 · PLANNING &amp; ZONING</b>	<b>22,538.18</b>	<b>30,900.00</b>	<b>-8,361.82</b>	<b>72.9%</b>
415.114 · EMERGENCY MANAGEMENT COO...	0.00	2,400.00	-2,400.00	0.0%
419.540 · Crime Watch	0.00	250.00	-250.00	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				
429.364 · Sanitary Sewer Expenses	4,504.80	6,000.00	-1,495.20	75.1%
<b>Total 429.000 · PUBLIC WORKS - SANITATION</b>	<b>4,504.80</b>	<b>6,000.00</b>	<b>-1,495.20</b>	<b>75.1%</b>
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	271,244.09	430,000.00	-158,755.91	63.1%
430.245 · Supplies	6,066.74	8,000.00	-1,933.26	75.8%
430.300 · Facilities Maintenance	462.05	1,500.00	-1,037.95	30.8%
430.320 · Telephone				
430.321 · Local	1,303.50	2,000.00	-696.50	65.2%
430.322 · Long Distance	260.70	400.00	-139.30	65.2%
430.329 · Wireless	2,431.23	3,200.00	-768.77	76.0%
<b>Total 430.320 · Telephone</b>	<b>3,995.43</b>	<b>5,600.00</b>	<b>-1,604.57</b>	<b>71.3%</b>
430.330 · Heating Fuel	5,500.55	10,000.00	-4,499.45	55.0%
430.360 · Electricity	2,286.87	3,500.00	-1,213.13	65.3%
430.384 · Equip/Machinery Rental	11,593.78	11,000.00	593.78	105.4%
430.450 · Contracted Services	544.82	800.00	-255.18	68.1%
430.460 · Continuing Education	5,495.64	2,500.00	2,995.64	219.8%
430.600 · Capital Construction	0.00	9,000.00	-9,000.00	0.0%
430.740 · Equipment Purchase	4,898.00	45,000.00	-40,102.00	10.9%
430.750 · Misc. Shop Tools & Equipment	9,973.76	5,000.00	4,973.76	199.5%
<b>Total 430.000 · HWYS., ROADS &amp; STREETS</b>	<b>322,061.73</b>	<b>531,900.00</b>	<b>-209,838.27</b>	<b>60.5%</b>
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	58,743.16	45,000.00	13,743.16	130.5%
<b>Total 432.000 · WINTER MAINTENANCE</b>	<b>58,743.16</b>	<b>45,000.00</b>	<b>13,743.16</b>	<b>130.5%</b>
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	587.55	5,500.00	-4,912.45	10.7%
433.246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 · Traffic Control Supplies-signal	1,937.00	2,200.00	-263.00	88.0%
433.360 · Traffic signal electric	1,668.50	2,750.00	-1,081.50	60.7%
433.375 · Line Painting	0.00	500.00	-500.00	0.0%
433.450 · Signals contracted service	1,775.00	2,500.00	-725.00	71.0%
<b>Total 433.000 · TRAFFIC CONTROL DEVICES</b>	<b>5,968.05</b>	<b>15,950.00</b>	<b>-9,981.95</b>	<b>37.4%</b>
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	2,338.47	5,000.00	-2,661.53	46.8%
<b>Total 434.00 · STREET LIGHTING</b>	<b>2,338.47</b>	<b>5,000.00</b>	<b>-2,661.53</b>	<b>46.8%</b>
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	1,921.68	4,000.00	-2,078.32	48.0%
437.213 · Equipment Parts & Supplies	33,291.95	25,000.00	8,291.95	133.2%
437.233 · Equipment Motor Fuel	19,387.45	32,500.00	-13,112.55	59.7%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>54,601.08</b>	<b>61,500.00</b>	<b>-6,898.92</b>	<b>88.8%</b>
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	3,939.12	4,000.00	-60.88	98.5%
438.272 · Aggregate Supplies	0.00	2,500.00	-2,500.00	0.0%
438.273 · Pipe and Drainage Supplies	925.06	2,500.00	-1,574.94	37.0%
438.274 · Pavement Maintenance Supplies	4,284.30	4,000.00	284.30	107.1%
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>9,148.48</b>	<b>13,000.00</b>	<b>-3,851.52</b>	<b>70.4%</b>
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	1,000.00	-1,000.00	0.0%
439.600 · Construction/Rebuilding	0.00	90,000.00	-90,000.00	0.0%
<b>Total 439.000 · HWY CONST &amp; REBUILDING ...</b>	<b>0.00</b>	<b>91,000.00</b>	<b>-91,000.00</b>	<b>0.0%</b>
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	12,397.84	10,000.00	2,397.84	124.0%
452.249 · Recreation Programs	2,746.91	3,000.00	-253.09	91.6%
452.300 · Recreation Safety Insurance	3,703.10	23,000.00	-19,296.90	16.1%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>18,847.85</b>	<b>36,000.00</b>	<b>-17,152.15</b>	<b>52.4%</b>
454.000 · PARKS				
454.115 · Park Personnel	5,260.75	7,000.00	-1,739.25	75.2%
454.200 · Park supplies	4,391.15	2,500.00	1,891.15	175.6%
454.230 · Fuel	2,204.86	3,500.00	-1,295.14	63.0%
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	906.02	2,000.00	-1,093.98	45.3%
454.500 · Contracted Services	1,455.36	5,000.00	-3,544.64	29.1%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through August 2015

	Jan - Aug 15	Budget	\$ Over Budget	% of Budget
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>14,218.14</b>	<b>23,000.00</b>	<b>-8,781.86</b>	<b>61.8%</b>
456.000 · LIBRARY				
456.520 · Library Contribution	68,276.25	91,000.00	-22,723.75	75.0%
<b>Total 456.000 · LIBRARY</b>	<b>68,276.25</b>	<b>91,000.00</b>	<b>-22,723.75</b>	<b>75.0%</b>
480.000 · INSURANCE & EMPLOYEE BENEFIT...				
481.100 · Social Security Employer Paid	34,786.39	48,000.00	-13,213.61	72.5%
481.200 · Medicare Employer Paid	8,135.56	12,000.00	-3,864.44	67.8%
481.300 · Unemployment Comp Employer Paid	95.68	1,000.00	-904.32	9.6%
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	38,688.00	36,000.00	2,688.00	107.5%
487.196 · Health Insurance	137,994.38	213,150.00	-75,155.62	64.7%
487.197 · Other Group Benefits	14,156.48	18,500.00	-4,343.52	76.5%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BE...</b>	<b>233,856.49</b>	<b>446,150.00</b>	<b>-212,293.51</b>	<b>52.4%</b>
486.000 · Insurance				
486.350 · Liability Insurance	45,602.35	61,000.00	-15,397.65	74.8%
<b>Total 486.000 · Insurance</b>	<b>45,602.35</b>	<b>61,000.00</b>	<b>-15,397.65</b>	<b>74.8%</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>
492.000 · Interfund Operating Transfers	612,637.80			
6561 · *Payroll Expenses				
6561.1 · Taxable Third Party Sick Pay	0.00			
6561 · *Payroll Expenses - Other	290.40			
<b>Total 6561 · *Payroll Expenses</b>	<b>290.40</b>			
6999 · Uncategorized Expenses	1.00			
<b>Total Expense</b>	<b>2,902,229.35</b>	<b>3,744,750.00</b>	<b>-842,520.65</b>	<b>77.5%</b>
<b>Net Income</b>	<b>59,308.72</b>	<b>-146,580.00</b>	<b>205,880.72</b>	<b>-40.5%</b>



**LNT Revenue Fund-Host Fee-05**  
**Balance Sheet**  
As of August 31, 2015

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	<u>Aug 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	52,342.50
106.002 · Fire/Ambulance	36,548.90
106.003 · Recycling	15,765.99
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>104,659.76</u>
Total Checking/Savings	<u>104,659.76</u>
Total Current Assets	<u>104,659.76</u>
<b>TOTAL ASSETS</b>	<b><u>104,659.76</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	80,052.60
Net Income	<u>-73,439.88</u>
Total Equity	<u>104,659.76</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>104,659.76</u></b>

**LNT Palmer Sewer Fund - 08**  
**Balance Sheet**  
As of August 31, 2015

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	<u>Aug 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.61
106.000 · Palmer Sewer Savings Account	169,992.24
Total Checking/Savings	<u>170,710.85</u>
Total Current Assets	<u>170,710.85</u>
<b>TOTAL ASSETS</b>	<u><u>170,710.85</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,919.97
Net Income	113.62
Total Equity	<u>170,710.85</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>170,710.85</u></u>

**LNT Nazareth Sewer Fund - 09**  
**Balance Sheet**  
As of August 31, 2015

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	<u>Aug 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,122.34
106.000 · Nazareth Sewer Savings Account	<u>11,622.35</u>
Total Checking/Savings	<u>12,744.69</u>
Total Current Assets	<u>12,744.69</u>
<b>TOTAL ASSETS</b>	<u><u>12,744.69</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	5,998.33
Net Income	<u>1,536.03</u>
Total Equity	<u>12,744.69</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>12,744.69</u></u>

**LNT Open Space Fund-16**  
**Balance Sheet**  
As of August 31, 2015

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	<u>Aug 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	658,413.97
106.000 · PLGIT Savings Account	794,975.80
Total Checking/Savings	<u>1,453,389.77</u>
Total Current Assets	<u>1,453,389.77</u>
<b>TOTAL ASSETS</b>	<u><u>1,453,389.77</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,266,978.60
Net Income	155,916.22
Total Equity	<u>1,453,389.77</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,453,389.77</u></u>

**LNT Capital Sewer-Signals Fund-18**  
**Balance Sheet**  
As of August 31, 2015

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	<u>Aug 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.00 · Swr/Signal PLGIT Account	2,618.58
106.000 · Swr/Signal PLUS Account	<u>122.63</u>
<b>Total Checking/Savings</b>	<u>2,741.21</u>
<b>Total Current Assets</b>	<u>2,741.21</u>
<b>TOTAL ASSETS</b>	<u><u>2,741.21</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	259,226.66
Net Income	<u>-1,108,896.66</u>
<b>Total Equity</b>	<u>2,741.21</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,741.21</u></u>

(95)LNT Fiscal Stability Fund  
**Balance Sheet**  
As of August 31, 2015

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	<u>Aug 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	139,345.80
Total Checking/Savings	<u>139,345.80</u>
Total Current Assets	<u>139,345.80</u>
<b>TOTAL ASSETS</b>	<u><u>139,345.80</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	39,223.39
Net Income	<u>100,122.41</u>
Total Equity	<u>139,345.80</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>139,345.80</u></u>

**LNT Capital Reserve - 30**  
**Balance Sheet**  
As of August 31, 2015

	Aug 31, 15
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	219,043.69
106.000 · Capital Reserve Savings Account - Other	200.93
<b>Total 106.000 · Capital Reserve Savings Account</b>	<b>219,244.62</b>
<b>Total Checking/Savings</b>	<b>219,244.62</b>
<b>Total Current Assets</b>	<b>219,244.62</b>
Other Assets	
130.02 · Due from Master Escrow	80.51
<b>Total Other Assets</b>	<b>80.51</b>
<b>TOTAL ASSETS</b>	<b>219,325.13</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	52,490.10
Net Income	-42,132.65
<b>Total Equity</b>	<b>219,325.13</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>219,325.13</b>

**LNT Capital Reserve Fire-31**  
**Balance Sheet**  
As of August 31, 2015

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	<u>Aug 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	80,973.86
106.002 · Building Land Fund	7,979.87
106.003 · Fire Police Fund	19,006.29
106.000 · Fire CR Savings Account - Other	15.18
<b>Total 106.000 · Fire CR Savings Account</b>	<u>107,975.20</u>
<b>Total Checking/Savings</b>	<u>107,975.20</u>
<b>Total Current Assets</b>	<u>107,975.20</u>
<b>TOTAL ASSETS</b>	<u><u>107,975.20</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-126,637.61
Net Income	15.18
<b>Total Equity</b>	<u>107,975.20</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>107,975.20</u></u>



**LNT Capital Reserve Ambulance-32**  
**Balance Sheet**  
As of August 31, 2015

	Aug 31, 15
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	
106.001 · Truck Fund	40,032.06
106.002 · Land/Building Fund	9,101.87
106.000 · Ambulance CR Savings Account - Other	6.92
Total 106.000 · Ambulance CR Savings Account	49,140.85
Total Checking/Savings	49,140.85
Total Current Assets	49,140.85
<b>TOTAL ASSETS</b>	<b>49,140.85</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,574.30
Net Income	6.92
Total Equity	49,140.85
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>49,140.85</b>

## 37LNT Highway Reconstruction &amp; Rehabilitation

## Balance Sheet

As of August 31, 2015

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	<u>Aug 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	5,186.96
106.000 · Hwy Recon/Rehab MM/Savings Acct	485,945.87
Total Checking/Savings	<u>491,132.83</u>
Total Current Assets	<u>491,132.83</u>
<b>TOTAL ASSETS</b>	<u><u>491,132.83</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	309,092.59
Net Income	182,040.24
Total Equity	<u>491,132.83</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>491,132.83</u></u>

**LNT Capital Reserve - Equipment Replacement**  
**Balance Sheet**  
**As of August 31, 2015**

	Aug 31, 15
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	8,433.40
100.000 · CR Equip Replacement - Checking - Other	1.34
	8,434.74
Total 100.000 · CR Equip Replacement - Checking	8,434.74
106.000 · CR Equip Replacement MM/Savings	
106.002 · EQUIPMENT REPLACEMENT	170,320.32
106.000 · CR Equip Replacement MM/Savings - Other	184.11
	170,504.43
Total 106.000 · CR Equip Replacement MM/Savings	170,504.43
Total Checking/Savings	178,939.17
Total Current Assets	178,939.17
<b>TOTAL ASSETS</b>	<b>178,939.17</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	7,147.52
Net Income	171,791.65
	178,939.17
Total Equity	178,939.17
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>178,939.17</b>

## Lower Nazareth Township - Refuse/Recycling Collection

## Balance Sheet

09/29/15

As of August 31, 2015

Accrual Basis

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	<u>Aug 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	10,353.45
103.000 · Embassy Checking Account	2,184.15
Total Checking/Savings	<u>12,537.60</u>
Total Current Assets	<u>12,537.60</u>
<b>TOTAL ASSETS</b>	<u><u>12,537.60</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	28,847.63
Net Income	<u>-16,310.03</u>
Total Equity	<u>12,537.60</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>12,537.60</u></u>

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of August 31, 2015

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	<u>Aug 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
106.000 · SLF Savings Account	466,146.98
<b>Total Checking/Savings</b>	<u>466,146.98</u>
<b>Total Current Assets</b>	<u>466,146.98</u>
<b>TOTAL ASSETS</b>	<u><u>466,146.98</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	149,345.88
Net Income	207,381.57
<b>Total Equity</b>	<u>466,146.98</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>466,146.98</u></u>

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of August 31, 2015

	<u>Aug 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	6,330.98
106.000 Traffic Impact Account	1,646,522.09
Total Checking/Savings	<u>1,652,853.07</u>
Total Current Assets	<u>1,652,853.07</u>
<b>TOTAL ASSETS</b>	<u><u>1,652,853.07</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,636,812.31
Net Income	16,040.76
Total Equity	<u>1,652,853.07</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,652,853.07</u></u>

**Lower Nazareth Township Master Escrow  
Balance Sheet  
As of August 31, 2015**

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	Aug 31, 15
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	86.36
102.000 · SAVINGS ACCOUNTS - LAB	688,773.01
106.000 · SAVING ACCOUNTS	37,306.01
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	8,122.74
<b>Total Checking/Savings</b>	734,895.80
<b>Total Current Assets</b>	734,895.80
<b>TOTAL ASSETS</b>	734,895.80
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
230.000 · Due to Other Funds	2,330.51
<b>Total Other Current Liabilities</b>	2,330.51
<b>Total Current Liabilities</b>	2,330.51
<b>Total Liabilities</b>	2,330.51
<b>Equity</b>	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(280,506.30)
Net Income	169,000.88
<b>Total Equity</b>	732,565.29
<b>TOTAL LIABILITIES &amp; EQUITY</b>	734,895.80

**LNT Griffin Sewer Fund**  
**Balance Sheet**  
As of August 31, 2015

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	<u>Aug 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,093.46
Total Checking/Savings	<u>200,093.46</u>
Total Current Assets	<u>200,093.46</u>
<b>TOTAL ASSETS</b>	<u><u>200,093.46</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	200,060.21
Net Income	33.25
Total Equity	<u>200,093.46</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>200,093.46</u></u>



**Lower Nazareth Township**  
**Balance Sheet**  
As of August 31, 2015

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	<u>Aug 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	142,170.95
100.000 · Checking Account - Other	<u>1,040.58</u>
<b>Total 100.000 · Checking Account</b>	<u>164,487.36</u>
<b>Total Checking/Savings</b>	<u>164,487.36</u>
<b>Total Current Assets</b>	<u>164,487.36</u>
<b>TOTAL ASSETS</b>	<u><u>164,487.36</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	92,770.98
Net Income	<u>11,002.85</u>
<b>Total Equity</b>	<u>164,487.36</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>164,487.36</u></u>