

**NORTHAMPTON TOWNSHIP  
2013 AUDIT  
BALANCE SHEET  
GOVERNMENTAL FUNDS**

December 31, 2013

**ASSETS**

**Current Assets**

	General	Park & Recreation	Capital Projects		GOB Debt Service	Other Government Funds	Total Government Funds
			Capital Asset Fire	Capital Reserve			
Cash & cash equivalents	991,261	308,176	1,381,051	0	453,296	1,075,989	<b>4,209,773</b>
Taxes Receivable	1,738,956	25,091	0	0	66,109	37,199	<b>1,867,355</b>
Accounts receivable	358,484	5,441	0	9,685	0	0	<b>373,610</b>
Installment loan receivable	204,693	0	0	0	0	0	<b>204,693</b>
Due from other funds	0	0	129,350	0	0	0	<b>129,350</b>

<b>Total Current Assets</b>	<b>3,293,394</b>	<b>338,708</b>	<b>1,510,401</b>	<b>9,685</b>	<b>519,405</b>	<b>1,113,188</b>	<b>6,784,781</b>
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**Restricted Assets**

Cash & cash equivalents	259,564	0	0	0	0	0	<b>259,564</b>
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<b>Total Restricted Assets</b>	<b>259,564</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>259,564</b>
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<b>TOTAL ASSETS</b>	<b>3,552,958</b>	<b>338,708</b>	<b>1,510,401</b>	<b>9,685</b>	<b>519,405</b>	<b>1,113,188</b>	<b>7,044,345</b>
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**LIABILITIES & FUND BALANCES**

**Liabilities**

Accounts payable & accrued wages	635,925	56,613	0	5,357	0	30,732	<b>728,627</b>
Accrued Expenses	0	0	0	0	0	32,144	<b>32,144</b>
Escrow deposits	259,564	0	0	0	0	0	<b>259,564</b>
Due to other funds	0	0	0	113,023	0	11,161	<b>124,184</b>
Deferred revenue - Taxes	49,303	21,376	0	0	56,320	31,691	<b>158,690</b>
Deferred revenue - Other	0	0	0	0	0	0	<b>0</b>
Deferred revenue - Notes receivable	204,693	0	0	0	0	0	<b>204,693</b>

<b>Total Liabilities</b>	<b>1,149,485</b>	<b>77,989</b>	<b>0</b>	<b>118,380</b>	<b>56,320</b>	<b>105,728</b>	<b>1,507,902</b>
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**Fund Balances**

**Restricted for**

Public Works						410,025	<b>410,025</b>
Culture & Recreation		260,719				44,634	<b>305,353</b>
Debt Service					463,085		<b>463,085</b>

**Assigned for**

Capital Projects			1,510,401	(108,695)		553,787	<b>1,955,493</b>
Culture & Recreation						7,886	<b>7,886</b>

Unassigned	2,403,473					(8,872)	<b>2,394,601</b>
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<b>Total Fund Balances</b>	<b>2,403,473</b>	<b>260,719</b>	<b>1,510,401</b>	<b>(108,695)</b>	<b>463,085</b>	<b>1,007,460</b>	<b>5,536,443</b>
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<b>TOTAL LIABILITIES &amp; FUND BAL</b>	<b>3,552,958</b>	<b>338,708</b>	<b>1,510,401</b>	<b>9,685</b>	<b>519,405</b>	<b>1,113,188</b>	<b>7,044,345</b>
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