



Lower Nazareth Township
Financial Report
April 2013

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Apr-13

General Fund - 01	\$ 1,435,624
Special Revenue Fund - Host Fee - 05	\$ 133,801
Palmer Sewer Fund - 08	\$ 170,298
Nazareth Sewer Fund - 09	\$ 5,392
Capital Reserve - Open Space Fund - 16	\$ 968,362
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,013,805
Sinking Fund 1995 General Obligation - 20	\$ 9,186
Capital Reserve - Municipal - 30	\$ 354,685
Capital Reserve - Fire Fund - 31	\$ 80,400
Capital Reserve - Ambulance Fund- 32	\$ 49,119
Refuse/Recycling Collection - 33	\$ 106,942
State Liquid Fuels Fund - 35	\$ 174,840
Christian Springs Road Improvements - 36	\$ 2
Traffic Impact - 091	\$ 1,373,700
<i>Total Township Funds...</i>	<u><u>\$5,876,157</u></u>

Master Escrow Account	\$ 451,980
Development & Inspection Account	\$ 90,249
<i>Total Escrow Accounts...</i>	<u><u>\$542,230</u></u>

05/30/13

**Lower Nazareth Township
General Fund Balance Sheet**

As of April 30, 2013

	Apr 30, 13
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	287,681.93
105.000 · Payroll Account	8,161.55
106.000 · LAB Savings Account	346,233.01
106.100 · PLGIT Account	216,920.96
106.200 · Real Estate Tax Collections	574,126.76
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,433,374.21
Total Current Assets	1,433,374.21
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,435,624.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	663.35
219 · Occup Privilege Tax Withheld	48.00
223 · Unemployment Withheld	38.17
Total 210.000 · PAYROLL LIABILITI...	749.52
Total Other Current Liabilities	749.52
Total Current Liabilities	749.52
Total Liabilities	749.52
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	295,901.02
Net Income	367,121.19
Total Equity	1,434,874.69
TOTAL LIABILITIES & EQUITY	1,435,624.21

Lower Nazareth Township
 General Fund Budget vs. Actual
 January through April 2013

	Jan - Apr 13	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,214,489.72	1,325,000.00	-110,510.28	91.7%
301.200 · Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 · Real Estate - Delinquent	1,192.41	30,000.00	-28,807.59	4.0%
Total 301.000 · REAL PROPERTY TAXES	1,215,682.13	1,355,100.00	-139,417.87	89.7%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	40,753.80	150,000.00	-109,246.20	27.2%
310.210 · Earned Income - Current	130,190.47	1,000,000.00	-869,809.53	13.0%
310.220 · Earned Income - Prior	81,671.00	60,000.00	21,671.00	136.1%
310.510 · Local Services Tax	223,502.57	500,000.00	-276,497.43	74.5%
310.610 · Admission Tax	853.71	2,000.00	-1,146.29	42.7%
Total 310.000 · LOCAL ENABLING ACT TAXES	476,971.55	1,512,000.00	-1,035,028.45	31.5%
Total 300.000 · TAXES	1,692,653.68	2,867,100.00	-1,174,446.32	59.0%
320.000 · LICENSES & PERMITS				
321.340 · Garbage Permits	0.00	0.00	0.00	0.0%
321.800 · Cable TV franchise	65,505.46	60,000.00	5,505.46	109.2%
322.400 · Yard Waste Recycling	0.00	0.00	0.00	0.0%
Total 320.000 · LICENSES & PERMITS	65,505.46	60,000.00	5,505.46	109.2%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	11,594.62	25,000.00	-13,405.38	46.4%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	1,770.18	6,000.00	-4,229.82	29.5%
Total 330.000 · FINES & FORFEITS	13,364.80	31,010.00	-17,645.20	43.1%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	45.09	50.00	-4.91	90.2%
341.02 · Interest on Savings	223.47	600.00	-376.53	37.2%
Total 341.000 · Interest Earnings	268.56	650.00	-381.44	41.5%
342.000 · Rents and Royalties				
342.20 · 248 Brodhead Rent	1,050.00	50,000.00	-48,950.00	2.1%
Total 342.000 · Rents and Royalties	1,050.00	50,000.00	-48,950.00	2.1%
Total 340.000 · INTEREST, RENTS & ROYALTIES	1,318.56	50,650.00	-49,331.44	2.6%
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	50.00	-50.00	0.0%
Total 354.000 · STATE CAPITAL & OPER. GRANTS	0.00	100.00	-100.00	0.0%
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	4,000.00	-4,000.00	0.0%
355.040 · Alcoholic Beverage Licenses	200.00	2,800.00	-2,600.00	7.1%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2013

	Jan - Apr 13	Budget	\$ Over Budget	% of Budget
355.051 · Non-Uniform	0.00	35,000.00	-35,000.00	0.0%
355.052 · Police Department	0.00	60,000.00	-60,000.00	0.0%
355.070 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
Total 355.000 · STATE SHARED REVENUES	200.00	171,800.00	-171,600.00	0.1%
Total 350.000 · INTERGOVERNMENTAL REVENUES	200.00	171,900.00	-171,700.00	0.1%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	11,185.75	10,000.00	1,185.75	111.9%
361.330 · Zoning Hearings	4,500.00	7,000.00	-2,500.00	64.3%
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	\$7.00	0.00	\$7.00	100.0%
361.56 · Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 · Misc. Publications/Copying	252.02	300.00	-47.98	84.0%
Total 361.500 · Maps & Publications	339.02	300.00	39.02	113.0%
361.630 · Proceeds from tax collection	11,176.52	25,000.00	-13,823.48	44.7%
361.74 · Postage collected	0.00	50.00	-50.00	0.0%
Total 361.000 · General Government	27,201.27	42,350.00	-15,148.73	64.2%
362.000 · PUBLIC SAFETY				
362.100 · Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	60.00	200.00	-140.00	30.0%
362.410 · Building & Zoning Permits	1,550.00	19,000.00	-17,450.00	8.2%
362.440 · Sewer Permits	550.00	1,000.00	-450.00	55.0%
362.451 · Use & Occupancy Permits	0.00	50.00	-50.00	0.0%
362.452 · Moving Permits	140.00	450.00	-310.00	31.1%
362.470 · Driveway Permits	1,100.00	500.00	600.00	220.0%
362.480 · Grading Permits	8,800.00	9,000.00	-200.00	97.8%
362.481 · Swimming Pool Grading Permits	1,000.00	4,000.00	-3,000.00	25.0%
362.490 · Peddling Permit	0.00	200.00	-200.00	0.0%
Total 362.000 · PUBLIC SAFETY	13,200.00	34,400.00	-21,200.00	38.4%
Total 360.000 · CHARGES FOR SERVICES	40,401.27	76,750.00	-36,348.73	52.6%
363.000 · HIGHWAYS AND STREETS				
363.239 · Proceeds from Public Prop Damage	84.53	100.00	-15.47	84.5%
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	84.53	300.00	-215.47	28.2%
367.000 · CULTURE-RECREATION				
367.300 · Summer Park Program	8,675.00	8,000.00	675.00	108.4%
367.501 · Business Donations	0.00	50.00	-50.00	0.0%
367.350 · Field Use Fees	1,320.00	2,000.00	-680.00	66.0%
Total 367.000 · CULTURE-RECREATION	9,995.00	10,050.00	-55.00	99.5%
389.000 · MISCELLANEOUS INCOME				
389.196 · Mini-Cobra Premiums	0.00	100.00	-100.00	0.0%
389.000 · MISCELLANEOUS INCOME - Other	0.00	50.00	-50.00	0.0%
Total 389.000 · MISCELLANEOUS INCOME	0.00	150.00	-150.00	0.0%

Lower Nazareth Township
 General Fund Budget vs. Actual
 January through April 2013

	Jan - Apr 13	Budget	\$ Over Budget	% of Budget
391.000 · Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
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	0.00	17,000.00	-17,000.00	0.0%
395.000 · Refund of Prior Yr Expenditures	662.43	1,000.00	-337.57	66.2%
Total Income	1,824,185.73	3,285,910.00	-1,461,724.27	55.5%
Gross Profit	1,824,185.73	3,285,910.00	-1,461,724.27	55.5%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	4,166.60	12,500.00	-8,333.40	33.3%
400.215 · Postage	2,500.00	3,000.00	-500.00	83.3%
400.300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 · Stenographer/BOS	0.00	500.00	-500.00	0.0%
400.317 · Professional Services	0.00	500.00	-500.00	0.0%
400.320 · Telephone				
400.321 · Local	2,136.00	6,000.00	-3,864.00	35.6%
400.322 · Long Distance	117.56	550.00	-232.44	33.6%
400.324 · Wireless	588.26	800.00	-211.74	73.5%
Total 400.320 · Telephone	2,841.82	7,150.00	-4,308.18	39.7%
400.340 · Advertising	1,365.68	4,500.00	-3,134.32	30.3%
400.342 · Public Relations Printing	2,789.06	4,000.00	-1,210.94	69.7%
400.343 · Codification/Printing	0.00	500.00	-500.00	0.0%
400.374 · Maintenance Agreements	4,799.92	10,500.00	-5,700.08	45.7%
400.384 · Office Equipment Rental	398.00	1,000.00	-602.00	39.8%
400.420 · Dues & Subscriptions	2,731.82	4,000.00	-1,268.18	68.3%
400.460 · Meetings & Conferences	1,941.51	7,000.00	-5,058.49	27.7%
400.700 · Capital Purchases	119.96	20,000.00	-19,880.04	0.6%
Total 400.000 · GENERAL GOVERNMENT	23,654.37	75,200.00	-51,545.63	31.5%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	100.00	-60.00	40.0%
402.311 · Accounting & Auditing Services	3,240.00	7,000.00	-3,760.00	46.3%
Total 402.000 · AUDITING	3,280.00	7,100.00	-3,820.00	46.2%
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	50.00	-50.00	0.0%
403.201 · Real Estate Collection Supplies	1,760.89	2,000.00	-239.11	88.0%
403.213 · Office Equipment	89.50	0.00	89.50	100.0%
403.215 · EIT Postage	0.00	50.00	-50.00	0.0%
403.216 · Real Estate Postage	0.00	1,200.00	-1,200.00	0.0%
403.310 · Computer Services	0.00	50.00	-50.00	0.0%
403.311 · Audit	0.00	1,500.00	-1,500.00	0.0%
403.317 · Tax Collection Committee Service	0.00	1,000.00	-1,000.00	0.0%
403.319 · Local Services Tax Refunds	674.80	1,500.00	-825.20	45.0%
403.350 · Insurance & Bonding	235.00	300.00	-65.00	78.3%
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	2,760.19	7,750.00	-4,989.81	35.6%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2013

	Jan - Apr 13	Budget	\$ Over Budget	% of Budget
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	10,225.00	25,000.00	-14,775.00	40.9%
404.314 · Legal Services - Human Resource	94.00	4,000.00	-3,906.00	2.4%
Total 404.000 · SOLICITOR/LEGAL	10,319.00	29,000.00	-18,681.00	35.6%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	89,780.82	287,000.00	-197,219.18	31.3%
405.200 · Office Supplies	1,728.86	4,500.00	-2,771.14	38.4%
405.300 · Bond	1,500.00	1,750.00	-250.00	85.7%
Total 405.000 · PERSONNEL SERVICES	93,009.68	293,250.00	-200,240.32	31.7%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	142.48	250.00	-107.52	57.0%
406.316 · Drug Testing	180.00	500.00	-320.00	36.0%
406.317 · Employee Record Checks	0.00	100.00	-100.00	0.0%
406.318 · Bank Fees	0.00	50.00	-50.00	0.0%
406.319 · Reimburse private prop damage	0.00	100.00	-100.00	0.0%
406.325 · Internet fees / Website Develop	1,194.95	2,000.00	-805.05	59.7%
406.331 · Mileage	0.00	300.00	-300.00	0.0%
406.338 · Highway/Toll Reimbursement	140.00	50.00	90.00	280.0%
406.341 · Personnel Advertising	69.54	500.00	-430.46	13.9%
406.421 · License & Permit Renewal	0.00	400.00	-400.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	1,726.97	4,250.00	-2,523.03	40.6%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	5,193.92	3,500.00	1,693.92	148.4%
407.215 · Software	646.00	2,500.00	-1,854.00	25.8%
407.370 · Computer Services	3,200.00	2,000.00	1,200.00	160.0%
Total 407.000 · DATA PROCESSING	9,039.92	8,000.00	1,039.92	113.0%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services	2,312.00	8,000.00	-5,688.00	28.9%
408.317 · Act 537 Plan	880.95	9,000.00	-8,119.05	9.8%
408.318 · Traffic Impact Study	0.00	100.00	-100.00	0.0%
408.319 · Special Projects	2,564.13	5,000.00	-2,435.87	51.3%
Total 408.000 · ENGINEERING SERVICES	5,757.08	22,100.00	-16,342.92	26.1%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,337.11	1,800.00	-462.89	74.3%
409.250 · Heating Fuel	3,722.99	8,500.00	-4,777.01	43.8%
409.300 · Miscellaneous Maintenance	2,589.56	3,500.00	-910.44	74.0%
409.360 · Public Utilities		9,000.00	-5,577.68	38.0%
409.361 · Electricity	3,422.32	700.00	-604.66	13.6%
409.366 · Water	93.34			
Total 409.360 · Public Utilities	3,517.66	9,700.00	-6,182.34	36.3%
409.367 · Trash Removal	107.22	500.00	-392.78	21.4%
409.375 · Communication Equip Repair/Main	0.00	500.00	-500.00	0.0%
409.386 · Rental Property Expenses	0.00	500.00	-500.00	0.0%
409.600 · Capital Construction	512.11	45,000.00	-44,487.89	1.1%
Total 409.000 · GEN GOVT. BUILDINGS	11,786.65	70,000.00	-58,213.35	16.8%
410.000 · PUBLIC SAFETY				
410.110 · Fire/Police	0.00	0.00	0.00	0.0%
410.160 · Police Pension	0.00	60,000.00	-60,000.00	0.0%

Lower Nazareth Township
 General Fund Budget vs. Actual
 January through April 2013

	Jan - Apr 13	Budget	\$ Over Budget	% of Budget
410.200 · Fire-Police Supplies	0.00	7,000.00	-7,000.00	0.0%
410.250 · Repair Lights	0.00	50.00	-50.00	0.0%
410.327 · Radio Repair	0.00	50.00	-50.00	0.0%
410.500 · Police Services Contract	359,323.12	1,090,000.00	-730,676.88	33.0%
Total 410.000 · PUBLIC SAFETY	359,323.12	1,157,100.00	-797,776.88	31.1%
411.000 · FIRE				
411.300 · Building Capital Reserve	4,047.08	80,000.00	-75,952.92	5.1%
411.500 · Contributions	35,216.68	80,000.00	-44,783.32	44.0%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	29,755.00	59,000.00	-29,245.00	50.4%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	7,722.08	25,000.00	-17,277.92	30.9%
Total 411.000 · FIRE	76,740.84	394,000.00	-317,259.16	19.5%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	30,000.00	-30,000.00	0.0%
412.541 · Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 · Operation Contribution	0.00	0.00	0.00	0.0%
412.700 · Truck Fund Capital Reserve	0.00	20,000.00	-20,000.00	0.0%
Total 412.000 · AMBULANCE	0.00	50,000.00	-50,000.00	0.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	17,464.44	59,160.00	-41,695.56	29.5%
413.121 · Sewage Enforcement Officer	284.88	700.00	-415.12	40.7%
413.200 · Supplies	201.36	700.00	-498.64	28.8%
413.325 · Postage	0.00	750.00	-750.00	0.0%
413.400 · Court Costs	0.00	2,000.00	-2,000.00	0.0%
Total 413.000 · CODE ENFORCEMENT	17,950.68	63,310.00	-45,359.32	28.4%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	390.00	1,500.00	-1,110.00	26.0%
414.116 · Zoning Hearing Bd Compensation	100.00	3,000.00	-2,900.00	3.3%
414.117 · Planning Commission Comp.	250.00	2,500.00	-2,250.00	10.0%
414.120 · Legal	0.00	6,000.00	-6,000.00	0.0%
414.310 · Developer Refunds	50.00	50.00	0.00	100.0%
414.313 · Engineer	3,326.25	13,000.00	-9,673.75	25.6%
414.340 · Zoning Hearing Advertisements	1,317.00	3,000.00	-1,683.00	43.9%
Total 414.000 · PLANNING & ZONING	5,433.25	29,050.00	-23,616.75	18.7%
419.540 · Crime Watch	0.00	300.00	-300.00	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%
Total 426.000 · SANITATION EXPENSE	0.00	50.00	-50.00	0.0%
427.450 · TRASH/RECYCLING COLLECTION	0.00	50.00	-50.00	0.0%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	2,758.86	3,500.00	-741.14	78.8%
Total 429.000 · PUBLIC WORKS - SANITATION	2,758.86	3,500.00	-741.14	78.8%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	110,330.58	420,000.00	-309,669.42	26.3%
430.245 · Supplies	3,620.61	6,500.00	-2,879.39	55.7%
430.300 · Misc. Facility Maintenance	640.90	1,500.00	-859.10	42.7%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2013

	Jan - Apr 13	Budget	\$ Over Budget	% of Budget
430.320 · Telephone				
430.321 · Local	737.10	2,000.00	-1,262.90	56.9%
430.322 · Long Distance	128.68	400.00	-271.32	32.2%
430.329 · Wireless	1,261.92	3,000.00	-1,738.08	42.1%
Total 430.320 · Telephone	2,127.70	5,400.00	-3,272.30	39.4%
430.330 · Heating Fuel	4,377.05	7,000.00	-2,622.95	62.5%
430.360 · Electricity	1,484.46	3,500.00	-2,015.54	42.4%
430.384 · Equip/Machinery Rental	0.00	10,000.00	-10,000.00	0.0%
430.450 · Contracted Services	136.78	800.00	-663.22	17.1%
430.460 · Continuing Education	308.00	500.00	-192.00	61.6%
430.600 · Capital Construction	0.00	12,500.00	-12,500.00	0.0%
430.740 · Equipment Purchase	2,679.99	45,000.00	-42,320.01	6.0%
430.750 · Misc. Shop Tools & Equipment	989.06	5,000.00	-4,010.94	19.8%
Total 430.000 · HWYS., ROADS & STREETS	126,695.13	517,700.00	-391,004.87	24.5%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	40,989.04	40,000.00	989.04	102.5%
Total 432.000 · WINTER MAINTENANCE	40,989.04	40,000.00	989.04	102.5%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	1,550.01	4,000.00	-2,449.99	38.8%
433.246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 · Traffic Control Supplies-signal	111.18	2,500.00	-2,388.82	4.4%
433.360 · Traffic signal electric	865.37	3,000.00	-2,134.63	28.8%
433.375 · Line Painting	0.00	500.00	-500.00	0.0%
433.450 · Signals contracted service	2,034.16	3,000.00	-965.84	67.8%
Total 433.000 · TRAFFIC CONTROL DEVICES	4,560.72	15,500.00	-10,939.28	29.4%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	1,342.96	7,000.00	-5,657.04	19.2%
Total 434.00 · STREET LIGHTING	1,342.96	7,000.00	-5,657.04	19.2%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	2,729.00	9,000.00	-6,271.00	30.3%
437.213 · Equipment Parts & Supplies	10,661.77	16,000.00	-5,338.23	66.6%
437.233 · Equipment Motor Fuel	12,310.39	30,000.00	-17,689.61	41.0%
437.000 · EQUIPMENT REPAIRS-FUEL - Other	56.60			
Total 437.000 · EQUIPMENT REPAIRS-FUEL	25,757.76	55,000.00	-29,242.24	46.8%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	1,720.06	4,000.00	-2,279.94	43.0%
438.272 · Aggregate Supplies	0.00	2,500.00	-2,500.00	0.0%
438.273 · Pipe and Drainage Supplies	0.00	3,000.00	-3,000.00	0.0%
438.274 · Pavement Maintenance Supplies	0.00	3,500.00	-3,500.00	0.0%
Total 438.000 · HIGHWAY MAINT & REPAIR	1,720.06	13,000.00	-11,279.94	13.2%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	2,000.00	-2,000.00	0.0%
439.600 · Construction/Rebuilding	0.00	90,000.00	-90,000.00	0.0%
Total 439.000 · HWY CONST & REBUILDING PRJCTS	0.00	92,000.00	-92,000.00	0.0%
452.000 · RECREATION & CULTURE				
452.001 · Director Wages	0.00	0.00	0.00	0.0%
452.115 · Staff Wages	220.00	10,000.00	-9,780.00	2.2%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2013

	Jan - Apr 13	Budget	S Over Budget	% of Budget
452.249 · Recreation Programs	500.00	4,000.00	-3,500.00	12.5%
452.300 · Recreation Safety Insurance	920.75	23,000.00	-22,079.25	4.0%
452.352 · Summer Program Insurance	0.00	0.00	0.00	0.0%
Total 452.000 · RECREATION & CULTURE	1,640.75	37,000.00	-35,359.25	4.4%
454.000 · PARKS				
454.115 · Park Personnel	1,919.76	7,000.00	-5,080.24	27.4%
454.200 · Park supplies	1,243.16	2,000.00	-756.84	62.2%
454.230 · Fuel	1,872.63	2,500.00	-627.37	74.9%
454.361 · Electricity	0.00	100.00	-100.00	0.0%
454.367 · Trash Removal	0.00	100.00	-100.00	0.0%
454.370 · Park Facilities Maintenance	1,090.75	2,000.00	-909.25	54.5%
454.500 · Contracted Services	822.57	5,000.00	-4,177.43	16.5%
454.600 · Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454.700 · Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
454.710 · Park Land Acquisition	0.00	50.00	-50.00	0.0%
Total 454.000 · PARKS	6,948.87	20,750.00	-13,801.13	33.5%
456.000 · LIBRARY				
456.520 · Library Contribution	42,924.00	86,000.00	-43,076.00	49.9%
Total 456.000 · LIBRARY	42,924.00	86,000.00	-43,076.00	49.9%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	13,904.90	49,000.00	-35,095.10	28.4%
481.200 · Medicare Employer Paid	3,251.95	12,000.00	-8,748.05	27.1%
481.300 · Unemployment Comp Employer Paid	205.47	2,000.00	-1,794.53	10.3%
483.197 · Non-Uniform Pension Plan Contrib	0.00	110,000.00	-110,000.00	0.0%
483.310 · Pension Plan Admin Fees	0.00	2,500.00	-2,500.00	0.0%
484.354 · Workers Comp Insurance	12,885.00	32,000.00	-19,115.00	40.3%
487.196 · Health Insurance	67,729.80	190,000.00	-122,270.20	35.6%
487.197 · Other Group Benefits	6,325.64	18,500.00	-12,174.36	34.2%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	104,302.76	416,000.00	-311,697.24	25.1%
486.000 · Insurance				
486.350 · Liability Insurance	26,480.13	57,000.00	-30,519.87	46.5%
Total 486.000 · Insurance	26,480.13	57,000.00	-30,519.87	46.5%
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%
492.000 · Interfund Operating Transfers	450,000.00			
6561 · *Payroll Expenses	161.75			
Total Expense	1,457,064.54	3,571,210.00	-2,114,145.46	40.8%
Net Income	367,121.19	-285,300.00	652,421.19	-128.7%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of April 30, 2013

	Apr 30, 13
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	109,863.02
106.002 · Fire/Ambulance	22,361.00
106.003 · Recycling	1,577.18
Total 106.000 · Host Fee Savings Account	133,801.20
Total Checking/Savings	133,801.20
Total Current Assets	133,801.20
TOTAL ASSETS	133,801.20
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	23,140.42
Net Income	12,613.74
Total Equity	133,801.20
TOTAL LIABILITIES & EQUITY	133,801.20

LNT Palmer Sewer Fund - 08

Balance Sheet

As of April 30, 2013

	<u>Apr 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	716.93
106.000 · Palmer Sewer Savings Account	<u>169,581.53</u>
Total Checking/Savings	<u>170,298.46</u>
Total Current Assets	<u>170,298.46</u>
TOTAL ASSETS	<u><u>170,298.46</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,579.16
Net Income	<u>42.04</u>
Total Equity	<u>170,298.46</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,298.46</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of April 30, 2013

	<u>Apr 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,004.91
106.000 · Nazareth Sewer Savings Account	<u>4,386.60</u>
Total Checking/Savings	<u>5,391.51</u>
Total Current Assets	<u>5,391.51</u>
TOTAL ASSETS	<u>5,391.51</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64.79
Net Income	<u>116.39</u>
Total Equity	<u>5,391.51</u>
TOTAL LIABILITIES & EQUITY	<u>5,391.51</u>

LNT Open Space Fund-16
Balance Sheet
As of April 30, 2013

	<u>Apr 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	173,097.89
106.000 · PLGIT Savings Account	<u>795,264.52</u>
Total Checking/Savings	<u>968,362.41</u>
Total Current Assets	<u>968,362.41</u>
TOTAL ASSETS	<u>968,362.41</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	907,782.19
Net Income	<u>30,085.27</u>
Total Equity	<u>968,362.41</u>
TOTAL LIABILITIES & EQUITY	<u>968,362.41</u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of April 30, 2013

	<u>Apr 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	243,017.82
106.000 · Swr/Signal PLUS Account	<u>770,786.93</u>
Total Checking/Savings	<u>1,013,804.75</u>
Total Current Assets	<u>1,013,804.75</u>
TOTAL ASSETS	<u>1,013,804.75</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	191,031.50
Net Income	<u>-29,637.96</u>
Total Equity	<u>1,013,804.75</u>
TOTAL LIABILITIES & EQUITY	<u>1,013,804.75</u>

L.NT Sinking Fund '95 Note - 20
Balance Sheet
As of April 30, 2013

	<u>Apr 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,185.73
Total Checking/Savings	<u>9,185.73</u>
Total Current Assets	<u>9,185.73</u>
TOTAL ASSETS	<u><u>9,185.73</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	745.68
Net Income	2.26
Total Equity	<u>9,185.73</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,185.73</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of April 30, 2013

	Apr 30, 13
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	354,681.32
106.001 · CAPITAL PURCHASES	3.59
106.000 · Capital Reserve Savings Account - Other	3.59
Total 106.000 · Capital Reserve Savings Account	354,684.91
Total Checking/Savings	354,684.91
Total Current Assets	354,684.91
TOTAL ASSETS	354,684.91
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-161,185.81
Net Income	306,903.04
Total Equity	354,684.91
TOTAL LIABILITIES & EQUITY	354,684.91

LNT Capital Reserve Fire-31
Balance Sheet
As of April 30, 2013

	Apr 30, 13
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	63,179.93
106.002 · Building Land Fund	5,981.92
106.003 · Fire Police Fund	11,229.37
106.000 · Fire CR Savings Account - Other	8.85
Total 106.000 · Fire CR Savings Account	80,400.07
Total Checking/Savings	80,400.07
Total Current Assets	80,400.07
TOTAL ASSETS	80,400.07
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-154,206.41
Net Income	8.85
Total Equity	80,400.07
TOTAL LIABILITIES & EQUITY	80,400.07

LNT Capital Reserve Ambulance-32
Balance Sheet
As of April 30, 2013

	Apr 30, 13
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	
106.001 · Truck Fund	40,015.72
106.002 · Land/Building Fund	9,098.09
106.000 · Ambulance CR Savings Account - Other	5.41
Total 106.000 · Ambulance CR Savings Account	49,119.22
Total Checking/Savings	49,119.22
Total Current Assets	49,119.22
TOTAL ASSETS	49,119.22
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,594.42
Net Income	5.41
Total Equity	49,119.22
TOTAL LIABILITIES & EQUITY	49,119.22

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Accrual Basis

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of April 30, 2013

	<u>Apr 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	103,214.01
103.000 · Embassy Checking Account	3,628.42
110.000 · R/R Petty Cash	100.00
Total Checking/Savings	<u>106,942.43</u>
Total Current Assets	<u>106,942.43</u>
TOTAL ASSETS	<u><u>106,942.43</u></u>
LIABILITIES & EQUITY	
Equity	
270 · Opening Bal Equity	100.00
3900 · Retained Earnings	124,028.86
Net Income	-17,186.43
Total Equity	<u>106,942.43</u>
TOTAL LIABILITIES & EQUITY	<u><u>106,942.43</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of April 30, 2013

	<u>Apr 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>174,840.24</u>
Total Checking/Savings	<u>174,840.24</u>
Total Current Assets	<u>174,840.24</u>
TOTAL ASSETS	<u><u>174,840.24</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-108,919.61
Net Income	<u>174,340.32</u>
Total Equity	<u>174,840.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>174,840.24</u></u>

Christian Springs Road Improvements - 36
Balance Sheet
As of April 30, 2013

	Apr 30, 13
ASSETS	
Current Assets	
Checking/Savings	
100.00 · CS Road Improvements	
100.01 · Oakleaf Properties, Inc.	1.88
100.02 · Jandrew Subdivision	0.22
Total 100.00 · CS Road Improvements	2.10
Total Checking/Savings	2.10
Total Current Assets	2.10
TOTAL ASSETS	2.10
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	22,000.00
3900 · Retained Earnings	-21,827.90
Net Income	-170.00
Total Equity	2.10
TOTAL LIABILITIES & EQUITY	2.10

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05/30/13
Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of April 30, 2013

	<u>Apr 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	2,461.65
106.000 Traffic Impact Account	1,371,238.56
Total Checking/Savings	<u>1,373,700.21</u>
Total Current Assets	<u>1,373,700.21</u>
TOTAL ASSETS	<u><u>1,373,700.21</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,365,079.77
Net Income	8,620.44
Total Equity	<u>1,373,700.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,373,700.21</u></u>

Lower Nazareth Township Master Escrow
Balance Sheet
As of April 30, 2013

	Apr 30, 13
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	3.34
102.000 · SAVINGS ACCOUNTS - LAB	395,631.18
106.000 · SAVING ACCOUNTS	46,623.69
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	9,114.40
Total Checking/Savings	451,980.29
Total Current Assets	451,980.29
TOTAL ASSETS	451,980.29
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,250.00
Total Other Current Liabilities	2,250.00
Total Current Liabilities	2,250.00
Total Liabilities	2,250.00
Equity	
3000 · Opening Bal Equity	844,070.71
3900 · Retained Earnings	(312,652.95)
Net Income	(81,687.47)
Total Equity	449,730.29
TOTAL LIABILITIES & EQUITY	451,980.29

Lower Nazareth Township
Balance Sheet
As of April 30, 2013

Apr 30, 13

ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	68,235.75
100.000 · Checking Account - Other	737.71
Total 100.000 · Checking Account	<u>90,249.29</u>
Total Checking/Savings	<u>90,249.29</u>
Total Current Assets	<u>90,249.29</u>
TOTAL ASSETS	<u><u>90,249.29</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,963.35
Net Income	5,572.41
Total Equity	<u>90,249.29</u>
TOTAL LIABILITIES & EQUITY	<u><u>90,249.29</u></u>