



Lower Nazareth Township
Financial Report
August 2013

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Aug-13

General Fund - 01	\$ 1,025,369
Special Revenue Fund - Host Fee - 05	\$ 140,110
Palmer Sewer Fund - 08	\$ 170,341
Nazareth Sewer Fund - 09	\$ 6,756
Capital Reserve - Open Space Fund - 16	\$ 992,845
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,018,887
Sinking Fund 1995 General Obligation - 20	\$ 9,188
Capital Reserve - Municipal - 30	\$ 697,319
Capital Reserve - Fire Fund - 31	\$ 30,405
Capital Reserve - Ambulance Fund- 32	\$ 49,123
Refuse/Recycling Collection - 33	\$ 98,825
State Liquid Fuels Fund - 35	\$ 159,050
Christian Springs Road Improvements - 36	\$ 2
Traffic Impact - 091	\$ 1,384,496
<i>Total Township Funds...</i>	<u>\$5,782,714</u>

Master Escrow Account	\$ 483,337
Development & Inspection Account	\$ 80,677
<i>Total Escrow Accounts...</i>	<u>\$564,014</u>

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Lower Nazareth Township
General Fund Balance Sheet
As of August 31, 2013

	Aug 31, 13
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	5,383.54
105.000 · Payroll Account	6,890.28
106.000 · LAB Savings Account	701,435.21
106.100 · PLGIT Account	219,467.74
106.200 · Real Estate Tax Collections	89,692.06
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,023,118.83
Total Current Assets	1,023,118.83
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,025,368.83
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,469.14
219 · Occup Privilege Tax Withheld	104.00
223 · Unemployment Withheld	84.84
Total 210.000 · PAYROLL LIABILITL..	1,657.98
Total Other Current Liabilities	1,657.98
Total Current Liabilities	1,657.98
Total Liabilities	1,657.98
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	295,901.02
Net Income	-44,042.65
Total Equity	1,023,710.85
TOTAL LIABILITIES & EQUITY	1,025,368.83

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

	Jan - Aug 13	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,386,025.94	1,325,000.00	61,025.94	104.6%
301.200 · Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 · Real Estate - Delinquent	11,698.99	30,000.00	-18,301.01	39.0%
Total 301.000 · REAL PROPERTY TAXES	1,397,724.93	1,355,100.00	42,624.93	103.1%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	94,362.46	150,000.00	-55,637.54	62.9%
310.210 · Earned Income - Current	715,051.58	1,000,000.00	-284,948.42	71.5%
310.220 · Earned Income - Prior	81,671.00	60,000.00	21,671.00	136.1%
310.510 · Local Services Tax	234,146.07	300,000.00	-65,853.93	78.0%
310.610 · Admission Tax	1,064.25	2,000.00	-935.75	53.2%
Total 310.000 · LOCAL ENABLING ACT TAX...	1,126,295.36	1,512,000.00	-385,704.64	74.5%
Total 300.000 · TAXES	2,524,020.29	2,867,100.00	-343,079.71	88.0%
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	22,981.60	25,000.00	-2,018.40	91.9%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	4,445.14	6,000.00	-1,554.86	74.1%
Total 330.000 · FINES & FORFEITS	27,426.74	31,010.00	-3,583.26	88.4%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	99.82	50.00	49.82	199.6%
341.02 · Interest on Savings	489.26	600.00	-110.74	81.5%
Total 341.000 · Interest Earnings	589.08	650.00	-60.92	90.6%
342.000 · Rents and Royalties				
342.20 · 248 Brodhead Rent	5,250.00	50,000.00	-44,750.00	10.5%
Total 342.000 · Rents and Royalties	5,250.00	50,000.00	-44,750.00	10.5%
Total 340.000 · INTEREST, RENTS & ROYALT...	5,839.08	50,650.00	-44,810.92	11.5%
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	50.00	-50.00	0.0%
Total 354.000 · STATE CAPITAL & OPER. G...	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	2,200.00	2,800.00	-600.00	78.6%
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	2,200.00	171,800.00	-169,600.00	1.3%
Total 350.000 · INTERGOVERNMENTAL REV...	2,200.00	171,900.00	-169,700.00	1.3%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	26,098.73	10,000.00	16,098.73	261.0%
361.330 · Zoning Hearings	8,750.00	7,000.00	1,750.00	125.0%
361.500 · Maps & Publications				
361.51 · Map Sales	0.00	0.00	0.00	0.0%
361.53 · SALDO	0.00	0.00	0.00	0.0%
361.54 · Zoning Ordinance	87.00	0.00	87.00	100.0%
361.56 · Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 · Misc. Publications/Copying	744.44	300.00	444.44	248.1%
Total 361.500 · Maps & Publications	831.44	300.00	531.44	277.1%
361.630 · Proceeds from tax collection	16,153.68	25,000.00	-8,846.32	64.6%
361.74 · Postage collected	3.24	50.00	-46.76	6.5%
Total 361.000 · General Government	51,837.09	42,350.00	9,487.09	122.4%
362.000 · PUBLIC SAFETY				
362.100 · Fire Police Dept. Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	130.00	200.00	-70.00	65.0%
362.410 · Building & Zoning Permits	3,480.00	19,000.00	-15,520.00	18.3%
362.440 · Sewer Permits	1,150.00	1,000.00	150.00	115.0%
362.451 · Use & Occupancy Permits	0.00	50.00	-50.00	0.0%
362.452 · Moving Permits	335.00	450.00	-115.00	74.4%
362.470 · Driveway Permits	2,050.00	500.00	1,550.00	410.0%
362.480 · Grading Permits	16,400.00	9,000.00	7,400.00	182.2%
362.481 · Swimming Pool Grading Permits	3,000.00	4,000.00	-1,000.00	75.0%
362.490 · Peddling Permit	70.00	200.00	-130.00	35.0%
Total 362.000 · PUBLIC SAFETY	26,615.00	34,400.00	-7,785.00	77.4%

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

	Jan - Aug 13	Budget	\$ Over Budget	% of Budget
Total 360.000 · CHARGES FOR SERVICES	78,452.09	76,750.00	1,702.09	102.23%
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	9,575.00	8,000.00	1,575.00	119.7%
367.301 · Business Donations	0.00	50.00	-50.00	0.0%
367.350 · Field Use Fees	2,780.00	2,000.00	780.00	139.0%
Total 367.000 · CULTURE-RECREATION	12,355.00	10,050.00	2,305.00	122.9%
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%
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	0.00	17,000.00	-17,000.00	0.0%
395.000 · Refund of Prior Yr Expenditures	14,353.90	1,000.00	13,353.90	1,435.4%
Total Income	2,730,237.09	3,285,910.00	-555,672.91	83.1%
Gross Profit	2,730,237.09	3,285,910.00	-555,672.91	83.1%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	8,333.20	12,500.00	-4,166.80	66.7%
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	45.00	500.00	-455.00	9.0%
400.317 · Professional Services	0.00	500.00	-500.00	0.0%
400.320 · Telephone				
400.321 · Local	3,414.39	6,000.00	-2,585.61	56.9%
400.322 · Long Distance	239.43	350.00	-110.57	68.4%
400.324 · Wireless	1,056.87	800.00	256.87	132.1%
Total 400.320 · Telephone	4,710.69	7,150.00	-2,439.31	65.9%
400.340 · Advertising	2,847.58	4,500.00	-1,652.42	63.3%
400.342 · Public Relations Printing	2,789.06	4,000.00	-1,210.94	69.7%
400.343 · Codification/Printing	316.20	500.00	-183.80	63.2%
400.374 · Maintenance Agreements	9,088.50	10,500.00	-1,411.50	86.6%
400.384 · Office Equipment Rental	578.00	1,000.00	-422.00	57.8%
400.420 · Dues & Subscriptions	3,028.66	4,000.00	-971.34	75.7%
400.460 · Meetings & Conferences	6,819.38	7,000.00	-180.62	97.4%
400.700 · Capital Purchases	119.96	20,000.00	-19,880.04	0.6%
Total 400.000 · GENERAL GOVERNMENT	41,176.23	75,200.00	-34,023.77	54.8%
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	1,793.86	2,000.00	-206.14	89.7%
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 Serv	0.00	1,000.00	-1,000.00	0.0%
403.319 · Local Services Tax Refunds	722.80	1,500.00	-777.20	48.2%
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	2,841.16	7,750.00	-4,908.84	36.7%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	17,778.25	25,000.00	-7,221.75	71.1%
404.314 · Legal Services - Human Resource	94.00	4,000.00	-3,906.00	2.4%
Total 404.000 · SOLICITOR/LEGAL	17,872.25	29,000.00	-11,127.75	61.6%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	190,183.94	287,000.00	-96,816.06	66.3%
405.200 · Office Supplies	2,486.07	4,500.00	-2,013.93	55.2%
405.300 · Bond	1,500.00	1,750.00	-250.00	85.7%
Total 405.000 · PERSONNEL SERVICES	194,170.01	293,250.00	-99,079.99	66.2%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	197.18	250.00	-52.82	78.9%
406.316 · Drug Testing	360.00	500.00	-140.00	72.0%
406.317 · Employee Record Checks	150.00	100.00	50.00	150.0%
406.318 · Bank Fees	29.99	50.00	-20.01	60.0%
406.319 · Reimburse private prop damage	0.00	100.00	-100.00	0.0%

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

	Jan - Aug 13	Budget	\$ Over Budget	% of Budget
406.325 · Internet fees / Website Develop	5,089.95	2,000.00	3,089.95	254.5%
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	605.40	500.00	105.40	121.1%
406.421 · License & Permit Renewal	0.00	400.00	-400.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTR..	6,572.52	4,250.00	2,322.52	154.6%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	5,271.67	3,500.00	1,771.67	150.6%
407.215 · Software	817.63	2,500.00	-1,682.37	32.7%
407.370 · Computer Services	3,200.00	2,000.00	1,200.00	160.0%
Total 407.000 · DATA PROCESSING	9,289.30	8,000.00	1,289.30	116.1%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services	8,653.00	8,000.00	653.00	108.2%
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	5,965.30	5,000.00	965.30	119.3%
Total 408.000 · ENGINEERING SERVICES	15,499.25	22,100.00	-6,600.75	70.1%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	2,245.35	1,800.00	445.35	124.7%
409.230 · Heating Fuel	8,065.23	8,500.00	-434.77	94.9%
409.300 · Miscellaneous Maintenance	4,112.20	3,500.00	612.20	117.5%
409.360 · Public Utilities				
409.361 · Electricity	7,061.30	9,000.00	-1,938.70	78.5%
409.366 · Water	254.86	700.00	-445.14	36.4%
Total 409.360 · Public Utilities	7,316.16	9,700.00	-2,383.84	75.4%
409.367 · Trash Removal	566.88	500.00	66.88	113.4%
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	22,817.93	70,000.00	-47,182.07	32.6%
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	805.25	7,000.00	-6,194.75	11.5%
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	718,646.24	1,090,000.00	-371,353.76	65.9%
Total 410.000 · PUBLIC SAFETY	719,451.49	1,157,100.00	-437,648.51	62.2%
411.000 · FIRE				
411.300 · Building Capital Reserve	74,901.24	80,000.00	-5,098.76	93.6%
411.500 · Contributions	60,803.83	80,000.00	-19,196.17	76.0%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	44,660.00	59,000.00	-14,340.00	75.7%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	15,444.16	25,000.00	-9,555.84	61.8%
Total 411.000 · FIRE	195,809.23	394,000.00	-198,190.77	49.7%
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	38,359.45	59,160.00	-20,800.55	64.8%
413.121 · Sewage Enforcement Officer	529.38	700.00	-170.62	75.6%
413.200 · Supplies	385.68	700.00	-314.32	55.1%
413.325 · Postage	5.05	750.00	-744.95	0.7%
413.400 · Court Costs	0.00	2,000.00	-2,000.00	0.0%
Total 413.000 · CODE ENFORCEMENT	39,279.56	63,310.00	-24,030.44	62.0%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	905.00	1,500.00	-595.00	60.3%
414.116 · Zoning Hearing Bd Compensation	400.00	3,000.00	-2,600.00	13.3%
414.117 · Planning Commission Comp.	1,000.00	2,500.00	-1,500.00	40.0%
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	13,027.75	13,000.00	27.75	100.2%
414.340 · Zoning Hearing Advertisements	2,160.50	3,000.00	-839.50	72.0%
Total 414.000 · PLANNING & ZONING	17,543.25	29,050.00	-11,506.75	60.4%
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%
427.450 · TRASH/RECYCLING COLLECTION	0.00	0.00	0.00	0.0%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	3,670.18	3,500.00	170.18	104.9%
Total 429.000 · PUBLIC WORKS - SANITATION	3,670.18	3,500.00	170.18	104.9%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	238,124.68	420,000.00	-181,875.32	56.7%

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

	Jan - Aug 13	Budget	S Over Budget	% of Budget
430.245 · Supplies	5,734.82	6,500.00	-765.18	88.2%
430.300 · Misc. Facility Maintenance	176.95	1,500.00	-1,323.05	11.8%
430.320 · Telephone				
430.321 · Local	1,180.20	2,000.00	-819.80	59.0%
430.322 · Long Distance	246.94	400.00	-153.06	61.7%
430.329 · Wireless	2,267.42	3,000.00	-732.58	75.6%
Total 430.320 · Telephone	3,694.56	5,400.00	-1,705.44	68.4%
430.330 · Heating Fuel	5,552.69	7,000.00	-1,447.31	79.3%
430.360 · Electricity	2,552.41	3,500.00	-947.59	72.9%
430.384 · Equip/Machinery Rental	9,192.00	10,000.00	-808.00	91.9%
430.450 · Contracted Services	339.58	800.00	-460.42	42.4%
430.460 · Continuing Education	358.00	500.00	-142.00	71.6%
430.600 · Capital Construction	158.00	12,500.00	-12,342.00	1.3%
430.740 · Equipment Purchase	8,290.89	45,000.00	-36,709.11	18.4%
430.750 · Misc. Shop Tools & Equipment	1,901.66	5,000.00	-3,098.34	38.0%
Total 430.000 · HWYS., ROADS & STREETS	276,076.24	517,700.00	-241,623.76	53.3%
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	5,264.32	4,000.00	1,264.32	131.6%
433.246 · Pavement Marking Supplies	470.25	2,500.00	-2,029.75	18.8%
433.249 · Traffic Control Supplies-signal	111.18	2,500.00	-2,388.82	4.4%
433.360 · Traffic signal electric	1,670.75	3,000.00	-1,329.25	55.7%
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	9,550.66	15,500.00	-5,949.34	61.6%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	2,572.15	7,000.00	-4,427.85	36.7%
Total 434.00 · STREET LIGHTING	2,572.15	7,000.00	-4,427.85	36.7%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	3,485.70	9,000.00	-5,514.30	38.7%
437.213 · Equipment Parts & Supplies	15,866.87	16,000.00	-133.13	99.2%
437.233 · Equipment Motor Fuel	23,579.09	30,000.00	-6,420.91	78.6%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	42,931.66	55,000.00	-12,068.34	78.1%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	2,111.00	4,000.00	-1,889.00	52.8%
438.272 · Aggregate Supplies	5,351.16	2,500.00	2,851.16	214.0%
438.273 · Pipe and Drainage Supplies	197.00	3,000.00	-2,803.00	6.6%
438.274 · Pavement Maintenance Supplies	1,800.00	3,500.00	-1,700.00	51.4%
Total 438.000 · HIGHWAY MAINT & REPAIR	9,459.16	13,000.00	-3,540.84	72.8%
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 ...	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	12,563.69	10,000.00	2,563.69	125.6%
452.249 · Recreation Programs	2,225.12	4,000.00	-1,774.88	55.6%
452.300 · Recreation Safety Insurance	4,625.86	23,000.00	-18,374.14	20.1%
452.352 · Summer Program Insurance	0.00	0.00	0.00	0.0%
Total 452.000 · RECREATION & CULTURE	19,414.67	37,000.00	-17,585.33	52.5%
454.000 · PARKS				
454.115 · Park Personnel	4,868.27	7,000.00	-2,131.73	69.5%
454.200 · Park supplies	1,774.48	2,000.00	-225.52	88.7%
454.230 · Fuel	2,151.57	2,500.00	-348.43	86.1%
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	1,912.21	2,000.00	-87.79	95.6%
454.500 · Contracted Services	2,158.45	5,000.00	-2,841.55	43.2%
454.600 · Capital Construction	1,002.50	1,000.00	2.50	100.3%
454.700 · Capital Purchases	2,980.00	1,000.00	1,980.00	298.0%
454.710 · Park Land Acquisition	0.00	50.00	-50.00	0.0%
Total 454.000 · PARKS	16,847.48	20,750.00	-3,902.52	81.2%
456.000 · LIBRARY				
456.520 · Library Contribution	64,386.00	86,000.00	-21,614.00	74.9%
Total 456.000 · LIBRARY	64,386.00	86,000.00	-21,614.00	74.9%
480.000 · INSURANCE & EMPLOYEE BENEFI...				
481.100 · Social Security Employer Paid	30,620.13	49,000.00	-18,379.87	62.5%
481.200 · Medicare Employer Paid	7,161.15	12,000.00	-4,838.85	59.7%
481.300 · Unemployment Comp Employer Paid	349.21	2,000.00	-1,650.79	17.5%
483.197 · Non-Uniform Pension Plan Contrib	0.00	110,000.00	-110,000.00	0.0%
483.310 · Pension Plan Admin Fees	2,075.00	2,500.00	-425.00	83.0%
484.354 · Workers Comp Insurance	23,637.00	32,000.00	-8,363.00	73.9%
487.196 · Health Insurance	138,840.15	190,000.00	-51,159.85	73.1%
487.197 · Other Group Benefits	11,399.83	18,500.00	-7,100.17	61.6%
Total 480.000 · INSURANCE & EMPLOYEE BE...	214,082.47	416,000.00	-201,917.53	51.5%
486.000 · Insurance				
486.350 · Liability Insurance	38,115.00	57,000.00	-18,885.00	66.9%

10/01/13

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

	Jan - Aug 13	Budget	\$ Over Budget	% of Budget
Total 486.000 · Insurance	38,115.00	57,000.00	-18,885.00	66.9%
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	750,000.00			
6561 · *Payroll Expenses	342.45			
Total Expense	2,774,279.74	3,571,210.00	-796,930.26	77.7%
Net Income	-44,042.65	-285,300.00	241,257.35	15.4%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of August 31, 2013

	<u>Aug 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	113,017.65
106.002 · Fire/Ambulance	23,938.32
106.003 · Recycling	3,154.49
Total 106.000 · Host Fee Savings Account	<u>140,110.46</u>
Total Checking/Savings	<u>140,110.46</u>
Total Current Assets	<u>140,110.46</u>
TOTAL ASSETS	<u><u>140,110.46</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	23,140.42
Net Income	18,923.00
Total Equity	<u>140,110.46</u>
TOTAL LIABILITIES & EQUITY	<u><u>140,110.46</u></u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of August 31, 2013

	<u>Aug 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	717.17
106.000 · Palmer Sewer Savings Account	<u>169,623.81</u>
Total Checking/Savings	<u>170,340.98</u>
Total Current Assets	<u>170,340.98</u>
TOTAL ASSETS	<u><u>170,340.98</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,579.16
Net Income	<u>84.56</u>
Total Equity	<u>170,340.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,340.98</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of August 31, 2013

	<u>Aug 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,005.26
106.000 · Nazareth Sewer Savings Account	<u>5,750.26</u>
Total Checking/Savings	<u>6,755.52</u>
Total Current Assets	<u>6,755.52</u>
TOTAL ASSETS	<u>6,755.52</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64.79
Net Income	<u>1,480.40</u>
Total Equity	<u>6,755.52</u>
TOTAL LIABILITIES & EQUITY	<u>6,755.52</u>

LNT Open Space Fund-16
Balance Sheet
As of August 31, 2013

	<u>Aug 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	198,164.58
106.000 · PLGIT Savings Account	<u>794,679.96</u>
Total Checking/Savings	992,844.54
Total Current Assets	<u>992,844.54</u>
TOTAL ASSETS	<u>992,844.54</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	907,782.19
Net Income	<u>54,567.40</u>
Total Equity	<u>992,844.54</u>
TOTAL LIABILITIES & EQUITY	<u>992,844.54</u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of August 31, 2013

	<u>Aug 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	248,034.37
106.000 · Swr/Signal PLUS Account	<u>770,852.39</u>
Total Checking/Savings	<u>1,018,886.76</u>
Total Current Assets	<u>1,018,886.76</u>
TOTAL ASSETS	<u>1,018,886.76</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	191,031.50
Net Income	<u>-24,555.95</u>
Total Equity	<u>1,018,886.76</u>
TOTAL LIABILITIES & EQUITY	<u>1,018,886.76</u>

LNT Sinking Fund '95 Note - 20
Balance Sheet
As of August 31, 2013

	<u>Aug 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,188.02
Total Checking/Savings	<u>9,188.02</u>
Total Current Assets	<u>9,188.02</u>
TOTAL ASSETS	<u><u>9,188.02</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	745.68
Net Income	4.55
Total Equity	<u>9,188.02</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,188.02</u></u>

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

	Aug 31, 13
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	309,872.95
106.001 · CAPITAL PURCHASES	387,318.52
106.005 · HOLDING ACCOUNT	46.69
106.000 · Capital Reserve Savings Account - Other	46.69
Total 106.000 · Capital Reserve Savings Account	697,238.16
Total Checking/Savings	697,238.16
Total Current Assets	697,238.16
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	697,318.67
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-161,105.30
Net Income	649,456.29
Total Equity	697,318.67
TOTAL LIABILITIES & EQUITY	697,318.67

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

	Aug 31, 13
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	13,179.93
106.001 · Fire Truck Fund	5,981.92
106.002 · Building Land Fund	11,229.37
106.003 · Fire Police Fund	13.46
106.000 · Fire CR Savings Account - Other	13.46
Total 106.000 · Fire CR Savings Account	30,404.68
Total Checking/Savings	30,404.68
Total Current Assets	30,404.68
TOTAL ASSETS	30,404.68
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-154,206.41
Net Income	-49,986.54
Total Equity	30,404.68
TOTAL LIABILITIES & EQUITY	30,404.68

LNT Capital Reserve Ambulance-32
Balance Sheet
As of August 31, 2013

	Aug 31, 13
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	40,015.72
106.001 · Truck Fund	9,098.09
106.002 · Land/Building Fund	8.72
106.000 · Ambulance CR Savings Account - Other	8.72
Total 106.000 · Ambulance CR Savings Account	49,122.53
Total Checking/Savings	49,122.53
Total Current Assets	49,122.53
TOTAL ASSETS	49,122.53
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,594.42
Net Income	8.72
Total Equity	49,122.53
TOTAL LIABILITIES & EQUITY	49,122.53

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of August 31, 2013

	<u>Aug 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	94,574.00
103.000 · Embassy Checking Account	4,250.81
Total Checking/Savings	<u>98,824.81</u>
Total Current Assets	<u>98,824.81</u>
TOTAL ASSETS	<u><u>98,824.81</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	124,028.86
Net Income	-25,204.05
Total Equity	<u>98,824.81</u>
TOTAL LIABILITIES & EQUITY	<u><u>98,824.81</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of August 31, 2013

	<u>Aug 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	159,050.22
Total Checking/Savings	<u>159,050.22</u>
Total Current Assets	<u>159,050.22</u>
TOTAL ASSETS	<u><u>159,050.22</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-108,919.61
Net Income	158,550.30
Total Equity	<u>159,050.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>159,050.22</u></u>

Christian Springs Road Improvements - 36
Balance Sheet
As of August 31, 2013

	Aug 31, 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

2:53 PM
10/01/13
Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of August 31, 2013

	<u>Aug 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,112.14
106.000 Traffic Impact Account	1,380,383.88
Total Checking/Savings	<u>1,384,496.02</u>
Total Current Assets	<u>1,384,496.02</u>
TOTAL ASSETS	<u><u>1,384,496.02</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,365,079.77
Net Income	19,416.25
Total Equity	<u>1,384,496.02</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,384,496.02</u></u>

**Lower Nazareth Township Master Escrow/
Balance Sheet
As of August 31, 2013**

	<u>Aug 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	81.34
102.000 · SAVINGS ACCOUNTS - LAB	423,948.35
106.000 · SAVING ACCOUNTS	44,349.58
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	14,349.97
Total Checking/Savings	<u>483,336.92</u>
Total Current Assets	<u>483,336.92</u>
TOTAL ASSETS	<u><u>483,336.92</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	(312,733.46)
Net Income	(50,330.84)
Total Equity	<u>481,006.41</u>
TOTAL LIABILITIES & EQUITY	<u><u>483,336.92</u></u>

Lower Nazareth Township
Balance Sheet
As of August 31, 2013

	Aug 31, 13
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	21,273.83
100.100 · Developer's Escrow	58,631.95
100.200 · Code Enforcement & Inspection	771.61
100.000 · Checking Account - Other	771.61
Total 100.000 · Checking Account	80,677.39
Total Checking/Savings	80,677.39
Total Current Assets	80,677.39
TOTAL ASSETS	80,677.39
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,963.35
Net Income	-3,999.49
Total Equity	80,677.39
TOTAL LIABILITIES & EQUITY	80,677.39