



**Lower Nazareth Township**  
**Financial Report**  
*January 2013*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

	<u>Jan-13</u>
General Fund - 01	\$ 865,982
Special Revenue Fund - Host Fee - 05	\$ 121,192
Palmer Sewer Fund - 08	\$ 170,271
Nazareth Sewer Fund - 09	\$ 5,276
Capital Reserve - Open Space Fund - 16	\$ 948,823
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,021,749
Sinking Fund 1995 General Obligation - 20	\$ 9,184
Capital Reserve - Municipal - 30	\$ 47,784
Capital Reserve - Fire Fund - 31	\$ 80,395
Capital Reserve - Ambulance Fund- 32	\$ 49,116
Refuse/Recycling Collection - 33	\$ 111,359
State Liquid Fuels Fund - 35	\$ 500
Christian Springs Road Improvements - 36	\$ 2
Traffic Impact - 091	\$ 1,367,915
<i>Total Township Funds...</i>	<u><u>\$4,799,548</u></u>
Master Escrow Account	\$ 552,368
Development & Inspection Account	\$ 93,628
<i>Total Escrow Accounts...</i>	<u><u>\$645,995</u></u>

02/22/13

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

	Jan 31, 13
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	2,139.42
105.000 · Payroll Account	8,158.29
106.000 · LAB Savings Account	608,844.36
106.100 · PLGIT Account	216,906.07
106.200 · Real Estate Tax Collections	27,433.65
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
<b>Total Checking/Savings</b>	863,731.79
<b>Total Current Assets</b>	863,731.79
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	865,981.79
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	683.82
219 · Occup Privilege Tax Withheld	48.00
223 · Unemployment Withheld	39.25
<b>Total 210.000 · PAYROLL LIABILITI...</b>	771.07
<b>Total Other Current Liabilities</b>	771.07
<b>Total Current Liabilities</b>	771.07
<b>Total Liabilities</b>	771.07
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	295,901.02
Net Income	-202,542.78
<b>Total Equity</b>	865,210.72
<b>TOTAL LIABILITIES &amp; EQUITY</b>	865,981.79

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2013

	Jan 13	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	483.46	1,325,000.00	-1,324,516.54	0.0%
301.200 · Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 · Real Estate - Delinquent	0.00	30,000.00	-30,000.00	0.0%
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>483.46</b>	<b>1,355,100.00</b>	<b>-1,354,616.54</b>	<b>0.0%</b>
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	1,327.90	150,000.00	-148,672.10	0.9%
310.210 · Earned Income - Current	0.00	1,000,000.00	-1,000,000.00	0.0%
310.220 · Earned Income - Prior	81,671.00	60,000.00	21,671.00	136.1%
310.510 · Local Services Tax	1,164.65	300,000.00	-298,835.35	0.4%
310.610 · Admission Tax	178.60	2,000.00	-1,821.40	8.9%
<b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>	<b>84,342.15</b>	<b>1,512,000.00</b>	<b>-1,427,657.85</b>	<b>5.6%</b>
<b>Total 300.000 · TAXES</b>	<b>84,825.61</b>	<b>2,867,100.00</b>	<b>-2,782,274.39</b>	<b>3.0%</b>
320.000 · LICENSES & PERMITS				
321.340 · Garbage Permits	0.00	0.00	0.00	0.0%
321.800 · Cable TV franchise	0.00	60,000.00	-60,000.00	0.0%
322.400 · Yard Waste Recycling	0.00	0.00	0.00	0.0%
<b>Total 320.000 · LICENSES &amp; PERMITS</b>	<b>0.00</b>	<b>60,000.00</b>	<b>-60,000.00</b>	<b>0.0%</b>
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	3,152.48	25,000.00	-21,847.52	12.6%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	494.14	6,000.00	-5,505.86	8.2%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<b>3,646.62</b>	<b>31,010.00</b>	<b>-27,363.38</b>	<b>11.8%</b>
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	7.99	50.00	-42.01	16.0%
341.02 · Interest on Savings	66.88	600.00	-533.12	11.1%
<b>Total 341.000 · Interest Earnings</b>	<b>74.87</b>	<b>650.00</b>	<b>-575.13</b>	<b>11.5%</b>
342.000 · Rents and Royalties				
342.20 · 248 Broadhead Rent	0.00	50,000.00	-50,000.00	0.0%
<b>Total 342.000 · Rents and Royalties</b>	<b>0.00</b>	<b>50,000.00</b>	<b>-50,000.00</b>	<b>0.0%</b>
<b>Total 340.000 · INTEREST, RENTS &amp; ROYALTIES</b>	<b>74.87</b>	<b>50,650.00</b>	<b>-50,575.13</b>	<b>0.1%</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 GRANTS</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	50.00	-50.00	0.0%
354.15 · Recycling / Act 101	0.00	50.00	-50.00	0.0%
<b>Total 354.000 · STATE CAPITAL &amp; OPER. GRANTS</b>	<b>0.00</b>	<b>100.00</b>	<b>-100.00</b>	<b>0.0%</b>
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	0.00	2,800.00	-2,800.00	0.0%
355.051 · Non-Uniform	0.00	35,000.00	-35,000.00	0.0%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2013

	Jan 13	Budget	\$ Over Budget	% of Budget
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%
<b>Total 355.000 · STATE SHARED REVENUES</b>	<b>0.00</b>	<b>171,800.00</b>	<b>-171,800.00</b>	<b>0.0%</b>
<b>Total 350.000 · INTERGOVERNMENTAL REVE...</b>	<b>0.00</b>	<b>171,900.00</b>	<b>-171,900.00</b>	<b>0.0%</b>
<b>360.000 · CHARGES FOR SERVICES</b>				
361.000 · General Government				
361.310 · Subdivision & Land Development	9,235.73	10,000.00	-764.27	92.4%
361.330 · Zoning Hearings	0.00	7,000.00	-7,000.00	0.0%
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	0.00	0.00	0.00	0.0%
361.56 · Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 · Misc. Publications/Copying	18.96	300.00	-281.04	6.3%
<b>Total 361.500 · Maps &amp; Publications</b>	<b>18.96</b>	<b>300.00</b>	<b>-281.04</b>	<b>6.3%</b>
361.630 · Proceeds from tax collection	0.00	25,000.00	-25,000.00	0.0%
361.74 · Postage collected	0.00	50.00	-50.00	0.0%
<b>Total 361.000 · General Government</b>	<b>9,254.69</b>	<b>42,350.00</b>	<b>-33,095.31</b>	<b>21.9%</b>
<b>362.000 · PUBLIC SAFETY</b>				
362.100 · Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	0.00	200.00	-200.00	0.0%
362.410 · Building & Zoning Permits	150.00	19,000.00	-18,850.00	0.8%
362.440 · Sewer Permits	100.00	1,000.00	-900.00	10.0%
362.451 · Use & Occupancy Permits	0.00	50.00	-50.00	0.0%
362.452 · Moving Permits	30.00	450.00	-420.00	6.7%
362.470 · Driveway Permits	350.00	500.00	-150.00	70.0%
362.480 · Grading Permits	4,200.00	9,000.00	-4,800.00	46.7%
362.481 · Swimming Pool Grading Permits	0.00	4,000.00	-4,000.00	0.0%
362.490 · Peddling Permit	0.00	200.00	-200.00	0.0%
<b>Total 362.000 · PUBLIC SAFETY</b>	<b>4,830.00</b>	<b>34,400.00</b>	<b>-29,570.00</b>	<b>14.0%</b>
<b>Total 360.000 · CHARGES FOR SERVICES</b>	<b>14,084.69</b>	<b>76,750.00</b>	<b>-62,665.31</b>	<b>18.4%</b>
<b>363.000 · HIGHWAYS AND STREETS</b>				
363.239 · Proceeds from Public Prop Damage	0.00	100.00	-100.00	0.0%
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%
<b>Total 363.000 · HIGHWAYS AND STREETS</b>	<b>0.00</b>	<b>300.00</b>	<b>-300.00</b>	<b>0.0%</b>
<b>367.000 · CULTURE-RECREATION</b>				
367.300 · Summer Park Program	0.00	8,000.00	-8,000.00	0.0%
367.301 · Business Donations	0.00	50.00	-50.00	0.0%
367.350 · Field Use Fees	0.00	2,000.00	-2,000.00	0.0%
<b>Total 367.000 · CULTURE-RECREATION</b>	<b>0.00</b>	<b>10,050.00</b>	<b>-10,050.00</b>	<b>0.0%</b>
<b>389.000 · MISCELLANEOUS INCOME</b>				
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%
<b>Total 389.000 · MISCELLANEOUS INCOME</b>	<b>0.00</b>	<b>150.00</b>	<b>-150.00</b>	<b>0.0%</b>
391.000 · Proceeds of Gen. Fxd. Asset Dis				
391.100 · Sales of General Fixed Assets	0.00	0.00	0.00	0.0%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2013

	Jan 13	Budget	\$ Over Budget	% of Budget
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	0.00	1,000.00	-1,000.00	0.0%
<b>Total Income</b>	<b>102,631.79</b>	<b>3,285,910.00</b>	<b>-3,183,278.21</b>	<b>3.1%</b>
<b>Gross Profit</b>	<b>102,631.79</b>	<b>3,285,910.00</b>	<b>-3,183,278.21</b>	<b>3.1%</b>
<b>Expense</b>				
400,000 - GENERAL GOVERNMENT				
400.105 - Salary	1,041.65	12,500.00	-11,458.35	8.3%
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	476.13	6,000.00	-5,523.87	7.9%
400.322 - Long Distance	29.81	350.00	-320.19	8.5%
400.324 - Wireless	236.54	800.00	-563.46	29.6%
<b>Total 400.320 - Telephone</b>	<b>742.48</b>	<b>7,150.00</b>	<b>-6,407.52</b>	<b>10.4%</b>
400.340 - Advertising	386.44	4,500.00	-4,113.56	8.6%
400.342 - Public Relations Printing	0.00	4,000.00	-4,000.00	0.0%
400.343 - Codification/Printing	0.00	500.00	-500.00	0.0%
400.374 - Maintenance Agreements	540.72	10,500.00	-9,959.28	5.1%
400.384 - Office Equipment Rental	208.50	1,000.00	-791.50	20.9%
400.420 - Dues & Subscriptions	2,534.00	4,000.00	-1,466.00	63.4%
400.460 - Meetings & Conferences	0.00	7,000.00	-7,000.00	0.0%
400.700 - Capital Purchases	0.00	20,000.00	-20,000.00	0.0%
<b>Total 400,000 - GENERAL GOVERNMENT</b>	<b>7,953.79</b>	<b>75,200.00</b>	<b>-67,246.21</b>	<b>10.6%</b>
402,000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	0.00	7,000.00	-7,000.00	0.0%
<b>Total 402,000 - AUDITING</b>	<b>40.00</b>	<b>7,100.00</b>	<b>-7,060.00</b>	<b>0.6%</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	50.00	-50.00	0.0%
403.201 - Real Estate Collection Supplies	0.00	2,000.00	-2,000.00	0.0%
403.213 - Office Equipment	0.00	0.00	0.00	0.0%
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	0.00	1,500.00	-1,500.00	0.0%
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%
<b>Total 403,000 - TAX COLLECTION</b>	<b>235.00</b>	<b>7,750.00</b>	<b>-7,515.00</b>	<b>3.0%</b>
404,000 - SOLICITOR/LEGAL				
404.510 - Legal Services	0.00	25,000.00	-25,000.00	0.0%
404.314 - Legal Services - Human Resource	0.00	4,000.00	-4,000.00	0.0%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2013

	Jan 13	Budget	\$ Over Budget	% of Budget
Total 404.000 - SOLICITOR/LEGAL	0.00	29,000.00	-29,000.00	0.0%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	22,754.39	287,000.00	-264,245.61	7.9%
405.200 - Office Supplies	828.06	4,500.00	-3,671.94	18.4%
405.300 - Bond	1,500.00	1,750.00	-250.00	85.7%
Total 405.000 - PERSONNEL SERVICES	25,082.45	293,250.00	-268,167.55	8.6%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	0.00	250.00	-250.00	0.0%
406.316 - Drug Testing	0.00	500.00	-500.00	0.0%
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	675.00	2,000.00	-1,325.00	33.8%
406.331 - Mileage	0.00	300.00	-300.00	0.0%
406.338 - Highway/Toll Reimbursement	0.00	50.00	-50.00	0.0%
406.341 - Personnel Advertising	0.00	500.00	-500.00	0.0%
406.421 - License & Permit Renewal	0.00	400.00	-400.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	675.00	4,250.00	-3,575.00	15.9%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	4,683.93	3,500.00	1,183.93	133.8%
407.215 - Software	0.00	2,500.00	-2,500.00	0.0%
407.370 - Computer Services	2,000.00	2,000.00	0.00	100.0%
Total 407.000 - DATA PROCESSING	6,683.93	8,000.00	-1,316.07	83.5%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services	447.50	8,000.00	-7,552.50	5.6%
408.317 - Acfr 537 Plan	94.72	9,000.00	-8,905.28	1.1%
408.318 - Traffic Impact Study	0.00	100.00	-100.00	0.0%
408.319 - Special Projects	500.00	5,000.00	-4,500.00	10.0%
Total 408.000 - ENGINEERING SERVICES	1,042.22	22,100.00	-21,057.78	4.7%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	234.63	1,800.00	-1,565.37	13.0%
409.230 - Heating Fuel	1,610.24	8,500.00	-6,889.76	18.9%
409.300 - Miscellaneous Maintenance	917.50	3,500.00	-2,582.50	26.2%
409.360 - Public Utilities				
409.361 - Electricity	812.61	9,000.00	-8,187.39	9.0%
409.366 - Water	0.00	700.00	-700.00	0.0%
Total 409.360 - Public Utilities	812.61	9,700.00	-8,887.39	8.4%
409.367 - Trash Removal	21.75	500.00	-478.25	4.4%
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	4,108.84	70,000.00	-65,891.16	5.9%
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	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	89,830.78	1,090,000.00	-1,000,169.22	8.2%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2013

	Jan 13	Budget	\$ Over Budget	% of Budget
<b>Total 410.000 - PUBLIC SAFETY</b>	89,830.78	1,157,100.00	-1,067,269.22	7.8%
411.000 - FIRE				
411.300 - Building Capital Reserve	1,011.77	80,000.00	-78,988.23	1.3%
411.500 - Contributions	8,797.40	80,000.00	-71,202.60	11.0%
411.541 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 - Water Hydrant Assessment	14,850.00	59,000.00	-44,150.00	25.2%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	1,930.52	25,000.00	-23,069.48	7.7%
<b>Total 411.000 - FIRE</b>	26,589.69	394,000.00	-367,410.31	6.7%
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%
<b>Total 412.000 - AMBULANCE</b>	0.00	50,000.00	-50,000.00	0.0%
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	4,217.39	59,160.00	-54,942.61	7.1%
413.121 - Sewage Enforcement Officer	0.00	700.00	-700.00	0.0%
413.200 - Supplies	35.49	700.00	-664.51	5.1%
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%
<b>Total 413.000 - CODE ENFORCEMENT</b>	4,252.88	63,310.00	-59,057.12	6.7%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	0.00	1,500.00	-1,500.00	0.0%
414.116 - Zoning Hearing Bd Compensation	0.00	3,000.00	-3,000.00	0.0%
414.117 - Planning Commission Comp.	0.00	2,500.00	-2,500.00	0.0%
414.120 - Legal	0.00	6,000.00	-6,000.00	0.0%
414.310 - Developer Refunds	0.00	50.00	-50.00	0.0%
414.313 - Engineer	2,536.50	13,000.00	-10,463.50	19.5%
414.340 - Zoning Hearing Advertisements	0.00	3,000.00	-3,000.00	0.0%
<b>Total 414.000 - PLANNING &amp; ZONING</b>	2,536.50	29,050.00	-26,513.50	8.7%
419.540 - Crime Watch	0.00	300.00	-300.00	0.0%
422.450 - Animal Control	0.00	200.00	-200.00	0.0%
<b>426.000 - SANITATION EXPENSE</b>				
426.421 - FRCA Membership	0.00	50.00	-50.00	0.0%
<b>Total 426.000 - SANITATION EXPENSE</b>	0.00	50.00	-50.00	0.0%
427.450 - TRASH/RECYCLING COLLECTION	0.00	0.00	0.00	0.0%
<b>429.000 - PUBLIC WORKS - SANITATION</b>				
429.364 - Sanitary Sewer Expenses	911.34	3,500.00	-2,588.66	26.0%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	911.34	3,500.00	-2,588.66	26.0%
430.000 - HWYS, ROADS & STREETS				
430.100 - Personnel Services	28,356.16	420,000.00	-391,643.84	6.8%
430.245 - Supplies	1,000.16	6,500.00	-5,499.84	15.4%
430.300 - Misc. Facility Maintenance	0.00	1,500.00	-1,500.00	0.0%
430.320 - Telephone				
430.321 - Local	142.44	2,000.00	-1,857.56	7.1%
430.322 - Long Distance	22.73	400.00	-377.27	5.7%
430.329 - Wireless	507.30	3,000.00	-2,492.70	16.9%



Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2013

	Jan 13	Budget	\$ Over Budget	% of Budget
Total 430.320 - Telephone	672.47	5,400.00	-4,727.53	12.5%
430.330 - Heating Fuel	1,562.73	7,000.00	-5,437.27	22.3%
430.360 - Electricity	404.14	3,500.00	-3,095.86	11.5%
430.384 - Equip/Machinery Rental	0.00	10,000.00	-10,000.00	0.0%
430.450 - Contracted Services	18.48	800.00	-781.52	2.3%
430.460 - Continuing Education	98.00	500.00	-402.00	19.6%
430.600 - Capital Construction	0.00	12,500.00	-12,500.00	0.0%
430.740 - Equipment Purchase	0.00	45,000.00	-45,000.00	0.0%
430.750 - Misc. Shop Tools & Equipment	51.99	5,000.00	-4,948.01	1.0%
Total 430.000 - HWYS., ROADS & STREETS	32,164.13	517,700.00	-485,535.87	6.2%
432.000 - WINTER MAINTENANCE	20,875.85	40,000.00	-19,124.15	52.2%
432.100 - Winter Maintenance Materials	20,875.85	40,000.00	-19,124.15	52.2%
Total 432.000 - WINTER MAINTENANCE	20,875.85	40,000.00	-19,124.15	52.2%
433.000 - TRAFFIC CONTROL DEVICES	193.36	4,000.00	-3,806.64	4.8%
433.200 - Traffic signs	0.00	2,500.00	-2,500.00	0.0%
433.246 - Pavement Marking Supplies	-7.61	2,500.00	-2,507.61	-0.3%
433.249 - Traffic Control Supplies-signal	219.15	3,000.00	-2,780.85	7.3%
433.360 - Traffic signal electric	0.00	500.00	-500.00	0.0%
433.375 - Line Painting	0.00	3,000.00	-3,000.00	0.0%
433.450 - Signals contracted service	0.00	15,500.00	-15,095.10	2.6%
Total 433.000 - TRAFFIC CONTROL DEVICES	404.90	15,500.00	-15,095.10	2.6%
434.000 - STREET LIGHTING	329.98	7,000.00	-6,670.02	4.7%
434.560 - St. Light Electricity	329.98	7,000.00	-6,670.02	4.7%
Total 434.000 - STREET LIGHTING	329.98	7,000.00	-6,670.02	4.7%
437.000 - EQUIPMENT REPAIRS-FUEL	358.00	9,000.00	-8,642.00	4.0%
437.200 - Tool & Equipment Repairs	4,639.66	16,000.00	-11,360.34	29.0%
437.213 - Equipment Parts & Supplies	4,087.70	30,000.00	-25,912.30	13.6%
437.233 - Equipment Motor Fuel	56.60	55,000.00	-54,943.40	16.6%
437.000 - EQUIPMENT REPAIRS-FUEL - Other	9,141.96	55,000.00	-45,858.04	16.6%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	9,141.96	55,000.00	-45,858.04	16.6%
438.000 - HIGHWAY MAINT & REPAIR	631.34	4,000.00	-3,368.66	15.8%
438.271 - Paving and Patching Materials	0.00	2,500.00	-2,500.00	0.0%
438.272 - Aggregate Supplies	0.00	3,000.00	-3,000.00	0.0%
438.273 - Pipe and Drainage Supplies	0.00	3,500.00	-3,500.00	0.0%
438.274 - Pavement Maintenance Supplies	0.00	13,000.00	-12,368.66	4.9%
Total 438.000 - HIGHWAY MAINT & REPAIR	631.34	13,000.00	-12,368.66	4.9%
439.000 - HWY CONST & REBUILDING PRJCTS	0.00	2,000.00	-2,000.00	0.0%
439.313 - Engineer	0.00	90,000.00	-90,000.00	0.0%
439.600 - Construction/Rebuilding	0.00	92,000.00	-92,000.00	0.0%
Total 439.000 - HWY CONST & REBUILDING P...	0.00	92,000.00	-92,000.00	0.0%
452.000 - RECREATION & CULTURE	0.00	0.00	0.00	0.0%
452.001 - Director Wages	0.00	10,000.00	-10,000.00	0.0%
452.115 - Staff Wages	0.00	4,000.00	-4,000.00	0.0%
452.249 - Recreation Programs	407.87	23,000.00	-22,592.13	1.8%
452.300 - Recreation Safety Insurance	0.00	0.00	0.00	0.0%
452.352 - Summer Program Insurance	0.00	37,000.00	-36,992.13	1.1%
Total 452.000 - RECREATION & CULTURE	407.87	37,000.00	-36,992.13	1.1%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2013

	Jan 13	Budget	\$ Over Budget	% of Budget
454.000 · PARKS				
454.115 · Park Personnel	789.00	7,000.00	-6,211.00	11.3%
454.200 · Park supplies	0.00	2,000.00	-2,000.00	0.0%
454.230 · Fuel	516.22	2,500.00	-1,983.78	20.6%
454.361 · Electricity	0.00	100.00	-100.00	0.0%
454.370 · Trash Removal	0.00	100.00	-100.00	0.0%
454.370 · Park Facilities Maintenance	123.00	2,000.00	-1,877.00	6.2%
454.500 · Contracted Services	0.00	5,000.00	-5,000.00	0.0%
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%
<b>Total 454.000 · PARKS</b>	<b>1,428.22</b>	<b>20,750.00</b>	<b>-19,321.78</b>	<b>6.9%</b>
456.000 · LIBRARY				
456.520 · Library Contribution	21,462.00	86,000.00	-64,538.00	25.0%
<b>Total 456.000 · LIBRARY</b>	<b>21,462.00</b>	<b>86,000.00</b>	<b>-64,538.00</b>	<b>25.0%</b>
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	3,546.34	49,000.00	-45,453.66	7.2%
481.200 · Medicare Employer Paid	829.38	12,000.00	-11,170.62	6.9%
481.300 · Unemployment Comp Employer Paid	182.52	2,000.00	-1,817.48	9.1%
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	6,513.00	32,000.00	-25,487.00	20.4%
487.196 · Health Insurance	16,932.45	190,000.00	-173,067.55	8.9%
487.197 · Other Group Benefits	2,271.41	18,500.00	-16,228.59	12.3%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BE...</b>	<b>30,275.10</b>	<b>416,000.00</b>	<b>-385,724.90</b>	<b>7.3%</b>
486.000 · Insurance				
486.350 · Liability Insurance	18,070.00	57,000.00	-38,930.00	31.7%
<b>Total 486.000 · Insurance</b>	<b>18,070.00</b>	<b>57,000.00</b>	<b>-38,930.00</b>	<b>31.7%</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>
6561 · *Payroll Expenses	40.80			
<b>Total Expense</b>	<b>305,174.57</b>	<b>3,571,210.00</b>	<b>-3,266,035.43</b>	<b>8.5%</b>
<b>Net Income</b>	<b>-202,542.78</b>	<b>-285,300.00</b>	<b>82,757.22</b>	<b>71.0%</b>

# LNT Revenue Fund-Host Fee-05

## Balance Sheet

As of January 31, 2013

	<u>Jan 31, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	103,558.66
106.002 · Fire/Ambulance	<u>17,633.83</u>
Total 106.000 · Host Fee Savings Account	<u>121,192.49</u>
Total Checking/Savings	<u>121,192.49</u>
Total Current Assets	<u>121,192.49</u>
<b>TOTAL ASSETS</b>	<b><u>121,192.49</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	23,140.42
Net Income	<u>5.03</u>
Total Equity	<u>121,192.49</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>121,192.49</u></b>

# LNT Palmer Sewer Fund - 08

## Balance Sheet

As of January 31, 2013

	<u>Jan 31, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	716.76
106.000 · Palmer Sewer Savings Account	<u>169,554.12</u>
Total Checking/Savings	<u>170,270.88</u>
Total Current Assets	<u>170,270.88</u>
<b>TOTAL ASSETS</b>	<b><u>170,270.88</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,579.16
Net Income	<u>14.46</u>
Total Equity	<u>170,270.88</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>170,270.88</u></b>

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

	<u>Jan 31, 13</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Nazareth Sewer Checking Account	1,004.66
106.000 · Nazareth Sewer Savings Account	<u>4,270.91</u>
<b>Total Checking/Savings</b>	<u>5,275.57</u>
<b>Total Current Assets</b>	<u>5,275.57</u>
<b>TOTAL ASSETS</b>	<u><u>5,275.57</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64.79
Net Income	<u>0.45</u>
<b>Total Equity</b>	<u>5,275.57</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>5,275.57</u></u>

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

	<u>Jan 31, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	153,612.79
106.000 · PLGIT Savings Account	795,209.94
Total Checking/Savings	<u>948,822.73</u>
Total Current Assets	<u>948,822.73</u>
<b>TOTAL ASSETS</b>	<u><u>948,822.73</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	907,782.19
Net Income	10,545.59
Total Equity	<u>948,822.73</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>948,822.73</u></u>

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

	<u>Jan 31, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	251,040.77
106.000 · Swr/Signal PLUS Account	<u>770,708.58</u>
Total Checking/Savings	<u>1,021,749.35</u>
Total Current Assets	<u>1,021,749.35</u>
<b>TOTAL ASSETS</b>	<u><u>1,021,749.35</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	191,031.50
Net Income	<u>-21,693.36</u>
Total Equity	<u>1,021,749.35</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,021,749.35</u></u>

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

	<u>Jan 31, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,184.25
Total Checking/Savings	<u>9,184.25</u>
Total Current Assets	<u>9,184.25</u>
<b>TOTAL ASSETS</b>	<u><u>9,184.25</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	745.68
Net Income	0.78
Total Equity	<u>9,184.25</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>9,184.25</u></u>



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

	Jan 31, 13
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	34,950.45
106.002 · EQUIPMENT REPLACEMENT	601.42
106.003 · OFFICE EQUIPMENT	15,000.00
106.004 · SPECIAL PROJECTS	5,183.47
106.000 · Capital Reserve Savings Account - Other	-7,951.49
<b>Total 106.000 · Capital Reserve Savings Account</b>	<b>47,783.85</b>
<b>Total Checking/Savings</b>	<b>47,783.85</b>
<b>Total Current Assets</b>	<b>47,783.85</b>
<b>TOTAL ASSETS</b>	<b>47,783.85</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-161,185.81
Net Income	1.98
<b>Total Equity</b>	<b>47,783.85</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>47,783.85</b>

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

	Jan 31, 13
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	63,179.93
106.001 · Fire Truck Fund	5,981.92
106.002 · Building Land Fund	11,229.37
106.003 · Fire Police Fund	3.33
106.000 · Fire CR Savings Account - Other	3.33
Total 106.000 · Fire CR Savings Account	80,394.55
Total Checking/Savings	80,394.55
Total Current Assets	80,394.55
<b>TOTAL ASSETS</b>	<b>80,394.55</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-154,206.41
Net Income	3.33
Total Equity	80,394.55
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>80,394.55</b>

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

	Jan 31, 13
<b>ASSETS</b>	
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	2.04
106.000 · Ambulance CR Savings Account - Other	2.04
Total 106.000 · Ambulance CR Savings Account	49,115.85
Total Checking/Savings	49,115.85
Total Current Assets	49,115.85
<b>TOTAL ASSETS</b>	49,115.85
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,594.42
Net Income	2.04
Total Equity	49,115.85
<b>TOTAL LIABILITIES &amp; EQUITY</b>	49,115.85

10:06 AM  
02/22/13  
Accrual Basis

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

	<u>Jan 31, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	107,653.99
103.000 · Embassy Checking Account	3,605.44
110.000 · R/R Petty Cash	100.00
Total Checking/Savings	<u>111,359.43</u>
Total Current Assets	<u>111,359.43</u>
<b>TOTAL ASSETS</b>	<u><u>111,359.43</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270 · Opening Bal Equity	100.00
3900 · Retained Earnings	124,028.86
Net Income	-12,769.43
Total Equity	<u>111,359.43</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>111,359.43</u></u>

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

	<u>Jan 31, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	499.94
Total Checking/Savings	<u>499.94</u>
Total Current Assets	<u>499.94</u>
<b>TOTAL ASSETS</b>	<b><u>499.94</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-108,919.61
Net Income	0.02
Total Equity	<u>499.94</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>499.94</u></b>

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

	Jan 31, 13
<b>ASSETS</b>	
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
<b>TOTAL ASSETS</b>	<b>2.10</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3000 · Opening Bal Equity	22,000.00
3900 · Retained Earnings	-21,827.90
Net Income	-170.00
Total Equity	2.10
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2.10</b>

10:00 AM  
02/22/13  
Accrual Basis

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of January 31, 2013

	<u>Jan 31, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	2,461.36
106.000 Traffic Impact Account	1,365,453.53
Total Checking/Savings	<u>1,367,914.89</u>
Total Current Assets	<u>1,367,914.89</u>
<b>TOTAL ASSETS</b>	<u><u>1,367,914.89</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,365,079.77
Net Income	2,835.12
Total Equity	<u>1,367,914.89</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,367,914.89</u></u>

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

	<u>Jan 31, 13</u>
<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	81.34
102.000 · SAVINGS ACCOUNTS - LAB	480,185.41
106.000 · SAVING ACCOUNTS	58,368.02
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	13,125.13
<b>Total Checking/Savings</b>	<u>552,367.58</u>
<b>Total Current Assets</b>	<u>552,367.58</u>
<b>TOTAL ASSETS</b>	<u><u>552,367.58</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
230.000 · Due to Other Funds	2,250.00
<b>Total Other Current Liabilities</b>	<u>2,250.00</u>
<b>Total Current Liabilities</b>	<u>2,250.00</u>
<b>Total Liabilities</b>	2,250.00
<b>Equity</b>	
3000 · Opening Bal Equity	844,070.71
3900 · Retained Earnings	(312,652.95)
Net Income	18,699.82
<b>Total Equity</b>	<u>550,117.58</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>552,367.58</u></u>



**Lower Nazareth Township**  
**Balance Sheet**  
As of January 31, 2013

	Jan 31, 13
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	55,385.95
100.300 · Holding Account	16,250.06
100.000 · Checking Account - Other	715.90
Total 100.000 · Checking Account	93,627.74
Total Checking/Savings	93,627.74
Total Current Assets	93,627.74
<b>TOTAL ASSETS</b>	<b>93,627.74</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,963.35
Net Income	8,950.86
Total Equity	93,627.74
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>93,627.74</b>