



Lower Nazareth Township
Financial Report
July 2013

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jul-13

General Fund - 01	\$ 1,066,521
Special Revenue Fund - Host Fee - 05	\$ 140,109
Palmer Sewer Fund - 08	\$ 170,341
Nazareth Sewer Fund - 09	\$ 6,755
Capital Reserve - Open Space Fund - 16	\$ 985,317
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,018,883
Sinking Fund 1995 General Obligation - 20	\$ 9,188
Capital Reserve - Municipal - 30	\$ 697,229
Capital Reserve - Fire Fund - 31	\$ 30,404
Capital Reserve - Ambulance Fund- 32	\$ 49,122
Refuse/Recycling Collection - 33	\$ 99,068
State Liquid Fuels Fund - 35	\$ 159,048
Christian Springs Road Improvements - 36	\$ 2
Traffic Impact - 091	\$ 1,383,087
<i>Total Township Funds...</i>	<u>\$5,815,075</u>

Master Escrow Account	\$ 467,148
Development & Inspection Account	\$ 89,602
<i>Total Escrow Accounts...</i>	<u>\$556,751</u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of July 31, 2013

08/20/13

	Jul 31, 13
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-2,832.52
105.000 · Payroll Account	6,889.25
106.000 · LAB Savings Account	759,089.60
106.100 · PLGIT Account	219,464.80
106.200 · Real Estate Tax Collections	81,410.07
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,064,271.20
Total Current Assets	1,064,271.20
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,066,521.20
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	759.03
219 · Occup Privilege Tax Withheld	52.00
223 · Unemployment Withheld	43.84
Total 210.000 · PAYROLL LIABILITI...	854.87
Total Other Current Liabilities	854.87
Total Current Liabilities	854.87
Total Liabilities	854.87
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	295,901.02
Net Income	-2,087.17
Total Equity	1,065,666.33
TOTAL LIABILITIES & EQUITY	1,066,521.20

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

	Jan - Jul 13	Budget	S Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,378,603.95	1,325,000.00	53,603.95	104.0%
301.200 - Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 - Real Estate - Delinquent	10,818.84	30,000.00	-19,181.16	36.1%
Total 301.000 - REAL PROPERTY TAXES	1,389,422.79	1,355,100.00	34,322.79	102.5%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	74,091.46	150,000.00	-75,908.54	49.4%
310.210 - Earned Income - Current	497,586.30	1,000,000.00	-502,613.70	49.7%
310.220 - Earned Income - Prior	81,671.00	60,000.00	21,671.00	136.1%
310.510 - Local Services Tax	319,956.48	300,000.00	19,956.48	106.7%
310.610 - Admission Tax	1,064.25	2,000.00	-935.75	53.2%
Total 310.000 - LOCAL ENABLING ACT TAXES	974,169.49	1,512,000.00	-537,830.51	64.4%
Total 300.000 - TAXES	2,363,592.28	2,867,100.00	-503,507.72	82.4%
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	21,270.79	25,000.00	-3,729.21	85.1%
331.121 - Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 - Ordinance Violations	3,851.03	6,000.00	-2,148.97	64.2%
Total 330.000 - FINES & FORFEITS	25,121.82	31,010.00	-5,888.18	81.0%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	94.64	50.00	44.64	189.3%
341.02 - Interest on Savings	486.32	600.00	-113.68	81.1%
Total 341.000 - Interest Earnings	580.96	650.00	-69.04	89.4%
342.000 - Rents and Royalties				
342.20 - 248 Broadhead Rent	4,200.00	50,000.00	-45,800.00	8.4%
Total 342.000 - Rents and Royalties	4,200.00	50,000.00	-45,800.00	8.4%
Total 340.000 - INTEREST, RENTS & ROYALTIES	4,780.96	50,650.00	-45,869.04	9.4%
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 July 2013

	Jan - Jul 13	Budget	S 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		10,000.00	15,678.73	256.8%
361.310 - Subdivision & Land Development	25,678.73	7,000.00	1,750.00	125.0%
361.330 - Zoning Hearings	8,750.00			
361.500 - Maps & Publications		0.00	0.00	0.0%
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	597.21	300.00	297.21	199.1%
Total 361.500 - Maps & Publications	684.21	300.00	384.21	228.1%
361.630 - Proceeds from tax collection	15,293.68	25,000.00	-9,706.32	61.2%
361.74 - Postage collected	1.72	50.00	-48.28	3.4%
Total 361.000 - General Government	50,408.34	42,350.00	8,058.34	119.0%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	120.00	200.00	-80.00	60.0%
362.410 - Building & Zoning Permits	3,080.00	19,000.00	-15,920.00	16.2%
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	275.00	450.00	-175.00	61.1%
362.470 - Driveway Permits	1,800.00	500.00	1,300.00	360.0%
362.480 - Grading Permits	15,400.00	9,000.00	6,400.00	171.1%
362.481 - Swimming Pool Grading Permits	2,500.00	4,000.00	-1,500.00	62.5%
362.490 - Peddling Permit	70.00	200.00	-130.00	35.0%
Total 362.000 - PUBLIC SAFETY	24,395.00	34,400.00	-10,005.00	70.9%
Total 360.000 - CHARGES FOR SERVICES	74,803.34	76,750.00	-1,946.66	97.5%
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	1,320.00	2,000.00	-680.00	66.0%
Total 367.000 - CULTURE-RECREATION	10,895.00	10,050.00	845.00	108.4%
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 July 2013

	Jan - Jul 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	14,353.90	1,000.00	13,353.90	1,435.4%
Total Income	2,559,337.29	3,285,910.00	-726,572.71	77.9%
Gross Profit	2,559,337.29	3,285,910.00	-726,572.71	77.9%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	7,291.55	12,500.00	-5,208.45	58.3%
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	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	204.84	350.00	-145.16	58.5%
400.324 - Wireless	939.65	800.00	139.65	117.5%
Total 400.320 - Telephone	4,558.88	7,150.00	-2,591.12	63.8%
400.340 - Advertising	2,770.83	4,500.00	-1,729.17	61.6%
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	9,000.50	10,500.00	-1,499.50	85.7%
400.384 - Office Equipment Rental	578.00	1,000.00	-422.00	57.8%
400.420 - Dues & Subscriptions	2,972.74	4,000.00	-1,027.26	74.3%
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	39,762.10	75,200.00	-35,437.90	52.9%
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	740.80	1,500.00	-759.20	49.4%
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	2,859.16	7,750.00	-4,890.84	36.9%

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

	Jan - Jul 13	Budget	\$ Over Budget	% of Budget
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	14,749.75	25,000.00	-10,250.25	59.0%
404.314 - Legal Services - Human Resource	94.00	4,000.00	-3,906.00	2.4%
Total 404.000 - SOLICITOR/LEGAL	14,843.75	29,000.00	-14,156.25	51.2%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	168,103.35	287,000.00	-118,896.65	58.6%
405.200 - Office Supplies	2,202.75	4,500.00	-2,297.25	49.0%
405.300 - Bond	1,500.00	1,750.00	-250.00	85.7%
Total 405.000 - PERSONNEL SERVICES	171,806.10	293,250.00	-121,443.90	58.6%
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%
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. ADMINISTRATION	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	2,162.24	1,800.00	362.24	120.1%
409.230 - Heating Fuel	8,065.23	8,500.00	-434.77	94.9%
409.300 - Miscellaneous Maintenance	4,337.20	3,500.00	837.20	123.9%
409.360 - Public Utilities				
409.361 - Electricity	6,052.69	9,000.00	-2,947.31	67.3%
409.366 - Water	254.86	700.00	-445.14	36.4%
Total 409.360 - Public Utilities	6,307.55	9,700.00	-3,392.45	65.0%
409.367 - Trash Removal	337.04	500.00	-162.96	67.4%
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	21,721.37	70,000.00	-48,278.63	31.0%
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 July 2013

	Jan - Jul 13	Budget	\$ Over Budget	% of Budget
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	628,815.46	1,090,000.00	-461,184.54	57.7%
Total 410.000 - PUBLIC SAFETY	629,620.71	1,157,100.00	-527,479.29	54.4%
411.000 - FIRE				
411.300 - Building Capital Reserve	73,889.47	80,000.00	-6,110.53	92.4%
411.500 - Contributions	43,340.71	80,000.00	-36,659.29	54.2%
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	13,513.64	25,000.00	-11,486.36	54.1%
Total 411.000 - FIRE	175,403.82	394,000.00	-218,596.18	44.5%
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	33,885.52	59,160.00	-25,274.48	57.3%
413.121 - Sewage Enforcement Officer	529.38	700.00	-170.62	75.6%
413.200 - Supplies	298.68	700.00	-401.32	42.7%
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	34,713.58	63,310.00	-28,596.42	54.8%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	710.00	1,500.00	-790.00	47.3%
414.116 - Zoning Hearing Bd Compensation	300.00	3,000.00	-2,700.00	10.0%
414.117 - Planning Commission Comp.	750.00	2,500.00	-1,750.00	30.0%
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	12,188.75	13,000.00	-811.25	93.8%
414.340 - Zoning Hearing Advertisements	2,160.50	3,000.00	-839.50	72.0%
Total 414.000 - PLANNING & ZONING	16,159.25	29,050.00	-12,890.75	55.6%
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				
429.000 - PUBLIC WORKS - SANITATION	0.00	50.00	-50.00	0.0%
429.364 - Sanitary Sewer Expenses	0.00	0.00	0.00	0.0%
Total 429.000 - PUBLIC WORKS - SANITATION	0.00	50.00	-50.00	0.0%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	208,861.62	420,000.00	-211,138.38	49.7%
430.245 - Supplies	4,895.10	6,500.00	-1,604.90	75.3%
430.300 - Misc. Facility Maintenance	1,631.95	1,500.00	131.95	108.8%
Total 430.000 - HWYS., ROADS & STREETS	215,388.67	428,000.00	-212,611.33	49.8%
Total 429,000 - PUBLIC WORKS - SANITATION	3,670.18	3,500.00	170.18	104.9%

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

	Jan - Jul 13	Budget	\$ Over Budget	% of Budget
430.320 - Telephone				
430.321 - Local	1,180.20	2,000.00	-819.80	59.0%
430.322 - Long Distance	225.73	400.00	-174.27	56.4%
430.329 - Wireless	2,015.80	3,000.00	-984.20	67.2%
Total 430.320 - Telephone	3,421.73	5,400.00	-1,978.27	63.4%
430.330 - Heating Fuel	5,552.69	7,000.00	-1,447.31	79.3%
430.360 - Electricity	2,298.40	3,500.00	-1,201.60	65.7%
430.384 - Equip/Machinery Rental	8,950.00	10,000.00	-1,050.00	89.5%
430.450 - Contracted Services	291.48	800.00	-508.52	36.4%
430.460 - Continuing Education	558.00	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	1,879.87	5,000.00	-3,120.13	37.6%
Total 430.000 - HWYS., ROADS & STREETS	246,589.73	517,700.00	-271,110.27	47.6%
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	1,472.55	3,000.00	-1,527.45	49.1%
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	9,352.46	15,500.00	-6,147.54	60.3%
434.000 - STREET LIGHTING				
434.360 - St. Light Electricity	2,290.28	7,000.00	-4,709.72	32.7%
Total 434.000 - STREET LIGHTING	2,290.28	7,000.00	-4,709.72	32.7%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	2,978.94	9,000.00	-6,021.06	33.1%
437.213 - Equipment Parts & Supplies	14,361.21	16,000.00	-1,638.79	89.8%
437.233 - Equipment Motor Fuel	19,897.55	30,000.00	-10,102.45	66.3%
437.000 - EQUIPMENT REPAIRS-FUEL - Other	56.60			
Total 437.000 - EQUIPMENT REPAIRS-FUEL	37,294.30	55,000.00	-17,705.70	67.8%
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	1,309.75	2,500.00	-1,190.25	52.4%
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	5,417.75	13,000.00	-7,582.25	41.7%
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	10,841.72	10,000.00	841.72	108.4%

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

	Jan - Jul 13	Budget	\$ Over Budget	% of Budget
452.249 · Recreation Programs	2,141.96	4,000.00	-1,858.04	53.5%
452.300 · Recreation Safety Insurance	4,227.50	23,000.00	-18,772.50	18.4%
452.352 · Summer Program Insurance	0.00	0.00	0.00	0.0%
Total 452.000 · RECREATION & CULTURE	17,211.18	37,000.00	-19,788.82	46.5%
454.000 · PARKS				
454.115 · Park Personnel	4,140.64	7,000.00	-2,859.36	59.2%
454.200 · Park supplies	1,504.68	2,000.00	-495.32	75.2%
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	2,002.21	2,000.00	2.21	100.1%
454.500 · Contracted Services	1,926.12	5,000.00	-3,073.88	38.5%
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	15,707.72	20,750.00	-5,042.28	75.7%
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 BENEFITS				
481.100 · Social Security Employer Paid	26,921.32	49,000.00	-22,078.68	54.9%
481.200 · Medicare Employer Paid	6,296.17	12,000.00	-5,703.83	52.5%
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	2,075.00	2,500.00	-425.00	83.0%
484.354 · Workers Comp Insurance	21,358.00	32,000.00	-10,642.00	66.7%
487.196 · Health Insurance	121,239.19	190,000.00	-68,760.81	63.8%
487.197 · Other Group Benefits	10,482.71	18,500.00	-8,017.29	56.7%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	188,577.86	416,000.00	-227,422.14	45.3%
486.000 · Insurance				
486.350 · Liability Insurance	38,115.00	57,000.00	-18,885.00	66.9%
486.354 · Worker's Compensation	-250.00			
Total 486.000 · Insurance	37,865.00	57,000.00	-19,135.00	66.4%
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	301.65			
Total Expense	2,561,424.46	3,571,210.00	-1,009,785.54	71.7%
Net Income	-2,087.17	-285,300.00	283,212.83	0.7%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of July 31, 2013

	<u>Jul 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	113,016.71
106.002 · Fire/Ambulance	23,937.85
106.003 · Recycling	3,154.02
Total 106.000 · Host Fee Savings Account	<u>140,108.58</u>
Total Checking/Savings	<u>140,108.58</u>
Total Current Assets	<u>140,108.58</u>
TOTAL ASSETS	<u><u>140,108.58</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	23,140.42
Net Income	18,921.12
Total Equity	<u>140,108.58</u>
TOTAL LIABILITIES & EQUITY	<u><u>140,108.58</u></u>

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

	<u>Jul 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	717.11
106.000 · Palmer Sewer Savings Account	169,623.81
Total Checking/Savings	<u>170,340.92</u>
Total Current Assets	<u>170,340.92</u>
TOTAL ASSETS	<u><u>170,340.92</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,579.16
Net Income	84.50
Total Equity	<u>170,340.92</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,340.92</u></u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of July 31, 2013

	<u>Jul 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,005.17
106.000 · Nazareth Sewer Savings Account	<u>5,750.26</u>
Total Checking/Savings	<u>6,755.43</u>
Total Current Assets	<u>6,755.43</u>
TOTAL ASSETS	<u><u>6,755.43</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64.79
Net Income	<u>1,480.31</u>
Total Equity	<u>6,755.43</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,755.43</u></u>

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

	<u>Jul 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	190,647.98
106.000 · PLGIT Savings Account	<u>794,669.32</u>
Total Checking/Savings	<u>985,317.30</u>
Total Current Assets	<u>985,317.30</u>
TOTAL ASSETS	<u><u>985,317.30</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	907,782.19
Net Income	<u>47,040.16</u>
Total Equity	<u>985,317.30</u>
TOTAL LIABILITIES & EQUITY	<u><u>985,317.30</u></u>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of July 31, 2013

	<u>Jul 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	248,031.05
106.000 · Swr/Signal PLUS Account	770,852.39
Total Checking/Savings	<u>1,018,883.44</u>
Total Current Assets	<u>1,018,883.44</u>
TOTAL ASSETS	<u><u>1,018,883.44</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	191,031.50
Net Income	-24,559.27
Total Equity	<u>1,018,883.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,018,883.44</u></u>

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

	<u>Jul 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	<u>9,188.02</u>
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 July 31, 2013

	Jul 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	37.35
106.000 · Capital Reserve Savings Account - Other	<u>697,228.82</u>
Total 106.000 · Capital Reserve Savings Account	<u>697,228.82</u>
Total Checking/Savings	<u>697,228.82</u>
Total Current Assets	<u>697,228.82</u>
TOTAL ASSETS	<u><u>697,228.82</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-161,185.81
Net Income	<u>649,446.95</u>
Total Equity	<u>697,228.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>697,228.82</u></u>

05/27/13
15:11

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

	<u>Jul 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	13,179.93
106.002 · Building Land Fund	5,981.92
106.003 · Fire Police Fund	11,229.37
106.000 · Fire CR Savings Account - Other	13.05
Total 106.000 · Fire CR Savings Account	<u>30,404.27</u>
Total Checking/Savings	<u>30,404.27</u>
Total Current Assets	<u>30,404.27</u>
TOTAL ASSETS	<u><u>30,404.27</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-154,206.41
Net Income	-49,986.95
Total Equity	<u>30,404.27</u>
TOTAL LIABILITIES & EQUITY	<u><u>30,404.27</u></u>

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

	Jul 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	8.06
106.000 · Ambulance CR Savings Account - Other	8.06
Total 106.000 · Ambulance CR Savings Account	49,121.87
Total Checking/Savings	49,121.87
Total Current Assets	49,121.87
TOTAL ASSETS	49,121.87
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,594.42
Net Income	8.06
Total Equity	49,121.87
TOTAL LIABILITIES & EQUITY	49,121.87

11:37 AM
08/20/13
Accrual Basis

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

	<u>Jul 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	94,565.97
103.000 · Embassy Checking Account	4,402.36
110.000 · R/R Petty Cash	100.00
Total Checking/Savings	<u>99,068.33</u>
Total Current Assets	<u>99,068.33</u>
TOTAL ASSETS	<u><u>99,068.33</u></u>
LIABILITIES & EQUITY	
Equity	
270 · Opening Bal Equity	100.00
3900 · Retained Earnings	124,028.86
Net Income	-25,060.53
Total Equity	<u>99,068.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>99,068.33</u></u>

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

	<u>Jul 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	159,048.09
Total Checking/Savings	<u>159,048.09</u>
Total Current Assets	<u>159,048.09</u>
TOTAL ASSETS	<u><u>159,048.09</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-108,919.61
Net Income	158,548.17
Total Equity	<u>159,048.09</u>
TOTAL LIABILITIES & EQUITY	<u><u>159,048.09</u></u>

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

	Jul 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

11:43 AM
08/20/13
Accrual Basis

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

	<u>Jul 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,111.96
106.000 Traffic Impact Account	<u>1,378,974.78</u>
Total Checking/Savings	1,383,086.74
Total Current Assets	<u>1,383,086.74</u>
TOTAL ASSETS	<u><u>1,383,086.74</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,365,079.77
Net Income	<u>18,006.97</u>
Total Equity	<u>1,383,086.74</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,383,086.74</u></u>

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

	<u>Jul 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	407,559.23
106.000 · SAVING ACCOUNTS	44,348.07
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	14,552.02
Total Checking/Savings	467,148.34
Total Current Assets	467,148.34
TOTAL ASSETS	467,148.34
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	(66,519.42)
Total Equity	464,898.34
TOTAL LIABILITIES & EQUITY	467,148.34

Lower Nazareth Township
Balance Sheet
As of July 31, 2013

17-12
18-12
19-12

	<u>Jul 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings :	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,273.83
100.200 · Code Enforcement & Inspection	67,565.15
100.000 · Checking Account - Other	763.37
Total 100.000 · Checking Account	<u>89,602.35</u>
Total Checking/Savings	<u>89,602.35</u>
Total Current Assets	<u>89,602.35</u>
TOTAL ASSETS	<u><u>89,602.35</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,963.35
Net Income	4,925.47
Total Equity	<u>89,602.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>89,602.35</u></u>