



Lower Nazareth Township  
Financial Report  
*June 2013*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

	<u>Jun-13</u>
General Fund - 01	\$ 1,203,123
Special Revenue Fund - Host Fee - 05	\$ 140,105
Palmer Sewer Fund - 08	\$ 170,341
Nazareth Sewer Fund - 09	\$ 6,755
Capital Reserve - Open Space Fund - 16	\$ 982,280
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,016,377
Sinking Fund 1995 General Obligation - 20	\$ 9,188
Capital Reserve - Municipal - 30	\$ 700,481
Capital Reserve - Fire Fund - 31	\$ 30,402
Capital Reserve - Ambulance Fund- 32	\$ 49,121
Refuse/Recycling Collection - 33	\$ 99,212
State Liquid Fuels Fund - 35	\$ 159,044
Christian Springs Road Improvements - 36	\$ 2
Traffic Impact - 091	\$ 1,382,523
<i>Total Township Funds...</i>	<u><u>\$5,948,954</u></u>
Master Escrow Account	\$ 469,599
Development & Inspection Account	\$ 95,758
<i>Total Escrow Accounts...</i>	<u><u>\$565,357</u></u>

**Lower Nazareth Township**  
**GENERAL FUND BALANCE SHEET**

As of June 30, 2013

	Jun 30, 13
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	1,897.81
105.000 · Payroll Account	7,077.33
106.000 · LAB Savings Account	901,732.08
106.100 · PLGIT Account	219,458.90
106.200 · Real Estate Tax Collections	70,457.26
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
<b>Total Checking/Savings</b>	<b>1,200,873.38</b>
<b>Total Current Assets</b>	<b>1,200,873.38</b>
<b>Other Assets</b>	
130.500 · Due from Master Escrow Acco...	2,250.00
<b>Total Other Assets</b>	<b>2,250.00</b>
<b>TOTAL ASSETS</b>	<b>1,203,123.38</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-0.09
<b>Total 210.000 · PAYROLL LIABILITI...</b>	<b>-0.09</b>
<b>Total Other Current Liabilities</b>	<b>-0.09</b>
<b>Total Current Liabilities</b>	<b>-0.09</b>
<b>Total Liabilities</b>	<b>-0.09</b>
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	295,901.02
Net Income	135,369.97
<b>Total Equity</b>	<b>1,203,123.47</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,203,123.38</b>

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

	Jan - Jun 13	Budget	S Over Budget	% of Budget
<b>Income</b>				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,368,996.14	1,325,000.00	43,996.14	105.3%
301.200 · Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 · Real Estate - Delinquent	4,625.79	30,000.00	-25,374.21	15.4%
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>1,373,621.93</b>	<b>1,355,100.00</b>	<b>18,521.93</b>	<b>101.4%</b>
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	61,098.58	150,000.00	-88,901.42	40.7%
310.210 · Earned Income - Current	407,987.01	1,000,000.00	-592,012.99	40.8%
310.220 · Earned Income - Prior	81,671.00	60,000.00	21,671.00	136.1%
310.510 · Local Services Tax	319,775.51	300,000.00	19,775.51	106.6%
310.610 · Admission Tax	1,064.25	2,000.00	-935.75	53.2%
<b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>	<b>871,596.35</b>	<b>1,512,000.00</b>	<b>-640,403.65</b>	<b>57.6%</b>
320.000 · TAXES	2,245,218.28	2,867,100.00	-621,881.72	78.3%
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%
<b>Total 320.000 · LICENSES &amp; PERMITS</b>	<b>65,505.46</b>	<b>60,000.00</b>	<b>5,505.46</b>	<b>109.2%</b>
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	17,809.93	25,000.00	-7,190.07	71.2%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	3,440.30	6,000.00	-2,559.70	57.3%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<b>21,250.23</b>	<b>31,010.00</b>	<b>-9,759.77</b>	<b>68.5%</b>
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	88.16	50.00	38.16	176.3%
341.02 · Interest on Savings	480.42	600.00	-119.58	80.1%
<b>Total 341.000 · Interest Earnings</b>	<b>568.58</b>	<b>650.00</b>	<b>-81.42</b>	<b>87.5%</b>
342.000 · Rents and Royalties				
342.20 · 248 Broodhead Rent	3,150.00	50,000.00	-46,850.00	6.3%
<b>Total 342.000 · Rents and Royalties</b>	<b>3,150.00</b>	<b>50,000.00</b>	<b>-46,850.00</b>	<b>6.3%</b>
<b>Total 340.000 · INTEREST, RENTS &amp; ROYALTIES</b>	<b>3,718.58</b>	<b>50,650.00</b>	<b>-46,931.42</b>	<b>7.3%</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	200.00	2,800.00	-2,600.00	7.1%

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

	Jan - Jun 13	Budget	\$ Over Budget	% of Budget
<b>355.051 - Non-Uniform</b>	0.00	35,000.00	-35,000.00	0.0%
<b>355.052 - Police Department</b>	0.00	60,000.00	-60,000.00	0.0%
<b>355.070 - Fire Relief</b>	0.00	70,000.00	-70,000.00	0.0%
<b>Total 355.000 - STATE SHARED REVENUES</b>	200.00	171,800.00	-171,600.00	0.1%
<b>Total 350.000 - INTERGOVERNMENTAL REVENUES</b>	200.00	171,900.00	-171,700.00	0.1%
<b>360.000 - CHARGES FOR SERVICES</b>				
361.000 - General Government				
361.310 - Subdivision & Land Development	25,678.73	10,000.00	15,678.73	256.8%
361.330 - Zoning Hearings	7,250.00	7,000.00	250.00	103.6%
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	559.45	300.00	259.45	186.5%
<b>Total 361.500 - Maps &amp; Publications</b>	646.45	300.00	346.45	215.5%
361.630 - Proceeds from tax collection	13,938.96	25,000.00	-11,061.04	55.8%
361.74 - Postage collected	1.72	50.00	-48.28	3.4%
<b>Total 361.000 - General Government</b>	47,515.86	42,350.00	5,165.86	112.2%
<b>362.000 - PUBLIC SAFETY</b>				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	110.00	200.00	-90.00	55.0%
362.410 - Building & Zoning Permits	2,830.00	19,000.00	-16,170.00	14.9%
362.440 - Sewer Permits	950.00	1,000.00	-50.00	95.0%
362.451 - Use & Occupancy Permits	0.00	50.00	-50.00	0.0%
362.452 - Moving Permits	215.00	450.00	-235.00	47.8%
362.470 - Driveway Permits	1,600.00	500.00	1,100.00	320.0%
362.480 - Grading Permits	14,200.00	9,000.00	5,200.00	157.8%
362.481 - Swimming Pool Grading Permits	2,500.00	4,000.00	-1,500.00	62.5%
362.490 - Peddling Permit	20.00	200.00	-180.00	10.0%
<b>Total 362.000 - PUBLIC SAFETY</b>	22,425.00	34,400.00	-11,975.00	65.2%
<b>Total 360.000 - CHARGES FOR SERVICES</b>	69,940.86	76,750.00	-6,809.14	91.1%
<b>363.000 - HIGHWAYS AND STREETS</b>				
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%
<b>Total 363.000 - HIGHWAYS AND STREETS</b>	84.53	300.00	-215.47	28.2%
<b>367.000 - CULTURE-RECREATION</b>				
367.300 - Summer Park Program	9,640.00	8,000.00	1,640.00	120.5%
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%
<b>Total 367.000 - CULTURE-RECREATION</b>	10,960.00	10,050.00	910.00	109.1%
<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>	0.00	150.00	-150.00	0.0%

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

	Jan - Jun 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%
<b>Total 391,000 · Proceeds of Gen. Fxd. Asset Dis</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
392,000 · INTERFUND TRANSFER	14,245.43	17,000.00	-17,000.00	0.0%
395,000 · Refund of Prior Yr Expenditures	2,431,123.37	1,000.00	13,245.43	1,424.5%
<b>Total Income</b>	<b>2,431,123.37</b>	<b>3,285,910.00</b>	<b>-854,786.63</b>	<b>74.0%</b>
<b>Gross Profit</b>	<b>2,431,123.37</b>	<b>3,285,910.00</b>	<b>-854,786.63</b>	<b>74.0%</b>
<b>Expense</b>				
400,000 · GENERAL GOVERNMENT				
400,105 · Salary	6,249.90	12,500.00	-6,250.10	50.0%
400,215 · Postage	2,500.00	3,000.00	-500.00	83.3%
400,300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400,310 · Stenographer/BOS	0.00	500.00	-500.00	0.0%
400,317 · Professional Services	0.00	500.00	-500.00	0.0%
400,320 · Telephone				
400,321 · Local	2,548.59	6,000.00	-3,451.41	42.5%
400,322 · Long Distance	175.75	350.00	-174.25	50.2%
400,324 · Wireless	822.54	800.00	22.54	102.8%
<b>Total 400,320 · Telephone</b>	<b>3,546.88</b>	<b>7,150.00</b>	<b>-3,603.12</b>	<b>49.6%</b>
400,340 · Advertising	2,393.08	4,500.00	-2,106.92	53.2%
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	6,149.56	10,500.00	-4,350.44	58.6%
400,384 · Office Equipment Rental	398.00	1,000.00	-602.00	39.8%
400,420 · Dues & Subscriptions	2,962.74	4,000.00	-1,037.26	74.1%
400,460 · Meetings & Conferences	6,378.00	7,000.00	-622.00	91.1%
400,700 · Capital Purchases	119.96	20,000.00	-19,880.04	0.6%
<b>Total 400,000 · GENERAL GOVERNMENT</b>	<b>33,803.38</b>	<b>75,200.00</b>	<b>-41,396.62</b>	<b>45.0%</b>
<b>402,000 · AUDITING</b>				
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%
<b>Total 402,000 · AUDITING</b>	<b>3,280.00</b>	<b>7,100.00</b>	<b>-3,820.00</b>	<b>46.2%</b>
<b>403,000 · TAX COLLECTION</b>				
403,105 · R.E. Tax Collector Salary	0.00	0.00	0.00	0.0%
403,110 · EIT Collection Wages	0.00	0.00	0.00	0.0%
403,200 · EIT Collection Supplies	0.00	50.00	-50.00	0.0%
403,201 · Real Estate Collection Supplies	1,760.89	2,000.00	-239.11	88.0%
403,213 · Office Equipment	89.50	0.00	89.50	100.0%
403,215 · EIT Postage	0.00	50.00	-50.00	0.0%
403,216 · Real Estate Postage	0.00	1,200.00	-1,200.00	0.0%
403,310 · Computer Services	0.00	50.00	-50.00	0.0%
403,311 · Audit	0.00	1,500.00	-1,500.00	0.0%
403,317 · Tax Collection Committee Serv	0.00	1,000.00	-1,000.00	0.0%
403,319 · Local Services Tax Refunds	694.80	1,500.00	-805.20	46.3%
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>2,780.19</b>	<b>7,750.00</b>	<b>-4,969.81</b>	<b>55.9%</b>

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

	Jan - Jun 13	Budget	\$ Over Budget	% of Budget
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	10,225.00	25,000.00	-14,775.00	40.9%
404.314 - Legal Services - Human Resource	94.00	4,000.00	-3,906.00	2.4%
<b>Total 404.000 - SOLICITOR/LEGAL</b>	<b>10,319.00</b>	<b>29,000.00</b>	<b>-18,681.00</b>	<b>35.6%</b>
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	145,866.50	287,000.00	-141,133.50	50.8%
405.200 - Office Supplies	1,923.62	4,500.00	-2,576.38	42.7%
405.300 - Bond	1,500.00	1,750.00	-250.00	85.7%
<b>Total 405.000 - PERSONNEL SERVICES</b>	<b>149,290.12</b>	<b>293,250.00</b>	<b>-143,959.88</b>	<b>50.9%</b>
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense				
406.316 - Drug Testing	142.48	250.00	-107.52	57.0%
406.317 - Employee Record Checks	360.00	500.00	-140.00	72.0%
406.318 - Bank Fees	70.00	100.00	-30.00	70.0%
406.319 - Reimburse private prop damage	0.00	50.00	-50.00	0.0%
406.325 - Internet fees / Website Develop	0.00	100.00	-100.00	0.0%
406.331 - Mileage	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%
<b>Total 406.000 - GENERAL GOVT. ADMINISTRATION</b>	<b>6,407.83</b>	<b>4,250.00</b>	<b>2,157.83</b>	<b>150.8%</b>
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	5,193.92	3,500.00	1,693.92	148.4%
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%
<b>Total 407.000 - DATA PROCESSING</b>	<b>9,211.55</b>	<b>8,000.00</b>	<b>1,211.55</b>	<b>115.1%</b>
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services	3,708.00	8,000.00	-4,292.00	46.4%
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	3,564.13	5,000.00	-1,435.87	71.3%
<b>Total 408.000 - ENGINEERING SERVICES</b>	<b>8,153.08</b>	<b>22,100.00</b>	<b>-13,946.92</b>	<b>36.9%</b>
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	1,751.84	1,800.00	-48.16	97.3%
409.230 - Heating Fuel	8,028.15	8,500.00	-471.85	94.4%
409.300 - Miscellaneous Maintenance	3,677.83	3,500.00	177.83	105.1%
409.360 - Public Utilities				
409.361 - Electricity	5,233.68	9,000.00	-3,766.32	58.2%
409.366 - Water	254.86	700.00	-445.14	36.4%
<b>Total 409.360 - Public Utilities</b>	<b>5,488.54</b>	<b>9,700.00</b>	<b>-4,211.46</b>	<b>56.6%</b>
409.367 - Trash Removal	228.92	500.00	-271.08	45.8%
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%
<b>Total 409.000 - GEN GOVT. BUILDINGS</b>	<b>19,687.39</b>	<b>70,000.00</b>	<b>-50,312.61</b>	<b>28.1%</b>
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 June 2013

	Jan - Jun 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	538,984.68	1,090,000.00	-551,015.32	49.4%
<b>Total 410.000 · PUBLIC SAFETY</b>	<b>539,789.93</b>	<b>1,157,100.00</b>	<b>-617,310.07</b>	<b>46.7%</b>
411.000 · FIRE				
411.300 · Building Capital Reserve	72,877.70	80,000.00	-7,122.30	91.1%
411.500 · Contributions	40,160.19	80,000.00	-39,839.81	50.2%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	29,755.00	59,000.00	-29,245.00	50.4%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	11,583.12	25,000.00	-13,416.88	46.3%
<b>Total 411.000 · FIRE</b>	<b>154,376.01</b>	<b>394,000.00</b>	<b>-239,623.99</b>	<b>39.2%</b>
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>	<b>0.00</b>	<b>50,000.00</b>	<b>-50,000.00</b>	<b>0.0%</b>
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	29,376.75	59,160.00	-29,783.25	49.7%
413.121 · Sewage Enforcement Officer	284.88	700.00	-415.12	40.7%
413.200 · Supplies	265.71	700.00	-434.29	38.0%
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>	<b>29,927.34</b>	<b>63,310.00</b>	<b>-33,382.66</b>	<b>47.3%</b>
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	3,326.25	13,000.00	-9,673.75	25.6%
414.340 · Zoning Hearing Advertisements	1,811.20	3,000.00	-1,188.80	60.4%
<b>Total 414.000 · PLANNING &amp; ZONING</b>	<b>6,947.45</b>	<b>29,050.00</b>	<b>-22,102.55</b>	<b>23.9%</b>
419.540 · Crime Watch	25.00	300.00	-275.00	8.3%
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%
<b>Total 426.000 · SANITATION EXPENSE</b>	<b>0.00</b>	<b>50.00</b>	<b>-50.00</b>	<b>0.0%</b>
427.450 · TRASH/RECYCLING COLLECTION				
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	2,758.86	3,500.00	-741.14	78.8%
<b>Total 429.000 · PUBLIC WORKS - SANITATION</b>	<b>2,758.86</b>	<b>3,500.00</b>	<b>-741.14</b>	<b>78.8%</b>
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	179,448.78	420,000.00	-240,551.22	42.7%
430.245 · Supplies	4,369.22	6,500.00	-2,130.78	67.2%
430.300 · Misc. Facility Maintenance	921.95	1,500.00	-578.05	61.5%



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

	Jan - Jun 13	Budget	\$ Over Budget	% of Budget
430.320 · Telephone	883.55	2,000.00	-1,116.65	44.2%
430.321 · Local	202.24	400.00	-197.76	50.6%
430.322 · Long Distance	1,764.56	3,000.00	-1,235.44	58.8%
<b>Total 430.320 · Telephone</b>	<b>2,850.15</b>	<b>5,400.00</b>	<b>-2,549.85</b>	<b>52.8%</b>
430.330 · Heating Fuel	5,552.69	7,000.00	-1,447.31	79.3%
430.360 · Electricity	2,037.71	3,500.00	-1,462.29	58.2%
430.384 · Equip/Machinery Rental	3,950.00	10,000.00	-1,050.00	89.5%
430.450 · Contracted Services	244.68	800.00	-555.32	30.6%
430.460 · Continuing Education	308.00	500.00	-192.00	61.6%
430.600 · Capital Construction	0.00	12,500.00	-12,500.00	0.0%
430.740 · Equipment Purchase	\$,290.89	45,000.00	-36,709.11	0.0%
430.750 · Misc. Shop Tools & Equipment	1,093.95	5,000.00	-3,906.05	21.9%
<b>Total 430.000 · HWYS., ROADS &amp; STREETS</b>	<b>214,068.02</b>	<b>517,700.00</b>	<b>-303,631.98</b>	<b>41.3%</b>
<b>432.000 · WINTER MAINTENANCE</b>	<b>40,989.04</b>	<b>40,000.00</b>	<b>989.04</b>	<b>102.5%</b>
432.100 · Winter Maintenance Materials	40,989.04	40,000.00	989.04	102.5%
<b>Total 432.000 · WINTER MAINTENANCE</b>	<b>40,989.04</b>	<b>40,000.00</b>	<b>989.04</b>	<b>102.5%</b>
<b>433.000 · TRAFFIC CONTROL DEVICES</b>	<b>3,104.61</b>	<b>4,000.00</b>	<b>-895.39</b>	<b>77.6%</b>
433.200 · Traffic signs	282.15	2,500.00	-2,217.85	11.3%
433.246 · Pavement/Marking Supplies	1,111.18	2,500.00	-2,388.82	4.4%
433.249 · Traffic Control Supplies-signal	1,259.67	3,000.00	-1,740.33	42.0%
433.360 · Traffic signal electric	0.00	500.00	-500.00	0.0%
433.375 · Line Painting	2,034.16	3,000.00	-965.84	67.8%
433.450 · Signals contracted service	6,791.77	15,500.00	-8,708.23	43.8%
<b>Total 433.000 · TRAFFIC CONTROL DEVICES</b>	<b>2,005.85</b>	<b>7,000.00</b>	<b>-4,994.15</b>	<b>28.7%</b>
434.360 · St. Lght. Electricity	2,005.85	7,000.00	-4,994.15	28.7%
<b>Total 434.000 · STREET LIGHTING</b>	<b>2,005.85</b>	<b>7,000.00</b>	<b>-4,994.15</b>	<b>28.7%</b>
<b>437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>2,810.94</b>	<b>9,000.00</b>	<b>-6,189.06</b>	<b>31.2%</b>
437.200 · Tool & Equipment Repairs	13,677.53	16,000.00	-2,322.47	85.5%
437.213 · Equipment Parts & Supplies	16,675.91	30,000.00	-13,324.09	55.6%
437.233 · Equipment Motor Fuel	56.60	55,000.00	-54,943.40	0.1%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL - Other</b>	<b>35,220.98</b>	<b>55,000.00</b>	<b>-19,779.02</b>	<b>60.4%</b>
<b>438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>1,779.73</b>	<b>4,000.00</b>	<b>-2,220.27</b>	<b>44.5%</b>
438.271 · Paving and Patching Materials	650.25	2,500.00	-1,849.75	25.2%
438.272 · Aggregate Supplies	197.00	3,000.00	-2,803.00	6.6%
438.273 · Pipe and Drainage Supplies	1,800.00	3,500.00	-1,700.00	51.4%
438.274 · Pavement Maintenance Supplies	4,406.98	13,000.00	-8,593.02	33.9%
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>0.00</b>	<b>2,000.00</b>	<b>-2,000.00</b>	<b>0.0%</b>
439.513 · Engineer	0.00	90,000.00	-90,000.00	0.0%
439.600 · Construction/Rebuilding	0.00	90,000.00	-90,000.00	0.0%
<b>Total 439.000 · HWY CONST &amp; REBUILDING PRJCTS</b>	<b>0.00</b>	<b>92,000.00</b>	<b>-92,000.00</b>	<b>0.0%</b>
<b>452.000 · RECREATION &amp; CULTURE</b>	<b>4,703.15</b>	<b>10,000.00</b>	<b>-5,296.87</b>	<b>47.0%</b>
452.001 · Director Wages	0.00	0.00	0.00	0.0%
452.115 · Staff Wages	4,703.15	10,000.00	-5,296.87	47.0%

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

	Jan - Jun 13	Budget	\$ Over Budget	% of Budget
452.249 · Recreation Programs	1,914.11	4,000.00	-2,085.89	47.9%
452.500 · Recreation Safety Insurance	2,284.43	23,000.00	-20,715.57	9.9%
452.552 · Summer Program Insurance	0.00	0.00	0.00	0.0%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>8,901.67</b>	<b>37,000.00</b>	<b>-28,098.33</b>	<b>24.1%</b>
<b>454.000 · PARKS</b>				
454.115 · Park Personnel	3,662.14	7,000.00	-3,337.86	52.3%
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	1,755.26	2,000.00	-244.74	87.8%
454.500 · Contracted Services	1,558.27	5,000.00	-3,441.73	31.2%
454.600 · Capital Construction	1,062.50	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%
<b>Total 454.000 · PARKS</b>	<b>14,614.42</b>	<b>20,750.00</b>	<b>-6,135.58</b>	<b>70.4%</b>
<b>456.000 · LIBRARY</b>				
456.520 · Library Contribution	42,924.00	86,000.00	-43,076.00	49.9%
<b>Total 456.000 · LIBRARY</b>	<b>42,924.00</b>	<b>86,000.00</b>	<b>-43,076.00</b>	<b>49.9%</b>
<b>480.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>				
481.100 · Social Security Employer Paid	22,964.64	49,000.00	-26,035.36	46.9%
481.200 · Medicare Employer Paid	5,370.76	12,000.00	-6,629.24	44.8%
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	19,879.00	32,000.00	-12,121.00	62.1%
487.196 · Health Insurance	103,600.23	190,000.00	-86,399.77	54.5%
487.197 · Other Group Benefits	8,185.59	18,500.00	-10,314.41	44.2%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>	<b>162,280.69</b>	<b>416,000.00</b>	<b>-253,719.31</b>	<b>39.0%</b>
<b>486.000 · Insurance</b>				
486.350 · Liability Insurance	38,782.00	57,000.00	-18,218.00	68.0%
486.354 · Worker's Compensation	-250.00			
<b>Total 486.000 · Insurance</b>	<b>38,532.00</b>	<b>57,000.00</b>	<b>-18,468.00</b>	<b>67.6%</b>
<b>489.000 · JUDGEMENT &amp; LOSSES</b>				
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>
492.000 · Interfund Operating Transfers	750,000.00			
6561 · *Payroll Expenses	260.85			
<b>Total Expense</b>	<b>2,295,753.40</b>	<b>3,571,210.00</b>	<b>-1,275,456.60</b>	<b>64.3%</b>
<b>Net Income</b>	<b>135,369.97</b>	<b>-285,300.00</b>	<b>420,669.97</b>	<b>-47.4%</b>

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

	Jun 30, 13
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	113,014.83
106.001 · Road Account	23,936.91
106.002 · Fire/Ambulance	3,153.08
106.003 · Recycling	<u>140,104.82</u>
Total 106.000 · Host Fee Savings Account	140,104.82
Total Checking/Savings	<u>140,104.82</u>
Total Current Assets	<u>140,104.82</u>
<b>TOTAL ASSETS</b>	<u><u>140,104.82</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	23,140.42
Net Income	18,917.36
Total Equity	<u>140,104.82</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>140,104.82</u></u>

**LNT Palmer Sewer Fund - 08**  
**Balance Sheet**  
As of June 30, 2013

Jun 30, 13

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	717.05
106.000 · Palmer Sewer Savings Account	<u>169,623.81</u>
Total Checking/Savings	<u>170,340.86</u>
Total Current Assets	<u>170,340.86</u>
<b>TOTAL ASSETS</b>	<u><u>170,340.86</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,579.16
Net Income	84.44
Total Equity	<u>170,340.86</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>170,340.86</u></u>

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

	<u>Jun 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,005.08
106.000 · Nazareth Sewer Savings Account	5,750.26
Total Checking/Savings	<u>6,755.34</u>
Total Current Assets	<u>6,755.34</u>
<b>TOTAL ASSETS</b>	<u><u>6,755.34</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64.79
Net Income	1,480.22
Total Equity	<u>6,755.34</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>6,755.34</u></u>

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

	<u>Jun 30, 13</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · LAB Checking Account	187,631.92
106.000 · PLGIT Savings Account	794,647.96
<b>Total Checking/Savings</b>	<u>982,279.88</u>
<b>Total Current Assets</b>	<u>982,279.88</u>
<b>TOTAL ASSETS</b>	<u>982,279.88</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	907,782.19
Net Income	44,002.74
<b>Total Equity</b>	<u>982,279.88</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>982,279.88</u>

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

	<u>Jun 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	245,524.44
106.000 · Swr/Signal PLUS Account	770,852.39
Total Checking/Savings	<u>1,016,376.83</u>
Total Current Assets	<u>1,016,376.83</u>
<b>TOTAL ASSETS</b>	<b><u>1,016,376.83</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	191,031.50
Net Income	-27,065.88
Total Equity	<u>1,016,376.83</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,016,376.83</u></b>

**LNT Sinking Fund '95 Note - 20**  
**Balance Sheet**  
As of June 30, 2013

	<u>Jun 30, 13</u>
<b>ASSETS</b>	
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>
<b>TOTAL ASSETS</b>	<u><u>9,188.02</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	745.68
Net Income	<u>4.55</u>
Total Equity	<u>9,188.02</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>9,188.02</u></u>



**LNT Capital Reserve 30**  
**Balance Sheet**  
As of June 30, 2013

	Jun 30, 13
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	313,144.52
106.001 · CAPITAL PURCHASES	387,318.52
106.005 · HOLDING ACCOUNT	18.38
106.000 · Capital Reserve Savings Account - Other	18.38
Total 106.000 · Capital Reserve Savings Account	700,481.42
Total Checking/Savings	700,481.42
Total Current Assets	700,481.42
<b>TOTAL ASSETS</b>	<b>700,481.42</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-161,185.81
Net Income	652,699.55
Total Equity	700,481.42
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>700,481.42</b>

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

Jun 30, 13

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
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	11.02
<b>Total 106.000 · Fire CR Savings Account</b>	<u>30,402.24</u>
<b>Total Checking/Savings</b>	<u>30,402.24</u>
<b>Total Current Assets</b>	<u>30,402.24</u>
<b>TOTAL ASSETS</b>	<u><u>30,402.24</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-154,206.41
Net Income	-49,988.98
<b>Total Equity</b>	<u>30,402.24</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>30,402.24</u></u>

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

	Jun 30, 13
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Ambulance CR Savings Account	40,015.72
106.001 · Truck Fund	9,098.09
106.002 · Land/Building Fund	6.74
106.000 · Ambulance CR Savings Account - Other	6.74
<b>Total 106.000 · Ambulance CR Savings Account</b>	<b>49,120.55</b>
<b>Total Checking/Savings</b>	<b>49,120.55</b>
<b>Total Current Assets</b>	<b>49,120.55</b>
<b>TOTAL ASSETS</b>	<b>49,120.55</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,594.42
Net Income	6.74
<b>Total Equity</b>	<b>49,120.55</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>49,120.55</b>

8:16 AM  
07/29/13  
Accrual Basis

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

	<u>Jun 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	94,557.94
103.000 · Embassy Checking Account	4,554.26
110.000 · R/R Petty Cash	100.00
Total Checking/Savings	<u>99,212.20</u>
Total Current Assets	<u>99,212.20</u>
<b>TOTAL ASSETS</b>	<u><u>99,212.20</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270 · Opening Bal Equity	100.00
3900 · Retained Earnings	124,028.86
Net Income	<u>-24,916.66</u>
Total Equity	<u>99,212.20</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>99,212.20</u></u>

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

	<u>Jun 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>159,043.81</u>
Total Checking/Savings	<u>159,043.81</u>
Total Current Assets	<u>159,043.81</u>
<b>TOTAL ASSETS</b>	<u><u>159,043.81</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-108,919.61
Net Income	<u>158,543.89</u>
Total Equity	<u>159,043.81</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>159,043.81</u></u>

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

	Jun 30, 13
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · CS Road Improvements	1.88
100.01 · Oakleaf Properties, Inc.	0.22
100.02 · Jandrew Subdivision	2.10
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>

8:21 AM  
07/29/13  
Accrual Basis

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of June 30, 2013

	<u>Jun 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,111.79
106.000 Traffic Impact Account	1,378,411.14
Total Checking/Savings	<u>1,382,522.93</u>
Total Current Assets	<u>1,382,522.93</u>
<b>TOTAL ASSETS</b>	<u><u>1,382,522.93</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,365,079.77
Net Income	17,443.16
Total Equity	<u>1,382,522.93</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,382,522.93</u></u>

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

	<b>Jun 30, 13</b>
<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	343.84
102.000 · SAVINGS ACCOUNTS - LAB	409,570.29
106.000 · SAVING ACCOUNTS	44,346.56
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	14,730.41
<b>Total Checking/Savings</b>	469,598.78
<b>Total Current Assets</b>	469,598.78
<b>TOTAL ASSETS</b>	<b>469,598.78</b>
<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>	2,250.00
<b>Total Current Liabilities</b>	2,250.00
<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	(64,068.98)
<b>Total Equity</b>	467,348.78
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>469,598.78</b>



**Lower Nazareth Township**  
**Balance Sheet**  
As of June 30, 2013

Jun 30, 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	73,727.55
100.000 · Checking Account - Other	754.73
Total 100.000 · Checking Account	<u>95,758.11</u>
Total Checking/Savings	<u>95,758.11</u>
Total Current Assets	<u>95,758.11</u>
<b>TOTAL ASSETS</b>	<b><u>95,758.11</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,963.35
Net Income	11,081.23
Total Equity	<u>95,758.11</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>95,758.11</u></b>