



Lower Nazareth Township
Financial Report
March 2013

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Mar-13

General Fund - 01	\$ 1,480,121
Special Revenue Fund - Host Fee - 05	\$ 127,497
Palmer Sewer Fund - 08	\$ 170,298
Nazareth Sewer Fund - 09	\$ 5,276
Capital Reserve - Open Space Fund - 16	\$ 965,375
Capital Reserve - Sewer/Signals Fund - 18	\$ 963,798
Sinking Fund 1995 General Obligation - 20	\$ 9,186
Capital Reserve - Municipal - 30	\$ 74,838
Capital Reserve - Fire Fund - 31	\$ 80,397
Capital Reserve - Ambulance Fund- 32	\$ 49,118
Refuse/Recycling Collection - 33	\$ 111,765
State Liquid Fuels Fund - 35	\$ 500
Christian Springs Road Improvements - 36	\$ 2
Traffic Impact - 091	\$ 1,373,016
	<u>\$5,411,187</u>
<i>Total Township Funds...</i>	<u>\$5,411,187</u>

Master Escrow Account	\$ 471,901
Development & Inspection Account	\$ 79,825
	<u>\$551,726</u>
<i>Total Escrow Accounts...</i>	<u>\$551,726</u>

04/18/13

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

	Mar 31, 13
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	2,155.40
105.000 · Payroll Account	8,158.44
106.000 · LAB Savings Account	573,766.43
106.100 · PLGIT Account	216,913.81
106.200 · Real Estate Tax Collections	676,626.76
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,477,870.84
Total Current Assets	1,477,870.84
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,480,120.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-0.04
Total 210.000 · PAYROLL LIABILITI...	-0.04
Total Other Current Liabilities	-0.04
Total Current Liabilities	-0.04
Total Liabilities	-0.04
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	295,901.02
Net Income	412,367.38
Total Equity	1,480,120.88
TOTAL LIABILITIES & EQUITY	1,480,120.84

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

	Jan - Mar 13	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	647,249.72	1,325,000.00	-677,750.28	48.8%
301.200 - Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 - Real Estate - Delinquent	525.61	30,000.00	-29,474.39	1.8%
Total 301.000 - REAL PROPERTY TAXES	647,775.33	1,355,100.00	-707,324.67	47.8%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	34,866.16	150,000.00	-115,133.84	23.2%
310.210 - Earned Income - Current	130,190.47	1,000,000.00	-869,809.53	13.0%
310.220 - Earned Income - Prior	81,671.00	60,000.00	21,671.00	136.1%
310.510 - Local Services Tax	171,017.08	300,000.00	-128,982.92	57.0%
310.610 - Admission Tax	608.14	2,000.00	-1,391.86	30.4%
Total 310.000 - LOCAL ENABLING ACT TAXES	418,352.85	1,512,000.00	-1,093,647.15	27.7%
Total 300.000 - TAXES	1,066,128.18	2,867,100.00	-1,800,971.82	37.2%
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	7,280.23	25,000.00	-17,719.77	29.1%
331.121 - Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 - Ordinance Violations	1,437.57	6,000.00	-4,562.43	24.0%
Total 330.000 - FINES & FORFEITS	8,717.80	31,010.00	-22,292.20	28.1%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	16.47	50.00	-33.53	32.9%
341.02 - Interest on Savings	216.32	600.00	-383.68	36.1%
Total 341.000 - Interest Earnings	232.79	650.00	-417.21	35.8%
342.000 - Rents and Royalties				
342.20 - 248 Brodhead Rent	0.00	50,000.00	-50,000.00	0.0%
Total 342.000 - Rents and Royalties	0.00	50,000.00	-50,000.00	0.0%
Total 340.000 - INTEREST, RENTS & ROYALTIES	232.79	50,650.00	-50,417.21	0.5%
350.000 - INTERGOVERNMENTAL REVENUES				
351.000 - FEDERAL CAP & OPER GRANTS				
351.12 - FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 - FEDERAL CAP & OPER 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 Reality 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 March 2013

	Jan - Mar 13	Budget	\$ Over Budget	% of Budget
355.051 · Non-Uniform	0.00	35,000.00	-35,000.00	0.0%
355.052 · Police Department	0.00	60,000.00	-60,000.00	0.0%
355.070 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
Total 355.000 · STATE SHARED REVENUES	200.00	171,800.00	-171,600.00	0.1%
Total 350.000 · INTERGOVERNMENTAL REVENUES	200.00	171,900.00	-171,700.00	0.1%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	11,185.73	10,000.00	1,185.73	111.9%
361.330 · Zoning Hearings	2,500.00	7,000.00	-4,500.00	35.7%
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	58.00	0.00	58.00	100.0%
361.56 · Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 · Misc. Publications/Copying	200.43	300.00	-99.57	66.8%
Total 361.500 · Maps & Publications	258.43	300.00	-41.57	86.1%
361.630 · Proceeds from tax collection	3,799.80	25,000.00	-21,200.20	15.2%
361.74 · Postage collected	0.00	50.00	-50.00	0.0%
Total 361.000 · General Government	17,743.96	42,350.00	-24,606.04	41.9%
362.000 · PUBLIC SAFETY				
362.100 · Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	40.00	200.00	-160.00	20.0%
362.410 · Building & Zoning Permits	800.00	19,000.00	-18,200.00	4.2%
362.440 · Sewer Permits	450.00	1,000.00	-550.00	45.0%
362.451 · Use & Occupancy Permits	0.00	50.00	-50.00	0.0%
362.452 · Moving Permits	80.00	450.00	-370.00	17.8%
362.470 · Driveway Permits	900.00	500.00	400.00	180.0%
362.480 · Grading Permits	8,200.00	9,000.00	-800.00	91.1%
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%
Total 362.000 · PUBLIC SAFETY	10,470.00	34,400.00	-23,930.00	30.4%
Total 360.000 · CHARGES FOR SERVICES	28,213.96	76,750.00	-48,536.04	36.8%
363.000 · HIGHWAYS AND STREETS				
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%
Total 363.000 · HIGHWAYS AND STREETS	0.00	300.00	-300.00	0.0%
367.000 · CULTURE-RECREATION				
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	1,320.00	2,000.00	-680.00	66.0%
Total 367.000 · CULTURE-RECREATION	1,320.00	10,050.00	-8,730.00	13.1%
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 March 2013

	Jan - Mar 13	Budget	\$ Over Budget	% of Budget
391,000 · Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
391,100 · Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
Total 391,000 · Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
392,000 · INTERFUND TRANSFER	0.00	17,000.00	-17,000.00	0.0%
395,000 · Refund of Prior Yr Expenditures	662.43	1,000.00	-337.57	66.2%
Total Income	1,170,980.62	3,285,910.00	-2,114,929.38	35.6%
Gross Profit	1,170,980.62	3,285,910.00	-2,114,929.38	35.6%
Expense				
400,000 · GENERAL GOVERNMENT				
400,105 · Salary	3,124.95	12,500.00	-9,375.05	25.0%
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	1,720.43	6,000.00	-4,279.57	28.7%
400,322 · Long Distance	88.31	350.00	-261.69	25.2%
400,324 · Wireless	471.12	800.00	-328.88	58.9%
Total 400,320 · Telephone	2,279.86	7,150.00	-4,870.14	31.9%
400,340 · Advertising	922.38	4,500.00	-3,577.62	20.5%
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	2,382.68	10,500.00	-8,117.32	22.7%
400,384 · Office Equipment Rental	208.50	1,000.00	-791.50	20.9%
400,420 · Dues & Subscriptions	2,675.90	4,000.00	-1,324.10	66.9%
400,460 · Meetings & Conferences	1,820.00	7,000.00	-5,180.00	26.0%
400,700 · Capital Purchases	0.00	20,000.00	-20,000.00	0.0%
Total 400,000 · GENERAL GOVERNMENT	15,914.27	75,200.00	-59,285.73	21.2%
402,000 · AUDITING				
402,105 · Audit Wages	40.00	100.00	-60.00	40.0%
402,311 · Accounting & Auditing Services	1,780.00	7,000.00	-5,220.00	25.4%
Total 402,000 · AUDITING	1,820.00	7,100.00	-5,280.00	25.6%
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	1,726.59	2,000.00	-273.41	86.3%
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 Service	0.00	1,000.00	-1,000.00	0.0%
403,319 · Local Services Tax Refunds	338.96	1,500.00	-1,161.04	22.6%
403,350 · Insurance & Bonding	255.00	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	2,300.55	7,750.00	-5,449.45	29.7%

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

	Jan - Mar 13	Budget	\$ Over Budget	% of Budget
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	10,225.00	25,000.00	-14,775.00	40.9%
404.314 · Legal Services - Human Resource	94.00	4,000.00	-3,906.00	2.4%
Total 404.000 · SOLICITOR/LEGAL	10,319.00	29,000.00	-18,681.00	35.6%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	67,560.39	287,000.00	-219,639.61	23.5%
405.200 · Office Supplies	1,363.26	4,500.00	-3,136.74	30.3%
405.300 · Bond	1,500.00	1,750.00	-250.00	85.7%
Total 405.000 · PERSONNEL SERVICES	70,223.65	293,250.00	-223,026.35	25.9%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	142.48	250.00	-107.52	57.0%
406.316 · Drug Testing	180.00	500.00	-320.00	36.0%
406.317 · Employee Record Checks	0.00	100.00	-100.00	0.0%
406.318 · Bank Fees	4.00	50.00	-46.00	8.0%
406.319 · Reimburse private prop damage	0.00	100.00	-100.00	0.0%
406.325 · Internet fees / Website Develop	1,199.15	2,000.00	-800.85	60.0%
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	1,525.63	4,250.00	-2,724.37	35.9%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	4,683.93	3,500.00	1,183.93	133.8%
407.215 · Software	646.00	2,500.00	-1,854.00	25.8%
407.370 · Computer Services	3,200.00	2,000.00	1,200.00	160.0%
Total 407.000 · DATA PROCESSING	8,529.93	8,000.00	529.93	106.6%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services	1,602.00	8,000.00	-6,398.00	20.0%
408.317 · Act 537 Plan	880.95	9,000.00	-8,119.05	9.8%
408.318 · Traffic Impact Study	0.00	100.00	-100.00	0.0%
408.319 · Special Projects	2,564.13	5,000.00	-2,435.87	51.3%
Total 408.000 · ENGINEERING SERVICES	5,047.08	22,100.00	-17,052.92	22.8%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	577.07	1,800.00	-1,222.93	32.1%
409.230 · Heating Fuel	2,882.28	8,500.00	-5,617.72	33.9%
409.300 · Miscellaneous Maintenance	2,029.64	3,500.00	-1,470.36	58.0%
409.360 · Public Utilities				
409.361 · Electricity	2,508.10	9,000.00	-6,491.90	27.9%
409.366 · Water	95.34	700.00	-604.66	13.6%
Total 409.360 · Public Utilities	2,603.44	9,700.00	-7,096.56	26.8%
409.367 · Trash Removal	70.50	500.00	-429.50	14.1%
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	8,675.04	70,000.00	-61,324.96	12.4%
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 March 2013

	Jan - Mar 13	Budget	\$ Over Budget	% of Budget
410.200 · Fire-Police Supplies	0.00	7,000.00	-7,000.00	0.0%
410.250 · Repair Lights	0.00	50.00	-50.00	0.0%
410.327 · Radio Repair	0.00	50.00	-50.00	0.0%
410.500 · Police Services Contract	263,719.50	1,090,000.00	-826,280.50	24.2%
Total 410.000 · PUBLIC SAFETY	263,719.50	1,157,100.00	-893,380.50	22.8%
411.000 · FIRE				
411.300 · Building Capital Reserve	3,035.31	80,000.00	-76,964.69	3.8%
411.500 · Contributions	29,103.61	80,000.00	-50,896.39	36.4%
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	5,791.56	25,000.00	-19,208.44	23.2%
Total 411.000 · FIRE	\$2,780.48	394,000.00	-341,219.52	13.4%
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	12,917.04	59,160.00	-46,242.96	21.8%
413.121 · Sewage Enforcement Officer	0.00	700.00	-700.00	0.0%
413.200 · Supplies	145.04	700.00	-554.96	20.7%
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	13,062.08	63,310.00	-50,247.92	20.6%
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.	250.00	2,500.00	-2,250.00	10.0%
414.120 · Legal	0.00	6,000.00	-6,000.00	0.0%
414.310 · Developer Refunds	0.00	50.00	-50.00	0.0%
414.313 · Engineer	3,326.25	13,000.00	-9,673.75	25.6%
414.340 · Zoning Hearing Advertisements	0.00	3,000.00	-3,000.00	0.0%
Total 414.000 · PLANNING & ZONING	3,576.25	29,050.00	-25,473.75	12.3%
419.540 · Crime Watch	0.00	300.00	-300.00	0.0%
422.450 · Animal Control	0.00	200.00	-200.00	0.0%
426.000 · SANITATION EXPENSE				
426.421 · FRCA Membership	0.00	50.00	-50.00	0.0%
Total 426.000 · SANITATION EXPENSE	0.00	50.00	-50.00	0.0%
427.450 · TRASH/RECYCLING COLLECTION	0.00	0.00	0.00	0.0%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	911.34	3,500.00	-2,588.66	26.0%
Total 429.000 · PUBLIC WORKS - SANITATION	911.34	3,500.00	-2,588.66	26.0%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	83,621.37	420,000.00	-336,378.63	19.9%
430.245 · Supplies	3,264.50	6,500.00	-3,235.50	50.2%
430.300 · Misc. Facility Maintenance	640.90	1,500.00	-859.10	42.7%

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

	Jan - Mar 13	Budget	S Over Budget	% of Budget
430.320 - Telephone				
430.321 - Local	588.13	2,000.00	-1,411.87	29.4%
430.322 - Long Distance	84.86	400.00	-315.14	21.2%
430.329 - Wireless	1,010.60	3,000.00	-1,989.40	33.7%
Total 430.320 - Telephone	1,683.59	5,400.00	-3,716.41	31.2%
430.330 - Heating Fuel	4,377.05	7,000.00	-2,622.95	62.5%
430.360 - Electricity	1,160.25	3,500.00	-2,339.75	33.2%
430.384 - Equip/Machinery Rental	0.00	10,000.00	-10,000.00	0.0%
430.450 - Contracted Services	76.98	800.00	-723.02	9.6%
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	2,229.99	45,000.00	-42,770.01	5.0%
430.750 - Misc. Shop Tools & Equipment	830.12	5,000.00	-4,169.88	16.6%
Total 430.000 - HWYS., ROADS & STREETS	98,192.75	517,700.00	-419,507.25	19.0%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	40,989.04	40,000.00	989.04	102.5%
Total 432.000 - WINTER MAINTENANCE	40,989.04	40,000.00	989.04	102.5%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	1,555.86	4,000.00	-2,464.14	38.4%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	-7.61	2,500.00	-2,507.61	-0.3%
433.360 - Traffic signal electric	661.22	3,000.00	-2,338.78	22.0%
433.375 - Line Painting	0.00	500.00	-500.00	0.0%
433.450 - Signals contracted service	2,034.16	3,000.00	-965.84	67.8%
Total 433.000 - TRAFFIC CONTROL DEVICES	4,223.63	15,500.00	-11,276.37	27.2%
434.00 - STREET LIGHTING				
434.360 - St. Light. Electricity	1,010.70	7,000.00	-5,989.30	14.4%
Total 434.00 - STREET LIGHTING	1,010.70	7,000.00	-5,989.30	14.4%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	2,183.99	9,000.00	-6,816.01	24.3%
437.213 - Equipment Parts & Supplies	10,053.21	16,000.00	-5,946.79	62.8%
437.233 - Equipment Motor Fuel	9,255.50	30,000.00	-20,764.50	30.8%
437.000 - EQUIPMENT REPAIRS-FUEL - Other	56.60	55,000.00	-54,943.40	39.1%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	21,529.30	55,000.00	-33,470.70	39.1%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	1,720.06	4,000.00	-2,279.94	43.0%
438.272 - Aggregate Supplies	0.00	2,500.00	-2,500.00	0.0%
438.273 - Pipe and Drainage Supplies	0.00	3,000.00	-3,000.00	0.0%
438.274 - Pavement Maintenance Supplies	0.00	3,500.00	-3,500.00	0.0%
Total 438.000 - HIGHWAY MAINT & REPAIR	1,720.06	13,000.00	-11,279.94	13.2%
439.000 - HWY CONST & REBUILDING PRJCTS				
439.513 - 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	0.00	10,000.00	-10,000.00	0.0%

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

	Jan - Mar 13	Budget	\$ Over Budget	% of Budget
452.249 · Recreation Programs	0.00	4,000.00	-4,000.00	0.0%
452.500 · Recreation Safety Insurance	586.26	23,000.00	-22,413.74	2.5%
452.352 · Summer Program Insurance	0.00	0.00	0.00	0.0%
Total 452.000 · RECREATION & CULTURE	586.26	37,000.00	-36,413.74	1.6%
454.000 · PARKS				
454.115 · Park Personnel	1,272.50	7,000.00	-5,727.50	18.2%
454.200 · Park supplies	599.51	2,000.00	-1,400.49	30.0%
454.230 · Fuel	1,496.17	2,500.00	-1,003.83	59.8%
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	912.75	2,000.00	-1,087.25	45.6%
454.500 · Contracted Services	139.72	5,000.00	-4,860.28	2.8%
454.600 · Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454.700 · Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
454.710 · Park Land Acquisition	0.00	50.00	-50.00	0.0%
Total 454.000 · PARKS	4,420.65	20,750.00	-16,329.35	21.3%
456.000 · LIBRARY				
456.520 · Library Contribution	21,462.00	86,000.00	-64,538.00	25.0%
Total 456.000 · LIBRARY	21,462.00	86,000.00	-64,538.00	25.0%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	10,452.35	49,000.00	-38,547.65	21.3%
481.200 · Medicare Employer Paid	2,444.52	12,000.00	-9,555.48	20.4%
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	10,162.00	32,000.00	-21,838.00	31.8%
487.196 · Health Insurance	50,797.35	190,000.00	-139,202.65	26.7%
487.197 · Other Group Benefits	5,434.23	18,500.00	-13,065.77	29.4%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	79,472.97	416,000.00	-336,527.03	19.1%
486.000 · Insurance				
486.350 · Liability Insurance	26,480.13	57,000.00	-30,519.87	46.5%
Total 486.000 · Insurance	26,480.13	57,000.00	-30,519.87	46.5%
489.000 · JUDGEMENT & LOSSES				
489.410 · Judgements & damages	0.00	50.00	-50.00	0.0%
489.411 · Refund of fines collected	0.00	50.00	-50.00	0.0%
Total 489.000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
6561 · *Payroll Expenses	120.95			
Total Expense	758,613.24	3,571,210.00	-2,812,596.76	21.2%
Net Income	412,367.38	-285,300.00	697,667.38	-144.5%

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

	Mar 31, 13
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	106,710.90
106.002 · Fire/Ambulance	20,784.94
106.003 · Recycling	1.12
Total 106.000 · Host Fee Savings Account	127,496.96
Total Checking/Savings	127,496.96
Total Current Assets	127,496.96
TOTAL ASSETS	127,496.96
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	23,140.42
Net Income	6,309.50
Total Equity	127,496.96
TOTAL LIABILITIES & EQUITY	127,496.96

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

	<u>Mar 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	716.87
106.000 · Palmer Sewer Savings Account	<u>169,581.53</u>
Total Checking/Savings	<u>170,298.40</u>
Total Current Assets	<u>170,298.40</u>
TOTAL ASSETS	<u><u>170,298.40</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,579.16
Net Income	<u>41.98</u>
Total Equity	<u>170,298.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,298.40</u></u>

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

	<u>Mar 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,004.83
106.000 · Nazareth Sewer Savings Account	<u>4,271.60</u>
Total Checking/Savings	<u>5,276.43</u>
Total Current Assets	<u>5,276.43</u>
TOTAL ASSETS	<u><u>5,276.43</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64.79
Net Income	<u>1.31</u>
Total Equity	<u>5,276.43</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,276.43</u></u>

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

	<u>Mar 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	170,136.21
106.000 · PLGIT Savings Account	<u>795,238.29</u>
Total Checking/Savings	<u>965,374.50</u>
Total Current Assets	<u>965,374.50</u>
TOTAL ASSETS	<u>965,374.50</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	907,782.19
Net Income	<u>27,097.36</u>
Total Equity	<u>965,374.50</u>
TOTAL LIABILITIES & EQUITY	<u>965,374.50</u>

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

	<u>Mar 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	193,011.26
106.000 · Swr/Signal PLUS Account	770,786.93
Total Checking/Savings	<u>963,798.19</u>
Total Current Assets	<u>963,798.19</u>
TOTAL ASSETS	<u><u>963,798.19</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	191,031.50
Net Income	-79,644.52
Total Equity	<u>963,798.19</u>
TOTAL LIABILITIES & EQUITY	<u><u>963,798.19</u></u>

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

	<u>Mar 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,185.73
Total Checking/Savings	<u>9,185.73</u>
Total Current Assets	<u>9,185.73</u>
TOTAL ASSETS	<u><u>9,185.73</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	745.68
Net Income	<u>2.26</u>
Total Equity	<u>9,185.73</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,185.73</u></u>

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

	Mar 31, 13
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	14,683.38
106.002 · EQUIPMENT REPLACEMENT	47,921.42
106.003 · OFFICE EQUIPMENT	15,000.00
106.004 · SPECIAL PROJECTS	5,183.47
106.000 · Capital Reserve Savings Account - Other	-7,950.09
Total 106.000 · Capital Reserve Savings Account	74,838.18
Total Checking/Savings	74,838.18
Total Current Assets	74,838.18
TOTAL ASSETS	74,838.18
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-161,185.81
Net Income	27,056.31
Total Equity	74,838.18
TOTAL LIABILITIES & EQUITY	74,838.18

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

	Mar 31, 13
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	63,179.93
106.001 · Fire Truck Fund	5,981.92
106.002 · Bulding Land Fund	11,229.37
106.003 · Fire Police Fund	6.20
106.000 · Fire CR Savings Account - Other	6.20
Total 106.000 · Fire CR Savings Account	80,397.42
Total Checking/Savings	80,397.42
Total Current Assets	80,397.42
TOTAL ASSETS	80,397.42
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-154,206.41
Net Income	6.20
Total Equity	80,397.42
TOTAL LIABILITIES & EQUITY	80,397.42

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

	Mar 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	3.79
106.000 · Ambulance CR Savings Account - Other	<u>3.79</u>
Total 106.000 · Ambulance CR Savings Account	<u>49,117.60</u>
Total Checking/Savings	<u>49,117.60</u>
Total Current Assets	<u>49,117.60</u>
TOTAL ASSETS	<u><u>49,117.60</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,594.42
Net Income	<u>3.79</u>
Total Equity	<u>49,117.60</u>
TOTAL LIABILITIES & EQUITY	<u><u>49,117.60</u></u>

11:45 AM
04/18/13
Accrual Basis

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

	<u>Mar 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	108,203.67
103.000 · Embassy Checking Account	3,461.34
110.000 · R/R Petty Cash	100.00
Total Checking/Savings	<u>111,765.01</u>
Total Current Assets	<u>111,765.01</u>
TOTAL ASSETS	<u><u>111,765.01</u></u>
LIABILITIES & EQUITY	
Equity	
270 · Opening Bal Equity	100.00
3900 · Retained Earnings	124,028.86
Net Income	-12,363.85
Total Equity	<u>111,765.01</u>
TOTAL LIABILITIES & EQUITY	<u><u>111,765.01</u></u>

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

	<u>Mar 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	499.96
Total Checking/Savings	<u>499.96</u>
Total Current Assets	<u>499.96</u>
TOTAL ASSETS	<u><u>499.96</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-108,919.61
Net Income	0.04
Total Equity	<u>499.96</u>
TOTAL LIABILITIES & EQUITY	<u><u>499.96</u></u>

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

	<u>Mar 31, 13</u>
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	<u>2.10</u>
Total Checking/Savings	<u>2.10</u>
Total Current Assets	<u>2.10</u>
TOTAL ASSETS	<u>2.10</u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	22,000.00
3900 · Retained Earnings	-21,827.90
Net Income	-170.00
Total Equity	<u>2.10</u>
TOTAL LIABILITIES & EQUITY	<u>2.10</u>

12:48 PM
04/18/13
Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of April 18, 2013

	<u>Apr 18, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	2,461.55
106.000 Traffic Impact Account	<u>1,370,554.56</u>
Total Checking/Savings	<u>1,373,016.11</u>
Total Current Assets	<u>1,373,016.11</u>
TOTAL ASSETS	<u><u>1,373,016.11</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,365,079.77
Net Income	<u>7,936.34</u>
Total Equity	<u>1,373,016.11</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,373,016.11</u></u>

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

	Mar 31, 13
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	410,191.29
106.000 · SAVING ACCOUNTS	54,559.35
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	6,461.44
Total Checking/Savings	471,901.10
Total Current Assets	471,901.10
TOTAL ASSETS	471,901.10
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	(61,766.66)
Total Equity	469,651.10
TOTAL LIABILITIES & EQUITY	471,901.10

Lower Nazareth Township
Balance Sheet
As of March 31, 2013

	Mar 31, 13
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,273.83
100.200 · Code Enforcement & Inspection	57,820.55
100.000 · Checking Account - Other	730.72
Total 100.000 · Checking Account	79,825.10
Total Checking/Savings	79,825.10
Total Current Assets	79,825.10
TOTAL ASSETS	79,825.10
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,963.35
Net Income	-4,851.78
Total Equity	79,825.10
TOTAL LIABILITIES & EQUITY	79,825.10