



Lower Nazareth Township
Financial Report
May 2013

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

May-13

General Fund - 01	\$ 1,103,523
Special Revenue Fund - Host Fee - 05	\$ 133,803
Palmer Sewer Fund - 08	\$ 170,299
Nazareth Sewer Fund - 09	\$ 5,392
Capital Reserve - Open Space Fund - 16	\$ 973,250
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,016,308
Sinking Fund 1995 General Obligation - 20	\$ 9,186
Capital Reserve - Municipal - 30	\$ 718,579
Capital Reserve - Fire Fund - 31	\$ 80,401
Capital Reserve - Ambulance Fund- 32	\$ 49,120
Refuse/Recycling Collection - 33	\$ 104,037
State Liquid Fuels Fund - 35	\$ 159,042
Christian Springs Road Improvements - 36	\$ 2
Traffic Impact - 091	\$ 1,376,034
<i>Total Township Funds...</i>	<u>\$5,898,974</u>

Master Escrow Account	\$ 498,542
Development & Inspection Account	\$ 117,516
<i>Total Escrow Accounts...</i>	<u>\$616,059</u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of May 31, 2013

	May 31, 13
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	2,239.64
105.000 · Payroll Account	7,076.20
106.000 · LAB Savings Account	207,452.61
106.100 · PLGIT Account	216,923.78
106.200 · Real Estate Tax Collections	667,330.98
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,101,273.21
Total Current Assets	1,101,273.21
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,103,523.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,671.52
219 · Occup Privilege Tax Withheld	122.00
223 · Unemployment Withheld	96.89
Total 210.000 · PAYROLL LIABILITI..	1,890.41
Total Other Current Liabilities	1,890.41
Total Current Liabilities	1,890.41
Total Liabilities	1,890.41
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	295,901.02
Net Income	33,879.30
Total Equity	1,101,632.80
TOTAL LIABILITIES & EQUITY	1,103,523.21

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

	Jan - May 13	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,307,693.94	1,325,000.00	-17,306.06	98.7%
301.200 - Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 - Real Estate - Delinquent	1,258.28	30,000.00	-28,741.72	4.2%
Total 301.000 - REAL PROPERTY TAXES	1,308,952.22	1,355,100.00	-46,147.78	96.6%
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	213,812.84	1,000,000.00	-786,187.16	21.4%
310.220 - Earned Income - P Prior	81,671.00	60,000.00	21,671.00	136.1%
310.510 - Local Services Tax	268,530.04	300,000.00	-31,469.96	89.5%
310.610 - Admission Tax	1,064.25	2,000.00	-935.75	53.2%
Total 310.000 - LOCAL ENABLING ACT TAXES	636,176.71	1,512,000.00	-885,823.29	41.4%
Total 300.000 - TAXES	1,935,128.93	2,867,100.00	-931,971.07	67.5%
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	13,819.66	25,000.00	-11,180.34	55.3%
331.121 - Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 - Ordinance Violations	2,988.05	6,000.00	-3,011.95	49.8%
Total 330.000 - FINES & FORFEITS	16,807.71	31,010.00	-14,202.29	54.2%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	83.61	50.00	33.61	167.2%
341.02 - Interest on Savings	226.29	600.00	-373.71	37.7%
Total 341.000 - Interest Earnings	309.90	650.00	-340.10	47.7%
342.000 - Rents and Royalties				
342.20 - 248 Brodhead Rent	2,100.00	50,000.00	-47,900.00	4.2%
Total 342.000 - Rents and Royalties	2,100.00	50,000.00	-47,900.00	4.2%
Total 340.000 - INTEREST, RENTS & ROYALTIES	2,409.90	50,650.00	-48,240.10	4.8%
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 May 2013

	Jan - May 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	22,326.73	10,000.00	12,326.73	223.3%
361.310 - Subdivision & Land Development	6,250.00	7,000.00	-750.00	89.3%
361.330 - Zoning Hearings				
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	536.56	300.00	236.56	178.9%
Total 361,500 - Maps & Publications	623.56	300.00	323.56	207.9%
361.630 - Proceeds from tax collection	12,178.76	25,000.00	-12,821.24	48.7%
361.74 - Postage collected	1.72	50.00	-48.28	3.4%
Total 361,000 - General Government	41,380.77	42,350.00	-969.23	97.7%
362,000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	100.00	200.00	-100.00	50.0%
362.410 - Building & Zoning Permits	2,200.00	19,000.00	-16,800.00	11.6%
362.440 - Sewer Permits	700.00	1,000.00	-300.00	70.0%
362.451 - Use & Occupancy Permits	0.00	50.00	-50.00	0.0%
362.452 - Moving Permits	175.00	450.00	-275.00	38.9%
362.470 - Driveway Permits	1,350.00	500.00	850.00	270.0%
362.480 - Grading Permits	11,200.00	9,000.00	2,200.00	124.4%
362.481 - Swimming Pool Grading Permits	2,000.00	4,000.00	-2,000.00	50.0%
362.490 - Peddling Permit	0.00	200.00	-200.00	0.0%
Total 362,000 - PUBLIC SAFETY	17,725.00	34,400.00	-16,675.00	51.5%
Total 360,000 - CHARGES FOR SERVICES	59,105.77	76,750.00	-17,644.23	77.0%
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	9,570.00	8,000.00	1,570.00	119.6%
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	10,890.00	10,050.00	840.00	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 May 2013

	Jan - May 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	14,245.43	1,000.00	13,245.43	1,424.5%
Total Income	2,104,377.73	3,285,910.00	-1,181,532.27	64.0%
Gross Profit	2,104,377.73	3,285,910.00	-1,181,532.27	64.0%
Expense				
400,000 - GENERAL GOVERNMENT				
400.105 - Salary	5,208.25	12,500.00	-7,291.75	41.7%
400.215 - Postage	2,500.00	3,000.00	-500.00	83.3%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	0.00	500.00	-500.00	0.0%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone	2,136.00	6,000.00	-3,864.00	35.6%
400.321 - Local	146.65	350.00	-203.35	41.9%
400.322 - Long Distance	705.40	800.00	-94.60	88.2%
400.324 - Wireless				
Total 400,320 - Telephone	2,988.05	7,150.00	-4,161.95	41.8%
400.340 - Advertising	2,252.14	4,500.00	-2,247.86	50.0%
400.342 - Public Relations Printing	2,789.06	4,000.00	-1,210.94	69.7%
400.343 - Codification/Printing	0.00	500.00	-500.00	0.0%
400.374 - Maintenance Agreements	5,266.92	10,500.00	-5,233.08	50.2%
400.384 - Office Equipment Rental	398.00	1,000.00	-602.00	39.8%
400.420 - Dues & Subscriptions	2,906.82	4,000.00	-1,093.18	72.7%
400.460 - Meetings & Conferences	6,115.56	7,000.00	-884.44	87.4%
400.700 - Capital Purchases	119.96	20,000.00	-19,880.04	0.6%
Total 400,000 - GENERAL GOVERNMENT	30,544.76	75,200.00	-44,655.24	40.8%
402,000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	3,240.00	7,000.00	-3,760.00	46.3%
Total 402,000 - AUDITING	3,280.00	7,100.00	-3,820.00	46.2%
403,000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	0.00	0.00	0.00	0.0%
403.110 - EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 - EIT Collection Supplies	0.00	50.00	-50.00	0.0%
403.201 - Real Estate Collection Supplies	1,760.89	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 Servc	0.00	1,000.00	-1,000.00	0.0%
403.319 - Local Services Tax Refunds	674.80	1,500.00	-825.20	45.0%
403.350 - Insurance & Bonding	235.00	300.00	-65.00	78.3%
403.400 - Court Costs	0.00	50.00	-50.00	0.0%
403.430 - Tax Appeals	0.00	50.00	-50.00	0.0%
Total 403,000 - TAX COLLECTION	2,760.19	7,750.00	-4,989.81	35.6%

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

	Jan - May 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	123,616.99	287,000.00	-163,383.01	43.1%
405.200 - Office Supplies	1,880.34	4,500.00	-2,619.66	41.8%
405.300 - Bond	1,500.00	1,750.00	-250.00	85.7%
Total 405.000 - PERSONNEL SERVICES	126,997.33	293,250.00	-166,252.67	43.5%
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	0.00	50.00	-50.00	0.0%
406.319 - Reimburse private prop damage	0.00	100.00	-100.00	0.0%
406.325 - Internet fees / Website Develop	5,089.95	2,000.00	3,089.95	254.5%
406.331 - Milenge	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	559.04	500.00	59.04	111.8%
406.421 - License & Permit Renewal	0.00	400.00	-400.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	6,111.47	4,250.00	1,861.47	143.8%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	5,193.92	3,500.00	1,693.92	148.4%
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	9,039.92	8,000.00	1,039.92	113.0%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services	3,648.00	8,000.00	-4,352.00	45.6%
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	7,093.08	22,100.00	-15,006.92	32.1%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	1,564.36	1,800.00	-235.64	86.9%
409.230 - Heating Fuel	3,985.44	8,500.00	-4,514.56	46.9%
409.300 - Miscellaneous Maintenance	3,316.83	3,500.00	-183.17	94.8%
409.360 - Public Utilities				
409.361 - Electricity	4,296.97	9,000.00	-4,703.03	47.7%
409.366 - Water	254.86	700.00	-445.14	36.4%
Total 409.360 - Public Utilities	4,551.83	9,700.00	-5,148.17	46.9%
409.367 - Trash Removal	175.17	500.00	-326.83	34.6%
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	14,103.74	70,000.00	-55,896.26	20.1%
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 May 2013

	Jan - May 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	449,153.90	1,090,000.00	-640,846.10	41.2%
Total 410.000 · PUBLIC SAFETY	449,959.15	1,157,100.00	-707,140.85	38.9%
411.000 · FIRE				
411.300 · Building Capital Reserve	71,865.93	80,000.00	-8,134.07	89.8%
411.500 · Contributions	38,716.79	80,000.00	-41,283.21	48.4%
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	9,652.60	25,000.00	-15,347.40	38.6%
Total 411.000 · FIRE	149,990.32	394,000.00	-244,009.68	38.1%
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	24,815.90	59,160.00	-34,344.10	41.9%
413.121 · Sewage Enforcement Officer	284.88	700.00	-415.12	40.7%
413.200 · Supplies	201.36	700.00	-498.64	28.8%
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	25,302.14	63,310.00	-38,007.86	40.0%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	525.00	1,500.00	-975.00	35.0%
414.116 · Zoning Hearing Bd Compensation	300.00	3,000.00	-2,700.00	10.0%
414.117 · Planning Commission Comp.	500.00	2,500.00	-2,000.00	20.0%
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	1,317.00	3,000.00	-1,683.00	45.9%
Total 414.000 · PLANNING & ZONING	6,018.25	29,050.00	-23,031.75	20.7%
419.540 · Crime Watch	0.00	300.00	-300.00	0.0%
422.450 · Animal Control	0.00	200.00	-200.00	0.0%
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				
429.364 · Sanitary Sewer Expenses	2,758.86	3,500.00	-741.14	78.8%
Total 429.000 · PUBLIC WORKS - SANITATION	2,758.86	3,500.00	-741.14	78.8%
430.000 · HWYS, ROADS & STREETS				
430.100 · Personnel Services	150,233.80	420,000.00	-269,766.20	35.8%
430.245 · Supplies	3,679.18	6,500.00	-2,820.82	56.6%
430.300 · Misc. Facility Maintenance	691.08	1,500.00	-808.92	46.1%

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

	Jan. - May 13	Budget	\$ Over Budget	% of Budget
430.320 - Telephone				
430.321 - Local	737.10	2,000.00	-1,262.90	36.9%
430.322 - Long Distance	167.87	400.00	-232.13	42.0%
430.329 - Wireless	1,513.24	3,000.00	-1,486.76	50.4%
Total 430.320 - Telephone	2,418.21	5,400.00	-2,981.79	44.8%
430.330 - Heating Fuel	5,552.69	7,000.00	-1,447.31	79.3%
430.360 - Electricity	1,758.62	3,500.00	-1,741.38	50.2%
430.384 - Equip/Machinery Rental	8,950.00	10,000.00	-1,050.00	89.5%
430.450 - Contracted Services	186.18	800.00	-613.82	23.3%
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	7,115.89	45,000.00	-37,884.11	15.8%
430.750 - Misc. Shop Tools & Equipment	1,093.95	5,000.00	-3,906.05	21.9%
Total 430.000 - HWYS., ROADS & STREETS	181,987.60	517,700.00	-335,712.40	35.2%
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	3,104.61	4,000.00	-895.39	77.6%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	111.18	2,500.00	-2,388.82	4.4%
433.360 - Traffic signal electric	1,072.53	3,000.00	-1,927.47	35.7%
433.375 - Line Painting	0.00	500.00	-500.00	0.0%
433.450 - Signals contracted service	2,034.16	3,000.00	-965.84	67.8%
Total 433.000 - TRAFFIC CONTROL DEVICES	6,322.28	15,500.00	-9,177.72	40.8%
434.00 - STREET LIGHTING				
434.360 - St Light Electricity	1,674.41	7,000.00	-5,325.59	23.9%
Total 434.00 - STREET LIGHTING	1,674.41	7,000.00	-5,325.59	23.9%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	2,810.94	9,000.00	-6,189.06	31.2%
437.213 - Equipment Parts & Supplies	12,011.35	16,000.00	-3,988.65	75.1%
437.233 - Equipment Motor Fuel	13,610.43	30,000.00	-16,389.57	45.4%
437.000 - EQUIPMENT REPAIRS-FUEL - Other	56.60			
Total 437.000 - EQUIPMENT REPAIRS-FUEL	28,489.32	55,000.00	-26,510.68	51.8%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	1,779.75	4,000.00	-2,220.27	44.5%
438.272 - Aggregate Supplies	521.00	2,500.00	-1,979.00	20.8%
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	4,297.75	13,000.00	-8,702.27	33.1%
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	1,822.50	10,000.00	-8,177.50	18.2%

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

	Jan - May 13	Budget	\$ Over Budget	% of Budget
452.249 - Recreation Programs	500.00	4,000.00	-3,500.00	12.5%
452.300 - Recreation Safety Insurance	1,627.48	25,000.00	-21,372.52	7.1%
452.352 - Summer Program Insurance	0.00	0.00	0.00	0.0%
Total 452,000 - RECREATION & CULTURE	3,949.98	37,000.00	-33,050.02	10.7%
454,000 - PARKS				
454.115 - Park Personnel	2,926.01	7,000.00	-4,073.99	41.8%
454.200 - Park supplies	1,384.72	2,000.00	-615.28	69.2%
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	1,567.26	2,000.00	-432.74	78.4%
454.500 - Contracted Services	1,190.42	5,000.00	-3,809.58	23.8%
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	9,219.98	20,750.00	-11,530.02	44.4%
456,000 - LIBRARY				
456.520 - Library Contribution	42,924.00	86,000.00	-43,076.00	49.9%
Total 456,000 - LIBRARY	42,924.00	86,000.00	-43,076.00	49.9%
480,000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	19,186.72	49,000.00	-29,813.28	39.2%
481.200 - Medicare Employer Paid	4,487.21	12,000.00	-7,512.79	37.4%
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	0.00	2,500.00	-2,500.00	0.0%
484.354 - Workers Comp Insurance	14,157.00	32,000.00	-17,843.00	44.2%
487.196 - Health Insurance	84,662.25	190,000.00	-105,337.75	44.6%
487.197 - Other Group Benefits	7,217.05	18,500.00	-11,282.95	39.0%
Total 480,000 - INSURANCE & EMPLOYEE BENEFITS	129,915.70	416,000.00	-286,084.30	31.2%
486,000 - Insurance				
486.350 - Liability Insurance	26,480.15	57,000.00	-30,519.87	46.5%
486.354 - Worker's Compensation	-250.00			
Total 486,000 - Insurance	26,230.13	57,000.00	-30,769.87	46.0%
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				
6561 - *Payroll Expenses	750,000.00			
	220.05			
Total Expense	2,070,498.45	3,571,210.00	-1,500,711.57	58.0%
Net Income	33,879.30	-285,300.00	319,179.30	-11.9%

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

	May 31, 13
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	109,863.89
106.002 · Fire/Ambulance	22,361.44
106.003 · Recycling	1,577.61
Total 106.000 · Host Fee Savings Account	133,802.94
Total Checking/Savings	133,802.94
Total Current Assets	133,802.94
TOTAL ASSETS	133,802.94
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	23,140.42
Net Income	12,615.48
Total Equity	133,802.94
TOTAL LIABILITIES & EQUITY	133,802.94

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

	<u>May 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	716.99
106.000 · Palmer Sewer Savings Account	<u>169,581.53</u>
Total Checking/Savings	<u>170,298.52</u>
Total Current Assets	<u>170,298.52</u>
TOTAL ASSETS	<u><u>170,298.52</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,579.16
Net Income	<u>42.10</u>
Total Equity	<u>170,298.52</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,298.52</u></u>

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

	<u>May 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,005.00
106.000 · Nazareth Sewer Savings Account	<u>4,386.60</u>
Total Checking/Savings	<u>5,391.60</u>
Total Current Assets	<u>5,391.60</u>
TOTAL ASSETS	<u>5,391.60</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64.79
Net Income	<u>116.48</u>
Total Equity	<u>5,391.60</u>
TOTAL LIABILITIES & EQUITY	<u>5,391.60</u>

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

	<u>May 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	178,612.89
106.000 · PLGIT Savings Account	794,636.82
Total Checking/Savings	<u>973,249.71</u>
Total Current Assets	<u>973,249.71</u>
TOTAL ASSETS	<u>973,249.71</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	907,782.19
Net Income	34,972.57
Total Equity	<u>973,249.71</u>
TOTAL LIABILITIES & EQUITY	<u>973,249.71</u>

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

	<u>May 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	245,521.00
106.000 · Swr/Signal PLUS Account	770,786.93
Total Checking/Savings	<u>1,016,307.93</u>
Total Current Assets	<u>1,016,307.93</u>
TOTAL ASSETS	<u><u>1,016,307.93</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	191,031.50
Net Income	<u>-27,134.78</u>
Total Equity	<u>1,016,307.93</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,016,307.93</u></u>

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

	<u>May 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>9,185.73</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>9,185.73</u>

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

	May 31, 13
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	331,251.81
106.001 · CAPITAL PURCHASES	387,318.52
106.005 · HOLDING ACCOUNT	8.30
106.000 · Capital Reserve Savings Account - Other	8.30
Total 106.000 · Capital Reserve Savings Account	718,578.63
Total Checking/Savings	718,578.63
Total Current Assets	718,578.63
TOTAL ASSETS	718,578.63
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-161,185.81
Net Income	670,796.76
Total Equity	718,578.63
TOTAL LIABILITIES & EQUITY	718,578.63

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

May 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 · Building Land Fund	11,229.37
106.003 · Fire Police Fund	9.89
106.000 · Fire CR Savings Account - Other	9.89
Total 106.000 · Fire CR Savings Account	<u>80,401.11</u>
Total Checking/Savings	<u>80,401.11</u>
Total Current Assets	<u>80,401.11</u>
TOTAL ASSETS	<u><u>80,401.11</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-154,206.41
Net Income	9.89
Total Equity	<u>80,401.11</u>
TOTAL LIABILITIES & EQUITY	<u><u>80,401.11</u></u>

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

	May 31, 13
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	
106.001 · Truck Fund	40,015.72
106.002 · Land/Building Fund	9,098.09
106.000 · Ambulance CR Savings Account - Other	6.05
Total 106.000 · Ambulance CR Savings Account	49,119.86
Total Checking/Savings	49,119.86
Total Current Assets	49,119.86
TOTAL ASSETS	49,119.86
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,594.42
Net Income	6.05
Total Equity	49,119.86
TOTAL LIABILITIES & EQUITY	49,119.86

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06/26/13
Accrual Basis

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

	<u>May 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	99,550.02
103.000 · Embassy Checking Account	4,387.16
110.000 · R/R Petty Cash	100.00
Total Checking/Savings	<u>104,037.18</u>
Total Current Assets	<u>104,037.18</u>
TOTAL ASSETS	<u>104,037.18</u>
LIABILITIES & EQUITY	
Equity	
270 · Opening Bal Equity	100.00
3900 · Retained Earnings	124,028.86
Net Income	<u>-20,091.68</u>
Total Equity	<u>104,037.18</u>
TOTAL LIABILITIES & EQUITY	<u>104,037.18</u>

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

	<u>May 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	159,041.58
Total Checking/Savings	<u>159,041.58</u>
Total Current Assets	<u>159,041.58</u>
TOTAL ASSETS	<u><u>159,041.58</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-108,919.61
Net Income	158,541.66
Total Equity	<u>159,041.58</u>
TOTAL LIABILITIES & EQUITY	<u><u>159,041.58</u></u>

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

	May 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

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06/26/13
Accrual Basis

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

	<u>May 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,111.17
106.000 Traffic Impact Account	<u>1,371,922.56</u>
Total Checking/Savings	<u>1,376,033.73</u>
Total Current Assets	<u>1,376,033.73</u>
TOTAL ASSETS	<u><u>1,376,033.73</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,365,079.77
Net Income	<u>10,953.96</u>
Total Equity	<u>1,376,033.73</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,376,033.73</u></u>

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

	<u>May 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	436,199.50
106.000 · SAVING ACCOUNTS	46,625.33
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	15,028.46
Total Checking/Savings	<u>498,542.31</u>
Total Current Assets	<u>498,542.31</u>
TOTAL ASSETS	<u><u>498,542.31</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,250.00
Total Other Current Liabilities	<u>2,250.00</u>
Total Current Liabilities	<u>2,250.00</u>
Total Liabilities	2,250.00
Equity	
3000 · Opening Bal Equity	844,070.71
3900 · Retained Earnings	(312,652.95)
Net Income	(35,125.45)
Total Equity	<u>496,292.31</u>
TOTAL LIABILITIES & EQUITY	<u><u>498,542.31</u></u>

Lower Nazareth Township
Balance Sheet
As of May 31, 2013

	May 31, 13
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	95,494.48
100.000 · Checking Account - Other	746.12
Total 100.000 · Checking Account	117,516.43
Total Checking/Savings	117,516.43
Total Current Assets	117,516.43
TOTAL ASSETS	117,516.43
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,963.35
Net Income	32,839.55
Total Equity	117,516.43
TOTAL LIABILITIES & EQUITY	117,516.43