



**Lower Nazareth Township**  
**Financial Report**  
*November 2013*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

	<u>Nov-13</u>
General Fund - 01	\$ 930,577
Special Revenue Fund - Host Fee - 05	\$ 146,517
Palmer Sewer Fund - 08	\$ 170,384
Nazareth Sewer Fund - 09	\$ 6,757
Capital Reserve - Open Space Fund - 16	\$ 1,095,488
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,018,956
Sinking Fund 1995 General Obligation - 20	\$ 9,190
Capital Reserve - Municipal - 30	\$ 603,799
Capital Reserve - Fire Fund - 31	\$ 30,406
Capital Reserve - Ambulance Fund- 32	\$ 49,125
Refuse/Recycling Collection - 33	\$ 60,424
State Liquid Fuels Fund - 35	\$ 159,058
Christian Springs Road Improvements - 36	\$ 2
Traffic Impact - 091	\$ 1,431,893
<i>Total Township Funds...</i>	<u><u>\$5,712,577</u></u>

Master Escrow Account	\$ 456,987
Griffin Sewer Fund	\$ 200,006
Development & Inspection Account	\$ 68,400
<i>Total Escrow Accounts...</i>	<u><u>\$725,393</u></u>

12/19/13

## Lower Nazareth Township General Fund Balance Sheet

As of November 30, 2013

	Nov 30, 13
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	4,926.81
105.000 · Payroll Account	7,961.99
106.000 · LAB Savings Account	585,784.12
106.100 · PLGIT Account	219,478.05
106.200 · Real Estate Tax Collections	109,926.17
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
<b>Total Checking/Savings</b>	928,327.14
<b>Total Current Assets</b>	928,327.14
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	930,577.14
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,696.38
219 · Occup Privilege Tax Withheld	130.00
223 · Unemployment Withheld	97.49
<b>Total 210.000 · PAYROLL LIABILITI...</b>	1,923.87
<b>Total Other Current Liabilities</b>	1,923.87
<b>Total Current Liabilities</b>	1,923.87
<b>Total Liabilities</b>	1,923.87
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	295,901.02
Net Income	-139,100.23
<b>Total Equity</b>	928,653.27
<b>TOTAL LIABILITIES &amp; EQUITY</b>	930,577.14

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

	Jan - Nov 13	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,398,188.59	1,325,000.00	73,188.59	105.5%
301.200 · Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 · Real Estate - Delinquent	37,130.61	30,000.00	7,130.61	123.8%
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>1,435,319.20</b>	<b>1,355,100.00</b>	<b>80,219.20</b>	<b>105.9%</b>
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	193,891.11	150,000.00	43,891.11	129.3%
310.210 · Earned Income - Current	1,193,167.72	1,000,000.00	193,167.72	119.3%
310.220 · Earned Income - Prior	81,671.00	60,000.00	21,671.00	136.1%
310.510 · Local Services Tax	308,619.54	300,000.00	8,619.54	102.9%
310.610 · Admission Tax	1,064.25	2,000.00	-935.75	53.2%
<b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>	<b>1,778,413.62</b>	<b>1,512,000.00</b>	<b>266,413.62</b>	<b>117.6%</b>
<b>Total 300.000 · TAXES</b>	<b>3,213,732.82</b>	<b>2,867,100.00</b>	<b>346,632.82</b>	<b>112.1%</b>
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%
<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	31,108.93	25,000.00	6,108.93	124.4%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	5,861.63	6,000.00	-138.37	97.7%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<b>36,970.56</b>	<b>31,010.00</b>	<b>5,960.56</b>	<b>119.2%</b>
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	127.42	50.00	77.42	254.8%
341.02 · Interest on Savings	706.24	600.00	106.24	117.7%
<b>Total 341.000 · Interest Earnings</b>	<b>833.66</b>	<b>650.00</b>	<b>183.66</b>	<b>128.3%</b>
342.000 · Rents and Royalties				
342.20 · Property Rental Income	8,400.00	50,000.00	-41,600.00	16.8%
<b>Total 342.000 · Rents and Royalties</b>	<b>8,400.00</b>	<b>50,000.00</b>	<b>-41,600.00</b>	<b>16.8%</b>
<b>Total 340.000 · INTEREST, RENTS &amp; ROYALTIES</b>	<b>9,233.66</b>	<b>50,650.00</b>	<b>-41,416.34</b>	<b>18.2%</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. GRA...</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	3,871.32	4,000.00	-128.68	96.8%
355.040 · Alcoholic Beverage Licenses	2,800.00	2,800.00	-600.00	78.6%
355.051 · Non-Uniform	46,612.30	35,000.00	11,612.30	133.2%

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

	Jan - Nov 13	Budget	\$ Over Budget	% of Budget
355.052 · Police Department	65,238.58	60,000.00	5,238.58	108.7%
355.070 · Fire Relief	90,047.14	70,000.00	20,047.14	128.6%
<b>Total 355.000 · STATE SHARED REVENUES</b>	<b>207,969.34</b>	<b>171,800.00</b>	<b>36,169.34</b>	<b>121.1%</b>
<b>Total 350.000 · INTERGOVERNMENTAL REVENUE...</b>	<b>207,969.34</b>	<b>171,900.00</b>	<b>36,069.34</b>	<b>121.0%</b>
<b>360.000 · CHARGES FOR SERVICES</b>				
361.000 · General Government				
361.310 · Subdivision & Land Development	23,702.97	10,000.00	13,702.97	237.0%
361.330 · Zoning Hearings	9,750.00	7,000.00	2,750.00	139.3%
361.500 · Maps & Publications				
361.51 · Map Sales	0.00	0.00	0.00	0.0%
361.53 · SALDO	17.00	0.00	17.00	100.0%
361.54 · Zoning Ordinance	116.00	0.00	116.00	100.0%
361.56 · Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 · Misc. Publications/Copying	754.96	300.00	454.96	251.7%
<b>Total 361.500 · Maps &amp; Publications</b>	<b>887.96</b>	<b>300.00</b>	<b>587.96</b>	<b>296.0%</b>
361.630 · Proceeds from tax collection	26,212.29	25,000.00	1,212.29	104.8%
361.74 · Postage collected	3.24	50.00	-46.76	6.5%
<b>Total 361.000 · General Government</b>	<b>60,556.46</b>	<b>42,350.00</b>	<b>18,206.46</b>	<b>143.0%</b>
<b>362.000 · PUBLIC SAFETY</b>				
362.100 · Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	200.00	200.00	0.00	100.0%
362.410 · Building & Zoning Permits	25,914.53	19,000.00	6,914.53	136.4%
362.440 · Sewer Permits	1,300.00	1,000.00	300.00	130.0%
362.451 · Use & Occupancy Permits	20.00	50.00	-30.00	40.0%
362.452 · Moving Permits	495.00	450.00	45.00	110.0%
362.470 · Driveway Permits	2,400.00	500.00	1,900.00	480.0%
362.480 · Grading Permits	18,800.00	9,000.00	9,800.00	208.9%
362.481 · Swimming Pool Grading Permits	4,000.00	4,000.00	0.00	100.0%
362.490 · Peddling Permit	70.00	200.00	-130.00	35.0%
<b>Total 362.000 · PUBLIC SAFETY</b>	<b>53,199.53</b>	<b>34,400.00</b>	<b>18,799.53</b>	<b>154.6%</b>
<b>Total 360.000 · CHARGES FOR SERVICES</b>	<b>113,755.99</b>	<b>76,750.00</b>	<b>37,005.99</b>	<b>148.2%</b>
<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>	<b>84.53</b>	<b>300.00</b>	<b>-215.47</b>	<b>28.2%</b>
<b>367.000 · CULTURE-RECREATION</b>				
367.300 · Summer Park Program	9,575.00	8,000.00	1,575.00	119.7%
367.501 · Business Donations	0.00	50.00	-50.00	0.0%
367.350 · Field Use Fees	2,780.00	2,000.00	780.00	139.0%
<b>Total 367.000 · CULTURE-RECREATION</b>	<b>12,355.00</b>	<b>10,050.00</b>	<b>2,305.00</b>	<b>122.9%</b>
<b>389.000 · MISCELLANEOUS INCOME</b>				
389.196 · Mini-Cobra Premiums	0.00	100.00	-100.00	0.0%
389.000 · MISCELLANEOUS INCOME - Other	0.00	50.00	-50.00	0.0%
<b>Total 389.000 · MISCELLANEOUS INCOME</b>	<b>0.00</b>	<b>150.00</b>	<b>-150.00</b>	<b>0.0%</b>
391.000 · Proceeds of Gen. Fxd. Asset Dis				
391.100 · Sales of General Fixed Assets	0.00	0.00	0.00	0.0%

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

	Jan - Nov 13	Budget	\$ Over Budget	% of Budget
Total 391,000 - Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
392,000 - INTERFUND TRANSFER	0.00	17,000.00	-17,000.00	0.0%
395,000 - Refund of Prior Yr Expenditures	15,005.82	1,000.00	14,005.82	1,500.6%
<b>Total Income</b>	<b>3,674,613.18</b>	<b>3,285,910.00</b>	<b>388,703.18</b>	<b>111.8%</b>
<b>Gross Profit</b>	<b>3,674,613.18</b>	<b>3,285,910.00</b>	<b>388,703.18</b>	<b>111.8%</b>
<b>Expense</b>				
400,000 - GENERAL GOVERNMENT				
400,105 - Salary	12,499.80	12,500.00	-0.20	100.0%
400,215 - Postage	1,754.98	3,000.00	-1,245.02	58.5%
400,300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400,310 - Stenographer/BOS	280.00	500.00	-220.00	56.0%
400,317 - Professional Services	0.00	500.00	-500.00	0.0%
400,320 - Telephone				
400,321 - Local	4,748.17	6,000.00	-1,251.83	79.1%
400,322 - Long Distance	344.02	350.00	-5.98	98.3%
400,324 - Wireless	1,408.71	800.00	608.71	176.1%
<b>Total 400,320 - Telephone</b>	<b>6,500.90</b>	<b>7,150.00</b>	<b>-649.10</b>	<b>90.9%</b>
400,340 - Advertising	4,001.75	4,500.00	-498.25	88.9%
400,342 - Public Relations Printing	4,719.06	4,000.00	719.06	118.0%
400,343 - Codification/Printing	316.20	500.00	-183.80	63.2%
400,374 - Maintenance Agreements	11,217.84	10,500.00	717.84	106.8%
400,384 - Office Equipment Rental	758.00	1,000.00	-242.00	75.8%
400,420 - Dues & Subscriptions	3,654.58	4,000.00	-345.42	91.4%
400,460 - Meetings & Continuing Education	8,042.65	7,000.00	1,042.65	114.9%
400,700 - Capital Purchases	119.96	20,000.00	-19,880.04	0.6%
<b>Total 400,000 - GENERAL GOVERNMENT</b>	<b>53,865.72</b>	<b>75,200.00</b>	<b>-21,334.28</b>	<b>71.6%</b>
<b>402,000 - AUDITING</b>	<b>40.00</b>	<b>100.00</b>	<b>-60.00</b>	<b>40.0%</b>
402,105 - Audit Wages	7,000.00	7,000.00	0.00	100.0%
402,311 - Accounting & Auditing Services				
<b>Total 402,000 - AUDITING</b>	<b>7,040.00</b>	<b>7,100.00</b>	<b>-60.00</b>	<b>99.2%</b>
<b>403,000 - TAX COLLECTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</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	1,947.90	2,000.00	-52.10	97.4%
403,213 - Office Equipment	89.50	0.00	89.50	100.0%
403,215 - EIT Postage	83.63	50.00	33.63	167.3%
403,216 - Real Estate Postage	1,111.99	1,200.00	-88.01	92.7%
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	820.80	1,500.00	-679.20	54.7%
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>4,288.82</b>	<b>7,750.00</b>	<b>-3,461.18</b>	<b>55.3%</b>
<b>404,000 - SOLICITOR/LEGAL</b>	<b>23,215.75</b>	<b>25,000.00</b>	<b>-1,784.25</b>	<b>92.9%</b>
404,310 - Legal Services	188.00	4,000.00	-3,812.00	4.7%
404,314 - Legal Services - Human Resource				

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

	Jan - Nov 13	Budget	\$ Over Budget	% of Budget
<b>Total 404.000 · SOLICITOR/LEGAL</b>	23,403.75	29,000.00	-5,596.25	80.7%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	268,244.16	287,000.00	-18,755.84	93.5%
405.200 · Office Supplies	2,860.49	4,500.00	-1,639.51	63.6%
405.300 · Bond	1,500.00	1,750.00	-250.00	85.7%
<b>Total 405.000 · PERSONNEL SERVICES</b>	272,604.65	293,250.00	-20,645.35	93.0%
<b>406.000 · GENERAL GOVT. ADMINISTRATION</b>				
406.280 · General Administrative Expense				
406.316 · Drug Testing	254.06	250.00	4.06	101.6%
406.317 · Employee Record Checks	420.00	500.00	-80.00	84.0%
406.318 · Bank Fees	150.00	100.00	50.00	150.0%
406.319 · Reimburse private prop damage	59.98	50.00	9.98	120.0%
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%
406.338 · Highway/Toll Reimbursement	103.40	300.00	-196.60	34.5%
406.341 · Personnel Advertising	176.60	50.00	126.60	355.2%
406.421 · License & Permit Renewal	605.40	500.00	105.40	121.1%
	45.00	400.00	-355.00	11.3%
<b>Total 406.000 · GENERAL GOVT. ADMINISTRATION</b>	6,904.39	4,250.00	2,654.39	162.5%
<b>407.000 · DATA PROCESSING</b>				
407.213 · Data Processing Equipment	12,816.67	3,500.00	9,316.67	366.2%
407.215 · Software	1,134.78	2,500.00	-1,365.22	45.4%
407.370 · Computer Services	3,700.00	2,000.00	1,700.00	185.0%
<b>Total 407.000 · DATA PROCESSING</b>	17,651.45	8,000.00	9,651.45	220.6%
<b>408.000 · ENGINEERING SERVICES</b>				
408.310 · Engineering Services - Gen Con				
408.317 · Act 537 Plan	10,019.25	8,000.00	2,019.25	125.2%
408.318 · Traffic Impact Study	880.95	9,000.00	-8,119.05	9.8%
408.319 · Special Projects	0.00	100.00	-100.00	0.0%
	9,669.56	5,000.00	4,669.56	193.4%
<b>Total 408.000 · ENGINEERING SERVICES</b>	20,569.76	22,100.00	-1,530.24	93.1%
<b>409.000 · GEN GOVT. BUILDINGS</b>				
409.200 · Supplies				
409.230 · Heating Fuel	2,659.35	1,800.00	859.35	147.7%
409.300 · Facilities Maintenance	8,065.23	8,500.00	-434.77	94.9%
409.360 · Public Utilities	4,949.14	3,500.00	1,449.14	141.4%
409.361 · Electricity	9,507.42	9,000.00	507.42	105.6%
409.366 · Water	773.57	700.00	73.57	110.5%
<b>Total 409.360 · Public Utilities</b>	10,280.99	9,700.00	580.99	106.0%
409.367 · Trash Removal	1,001.40	500.00	501.40	200.3%
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>	27,468.22	70,000.00	-42,531.78	59.2%
<b>410.000 · PUBLIC SAFETY</b>				
410.110 · Fire/Police	0.00	0.00	0.00	0.0%
410.160 · Police Pension	65,238.58	60,000.00	5,238.58	108.7%
410.200 · Fire-Police Supplies	965.05	7,000.00	-6,034.95	13.8%
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	988,138.58	1,090,000.00	-101,861.42	90.7%

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

	Jan - Nov 13	Budget	\$ Over Budget	% of Budget
<b>Total 410.000 - PUBLIC SAFETY</b>	1,054,342.21	1,157,100.00	-102,757.79	91.1%
411.000 - FIRE				
411.500 - Building Capital Reserve	77,956.55	80,000.00	-2,063.45	97.4%
411.500 - Contributions	75,451.81	80,000.00	-4,548.19	94.3%
411.541 - Fire Relief	90,047.14	70,000.00	20,047.14	128.6%
411.600 - Water Hydrant Assessment	59,565.00	59,000.00	565.00	101.0%
411.700 - Truck Capital Reserve	49,239.72	80,000.00	-30,760.28	61.5%
411.740 - Equipment Purchase	21,235.72	25,000.00	-3,764.28	84.9%
<b>Total 411.000 - FIRE</b>	373,475.94	394,000.00	-20,524.06	94.8%
412.000 - AMBULANCE				
412.140 - Ambulance personnel	0.00	30,000.00	-30,000.00	0.0%
412.541 - Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 - Operation Contribution	0.00	0.00	0.00	0.0%
412.700 - Truck Fund Capital Reserve	0.00	20,000.00	-20,000.00	0.0%
<b>Total 412.000 - AMBULANCE</b>	0.00	50,000.00	-50,000.00	0.0%
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	53,919.36	59,160.00	-5,240.64	91.1%
413.121 - Sewage Enforcement Officer	529.38	700.00	-170.62	75.6%
413.200 - Supplies	576.67	700.00	-123.33	82.4%
413.325 - Postage	615.44	750.00	-134.56	82.1%
413.400 - Court Costs	0.00	2,000.00	-2,000.00	0.0%
<b>Total 413.000 - CODE ENFORCEMENT</b>	55,640.85	63,310.00	-7,669.15	87.9%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	905.00	1,500.00	-595.00	60.3%
414.116 - Zoning Hearing Bd Compensation	400.00	3,000.00	-2,600.00	13.3%
414.117 - Planning Commission Comp.	1,900.00	2,500.00	-600.00	76.0%
414.120 - Legal	4,178.08	6,000.00	-1,821.92	69.6%
414.310 - Developer Refunds	100.00	50.00	50.00	200.0%
414.313 - Engineer	18,274.75	13,000.00	5,274.75	140.6%
414.340 - Zoning Hearing Advertisements	2,160.50	3,000.00	-839.50	72.0%
<b>Total 414.000 - PLANNING &amp; ZONING</b>	27,918.33	29,050.00	-1,131.67	96.1%
419.540 - Crime Watch	240.40	300.00	-59.60	80.1%
422.450 - Animal Control	0.00	200.00	-200.00	0.0%
426.000 - SANITATION EXPENSE				
426.421 - FRCA Membership	0.00	50.00	-50.00	0.0%
<b>Total 426.000 - SANITATION EXPENSE</b>	0.00	50.00	-50.00	0.0%
427.450 - TRASH/RECYCLING COLLECTION				
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	5,517.70	3,500.00	2,017.70	157.6%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	5,517.70	3,500.00	2,017.70	157.6%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	337,390.49	420,000.00	-82,609.51	80.3%
430.245 - Supplies	6,739.26	6,500.00	239.26	103.7%
430.300 - Facilities Maintenance	176.95	1,500.00	-1,323.05	11.8%
430.320 - Telephone				
430.321 - Local	1,622.09	2,000.00	-377.91	81.1%
430.322 - Long Distance	328.98	400.00	-71.02	82.2%
430.329 - Wireless	3,022.72	3,000.00	22.72	100.8%



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

	Jan - Nov 13	Budget	\$ Over Budget	% of Budget
Total 430.320 · Telephone	4,973.79	5,400.00	-426.21	92.1%
430.330 · Heating Fuel	6,334.75	7,000.00	-665.25	90.5%
430.360 · Electricity	3,299.30	3,500.00	-200.70	94.3%
430.384 · Equip/Machinery Rental	9,445.00	10,000.00	-555.00	94.5%
430.450 · Contracted Services	569.68	800.00	-230.32	71.2%
430.460 · Continuing Education	821.94	500.00	321.94	164.4%
430.600 · Capital Construction	244.00	12,500.00	-12,256.00	2.0%
430.740 · Equipment Purchase	8,290.89	45,000.00	-36,709.11	18.4%
430.750 · Misc. Shop Tools & Equipment	4,338.95	5,000.00	-661.05	86.8%
<b>Total 430.000 · HWYS., ROADS &amp; STREETS</b>	<b>382,625.00</b>	<b>517,700.00</b>	<b>-135,075.00</b>	<b>73.9%</b>
432.000 · WINTER MAINTENANCE				
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>
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	5,822.72	4,000.00	1,822.72	145.6%
433.246 · Pavement Marking Supplies	470.25	2,500.00	-2,029.75	18.8%
433.249 · Traffic Control Supplies-signal	2,002.18	2,500.00	-497.82	80.1%
433.360 · Traffic signal electric	2,275.41	3,000.00	-724.59	75.8%
433.375 · Line Painting	0.00	500.00	-500.00	0.0%
433.450 · Signals contracted service	2,054.16	3,000.00	-965.84	67.8%
<b>Total 433.000 · TRAFFIC CONTROL DEVICES</b>	<b>12,604.72</b>	<b>15,500.00</b>	<b>-2,895.28</b>	<b>81.3%</b>
434.00 · STREET LIGHTING				
434.360 · St. Light. Electricity	3,415.39	7,000.00	-3,584.61	48.8%
<b>Total 434.00 · STREET LIGHTING</b>	<b>3,415.39</b>	<b>7,000.00</b>	<b>-3,584.61</b>	<b>48.8%</b>
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	4,131.55	9,000.00	-4,868.45	45.9%
437.213 · Equipment Parts & Supplies	19,794.25	16,000.00	3,794.25	123.7%
437.233 · Equipment Motor Fuel	31,399.41	30,000.00	1,399.41	104.7%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>55,325.21</b>	<b>55,000.00</b>	<b>325.21</b>	<b>100.6%</b>
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	2,226.06	4,000.00	-1,773.94	55.7%
438.272 · Aggregate Supplies	6,278.75	2,500.00	3,778.75	251.2%
438.273 · Pipe and Drainage Supplies	1,119.48	3,000.00	-1,880.52	37.3%
438.274 · Pavement Maintenance Supplies	1,800.00	3,500.00	-1,700.00	51.4%
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>11,424.29</b>	<b>13,000.00</b>	<b>-1,575.71</b>	<b>87.9%</b>
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	2,000.00	-2,000.00	0.0%
439.600 · Construction/Rebuilding	21,775.45	90,000.00	-68,224.55	24.2%
<b>Total 439.000 · HWY CONST &amp; REBUILDING PRJ...</b>	<b>21,775.45</b>	<b>92,000.00</b>	<b>-70,224.55</b>	<b>23.7%</b>
452.000 · RECREATION & CULTURE				
452.001 · Director Wages	0.00	0.00	0.00	0.0%
452.115 · Staff Wages	9,884.86	10,000.00	-115.14	98.8%
452.249 · Recreation Programs	2,225.12	4,000.00	-1,774.88	55.6%
452.500 · Recreation Safety Insurance	7,417.92	23,000.00	-15,582.08	32.3%
452.552 · Summer Program Insurance	0.00	0.00	0.00	0.0%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>19,527.90</b>	<b>37,000.00</b>	<b>-17,472.10</b>	<b>52.8%</b>
454.000 · PARKS				

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

	Jan - Nov 13	Budget	\$ Over Budget	% of Budget
454.115 · Park Personnel	7,522.54	7,000.00	522.54	107.5%
454.200 · Park supplies	3,160.45	2,000.00	1,160.45	158.0%
454.230 · Fuel	2,753.39	2,500.00	253.39	110.1%
454.361 · Electricity	0.00	100.00	-100.00	0.0%
454.367 · Trash Removal	0.00	100.00	-100.00	0.0%
454.370 · Park Facilities Maintenance	2,594.01	2,000.00	594.01	129.7%
454.500 · Contracted Services	2,841.48	5,000.00	-2,158.52	56.8%
454.600 · Capital Construction	1,002.50	1,000.00	2.50	100.3%
454.700 · Capital Purchases	4,326.90	1,000.00	3,326.90	432.7%
454.710 · Park Land Acquisition	0.00	50.00	-50.00	0.0%
<b>Total 454.000 · PARKS</b>	<b>24,201.27</b>	<b>20,750.00</b>	<b>3,451.27</b>	<b>116.6%</b>
456.000 · LIBRARY	85,848.00	86,000.00	-152.00	99.8%
456.520 · Library Contribution	85,848.00	86,000.00	-152.00	99.8%
<b>Total 456.000 · LIBRARY</b>	<b>85,848.00</b>	<b>86,000.00</b>	<b>-152.00</b>	<b>99.8%</b>
480.000 · INSURANCE & EMPLOYEE BENEFITS	43,057.78	49,000.00	-5,942.22	87.9%
481.100 · Social Security Employer Paid	10,069.97	12,000.00	-1,930.03	83.9%
481.300 · Medicare Employer Paid	349.21	2,000.00	-1,650.79	17.5%
483.197 · Non-Uniform Pension Plan Contrib	110,000.00	110,000.00	0.00	100.0%
483.310 · Pension Plan Admin Fees	2,075.00	2,500.00	-425.00	83.0%
484.354 · Workers Comp Insurance	27,453.00	32,000.00	-4,547.00	85.8%
487.196 · Health Insurance	191,643.03	190,000.00	1,643.03	100.9%
487.197 · Other Group Benefits	15,664.11	18,500.00	-2,835.89	84.7%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BENE...</b>	<b>400,312.10</b>	<b>416,000.00</b>	<b>-15,687.90</b>	<b>96.2%</b>
486.000 · Insurance	54,244.70	57,000.00	-2,755.30	95.2%
486.350 · Liability Insurance	54,244.70	57,000.00	-2,755.30	95.2%
<b>Total 486.000 · Insurance</b>	<b>54,244.70</b>	<b>57,000.00</b>	<b>-2,755.30</b>	<b>95.2%</b>
489.000 · JUDGEMENT & LOSSES	0.00	50.00	-50.00	0.0%
489.410 · Judgements & damages	0.00	50.00	-50.00	0.0%
489.411 · Refund of fines collected	0.00	100.00	-100.00	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	488.15			
<b>Total Expense</b>	<b>3,813,713.41</b>	<b>3,571,210.00</b>	<b>242,503.41</b>	<b>106.8%</b>
<b>Net Income</b>	<b>-139,100.23</b>	<b>-285,300.00</b>	<b>146,199.77</b>	<b>48.8%</b>

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

	Nov 30, 13
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	116,221.03
106.002 · Fire/Ambulance	25,540.02
106.003 · Recycling	4,756.17
Total 106.000 · Host Fee Savings Account	146,517.22
Total Checking/Savings	146,517.22
Total Current Assets	146,517.22
<b>TOTAL ASSETS</b>	<b>146,517.22</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	23,140.42
Net Income	25,329.76
Total Equity	146,517.22
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>146,517.22</b>

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

	<u>Nov 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	717.35
106.000 · Palmer Sewer Savings Account	<u>169,666.56</u>
Total Checking/Savings	<u>170,383.91</u>
Total Current Assets	<u>170,383.91</u>
<b>TOTAL ASSETS</b>	<b><u>170,383.91</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,579.16
Net Income	<u>127.49</u>
Total Equity	<u>170,383.91</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>170,383.91</u></b>

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

	<u>Nov 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,005.51
106.000 · Nazareth Sewer Savings Account	5,751.71
Total Checking/Savings	<u>6,757.22</u>
Total Current Assets	<u>6,757.22</u>
<b>TOTAL ASSETS</b>	<u><u>6,757.22</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64.79
Net Income	1,482.10
Total Equity	<u>6,757.22</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>6,757.22</u></u>

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

	<u>Nov 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	300,770.96
106.000 · PLGIT Savings Account	794,717.28
<b>Total Checking/Savings</b>	<u>1,095,488.24</u>
<b>Total Current Assets</b>	<u>1,095,488.24</u>
<b>TOTAL ASSETS</b>	<u><b>1,095,488.24</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	907,782.19
Net Income	157,211.10
<b>Total Equity</b>	<u>1,095,488.24</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>1,095,488.24</b></u>

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

	<u>Nov 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	248,046.02
106.000 · Swr/Signal PLUS Account	<u>770,910.21</u>
Total Checking/Savings	<u>1,018,956.23</u>
Total Current Assets	<u>1,018,956.23</u>
<b>TOTAL ASSETS</b>	<b><u>1,018,956.23</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	191,031.50
Net Income	<u>-24,486.48</u>
Total Equity	<u>1,018,956.23</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,018,956.23</u></b>

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

	<u>Nov 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,190.34
Total Checking/Savings	<u>9,190.34</u>
Total Current Assets	<u>9,190.34</u>
<b>TOTAL ASSETS</b>	<u><u>9,190.34</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	745.68
Net Income	6.87
Total Equity	<u>9,190.34</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>9,190.34</u></u>



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

	Nov 30, 13
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	256,260.93
106.005 · HOLDING ACCOUNT	347,380.40
106.000 · Capital Reserve Savings Account - Other	77.14
<b>Total 106.000 · Capital Reserve Savings Account</b>	<b>603,718.47</b>
<b>Total Checking/Savings</b>	<b>603,718.47</b>
<b>Total Current Assets</b>	<b>603,718.47</b>
<b>Other Assets</b>	
130.02 · Due from Master Escrow	80.51
<b>Total Other Assets</b>	<b>80.51</b>
<b>TOTAL ASSETS</b>	<b>603,798.98</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-161,105.30
Net Income	555,936.60
<b>Total Equity</b>	<b>603,798.98</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>603,798.98</b>

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

	Nov 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	14.89
<b>Total 106.000 · Fire CR Savings Account</b>	<b>30,406.11</b>
<b>Total Checking/Savings</b>	<b>30,406.11</b>
<b>Total Current Assets</b>	<b>30,406.11</b>
<b>TOTAL ASSETS</b>	<b>30,406.11</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-154,206.41
Net Income	-49,985.11
<b>Total Equity</b>	<b>30,406.11</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>30,406.11</b>

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

	Nov 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/Bullding Fund	11.03
106.000 · Ambulance CR Savings Account - Other	<u>11.03</u>
Total 106.000 · Ambulance CR Savings Account	<u>49,124.84</u>
Total Checking/Savings	<u>49,124.84</u>
Total Current Assets	<u>49,124.84</u>
<b>TOTAL ASSETS</b>	<b><u>49,124.84</u></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	<u>11.03</u>
Total Equity	<u>49,124.84</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>49,124.84</u></b>

11:36 AM  
12/19/13  
Accrual Basis

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

	<u>Nov 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	55,309.52
103.000 · Embassy Checking Account	<u>5,114.85</u>
Total Checking/Savings	<u>60,424.37</u>
Total Current Assets	<u>60,424.37</u>
<b>TOTAL ASSETS</b>	<u><u>60,424.37</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	124,028.86
Net Income	<u>-63,604.49</u>
Total Equity	<u>60,424.37</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>60,424.37</u></u>

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

	<u>Nov 30, 13</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
106.000 · SLF Savings Account	159,057.69
<b>Total Checking/Savings</b>	<u>159,057.69</u>
<b>Total Current Assets</b>	<u>159,057.69</u>
<b>TOTAL ASSETS</b>	<u><u>159,057.69</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-108,919.61
Net Income	158,557.77
<b>Total Equity</b>	<u>159,057.69</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>159,057.69</u></u>

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

	<u>Nov 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · CS Road Improvements	
100.01 · Oakleaf Properties, Inc.	1.88
100.02 · Jandrew Subdivision	0.22
Total 100.00 · CS Road Improvements	<u>2.10</u>
Total Checking/Savings	<u>2.10</u>
Total Current Assets	<u>2.10</u>
<b>TOTAL ASSETS</b>	<u><u>2.10</u></u>
<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	<u>2.10</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2.10</u></u>

1:13 PM  
12/19/13  
Accrual Basis

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

	<u>Nov 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,112.66
106.000 Traffic Impact Account	1,427,780.15
Total Checking/Savings	<u>1,431,892.81</u>
Total Current Assets	<u>1,431,892.81</u>
<b>TOTAL ASSETS</b>	<u><u>1,431,892.81</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,365,079.77
Net Income	66,813.04
Total Equity	<u>1,431,892.81</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,431,892.81</u></u>

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

	<u>Nov 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	81.37
102.000 · SAVINGS ACCOUNTS - LAB	390,751.75
106.000 · SAVING ACCOUNTS	44,310.24
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	21,235.94
Total Checking/Savings	<u>456,986.98</u>
Total Current Assets	<u>456,986.98</u>
<b>TOTAL ASSETS</b>	<b><u>456,986.98</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	<u>2,330.51</u>
Total Current Liabilities	<u>2,330.51</u>
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
3900 · Retained Earnings	(312,733.46)
Net Income	(76,680.78)
Total Equity	<u>454,656.47</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>456,986.98</u></b>



1:41 PM  
12/19/13  
Accrual Basis

**LNT Griffin Sewer Fund**  
**Balance Sheet**  
As of November 30, 2013

	<u>Nov 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 - Checking Account	200,006.02
Total Checking/Savings	<u>200,006.02</u>
Total Current Assets	<u>200,006.02</u>
<b>TOTAL ASSETS</b>	<u><u>200,006.02</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Net Income	200,006.02
Total Equity	<u>200,006.02</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>200,006.02</u></u>

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

Nov 30, 13

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,273.83
100.200 · Code Enforcement & Inspection	46,328.95
100.000 · Checking Account - Other	796.79
Total 100.000 · Checking Account	68,399.57
Total Checking/Savings	68,399.57
Total Current Assets	68,399.57
<b>TOTAL ASSETS</b>	<b>68,399.57</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,963.35
Net Income	-16,277.31
Total Equity	68,399.57
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>68,399.57</b>