



Lower Nazareth Township
Financial Report
October 2013

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Oct-13</u>
General Fund - 01	\$ 766,375
Special Revenue Fund - Host Fee - 05	\$ 146,514
Palmer Sewer Fund - 08	\$ 170,384
Nazareth Sewer Fund - 09	\$ 6,757
Capital Reserve - Open Space Fund - 16	\$ 1,093,945
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,018,950
Sinking Fund 1995 General Obligation - 20	\$ 9,190
Capital Reserve - Municipal - 30	\$ 635,353
Capital Reserve - Fire Fund - 31	\$ 30,405
Capital Reserve - Ambulance Fund- 32	\$ 49,124
Refuse/Recycling Collection - 33	\$ 60,572
State Liquid Fuels Fund - 35	\$ 159,054
Christian Springs Road Improvements - 36	\$ 2
Traffic Impact - 091	\$ 1,431,611
<i>Total Township Funds...</i>	<u>\$5,578,236</u>
Master Escrow Account	\$ 485,465
Griffin Sewer Fund	\$ 200,002
Development & Inspection Account	\$ 122,764
<i>Total Escrow Accounts...</i>	<u>\$808,231</u>

**Lower Nazareth Township
GENERAL FUND BALANCE SHEET**

As of October 31, 2013

	Oct 31, 13
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	4,922.15
105.000 · Payroll Account	25,010.01
106.000 · LAB Savings Account	409,647.77
106.100 · PLGIT Account	219,472.88
106.200 · Real Estate Tax Collections	104,821.82
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	764,124.63
Total Current Assets	764,124.63
Other Assets	
130.500 · Due from Master Escrow Acco...	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	766,374.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	689.44
219 · Occup Privilege Tax Withhed	52.00
223 · Unemployment Withheld	39.67
229 · Direct Deposit Liability	-13,993.96
Total 210.000 · PAYROLL LIABILITI...	-13,212.85
Total Other Current Liabilities	-13,212.85
Total Current Liabilities	-13,212.85
Total Liabilities	-13,212.85
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	295,901.02
Net Income	-288,166.02
Total Equity	779,587.48
TOTAL LIABILITIES & EQUITY	766,374.63

12/04/13

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

	Jan - Oct 13	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,393,674.24	1,325,000.00	68,674.24	105.23%
301.200 · Real Estate - Prior	0.00	100.00	-100.00	0.00%
301.400 · Real Estate - Delinquent	16,825.44	30,000.00	-13,174.56	56.10%
Total 301.000 · REAL PROPERTY TAXES	1,410,499.68	1,355,100.00	55,399.68	104.1%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	148,226.25	150,000.00	-1,773.75	98.83%
310.210 · Earned Income - Current	928,450.45	1,000,000.00	-71,549.55	92.83%
310.220 · Earned Income - Prior	81,671.00	60,000.00	21,671.00	136.1%
310.510 · Local Services Tax	262,335.19	300,000.00	-37,664.81	87.4%
310.610 · Admission Tax	1,064.25	2,000.00	-935.75	53.2%
Total 310.000 · LOCAL ENABLING ACT TAX...	1,421,747.14	1,512,000.00	-90,252.86	94.0%
Total 300.000 · TAXES	2,832,246.82	2,867,100.00	-34,853.18	98.8%
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	29,347.09	25,000.00	4,347.09	117.4%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	5,377.18	6,000.00	-622.82	89.6%
Total 330.000 · FINES & FORFEITS	34,724.27	31,010.00	3,714.27	112.0%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	121.63	50.00	71.63	243.3%
341.02 · Interest on Savings	701.07	600.00	101.07	116.8%
Total 341.000 · Interest Earnings	822.70	650.00	172.70	126.6%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	7,350.00	50,000.00	-42,650.00	14.7%
Total 342.000 · Rents and Royalties	7,350.00	50,000.00	-42,650.00	14.7%
Total 340.000 · INTEREST, RENTS & ROYALT...	8,172.70	50,650.00	-42,477.30	16.1%
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 GRA...	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. G...	0.00	100.00	-100.00	0.0%
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	2,200.00	2,800.00	-600.00	78.6%
355.051 · Non-Uniform	46,612.30	35,000.00	11,612.30	133.2%
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%
Total 355.000 · STATE SHARED REVENUES	207,969.34	171,800.00	36,169.34	121.1%
Total 350.000 · INTERGOVERNMENTAL REV...	207,969.34	171,900.00	36,069.34	121.0%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	23,702.97	10,000.00	13,702.97	237.0%
361.330 · Zoning Hearings	8,750.00	7,000.00	1,750.00	125.0%
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	751.66	300.00	451.66	250.6%
Total 361.500 · Maps & Publications	838.66	300.00	538.66	279.6%
361.630 · Proceeds from tax collection	24,159.08	25,000.00	-840.92	96.6%
361.74 · Postage collected	3.24	50.00	-46.76	6.5%
Total 361.000 · General Government	57,453.95	42,350.00	15,103.95	135.7%
362.000 · PUBLIC SAFETY				
362.100 · Fire Police Dept. Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	180.00	200.00	-20.00	90.0%
362.410 · Building & Zoning Permits	25,664.53	19,000.00	6,664.53	135.1%
362.440 · Sewer Permits	1,150.00	1,000.00	150.00	115.0%
362.451 · Use & Occupancy Permits	20.00	50.00	-30.00	40.0%
362.452 · Moving Permits	405.00	450.00	-45.00	90.0%
362.470 · Driveway Permits	2,300.00	500.00	1,800.00	460.0%
362.480 · Grading Permits	18,200.00	9,000.00	9,200.00	202.2%
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%
Total 362.000 · PUBLIC SAFETY	51,989.53	34,400.00	17,589.53	151.1%

12/04/13

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

	Jan - Oct 13	Budget	S Over Budget	% of Budget
Total 360.000 · CHARGES FOR SERVICES	109,443.48	76,750.00	32,693.48	142.6%
363.000 · HIGHWAYS AND STREETS				
363.239 · Proceeds from Public Prop Damage	84.53	100.00	-15.47	84.5%
363.246 · Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
363.500 · Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
Total 363.000 · HIGHWAYS AND STREETS	84.53	300.00	-215.47	28.2%
367.000 · CULTURE-RECREATION				
367.300 · Summer Park Program	9,575.00	8,000.00	1,575.00	119.7%
367.301 · Business Donations	0.00	50.00	-50.00	0.0%
367.350 · Field Use Fees	2,780.00	2,000.00	780.00	139.0%
Total 367.000 · CULTURE-RECREATION	12,355.00	10,050.00	2,305.00	122.9%
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%
391.000 · Proceeds of Gen. Fxd. Asset Dis				
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	15,005.82	1,000.00	14,005.82	1,500.6%
Total Income	3,285,507.42	3,285,910.00	-402.58	100.0%
Gross Profit	3,285,507.42	3,285,910.00	-402.58	100.0%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	10,416.50	12,500.00	-2,083.50	83.3%
400.215 · Postage	1,254.98	3,000.00	-1,745.02	41.8%
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	308.94	350.00	-41.06	88.3%
400.324 · Wireless	1,291.40	800.00	491.40	161.4%
Total 400.320 · Telephone	6,348.51	7,150.00	-801.49	88.8%
400.340 · Advertising	3,196.88	4,500.00	-1,303.12	71.0%
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	10,182.72	10,500.00	-317.28	97.0%
400.384 · Office Equipment Rental	758.00	1,000.00	-242.00	75.8%
400.420 · Dues & Subscriptions	3,524.58	4,000.00	-475.42	88.1%
400.460 · Meetings & Continuing Education	7,943.65	7,000.00	943.65	113.5%
400.700 · Capital Purchases	119.96	20,000.00	-19,880.04	0.6%
Total 400.000 · GENERAL GOVERNMENT	49,061.04	75,200.00	-26,138.96	65.2%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	100.00	-60.00	40.0%
402.311 · Accounting & Auditing Services	7,000.00	7,000.00	0.00	100.0%
Total 402.000 · AUDITING	7,040.00	7,100.00	-60.00	99.2%
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	1,913.60	2,000.00	-86.40	95.7%
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 Serv	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%
Total 403.000 · TAX COLLECTION	4,254.52	7,750.00	-3,495.48	54.9%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	17,778.25	25,000.00	-7,221.75	71.1%
404.314 · Legal Services - Human Resource	94.00	4,000.00	-3,906.00	2.4%
Total 404.000 · SOLICITOR/LEGAL	17,872.25	29,000.00	-11,127.75	61.6%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	235,062.21	287,000.00	-51,937.79	81.9%
405.200 · Office Supplies	2,701.96	4,500.00	-1,798.04	60.0%
405.300 · Bond	1,500.00	1,750.00	-250.00	85.7%
Total 405.000 · PERSONNEL SERVICES	239,264.17	293,250.00	-53,985.83	81.6%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	254.06	250.00	4.06	101.6%
406.316 · Drug Testing	420.00	500.00	-80.00	84.0%
406.317 · Employee Record Checks	150.00	100.00	50.00	150.0%
406.318 · Bank Fees	59.98	50.00	9.98	120.0%
406.319 · Reimburse private prop damage	0.00	100.00	-100.00	0.0%

12/04/13

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

	Jan - Oct 13	Budget	\$ Over Budget	% of Budget
406.325 · Internet fees / Website Develop	5,089.95	2,000.00	3,089.95	254.5%
406.331 · Mileage	103.40	300.00	-196.60	34.5%
406.338 · Highway/Toll Reimbursement	176.60	50.00	126.60	353.2%
406.341 · Personnel Advertising	605.40	500.00	105.40	121.1%
406.421 · License & Permit Renewal	10.00	400.00	-390.00	2.5%
Total 406.000 · GENERAL GOVT. ADMINISTR...	6,869.39	4,250.00	2,619.39	161.6%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	11,626.67	3,500.00	8,126.67	332.2%
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%
Total 407.000 · DATA PROCESSING	16,461.45	8,000.00	8,461.45	205.8%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	9,110.50	8,000.00	1,110.50	113.9%
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	9,292.93	5,000.00	4,292.93	185.9%
Total 408.000 · ENGINEERING SERVICES	19,284.38	22,100.00	-2,815.62	87.3%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	2,606.71	1,800.00	806.71	144.8%
409.230 · Heating Fuel	8,065.23	8,500.00	-434.77	94.9%
409.300 · Facilities Maintenance	4,230.14	3,500.00	730.14	120.9%
409.360 · Public Utilities				
409.361 · Electricity	8,768.80	9,000.00	-231.20	97.4%
409.366 · Water	350.33	700.00	-349.67	50.0%
Total 409.360 · Public Utilities	9,119.13	9,700.00	-580.87	94.0%
409.367 · Trash Removal	917.76	500.00	417.76	183.6%
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	25,451.08	70,000.00	-44,548.92	36.4%
410.000 · PUBLIC SAFETY				
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	898,307.80	1,090,000.00	-191,692.20	82.4%
Total 410.000 · PUBLIC SAFETY	964,511.43	1,157,100.00	-192,588.57	83.4%
411.000 · FIRE				
411.300 · Building Capital Reserve	76,924.78	80,000.00	-3,075.22	96.2%
411.500 · Contributions	72,546.25	80,000.00	-7,453.75	90.7%
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	19,305.20	25,000.00	-5,694.80	77.2%
Total 411.000 · FIRE	367,628.09	394,000.00	-26,371.91	93.3%
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	47,260.60	59,160.00	-11,899.40	79.9%
413.121 · Sewage Enforcement Officer	529.38	700.00	-170.62	75.6%
413.200 · Supplies	467.17	700.00	-232.83	66.7%
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%
Total 413.000 · CODE ENFORCEMENT	48,872.59	63,310.00	-14,437.41	77.2%
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.	1,500.00	2,500.00	-1,000.00	60.0%
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	17,734.75	13,000.00	4,734.75	136.4%
414.340 · Zoning Hearing Advertisements	2,160.50	3,000.00	-839.50	72.0%
Total 414.000 · PLANNING & ZONING	26,978.33	29,050.00	-2,071.67	92.9%
419.540 · Crime Watch	240.40	300.00	-59.60	80.1%
422.450 · Animal Control	0.00	200.00	-200.00	0.0%
426.000 · SANITATION EXPENSE				
426.421 · FRCA Membership	0.00	50.00	-50.00	0.0%
Total 426.000 · SANITATION EXPENSE	0.00	50.00	-50.00	0.0%
427.450 · TRASH/RECYCLING COLLECTION	0.00	0.00	0.00	0.0%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	5,517.70	3,500.00	2,017.70	157.6%
Total 429.000 · PUBLIC WORKS - SANITATION	5,517.70	3,500.00	2,017.70	157.6%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	296,202.16	420,000.00	-123,797.84	70.5%

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

	Jan - Oct 13	Budget	S Over Budget	% of Budget
430.245 · Supplies	6,555.95	6,500.00	55.95	100.9%
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	299.69	400.00	-100.31	74.9%
430.329 · Wireless	2,770.88	3,000.00	-229.12	92.4%
Total 430.320 · Telephone	4,692.66	5,400.00	-707.34	86.9%
430.330 · Heating Fuel	5,552.69	7,000.00	-1,447.31	79.3%
430.360 · Electricity	3,062.39	3,500.00	-437.61	87.5%
430.384 · Equip/Machinery Rental	9,445.00	10,000.00	-555.00	94.5%
430.450 · Contracted Services	503.38	800.00	-296.62	62.9%
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	2,468.06	5,000.00	-2,531.94	49.4%
Total 430.000 · HWYS., ROADS & STREETS	338,016.07	517,700.00	-179,683.93	65.3%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	40,989.04	40,000.00	989.04	102.5%
Total 432.000 · WINTER MAINTENANCE	40,989.04	40,000.00	989.04	102.5%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	5,822.72	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	2,056.04	3,000.00	-943.96	68.5%
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	12,385.35	15,500.00	-3,114.65	79.9%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	3,134.81	7,000.00	-3,865.19	44.8%
Total 434.00 · STREET LIGHTING	3,134.81	7,000.00	-3,865.19	44.8%
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	19,515.92	16,000.00	3,515.92	122.0%
437.233 · Equipment Motor Fuel	29,296.19	30,000.00	-703.81	97.7%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	52,943.66	55,000.00	-2,056.34	96.3%
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%
Total 438.000 · HIGHWAY MAINT & REPAIR	11,424.29	13,000.00	-1,575.71	87.9%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	2,000.00	-2,000.00	0.0%
439.600 · Construction/Rebuilding	9,715.49	90,000.00	-80,284.51	10.8%
Total 439.000 · HWY CONST & REBUILDING ...	9,715.49	92,000.00	-82,284.51	10.6%
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%
452.300 · Recreation Safety Insurance	6,711.14	23,000.00	-16,288.86	29.2%
452.352 · Summer Program Insurance	0.00	0.00	0.00	0.0%
Total 452.000 · RECREATION & CULTURE	18,821.12	37,000.00	-18,178.88	50.9%
454.000 · PARKS				
454.115 · Park Personnel	6,355.28	7,000.00	-644.72	90.8%
454.200 · Park supplies	2,755.75	2,000.00	755.75	137.8%
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	2,545.30	2,000.00	545.30	127.3%
454.500 · Contracted Services	2,613.63	5,000.00	-2,386.37	52.3%
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%
Total 454.000 · PARKS	22,352.75	20,750.00	1,602.75	107.7%
456.000 · LIBRARY				
456.520 · Library Contribution	85,848.00	86,000.00	-152.00	99.8%
Total 456.000 · LIBRARY	85,848.00	86,000.00	-152.00	99.8%
480.000 · INSURANCE & EMPLOYEE BENEFIT...				
481.100 · Social Security Employer Paid	37,807.62	49,000.00	-11,192.38	77.2%
481.200 · Medicare Employer Paid	8,842.10	12,000.00	-3,157.90	73.7%
481.300 · Unemployment Comp 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	26,181.00	32,000.00	-5,819.00	81.8%
487.196 · Health Insurance	174,042.07	190,000.00	-15,957.93	91.6%
487.197 · Other Group Benefits	14,746.99	18,500.00	-3,753.01	79.7%
Total 480.000 · INSURANCE & EMPLOYEE BE...	374,043.99	416,000.00	-41,956.01	89.9%
486.000 · Insurance				
486.350 · Liability Insurance	54,244.70	57,000.00	-2,755.30	95.2%

12/04/13

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

	Jan - Oct 13	Budget	\$ Over Budget	% of Budget
Total 486.000 · Insurance	54,244.70	57,000.00	-2,755.30	95.2%
489.000 · JUDGEMENT & LOSSES				
489.410 · Judgements & damages	0.00	50.00	-50.00	0.0%
489.411 · Refund of fines collected	0.00	50.00	-50.00	0.0%
Total 489.000 · JUDGEMENT & LOSSES	0.00	100.00	-100.00	0.0%
492.000 · Interfund Operating Transfers	750,000.00			
6561 · *Payroll Expenses	447.35			
Total Expense	3,573,673.44	3,571,210.00	2,463.44	100.1%
Net Income	-288,166.02	-285,300.00	-2,866.02	101.0%

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

	Oct 31, 13
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	116,219.31
106.001 · Road Account	25,539.15
106.002 · Fire/Ambulance	4,755.31
106.003 · Recycling	146,513.77
Total 106.000 · Host Fee Savings Account	146,513.77
Total Checking/Savings	146,513.77
Total Current Assets	146,513.77
TOTAL ASSETS	146,513.77
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	23,140.42
Net Income	25,326.31
Total Equity	146,513.77
TOTAL LIABILITIES & EQUITY	146,513.77

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

	<u>Oct 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	717.29
106.000 · Palmer Sewer Savings Account	<u>169,666.56</u>
Total Checking/Savings	<u>170,383.85</u>
Total Current Assets	<u>170,383.85</u>
TOTAL ASSETS	<u><u>170,383.85</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,579.16
Net Income	<u>127.43</u>
Total Equity	<u>170,383.85</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,383.85</u></u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of October 31, 2013

12/04/13

	<u>Oct 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,005.43
106.000 · Nazareth Sewer Savings Account	<u>5,751.71</u>
Total Checking/Savings	<u>6,757.14</u>
Total Current Assets	<u>6,757.14</u>
TOTAL ASSETS	<u><u>6,757.14</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64.79
Net Income	<u>1,482.02</u>
Total Equity	<u>6,757.14</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,757.14</u></u>

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

	<u>Oct 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	299,246.34
106.000 · PLGIT Savings Account	<u>794,698.56</u>
Total Checking/Savings	<u>1,093,944.90</u>
Total Current Assets	<u>1,093,944.90</u>
TOTAL ASSETS	<u><u>1,093,944.90</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	907,782.19
Net Income	<u>155,667.76</u>
Total Equity	<u>1,093,944.90</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,093,944.90</u></u>

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

	Oct 31, 13
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	248,040.18
106.000 · Swr/Signal PLUS Account	770,910.21
Total Checking/Savings	1,018,950.39
Total Current Assets	1,018,950.39
TOTAL ASSETS	1,018,950.39
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	191,031.50
Net Income	-24,492.32
Total Equity	1,018,950.39
TOTAL LIABILITIES & EQUITY	1,018,950.39

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

	<u>Oct 31, 13</u>
ASSETS	
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>
TOTAL ASSETS	<u><u>9,190.34</u></u>
LIABILITIES & EQUITY	
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>
TOTAL LIABILITIES & EQUITY	<u><u>9,190.34</u></u>

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

	Oct 31, 13
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	258,613.02
106.001 · CAPITAL PURCHASES	376,597.24
106.005 · HOLDING ACCOUNT	62.17
106.000 · Capital Reserve Savings Account - Other	62.17
Total 106.000 · Capital Reserve Savings Account	635,272.43
Total Checking/Savings	635,272.43
Total Current Assets	635,272.43
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	635,352.94
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-161,105.30
Net Income	587,490.56
Total Equity	635,352.94
TOTAL LIABILITIES & EQUITY	635,352.94

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

	Oct 31, 13
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	13,179.93
106.001 · Fire Truck Fund	5,981.92
106.002 · Building Land Fund	11,229.37
106.003 · Fire Police Fund	14.17
106.000 · Fire CR Savings Account - Other	<u>14.17</u>
Total 106.000 · Fire CR Savings Account	<u>30,405.39</u>
Total Checking/Savings	<u>30,405.39</u>
Total Current Assets	<u>30,405.39</u>
TOTAL ASSETS	<u><u>30,405.39</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-154,206.41
Net Income	<u>-49,985.83</u>
Total Equity	<u>30,405.39</u>
TOTAL LIABILITIES & EQUITY	<u><u>30,405.39</u></u>

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

	Oct 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	9.87
106.000 · Ambulance CR Savings Account - Other	<u>9.87</u>
Total 106.000 · Ambulance CR Savings Account	<u>49,123.68</u>
Total Checking/Savings	<u>49,123.68</u>
Total Current Assets	<u>49,123.68</u>
TOTAL ASSETS	<u><u>49,123.68</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,594.42
Net Income	<u>9.87</u>
Total Equity	<u>49,123.68</u>
TOTAL LIABILITIES & EQUITY	<u><u>49,123.68</u></u>

8:37 AM
12/04/13
Accrual Basis

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

	<u>Oct 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	55,304.98
103.000 · Embassy Checking Account	<u>5,266.64</u>
Total Checking/Savings	<u>60,571.62</u>
Total Current Assets	<u>60,571.62</u>
TOTAL ASSETS	<u><u>60,571.62</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	124,028.86
Net Income	<u>-63,457.24</u>
Total Equity	<u>60,571.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>60,571.62</u></u>

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

	<u>Oct 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>159,053.94</u>
Total Checking/Savings	<u>159,053.94</u>
Total Current Assets	<u>159,053.94</u>
TOTAL ASSETS	<u><u>159,053.94</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-108,919.61
Net Income	<u>158,554.02</u>
Total Equity	<u>159,053.94</u>
TOTAL LIABILITIES & EQUITY	<u><u>159,053.94</u></u>

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

	Oct 31, 13
ASSETS	
Current Assets	
Checking/Savings	
100.00 · CS Road Improvements	1.88
100.01 · Oakleaf Properties, Inc.	0.22
100.02 · Jandrew Subdivision	2.10
Total 100.00 · CS Road Improvements	2.10
Total Checking/Savings	2.10
Total Current Assets	2.10
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

8:49 AM
12/04/13
Accrual Basis

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

	<u>Oct 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,112.49
106.000 Traffic Impact Account	<u>1,427,498.33</u>
Total Checking/Savings	<u>1,431,610.82</u>
Total Current Assets	<u>1,431,610.82</u>
TOTAL ASSETS	<u><u>1,431,610.82</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,365,079.77
Net Income	<u>66,531.05</u>
Total Equity	<u>1,431,610.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,431,610.82</u></u>

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

	Oct 31, 13
ASSETS	
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	426,454.69
106.000 · SAVING ACCOUNTS	44,352.54
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	13,968.46
Total Checking/Savings	485,464.74
Total Current Assets	485,464.74
TOTAL ASSETS	485,464.74
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	2,330.51
Total Current Liabilities	2,330.51
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
3900 · Retained Earnings	(312,733.46)
Net Income	(48,203.02)
Total Equity	483,134.23
TOTAL LIABILITIES & EQUITY	485,464.74

8:51 AM
12/04/13
Accrual Basis

LNT Griffin Sewer Fund
Balance Sheet
As of October 31, 2013

	<u>Oct 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 - Checking Account	<u>200,001.92</u>
Total Checking/Savings	<u>200,001.92</u>
Total Current Assets	<u>200,001.92</u>
TOTAL ASSETS	<u><u>200,001.92</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	<u>200,001.92</u>
Total Equity	<u>200,001.92</u>
TOTAL LIABILITIES & EQUITY	<u><u>200,001.92</u></u>

Lower Nazareth Township
Balance Sheet
As of October 31, 2013

	Oct 31, 13
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,273.83
100.200 · Code Enforcement & Inspection	100,701.55
100.000 · Checking Account - Other	788.54
Total 100.000 · Checking Account	122,763.92
Total Checking/Savings	122,763.92
Total Current Assets	122,763.92
TOTAL ASSETS	122,763.92
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,963.35
Net Income	38,087.04
Total Equity	122,763.92
TOTAL LIABILITIES & EQUITY	122,763.92