



**Lower Nazareth Township**  
**Financial Report**  
*September 2013*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Sep-13

General Fund - 01	\$ 1,287,106
Special Revenue Fund - Host Fee - 05	\$ 140,112
Palmer Sewer Fund - 08	\$ 170,384
Nazareth Sewer Fund - 09	\$ 6,757
Capital Reserve - Open Space Fund - 16	\$ 994,370
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,018,947
Sinking Fund 1995 General Obligation - 20	\$ 9,190
Capital Reserve - Municipal - 30	\$ 649,652
Capital Reserve - Fire Fund - 31	\$ 30,405
Capital Reserve - Ambulance Fund- 32	\$ 49,123
Refuse/Recycling Collection - 33	\$ 94,000
State Liquid Fuels Fund - 35	\$ 159,052
Christian Springs Road Improvements - 36	\$ 2
Traffic Impact - 091	\$ 1,384,952
<i>Total Township Funds...</i>	<u><u>\$5,994,052</u></u>

Master Escrow Account	\$ 465,087
Development & Inspection Account	\$ 86,227
<i>Total Escrow Accounts...</i>	<u><u>\$551,314</u></u>

10/14/13

**Lower Nazareth Township**  
**General Fund Balance Sheet**  
As of September 30, 2013

	Sep 30, 13
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	5,388.70
105.000 · Payroll Account	6,371.44
106.000 · LAB Savings Account	953,105.05
106.100 · PLGIT Account	219,470.21
106.200 · Real Estate Tax Collections	100,270.96
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
<b>Total Checking/Savings</b>	1,284,856.36
<b>Total Current Assets</b>	1,284,856.36
<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>	<b>1,287,106.36</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-0.04
<b>Total 210.000 · PAYROLL LIABILITI..</b>	-0.04
<b>Total Other Current Liabilities</b>	-0.04
<b>Total Current Liabilities</b>	-0.04
<b>Total Liabilities</b>	-0.04
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	295,901.02
Net Income	219,352.90
<b>Total Equity</b>	1,287,106.40
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,287,106.36</b>

10/08/13

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

	Jan - Sep 13	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>300.000 · TAXES</b>				
<b>301.000 · REAL PROPERTY TAXES</b>				
301.100 · Real Estate - Current	1,390,363.38	1,325,000.00	65,363.38	104.9%
301.200 · Real Estate - Prior	0.00	100.00	-100.00	0.0%
301.400 · Real Estate - Delinquent	13,190.02	30,000.00	-16,809.98	44.0%
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>1,403,553.40</b>	<b>1,355,100.00</b>	<b>48,453.40</b>	<b>103.6%</b>
<b>310.000 · LOCAL ENABLING ACT TAXES</b>				
310.100 · Real Estate Transfer Tax	148,226.25	150,000.00	-1,773.75	98.8%
310.210 · Earned Income - Current	882,137.03	1,000,000.00	-117,862.97	88.2%
310.220 · Earned Income - Prior	81,671.00	60,000.00	21,671.00	136.1%
310.510 · Local Services Tax	261,996.19	300,000.00	-38,003.81	87.3%
310.610 · Admission Tax	1,064.25	2,000.00	-935.75	53.2%
<b>Total 310.000 · LOCAL ENABLING ACT TAX...</b>	<b>1,375,094.72</b>	<b>1,512,000.00</b>	<b>-136,905.28</b>	<b>90.9%</b>
<b>Total 300.000 · TAXES</b>	<b>2,778,648.12</b>	<b>2,867,100.00</b>	<b>-88,451.88</b>	<b>96.9%</b>
<b>320.000 · LICENSES &amp; PERMITS</b>				
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>
<b>330.000 · FINES &amp; FORFEITS</b>				
331.110 · Vehicle Code Violations	25,127.53	25,000.00	127.53	100.5%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	4,825.29	6,000.00	-1,174.71	80.4%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<b>29,952.82</b>	<b>31,010.00</b>	<b>-1,057.18</b>	<b>96.6%</b>
<b>340.000 · INTEREST, RENTS &amp; ROYALTIES</b>				
<b>341.000 · Interest Earnings</b>				
341.01 · Interest on checking	106.02	50.00	56.02	212.0%
341.02 · Interest on Savings	695.93	600.00	95.93	116.0%
<b>Total 341.000 · Interest Earnings</b>	<b>801.95</b>	<b>650.00</b>	<b>151.95</b>	<b>123.4%</b>
<b>342.000 · Rents and Royalties</b>				
342.20 · 248 Brodhead Rent	6,300.00	50,000.00	-43,700.00	12.6%
<b>Total 342.000 · Rents and Royalties</b>	<b>6,300.00</b>	<b>50,000.00</b>	<b>-43,700.00</b>	<b>12.6%</b>
<b>Total 340.000 · INTEREST, RENTS &amp; ROYALT...</b>	<b>7,101.95</b>	<b>50,650.00</b>	<b>-43,548.05</b>	<b>14.0%</b>
<b>350.000 · INTERGOVERNMENTAL REVENUES</b>				
<b>351.000 · FEDERAL CAP &amp; OPER GRANTS</b>				
351.12 · FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
<b>Total 351.000 · FEDERAL CAP &amp; OPER GRA...</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>354.000 · STATE CAPITAL &amp; OPER. GRANTS</b>				
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. G...</b>	<b>0.00</b>	<b>100.00</b>	<b>-100.00</b>	<b>0.0%</b>
<b>355.000 · STATE SHARED REVENUES</b>				
355.010 · Public Utility Realty Tax	0.00	4,000.00	-4,000.00	0.0%
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%
<b>Total 355.000 · STATE SHARED REVENUES</b>	<b>204,098.02</b>	<b>171,800.00</b>	<b>32,298.02</b>	<b>118.8%</b>
<b>Total 350.000 · INTERGOVERNMENTAL REV...</b>	<b>204,098.02</b>	<b>171,900.00</b>	<b>32,198.02</b>	<b>118.7%</b>
<b>360.000 · CHARGES FOR SERVICES</b>				
<b>361.000 · General Government</b>				
361.310 · Subdivision & Land Development	23,154.87	10,000.00	13,154.87	231.5%
361.330 · Zoning Hearings	8,750.00	7,000.00	1,750.00	125.0%
<b>361.500 · Maps &amp; Publications</b>				
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	747.04	300.00	447.04	249.0%
<b>Total 361.500 · Maps &amp; Publications</b>	<b>834.04</b>	<b>300.00</b>	<b>534.04</b>	<b>278.0%</b>
361.630 · Proceeds from tax collection	22,919.08	25,000.00	-2,080.92	91.7%
361.74 · Postage collected	3.24	50.00	-46.76	6.5%
<b>Total 361.000 · General Government</b>	<b>55,661.23</b>	<b>42,350.00</b>	<b>13,311.23</b>	<b>131.4%</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	160.00	200.00	-40.00	80.0%
362.410 · Building & Zoning Permits	16,309.53	19,000.00	-2,690.47	85.8%
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	360.00	450.00	-90.00	80.0%
362.470 · Driveway Permits	2,150.00	500.00	1,650.00	430.0%
362.480 · Grading Permits	17,000.00	9,000.00	8,000.00	188.9%
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>41,219.53</b>	<b>34,400.00</b>	<b>6,819.53</b>	<b>119.8%</b>

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

	Jan - Sep 13	Budget	\$ Over Budget	% of Budget
<b>Total 360.000 · CHARGES FOR SERVICES</b>	96,880.76	76,750.00	20,130.76	126.2%
<b>363.000 · HIGHWAYS AND STREETS</b>				
363.239 · Proceeds from Public Prop Damage	84.53	100.00	-15.47	84.5%
363.246 · Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
363.500 · Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
<b>Total 363.000 · HIGHWAYS AND STREETS</b>	84.53	300.00	-215.47	28.2%
<b>367.000 · CULTURE-RECREATION</b>				
367.300 · Summer Park Program	9,575.00	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%
<b>Total 367.000 · CULTURE-RECREATION</b>	12,355.00	10,050.00	2,305.00	122.9%
<b>389.000 · MISCELLANEOUS INCOME</b>				
389.196 · Minl-Cobra Premiums	0.00	100.00	-100.00	0.0%
389.000 · MISCELLANEOUS INCOME - Other	0.00	50.00	-50.00	0.0%
<b>Total 389.000 · MISCELLANEOUS INCOME</b>	0.00	150.00	-150.00	0.0%
<b>391.000 · Proceeds of Gen. Fxd. Asset Dis</b>				
391.100 · Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
<b>Total 391.000 · Proceeds of Gen. Fxd. Asset Dis</b>	0.00	0.00	0.00	0.0%
<b>392.000 · INTERFUND TRANSFER</b>	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>	3,209,632.48	3,285,910.00	-76,277.52	97.7%
<b>Gross Profit</b>	3,209,632.48	3,285,910.00	-76,277.52	97.7%
<b>Expense</b>				
<b>400.000 · GENERAL GOVERNMENT</b>				
400.105 · Salary	9,374.85	12,500.00	-3,125.15	75.0%
400.215 · Postage	1,249.81	3,000.00	-1,750.19	41.7%
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	3,847.73	6,000.00	-2,152.27	64.1%
400.322 · Long Distance	274.02	350.00	-75.98	78.3%
400.324 · Wireless	1,174.09	800.00	374.09	146.8%
<b>Total 400.320 · Telephone</b>	5,295.84	7,150.00	-1,854.16	74.1%
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	8,687.20	10,500.00	-1,812.80	82.7%
400.384 · Office Equipment Rental	578.00	1,000.00	-422.00	57.8%
400.420 · Dues & Subscriptions	3,018.66	4,000.00	-981.34	75.5%
400.460 · Meetings & Conferences	7,943.65	7,000.00	943.65	113.5%
400.700 · Capital Purchases	119.96	20,000.00	-19,880.04	0.6%
<b>Total 400.000 · GENERAL GOVERNMENT</b>	44,780.11	75,200.00	-30,419.89	59.5%
<b>402.000 · AUDITING</b>				
402.105 · Audit Wages	40.00	100.00	-60.00	40.0%
402.311 · Accounting & Auditing Services	3,240.00	7,000.00	-3,760.00	46.3%
<b>Total 402.000 · AUDITING</b>	3,280.00	7,100.00	-3,820.00	46.2%
<b>403.000 · TAX COLLECTION</b>				
403.105 · R.E. Tax Collector Salary	0.00	0.00	0.00	0.0%
403.110 · EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 · EIT Collection Supplies	0.00	50.00	-50.00	0.0%
403.201 · Real Estate Collection Supplies	1,913.60	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 Servie	0.00	1,000.00	-1,000.00	0.0%
403.319 · Local Services Tax Refunds	722.80	1,500.00	-777.20	48.2%
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>	4,156.52	7,750.00	-3,593.48	53.6%
<b>404.000 · SOLICITOR/LEGAL</b>				
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%
<b>Total 404.000 · SOLICITOR/LEGAL</b>	17,872.25	29,000.00	-11,127.75	61.6%
<b>405.000 · PERSONNEL SERVICES</b>				
405.140 · Office Staff Wages	212,602.89	287,000.00	-74,397.11	74.1%
405.200 · Office Supplies	2,700.97	4,500.00	-1,799.03	60.0%
405.300 · Bond	1,500.00	1,750.00	-250.00	85.7%
<b>Total 405.000 · PERSONNEL SERVICES</b>	216,803.86	293,250.00	-76,446.14	73.9%
<b>406.000 · GENERAL GOVT. ADMINISTRATION</b>				
406.280 · General Administrative Expense	197.18	250.00	-52.82	78.9%
406.316 · Drug Testing	360.00	500.00	-140.00	72.0%
406.317 · Employee Record Checks	150.00	100.00	50.00	150.0%
406.318 · Bank Fees	29.99	50.00	-20.01	60.0%
406.319 · Reimburse private prop damage	0.00	100.00	-100.00	0.0%

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

	Jan - Sep 13	Budget	S 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	140.00	50.00	90.00	280.0%
406.341 · Personnel Advertising	605.40	500.00	105.40	121.1%
406.421 · License & Permit Renewal	10.00	400.00	-390.00	2.5%
<b>Total 406.000 · GENERAL GOVT. ADMINISTR..</b>	<b>6,685.92</b>	<b>4,250.00</b>	<b>2,435.92</b>	<b>157.3%</b>
<b>407.000 · DATA PROCESSING</b>				
407.213 · Data Processing Equipment	11,026.67	3,500.00	7,526.67	315.0%
407.215 · Software	834.78	2,500.00	-1,665.22	33.4%
407.370 · Computer Services	3,200.00	2,000.00	1,200.00	160.0%
<b>Total 407.000 · DATA PROCESSING</b>	<b>15,061.45</b>	<b>8,000.00</b>	<b>7,061.45</b>	<b>188.3%</b>
<b>408.000 · ENGINEERING SERVICES</b>				
408.310 · Engineering Services	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	8,792.93	5,000.00	3,792.93	175.9%
<b>Total 408.000 · ENGINEERING SERVICES</b>	<b>18,784.38</b>	<b>22,100.00</b>	<b>-3,315.62</b>	<b>85.0%</b>
<b>409.000 · GEN GOVT. BUILDINGS</b>				
409.200 · Supplies	2,405.59	1,800.00	605.59	133.6%
409.230 · Heating Fuel	8,065.23	8,500.00	-434.77	94.9%
409.300 · Miscellaneous Maintenance	4,230.14	3,500.00	730.14	120.9%
409.360 · Public Utilities				
409.361 · Electricity	7,986.25	9,000.00	-1,013.75	88.7%
409.366 · Water	291.68	700.00	-408.32	41.7%
<b>Total 409.360 · Public Utilities</b>	<b>8,277.93</b>	<b>9,700.00</b>	<b>-1,422.07</b>	<b>85.3%</b>
409.367 · Trash Removal	856.56	500.00	356.56	171.3%
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>	<b>24,347.56</b>	<b>70,000.00</b>	<b>-45,652.44</b>	<b>34.8%</b>
<b>410.000 · PUBLIC SAFETY</b>				
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%
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	808,477.02	1,090,000.00	-281,522.98	74.2%
<b>Total 410.000 · PUBLIC SAFETY</b>	<b>809,282.27</b>	<b>1,157,100.00</b>	<b>-347,817.73</b>	<b>69.9%</b>
<b>411.000 · FIRE</b>				
411.300 · Building Capital Reserve	75,913.01	80,000.00	-4,086.99	94.9%
411.500 · Contributions	66,837.18	80,000.00	-13,162.82	83.5%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	44,660.00	59,000.00	-14,340.00	75.7%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	17,374.68	25,000.00	-7,625.32	69.5%
<b>Total 411.000 · FIRE</b>	<b>204,784.87</b>	<b>394,000.00</b>	<b>-189,215.13</b>	<b>52.0%</b>
<b>412.000 · AMBULANCE</b>				
412.140 · Ambulance personnel	0.00	30,000.00	-30,000.00	0.0%
412.541 · Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 · Operation Contribution	0.00	0.00	0.00	0.0%
412.700 · Truck Fund Capital Reserve	0.00	20,000.00	-20,000.00	0.0%
<b>Total 412.000 · AMBULANCE</b>	<b>0.00</b>	<b>50,000.00</b>	<b>-50,000.00</b>	<b>0.0%</b>
<b>413.000 · CODE ENFORCEMENT</b>				
413.100 · Zoning Administrator	42,869.27	59,160.00	-16,290.73	72.5%
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	605.34	750.00	-144.66	80.7%
413.400 · Court Costs	0.00	2,000.00	-2,000.00	0.0%
<b>Total 413.000 · CODE ENFORCEMENT</b>	<b>44,471.16</b>	<b>63,310.00</b>	<b>-18,838.84</b>	<b>70.2%</b>
<b>414.000 · PLANNING &amp; ZONING</b>				
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	15,701.25	13,000.00	2,701.25	120.8%
414.340 · Zoning Hearing Advertisements	2,160.50	3,000.00	-839.50	72.0%
<b>Total 414.000 · PLANNING &amp; ZONING</b>	<b>24,944.83</b>	<b>29,050.00</b>	<b>-4,105.17</b>	<b>85.9%</b>
419.540 · Crime Watch	240.40	300.00	-59.60	80.1%
422.450 · Animal Control	0.00	200.00	-200.00	0.0%
<b>426.000 · SANITATION EXPENSE</b>				
426.421 · FRCA Membership	0.00	50.00	-50.00	0.0%
<b>Total 426.000 · SANITATION EXPENSE</b>	<b>0.00</b>	<b>50.00</b>	<b>-50.00</b>	<b>0.0%</b>
427.450 · TRASH/RECYCLING COLLECTION	0.00	0.00	0.00	0.0%
<b>429.000 · PUBLIC WORKS - SANITATION</b>				
429.364 · Sanitary Sewer Expenses	3,670.18	3,500.00	170.18	104.9%
<b>Total 429.000 · PUBLIC WORKS - SANITATION</b>	<b>3,670.18</b>	<b>3,500.00</b>	<b>170.18</b>	<b>104.9%</b>
<b>430.000 · HWYS., ROADS &amp; STREETS</b>				
430.100 · Personnel Services	267,102.01	420,000.00	-152,897.99	63.6%

10/08/13

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

	Jan - Sep 13	Budget	\$ Over Budget	% of Budget
430.245 · Supplies	6,319.36	6,500.00	-180.64	97.2%
430.300 · Misc. Facility Maintenance	176.95	1,500.00	-1,323.05	11.8%
430.320 · Telephone				
430.321 · Local	1,327.40	2,000.00	-672.60	66.4%
430.322 · Long Distance	273.28	400.00	-126.72	68.3%
430.329 · Wireless	2,519.04	3,000.00	-480.96	84.0%
<b>Total 430.320 · Telephone</b>	<b>4,119.72</b>	<b>5,400.00</b>	<b>-1,280.28</b>	<b>76.3%</b>
430.330 · Heating Fuel	5,552.69	7,000.00	-1,447.31	79.3%
430.360 · Electricity	2,828.61	3,500.00	-671.39	80.8%
430.384 · Equip/Machinery Rental	9,445.00	10,000.00	-555.00	94.5%
430.450 · Contracted Services	409.78	800.00	-390.22	51.2%
430.460 · Continuing Education	821.94	500.00	321.94	164.4%
430.600 · Capital Construction	158.00	12,500.00	-12,342.00	1.3%
430.740 · Equipment Purchase	8,290.89	45,000.00	-36,709.11	18.4%
430.750 · Misc. Shop Tools & Equipment	2,000.66	5,000.00	-2,999.34	40.0%
<b>Total 430.000 · HWYS., ROADS &amp; STREETS</b>	<b>307,225.61</b>	<b>517,700.00</b>	<b>-210,474.39</b>	<b>59.3%</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	5,264.32	4,000.00	1,264.32	131.6%
433.246 · Pavement Marking Supplies	470.25	2,500.00	-2,029.75	18.8%
433.249 · Traffic Control Supplies-signal	1,191.18	2,500.00	-1,308.82	47.6%
433.360 · Traffic signal electric	1,869.44	3,000.00	-1,130.56	62.3%
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%
<b>Total 433.000 · TRAFFIC CONTROL DEVICES</b>	<b>10,829.35</b>	<b>15,500.00</b>	<b>-4,670.65</b>	<b>69.9%</b>
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	2,854.02	7,000.00	-4,145.98	40.8%
<b>Total 434.00 · STREET LIGHTING</b>	<b>2,854.02</b>	<b>7,000.00</b>	<b>-4,145.98</b>	<b>40.8%</b>
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	3,746.55	9,000.00	-5,253.45	41.6%
437.213 · Equipment Parts & Supplies	17,409.25	16,000.00	1,409.25	108.8%
437.233 · Equipment Motor Fuel	26,342.98	30,000.00	-3,657.02	87.8%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>47,498.78</b>	<b>55,000.00</b>	<b>-7,501.22</b>	<b>86.4%</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	1,376.05	90,000.00	-88,623.95	1.5%
<b>Total 439.000 · HWY CONST &amp; REBUILDING ...</b>	<b>1,376.05</b>	<b>92,000.00</b>	<b>-90,623.95</b>	<b>1.5%</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%
452.300 · Recreation Safety Insurance	5,008.77	23,000.00	-17,991.23	21.8%
452.352 · Summer Program Insurance	0.00	0.00	0.00	0.0%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>17,118.75</b>	<b>37,000.00</b>	<b>-19,881.25</b>	<b>46.3%</b>
454.000 · PARKS				
454.115 · Park Personnel	5,530.40	7,000.00	-1,469.60	79.0%
454.200 · Park supplies	2,342.06	2,000.00	342.06	117.1%
454.230 · Fuel	2,475.99	2,500.00	-24.01	99.0%
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	2,368.51	2,000.00	368.51	118.4%
454.500 · Contracted Services	2,385.78	5,000.00	-2,614.22	47.7%
454.600 · Capital Construction	1,002.50	1,000.00	2.50	100.3%
454.700 · Capital Purchases	2,980.00	1,000.00	1,980.00	298.0%
454.710 · Park Land Acquisition	0.00	50.00	-50.00	0.0%
<b>Total 454.000 · PARKS</b>	<b>19,085.24</b>	<b>20,750.00</b>	<b>-1,664.76</b>	<b>92.0%</b>
456.000 · LIBRARY				
456.520 · Library Contribution	64,386.00	86,000.00	-21,614.00	74.9%
<b>Total 456.000 · LIBRARY</b>	<b>64,386.00</b>	<b>86,000.00</b>	<b>-21,614.00</b>	<b>74.9%</b>
480.000 · INSURANCE & EMPLOYEE BENEFIT...				
481.100 · Social Security Employer Paid	34,222.96	49,000.00	-14,777.04	69.8%
481.200 · Medicare Employer Paid	8,003.76	12,000.00	-3,996.24	66.7%
481.300 · Unemployment Comp Employer Paid	349.21	2,000.00	-1,650.79	17.5%
483.197 · Non-Uniform Penion Plan Contrib	0.00	110,000.00	-110,000.00	0.0%
483.310 · Pension Plan Admin Fees	2,075.00	2,500.00	-425.00	83.0%
484.354 · Workers Comp Insurance	24,909.00	32,000.00	-7,091.00	77.8%
487.196 · Health Insurance	156,441.11	190,000.00	-33,558.89	82.3%
487.197 · Other Group Benefits	13,829.87	18,500.00	-4,670.13	74.8%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BE...</b>	<b>239,830.91</b>	<b>416,000.00</b>	<b>-176,169.09</b>	<b>57.7%</b>
486.000 · Insurance				
486.350 · Liability Insurance	38,115.00	57,000.00	-18,885.00	66.9%

10/08/13

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

	Jan - Sep 13	Budget	\$ Over Budget	% of Budget
Total 486.000 · Insurance	38,115.00	57,000.00	-18,885.00	66.9%
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	383.25			
<b>Total Expense</b>	<b>2,990,282.05</b>	<b>3,571,210.00</b>	<b>-580,927.95</b>	<b>83.7%</b>
<b>Net Income</b>	<b>219,350.43</b>	<b>-285,300.00</b>	<b>504,650.43</b>	<b>-76.9%</b>



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

	Sep 30, 13
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	113,018.44
106.002 · Fire/Ambulance	23,938.71
106.003 · Recycling	3,154.88
Total 106.000 · Host Fee Savings Account	140,112.03
Total Checking/Savings	140,112.03
Total Current Assets	140,112.03
<b>TOTAL ASSETS</b>	<b>140,112.03</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	23,140.42
Net Income	18,924.57
Total Equity	140,112.03
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>140,112.03</b>

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

	<u>Sep 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	717.23
106.000 · Palmer Sewer Savings Account	<u>169,666.56</u>
Total Checking/Savings	<u>170,383.79</u>
Total Current Assets	<u>170,383.79</u>
<b>TOTAL ASSETS</b>	<b><u>170,383.79</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>127.37</u>
Total Equity	<u>170,383.79</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>170,383.79</u></b>

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

	<u>Sep 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,005.34
106.000 · Nazareth Sewer Savings Account	<u>5,751.71</u>
Total Checking/Savings	<u>6,757.05</u>
Total Current Assets	<u>6,757.05</u>
<b>TOTAL ASSETS</b>	<u><u>6,757.05</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64.79
Net Income	<u>1,481.93</u>
Total Equity	<u>6,757.05</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>6,757.05</u></u>

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

	<u>Sep 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	199,680.97
106.000 · PLGIT Savings Account	<u>794,688.89</u>
Total Checking/Savings	<u>994,369.86</u>
Total Current Assets	<u>994,369.86</u>
<b>TOTAL ASSETS</b>	<b><u>994,369.86</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	907,782.19
Net Income	<u>56,092.72</u>
Total Equity	<u>994,369.86</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>994,369.86</u></b>

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

	<u>Sep 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	248,037.16
106.000 · Swr/Signal PLUS Account	770,910.21
Total Checking/Savings	1,018,947.37
Total Current Assets	1,018,947.37
<b>TOTAL ASSETS</b>	<b>1,018,947.37</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	191,031.50
Net Income	-24,495.34
Total Equity	1,018,947.37
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,018,947.37</b>

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

	<u>Sep 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 September 30, 2013

	Sep 30, 13
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	262,198.22
106.005 · HOLDING ACCOUNT	387,318.52
106.000 · Capital Reserve Savings Account - Other	54.29
Total 106.000 · Capital Reserve Savings Account	649,571.03
Total Checking/Savings	649,571.03
Total Current Assets	649,571.03
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
<b>TOTAL ASSETS</b>	<b>649,651.54</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-161,105.30
Net Income	601,789.16
Total Equity	649,651.54
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>649,651.54</b>

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

	Sep 30, 13
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
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	13.80
<b>Total 106.000 · Fire CR Savings Account</b>	<b>30,405.02</b>
<b>Total Checking/Savings</b>	<b>30,405.02</b>
<b>Total Current Assets</b>	<b>30,405.02</b>
<b>TOTAL ASSETS</b>	<b>30,405.02</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-154,206.41
Net Income	-49,986.20
<b>Total Equity</b>	<b>30,405.02</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>30,405.02</b>



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

	Sep 30, 13
<b>ASSETS</b>	
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	9.27
Total 106.000 · Ambulance CR Savings Account	49,123.08
Total Checking/Savings	49,123.08
Total Current Assets	49,123.08
<b>TOTAL ASSETS</b>	<b>49,123.08</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-49,594.42
Net Income	9.27
Total Equity	49,123.08
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>49,123.08</b>

9:20 AM  
10/14/13  
Accrual Basis

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

	<u>Sep 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	89,581.51
103.000 · Embassy Checking Account	<u>4,418.24</u>
Total Checking/Savings	<u>93,999.75</u>
Total Current Assets	<u>93,999.75</u>
<b>TOTAL ASSETS</b>	<b><u>93,999.75</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	124,028.86
Net Income	<u>-30,029.11</u>
Total Equity	<u>93,999.75</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>93,999.75</u></b>

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

	<u>Sep 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	159,052.01
<b>Total Checking/Savings</b>	<u>159,052.01</u>
<b>Total Current Assets</b>	<u>159,052.01</u>
<b>TOTAL ASSETS</b>	<u><u>159,052.01</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-108,919.61
Net Income	158,552.09
<b>Total Equity</b>	<u>159,052.01</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>159,052.01</u></u>

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

	Sep 30, 13
<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	2.10
Total Checking/Savings	2.10
Total Current Assets	2.10
<b>TOTAL ASSETS</b>	<b>2.10</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3000 · Opening Bal Equity	22,000.00
3900 · Retained Earnings	-21,827.90
Net Income	-170.00
Total Equity	2.10
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2.10</b>

9:56 AM  
10/14/13  
Accrual Basis

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

	<u>Sep 30, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	4,112.31
106.000 Traffic Impact Account	<u>1,380,839.57</u>
Total Checking/Savings	<u>1,384,951.88</u>
Total Current Assets	<u>1,384,951.88</u>
<b>TOTAL ASSETS</b>	<u><u>1,384,951.88</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,365,079.77
Net Income	<u>19,872.11</u>
Total Equity	<u>1,384,951.88</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,384,951.88</u></u>

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

	<u>Sep 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	81.34
102.000 SAVINGS ACCOUNTS - LAB	405,924.46
106.000 SAVING ACCOUNTS	44,351.03
109.001 TRAFFIC SIGNAL MAINTENANCE-LAB	14,122.59
<b>Total Checking/Savings</b>	<u>465,087.10</u>
<b>Total Current Assets</b>	<u>465,087.10</u>
<b>TOTAL ASSETS</b>	<u><u>465,087.10</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 Due to Other Funds	2,330.51
<b>Total Other Current Liabilities</b>	<u>2,330.51</u>
<b>Total Current Liabilities</b>	<u>2,330.51</u>
<b>Total Liabilities</b>	2,330.51
Equity	
3000 Opening Bal Equity	844,070.71
3900 Retained Earnings	(312,733.46)
Net Income	(68,580.66)
<b>Total Equity</b>	<u>462,756.59</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>465,087.10</u></u>

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

	Sep 30, 13
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	21,273.83
100.100 · Developer's Escrow	64,175.15
100.200 · Code Enforcement & Inspection	778.29
100.000 · Checking Account - Other	778.29
Total 100.000 · Checking Account	86,227.27
Total Checking/Savings	86,227.27
Total Current Assets	86,227.27
<b>TOTAL ASSETS</b>	86,227.27
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	23,963.35
Net Income	1,550.39
Total Equity	86,227.27
<b>TOTAL LIABILITIES &amp; EQUITY</b>	86,227.27