

**NORTHAMPTON TOWNSHIP
2013 AUDIT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2013

	General	Park & Recreation	Capital Projects		GOB Debt Service	Other Government Funds	Total Government Funds
			Capital Asset Fire	Capital Reserve			
Revenues							
Taxes							
Real Estate	1,950,002	846,176	0	0	2,279,468	1,263,552	6,339,198
Transfer	923,257	0	0	0	0	0	923,257
EIT	7,375,427	0	0	0	0	0	7,375,427
LST	365,411	0	0	0	0	0	365,411
Per Capita	148,902	0	0	0	0	0	148,902
Fees, Licenses & Permits	939,502	0	0	0	0	0	939,502
Investment Income & Rent	282,211	548	2,102	(97)	810	2,016	287,590
Intergovernmental Revenues	979,823	0	0	43,471	0	1,012,929	2,036,223
Fines & Forfeitures	61,979	0	0	0	0	0	61,979
Charges for Services	860,473	1,542,458	0	0	0	75,767	2,478,698
Other	307,767	43,201	0	38,225	0	149,674	538,867
Total Revenues	14,194,754	2,432,383	2,102	81,599	2,280,278	2,503,938	21,495,054

Expenditures

Current

General Government	1,579,701	0	0	83,774	13,756	0	1,677,231
Public Safety	7,679,189	0	223,927	16,742	0	343,214	8,263,072
Highway & Roads	2,194,381	0	0	139,931	0	1,233,285	3,567,597
Culture & Recreation	37,601	2,269,960	0	0	0	1,253,921	3,561,482
Miscellaneous	2,166,811	0	0	0	0	197,750	2,364,561

Debt Service

Principal	0	0	0	77,997	2,015,000	0	2,092,997
Interest	0	0	0	4,752	641,805	0	646,557

Total Expenditures

13,657,683	2,269,960	223,927	323,196	2,670,561	3,028,170	22,173,497
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Excess (Deficiency) of Revenues

Over Expenditures

537,071	162,423	(221,825)	(241,597)	(390,283)	(524,232)	(678,443)
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Other Financing Sources (Uses)

Issuance of Refunding bonds	0	0	0	0	0	0	0
Capital Lease	0	0	0	80,000	0	531,188	611,188
Payment to refund bond escrow agent	0	0	0	0	0	0	0
Operating transfers in	86,500	0	202,000	0		685,000	973,500
Operating transfers out	(270,000)	(150,000)	0	(263,000)		(290,500)	(973,500)
Total Other Financing Sources (Uses)	(183,500)	(150,000)	202,000	(183,000)	0	925,688	611,188

Net Change in Fund Balances

353,571	12,423	(19,825)	(424,597)	(390,283)	401,456	(67,255)
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Fund Balance - Beginning

2,049,902	248,296	1,530,226	315,902	853,368	606,004	5,603,698
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Fund Balance - Ending

2,403,473	260,719	1,510,401	(108,695)	463,085	1,007,460	5,536,443
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