



Lower Nazareth Township
Financial Report
August 2012

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Aug-12

General Fund - 01	\$ 1,501,802
Special Revenue Fund - Host Fee - 05	\$ 153,599
Palmer Sewer Fund - 08	\$ 170,200
Nazareth Sewer Fund - 09	\$ 3,969
Capital Reserve - Open Space Fund - 16	\$ 974,674
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,059,034
Sinking Fund 1995 General Obligation - 20	\$ 9,180
Capital Reserve - Municipal - 30	\$ 239,248
Capital Reserve - Fire Fund - 31	\$ 44,504
Capital Reserve - Ambulance Fund- 32	\$ 29,111
Refuse/Recycling Collection - 33	\$ 164,246
State Liquid Fuels Fund - 35	\$ 167,494
Christian Springs Road Improvements - 36	\$ 172
Traffic Impact - 091	\$ 1,361,612
<i>Total Township Funds...</i>	<u><u>\$5,878,846</u></u>

Master Escrow Account	\$ 470,140
Development & Inspection Account	\$ 75,371
<i>Total Escrow Accounts...</i>	<u><u>\$545,511</u></u>

10/04/12

**Lower Nazareth Township
General Fund Balance Sheet**

As of August 31, 2012

	Aug 31, 12
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	2,269.55
105.000 · Payroll Account	3,307.93
106.000 · LAB Savings Account	1,062,755.27
106.100 · PLGIT Account	285,316.02
106.200 · Real Estate Tax Collections	145,653.35
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,499,552.12
Total Current Assets	1,499,552.12
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,501,802.12
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,344.24
219 · Occup Privilege Tax Withheld	104.00
223 · Unemployment Withheld	90.02
Total 210.000 · PAYROLL LIABILITI...	1,538.26
Total Other Current Liabilities	1,538.26
Total Current Liabilities	1,538.26
Total Liabilities	1,538.26
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-36,726.53
Net Income	765,137.91
Total Equity	1,500,263.86
TOTAL LIABILITIES & EQUITY	1,501,802.12

Lower Nazareth Township
General Fund Budget vs. Actual
 January through August 2012

	Jan - Aug 12	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,366,960.19	1,300,000.00	66,960.19	105.2%
301.200 - Real Estate - Prior	0.00	500.00	-500.00	0.0%
301.400 - Real Estate - Delinquent	19,939.25	30,000.00	-10,060.75	66.5%
Total 301.000 - REAL PROPERTY TAXES	1,386,899.44	1,330,500.00	56,399.44	104.2%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	205,736.69	150,000.00	55,736.69	137.2%
310.210 - Earned Income - Current	446,118.26	980,000.00	-533,881.74	45.5%
310.220 - Earned Income - Prior	205,864.51	60,000.00	145,864.51	343.1%
310.510 - Local Services Tax	203,962.11	285,000.00	-81,037.89	71.6%
310.610 - Admission Tax	1,899.42	0.00	1,899.42	100.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	1,063,580.99	1,475,000.00	-411,419.01	72.1%
Total 300.000 - TAXES	2,450,480.43	2,805,500.00	-355,019.57	87.3%
320.000 - LICENSES & PERMITS				
321.340 - Garbage Permits	0.00	0.00	0.00	0.0%
321.800 - Cable TV franchise	61,192.66	53,000.00	8,192.66	115.5%
322.400 - Yard Waste Recycling	0.00	0.00	0.00	0.0%
Total 320.000 - LICENSES & PERMITS	61,192.66	53,000.00	8,192.66	115.5%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	19,434.11	22,000.00	-2,565.89	88.3%
331.121 - Earned Income Tax Fines	0.00	100.00	-100.00	0.0%
331.122 - Ordinance Violations	4,628.35	5,000.00	-371.65	92.6%
Total 330.000 - FINES & FORFEITS	24,062.46	27,100.00	-3,037.54	88.8%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	71.04	50.00	21.04	142.1%
341.02 - Interest on Savings	703.33	1,300.00	-596.67	54.1%
Total 341.000 - Interest Earnings	774.37	1,350.00	-575.63	57.4%
342.000 - Rents and Royalties				
342.20 - 248 Brodhead Rent	0.00	55,000.00	-55,000.00	0.0%
Total 342.000 - Rents and Royalties	0.00	55,000.00	-55,000.00	0.0%
Total 340.000 - INTEREST, RENTS & ROYALTIES	774.37	56,350.00	-55,575.63	1.4%
350.000 - INTERGOVERNMENTAL REVENUES				
351.000 - FEDERAL CAP & OPER GRANTS				
351.12 - FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 - FEDERAL CAP & OPER GRANTS	0.00	0.00	0.00	0.0%
354.000 - STATE CAPITAL & OPER. GRANTS				
354.12 - Emergency Disaster Relief-PEMA	0.00	50.00	-50.00	0.0%
354.15 - Recycling / Act 101	0.00	0.00	0.00	0.0%
Total 354.000 - STATE CAPITAL & OPER. GRANTS	0.00	50.00	-50.00	0.0%
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	0.00	4,000.00	-4,000.00	0.0%
355.040 - Alcoholic Beverage Licenses	1,600.00	2,400.00	-800.00	66.7%
355.051 - Non-Uniform	0.00	35,000.00	-35,000.00	0.0%
355.052 - Police Department	0.00	55,000.00	-55,000.00	0.0%
355.070 - Fire Relief	0.00	60,000.00	-60,000.00	0.0%
Total 355.000 - STATE SHARED REVENUES	1,600.00	156,400.00	-154,800.00	1.0%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through August 2012

	Jan - Aug 12	Budget	\$ Over Budget	% of Budget
Total 350,000 - INTERGOVERNMENTAL REVENUES	1,600.00	156,450.00	-154,850.00	1.0%
360,000 - CHARGES FOR SERVICES				
361,000 - General Government				
361.310 - Subdivision & Land Development	9,109.04	8,000.00	1,109.04	113.9%
361.330 - Zoning Hearings	5,000.00	7,000.00	-2,000.00	71.4%
361.500 - Maps & Publications				
361.51 - Map Sales	0.00	0.00	0.00	0.0%
361.53 - SALDO	0.00	15.00	-15.00	0.0%
361.54 - Zoning Ordinance	0.00	50.00	-50.00	0.0%
361.56 - Comprehensive Plan	0.00	10.00	-10.00	0.0%
361.57 - Misc. Publications/Copying	694.32	150.00	544.32	462.9%
Total 361,500 - Maps & Publications	694.32	225.00	469.32	308.6%
361.630 - Proceeds from tax collection	35,616.86	10,000.00	23,616.86	356.2%
361.74 - Postage collected	503.46	100.00	403.46	503.5%
Total 361,000 - General Government	48,923.68	25,325.00	23,598.68	193.2%
362,000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	80.00	200.00	-120.00	40.0%
362.410 - Building & Zoning Permits	10,906.89	19,000.00	-8,093.11	57.4%
362.440 - Sewer Permits	1,250.00	1,000.00	250.00	125.0%
362.451 - Use & Occupancy Permits	20.00	25.00	-5.00	80.0%
362.452 - Moving Permits	360.00	450.00	-90.00	80.0%
362.470 - Driveway Permits	1,350.00	500.00	850.00	270.0%
362.480 - Grading Permits	9,050.00	1,500.00	7,550.00	603.3%
362.481 - Swimming Pool Grading Permits	4,000.00	3,500.00	500.00	114.3%
362.490 - Peddling Permit	175.00	400.00	-225.00	43.8%
Total 362,000 - PUBLIC SAFETY	27,191.89	26,575.00	616.89	102.3%
Total 360,000 - CHARGES FOR SERVICES	76,115.57	51,900.00	24,215.57	146.7%
363,000 - HIGHWAYS AND STREETS				
363.239 - Proceeds from Public Prop Damage	0.00	500.00	-500.00	0.0%
363.246 - Public Works Other Services/Sup	0.00	200.00	-200.00	0.0%
363.500 - Contracted Highway & Str Work	0.00	200.00	-200.00	0.0%
Total 363,000 - HIGHWAYS AND STREETS	0.00	900.00	-900.00	0.0%
367,000 - CULTURE-RECREATION				
367.300 - Summer Park Program	8,975.00	8,000.00	975.00	112.2%
367.301 - Business Donations	0.00	200.00	-200.00	0.0%
367.350 - Field Use Fees	3,190.00	2,000.00	1,190.00	159.5%
Total 367,000 - CULTURE-RECREATION	12,165.00	10,200.00	1,965.00	119.3%
389,000 - MISCELLANEOUS INCOME				
389.196 - Mini-Cobra Premiums	0.00	100.00	-100.00	0.0%
389,000 - MISCELLANEOUS INCOME - Other				
Total 389,000 - MISCELLANEOUS INCOME	0.00	200.00	-200.00	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				
392.000 - Refund of Prior Yr Expenditures	80,000.00	85,000.00	-5,000.00	94.1%
Total Income	2,751,355.44	3,247,600.00	-496,244.56	84.7%
Gross Profit	2,751,355.44	3,247,600.00	-496,244.56	84.7%
Expense				

Lower Nazareth Township
General Fund Budget vs. Actual
 January through August 2012

	Jan - Aug 12	Budget	\$ Over Budget	% of Budget
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	8,333.20	12,500.00	-4,166.80	66.7%
400.215 - Postage	1,695.42	2,500.00	-804.58	67.8%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	540.00	250.00	290.00	216.0%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	4,168.59	5,000.00	-831.41	83.4%
400.322 - Long Distance	256.18	350.00	-113.82	67.5%
400.324 - Wireless	350.04	500.00	-169.96	66.0%
Total 400.320 - Telephone	4,734.81	5,850.00	-1,115.19	80.9%
400.340 - Advertising	3,852.20	4,000.00	-147.80	96.3%
400.342 - Public Relations Printing	2,000.57	4,000.00	-1,999.43	50.0%
400.343 - Codification/Printing	0.00	500.00	-500.00	0.0%
400.374 - Maintenance Agreements	8,152.81	10,000.00	-1,847.19	81.5%
400.384 - Office Equipment Rental	587.50	1,000.00	-412.50	58.8%
400.420 - Dues & Subscriptions	522.20	7,000.00	-6,477.80	7.5%
400.460 - Meetings & Conferences	8,520.87	5,000.00	3,520.87	170.4%
400.700 - Capital Purchases	0.00	20,000.00	-20,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	38,939.38	73,150.00	-34,210.42	53.2%
402.000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	5,160.00	6,000.00	-840.00	86.0%
Total 402.000 - AUDITING	5,200.00	6,100.00	-900.00	85.2%
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	0.00	0.00	0.00	0.0%
403.110 - EIT Collection Wages	860.80	0.00	860.80	100.0%
403.200 - EIT Collection Supplies	457.60	3,000.00	-2,542.40	15.3%
403.201 - Real Estate Collection Supplies	1,684.01	0.00	1,684.01	100.0%
403.213 - Office Equipment	0.00	0.00	0.00	0.0%
403.215 - EIT Postage	0.00	4,000.00	-4,000.00	0.0%
403.216 - Real Estate Postage	0.00	0.00	0.00	0.0%
403.310 - Computer Services	750.00	1,000.00	-250.00	75.0%
403.311 - Audit	1,500.00	2,000.00	-500.00	75.0%
403.317 - Tax Collection Committee Serv	882.38	1,500.00	-617.62	58.8%
403.319 - Local Services Tax Refunds	1,505.37	1,700.00	-194.63	88.6%
403.350 - Insurance & Bonding	670.00	1,000.00	-330.00	67.0%
403.400 - Court Costs	0.00	200.00	-200.00	0.0%
403.450 - Tax Appeals	0.00	300.00	-300.00	0.0%
Total 403.000 - TAX COLLECTION	8,310.16	14,700.00	-6,389.84	56.5%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	40,419.50	20,000.00	20,419.50	202.1%
404.314 - Legal Services - Human Resource	276.00	5,000.00	-4,724.00	5.5%
Total 404.000 - SOLICITOR/LEGAL	40,695.50	25,000.00	15,695.50	162.8%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	187,138.70	280,000.00	-92,861.30	66.8%
405.200 - Office Supplies	2,678.70	6,000.00	-3,321.30	44.6%
405.300 - Bond	1,500.00	2,000.00	-500.00	75.0%
Total 405.000 - PERSONNEL SERVICES	191,317.40	288,000.00	-96,682.60	66.4%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	96.08	300.00	-203.92	32.0%
406.316 - Drug Testing	375.00	450.00	-75.00	83.3%
406.317 - Employee Record Checks	40.00	150.00	-110.00	26.7%
406.318 - Bank Fees	71.01	0.00	71.01	100.0%
406.319 - Reimburse private prop damage	0.00	100.00	-100.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through August 2012

	Jan - Aug 12	Budget	S Over Budget	% of Budget
406.325 · Internet fees / Website Develop	1,194.95	2,000.00	-805.05	59.7%
406.331 · Mileage	224.22	300.00	-75.78	74.7%
406.338 · Highway/Toll Reimbursement	19.25	100.00	-80.75	19.3%
406.341 · Personnel Advertising	381.12	1,000.00	-618.88	38.1%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	2,401.63	4,400.00	-1,998.37	54.6%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	293.99	4,500.00	-4,206.01	6.5%
407.215 · Software	712.00	3,000.00	-2,288.00	23.7%
407.370 · Computer Services	0.00	2,000.00	-2,000.00	0.0%
Total 407.000 · DATA PROCESSING	1,005.99	9,500.00	-8,494.01	10.6%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services	15,845.27	8,000.00	7,845.27	198.1%
408.317 · Act 537 Plan	3,785.05	10,000.00	-6,214.95	37.9%
408.318 · Traffic Impact Study	0.00	100.00	-100.00	0.0%
408.319 · Special Projects	3,362.45	5,000.00	-1,637.55	67.2%
Total 408.000 · ENGINEERING SERVICES	22,992.77	23,100.00	-107.23	99.5%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,164.38	1,800.00	-635.62	64.7%
409.230 · Heating Fuel	4,359.81	5,500.00	-1,140.19	79.3%
409.300 · Miscellaneous Maintenance	2,321.67	3,500.00	-1,178.33	66.3%
409.360 · Public Utilities				
409.361 · Electricity	3,359.42	4,500.00	-1,140.58	74.7%
409.366 · Water	237.64	400.00	-162.36	59.4%
Total 409.360 · Public Utilities	3,597.06	4,900.00	-1,302.94	73.4%
409.367 · Trash Removal	1,692.44	2,700.00	-1,007.56	62.7%
409.375 · Communication Equip Repair/Main	0.00	500.00	-500.00	0.0%
409.386 · Rental Property Expenses	359.21	900.00	-540.79	39.9%
409.600 · Capital Construction	0.00	3,000.00	-3,000.00	0.0%
Total 409.000 · GEN GOVT. BUILDINGS	13,494.57	22,800.00	-9,305.43	59.2%
410.000 · PUBLIC SAFETY				
410.110 · Fire/Police	0.00	50.00	-50.00	0.0%
410.160 · Police Pension	0.00	55,000.00	-55,000.00	0.0%
410.200 · Fire-Police Supplies	1,025.00	7,000.00	-5,975.00	14.6%
410.250 · Repair Lights	0.00	500.00	-500.00	0.0%
410.327 · Radio Repair	0.00	50.00	-50.00	0.0%
410.500 · Police Services Contract	695,554.88	1,053,000.00	-357,445.12	66.1%
Total 410.000 · PUBLIC SAFETY	696,579.88	1,115,600.00	-419,020.12	62.4%
411.000 · FIRE				
411.300 · Building Capital Reserve	74,901.24	80,000.00	-5,098.76	93.6%
411.500 · Contributions	54,775.24	80,000.00	-25,224.76	68.5%
411.541 · Fire Relief	0.00	60,000.00	-60,000.00	0.0%
411.600 · Water Hydrant Assessment	41,261.00	55,000.00	-11,739.00	77.9%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	15,444.16	25,000.00	-9,555.84	61.8%
Total 411.000 · FIRE	186,381.64	378,000.00	-191,618.36	49.3%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	15,000.00	30,000.00	-15,000.00	50.0%
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	15,000.00	50,000.00	-35,000.00	30.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	37,313.86	58,000.00	-20,686.14	64.3%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through August 2012

	Jan - Aug 12	Budget	\$ Over Budget	% of Budget
413.121 - Sewage Enforcement Officer	234.00	750.00	-516.00	31.2%
413.200 - Supplies	405.25	800.00	-394.75	50.7%
413.325 - Postage	0.00	750.00	-750.00	0.0%
413.400 - Court Costs	0.00	3,000.00	-3,000.00	0.0%
Total 413.000 - CODE ENFORCEMENT	37,953.11	63,300.00	-25,346.89	60.0%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	895.00	2,000.00	-1,105.00	44.8%
414.116 - Zoning Hearing Bd Compensation	750.00	3,000.00	-2,250.00	25.0%
414.117 - Planning Commission Comp.	1,300.00	2,500.00	-1,200.00	52.0%
414.120 - Legal	0.00	7,000.00	-7,000.00	0.0%
414.310 - Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 - Engineer	9,140.25	9,000.00	140.25	101.6%
414.340 - Zoning Hearing Advertisements	2,368.00	3,000.00	-632.00	78.9%
Total 414.000 - PLANNING & ZONING	14,453.25	26,600.00	-12,146.75	54.3%
419.540 - Crime Watch	215.40	1,000.00	-784.60	21.5%
422.450 - Animal Control	500.00	700.00	-200.00	71.4%
426.000 - SANITATION EXPENSE				
426.421 - FRCA Membership	0.00	100.00	-100.00	0.0%
Total 426.000 - SANITATION EXPENSE	0.00	100.00	-100.00	0.0%
427.450 - TRASH/RECYCLING COLLECTION				
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	2,866.83	3,500.00	-633.17	81.9%
Total 429.000 - PUBLIC WORKS - SANITATION	2,866.83	3,500.00	-633.17	81.9%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	214,570.87	412,000.00	-197,429.13	52.1%
430.245 - Supplies	6,469.72	6,500.00	-30.28	99.5%
430.300 - Misc. Facility Maintenance	697.29	2,000.00	-1,302.71	34.9%
430.320 - Telephone				
430.321 - Local	1,369.77	2,000.00	-630.23	68.5%
430.322 - Long Distance	266.21	400.00	-133.79	66.6%
430.329 - Wireless	2,333.18	3,000.00	-666.82	77.8%
Total 430.320 - Telephone	3,969.16	5,400.00	-1,430.84	73.5%
430.330 - Heating Fuel	4,614.80	9,000.00	-4,385.20	51.3%
430.360 - Electricity	1,965.37	3,800.00	-1,834.63	51.7%
430.384 - Equip/Machinery Rental	9,469.62	10,000.00	-530.38	94.7%
430.450 - Contracted Services	282.81	1,000.00	-717.19	28.3%
430.460 - Continuing Education	235.00	1,000.00	-765.00	23.5%
430.600 - Capital Construction	4,397.17	15,000.00	-10,602.83	29.3%
430.740 - Equipment Purchase	159.99	25,000.00	-24,840.01	0.6%
430.750 - Misc. Shop Tools & Equipment	2,019.34	7,000.00	-4,980.66	28.8%
Total 430.000 - HWYS., ROADS & STREETS	248,851.14	497,700.00	-248,848.86	50.0%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	36,279.47	45,000.00	-8,720.53	80.6%
Total 432.000 - WINTER MAINTENANCE	36,279.47	45,000.00	-8,720.53	80.6%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	8,891.54	4,000.00	4,891.54	222.3%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	734.50	3,000.00	-2,265.50	24.5%
433.360 - Traffic signal electric	1,763.54	3,000.00	-1,236.46	58.8%
433.375 - Line Painting	0.00	500.00	-500.00	0.0%
433.450 - Signals contracted service	1,925.00	4,500.00	-2,575.00	42.8%
Total 433.000 - TRAFFIC CONTROL DEVICES	13,314.58	17,500.00	-4,185.42	76.1%
434.00 - STREET LIGHTING				

Lower Nazareth Township
General Fund Budget vs. Actual
January through August 2012

10/04/12

	Jan - Aug 12	Budget	\$ Over Budget	% of Budget
434.360 - St. Light, Electricity	2,441.97	6,200.00	-3,758.03	39.4%
Total 434.00 - STREET LIGHTING	2,441.97	6,200.00	-3,758.03	39.4%
437.000 - EQUIPMENT REPAIRS-FUEL	5,853.00	9,000.00	-3,147.00	65.0%
437.200 - Tool & Equipment Repairs	18,580.02	15,000.00	3,580.02	123.9%
437.213 - Equipment Parts & Supplies	22,302.64	32,000.00	-9,697.36	69.7%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	46,735.66	56,000.00	-9,264.34	83.5%
438.000 - HIGHWAY MAINT & REPAIR	961.40	4,000.00	-3,038.60	24.0%
438.271 - Paving and Patching, Materials	928.51	2,500.00	-1,571.49	37.1%
438.272 - Aggregate Supplies	1,359.95	3,000.00	-1,640.05	45.3%
438.273 - Pipe and Drainage Supplies	1,350.00	4,000.00	-2,650.00	33.8%
438.274 - Pavement Maintenance Supplies	4,599.86	13,500.00	-8,900.14	34.1%
Total 438.000 - HIGHWAY MAINT & REPAIR	4,599.86	13,500.00	-8,900.14	34.1%
439.000 - HWY CONST & REBUILDING PRJCTS	3,382.75	2,000.00	1,382.75	169.1%
439.313 - Engineer	1,242.98	60,000.00	-58,757.02	2.1%
439.600 - Construction/Rebuilding	4,625.73	62,000.00	-57,374.27	7.5%
Total 439.000 - HWY CONST & REBUILDING PRJCTS	16,123.99	68,000.00	-51,876.01	23.7%
452.000 - RECREATION & CULTURE	4,861.00	11,000.00	-6,139.00	44.2%
452.115 - Staff Wages	2,098.86	1,800.00	298.86	116.6%
452.249 - Recreation Programs	1,854.72	2,500.00	-645.28	74.2%
452.300 - Recreation Safety Insurance	0.00	100.00	-100.00	0.0%
454.000 - PARKS	0.00	100.00	-100.00	0.0%
454.115 - Park Personnel	2,015.45	2,000.00	15.45	100.8%
454.200 - Park supplies	2,751.66	5,000.00	-2,248.34	55.0%
454.250 - Fuel	0.00	1,000.00	-1,000.00	0.0%
454.367 - Trash Removal	896.73	1,000.00	-103.27	89.7%
454.370 - Park Facilities Maintenance	0.00	50.00	-50.00	0.0%
454.500 - Contracted Services	14,478.42	24,550.00	-10,071.58	59.0%
454.600 - Capital Construction	63,750.00	85,000.00	-21,250.00	75.0%
454.700 - Capital Purchases	63,750.00	85,000.00	-21,250.00	75.0%
454.710 - Park Land Acquisition	0.00	500,000.00	-300,000.00	0.0%
Total 454.000 - PARKS	14,478.42	24,550.00	-10,071.58	59.0%
456.000 - LIBRARY	63,750.00	85,000.00	-21,250.00	75.0%
456.520 - Library Contribution	63,750.00	85,000.00	-21,250.00	75.0%
Total 456.000 - LIBRARY	63,750.00	85,000.00	-21,250.00	75.0%
470.000 - Debt Service	0.00	300,000.00	-300,000.00	0.0%
480.000 - INSURANCE & EMPLOYEE BENEFITS	28,862.00	49,000.00	-20,138.00	58.9%
481.100 - Social Security Employer Paid	6,750.02	12,000.00	-5,249.98	56.3%
481.200 - Medicare Employer Paid	2,425.00	12,000.00	-9,575.00	20.2%
481.300 - Unemployment Comp Employer Paid	0.00	110,000.00	-110,000.00	0.0%
483.197 - Non-Uniform Pension Plan Contrib	2,075.00	2,500.00	-425.00	83.0%
483.310 - Pension Plan Admin Fees	31,352.00	30,000.00	1,352.00	104.5%
484.354 - Workers Comp Insurance	157,496.18	185,000.00	-27,503.82	74.3%
487.196 - Health Insurance	11,141.15	18,000.00	-6,858.85	61.9%
487.197 - Other Group Benefits	220,101.35	418,500.00	-198,398.65	52.6%
Total 480.000 - INSURANCE & EMPLOYEE BENEFITS	36,308.00	59,000.00	-22,692.00	61.5%
486.000 - Insurance	36,308.00	59,000.00	-22,692.00	61.5%
486.350 - Liability Insurance	36,308.00	59,000.00	-22,692.00	61.5%
Total 486.000 - Insurance	36,308.00	59,000.00	-22,692.00	61.5%
489.000 - JUDGEMENT & LOSSES				

Lower Nazareth Township
General Fund Budget vs. Actual
 January through August 2012

	Jan - Aug 12	Budget	\$ Over Budget	% of Budget
489.410 - Judgements & damages	0.00	500.00	-500.00	0.0%
489.411 - Refund of fines collected	0.00	500.00	-500.00	0.0%
Total 489.000 - JUDGEMENT & LOSSES	0.00	1,000.00	-1,000.00	0.0%
6561 - *Payroll Expenses	299.65			
Total Expense	1,986,217.53	3,759,500.00	-1,773,282.47	52.8%
Net Income	765,137.91	-511,900.00	1,277,037.91	-149.5%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of August 31, 2012

	<u>Aug 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	142,445.30
106.002 · Fire/Ambulance	11,153.82
Total 106.000 · Host Fee Savings Account	<u>153,599.12</u>
Total Checking/Savings	<u>153,599.12</u>
Total Current Assets	<u>153,599.12</u>
TOTAL ASSETS	<u><u>153,599.12</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	122,805.60
Net Income	-67,253.52
Total Equity	<u>153,599.12</u>
TOTAL LIABILITIES & EQUITY	<u><u>153,599.12</u></u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of August 31, 2012

	<u>Aug 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	716.46
106.000 · Palmer Sewer Savings Account	169,483.22
Total Checking/Savings	<u>170,199.68</u>
Total Current Assets	<u>170,199.68</u>
TOTAL ASSETS	<u>170,199.68</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,398.54
Net Income	123.88
Total Equity	<u>170,199.68</u>
TOTAL LIABILITIES & EQUITY	<u>170,199.68</u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of August 31, 2012

	<u>Aug 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,004.23
106.000 · Nazareth Sewer Savings Account	2,965.22
Total Checking/Savings	<u>3,969.45</u>
Total Current Assets	<u>3,969.45</u>
TOTAL ASSETS	<u><u>3,969.45</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	-2,352.91
Net Income	1,112.03
Total Equity	<u>3,969.45</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,969.45</u></u>

LNT Open Space Fund-16
Balance Sheet
As of August 31, 2012

	<u>Aug 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	128,051.16
106.000 · PLGIT Savings Account	846,622.80
Total Checking/Savings	<u>974,673.96</u>
Total Current Assets	<u>974,673.96</u>
TOTAL ASSETS	<u><u>974,673.96</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,163,420.06
Net Income	-219,241.05
Total Equity	<u>974,673.96</u>
TOTAL LIABILITIES & EQUITY	<u><u>974,673.96</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of August 31, 2012

	<u>Aug 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	288,495.81
106.000 · Swr/Signal PLUS Account	770,538.30
Total Checking/Savings	<u>1,059,034.11</u>
Total Current Assets	<u>1,059,034.11</u>
TOTAL ASSETS	<u><u>1,059,034.11</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	209,853.19
Net Income	<u>-3,230.29</u>
Total Equity	<u>1,059,034.11</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,059,034.11</u></u>

LNT Sinking Fund '95 Note - 20
Balance Sheet
As of August 31, 2012

	<u>Aug 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,180.41
Total Checking/Savings	<u>9,180.41</u>
Total Current Assets	<u>9,180.41</u>
TOTAL ASSETS	<u><u>9,180.41</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	735.93
Net Income	6.69
Total Equity	<u>9,180.41</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,180.41</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of August 31, 2012

	Aug 31, 12
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	197,210.99
106.002 · EQUIPMENT REPLACEMENT	601.42
106.003 · OFFICE EQUIPMENT	15,000.00
106.004 · SPECIAL PROJECTS	34,400.31
106.000 · Capital Reserve Savings Account - Other	-7,964.57
Total 106.000 · Capital Reserve Savings Account	239,248.15
Total Checking/Savings	239,248.15
Total Current Assets	239,248.15
TOTAL ASSETS	239,248.15
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	1,594,345.53
Net Income	-1,564,065.06
Total Equity	239,248.15
TOTAL LIABILITIES & EQUITY	239,248.15

LNT Capital Reserve Fire-31
Balance Sheet
As of August 31, 2012

	Aug 31, 12
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	34,313.08
106.001 · Fire Truck Fund	4,929.23
106.002 · Building Land Fund	5,252.36
106.003 · Fire Police Fund	9.72
106.000 · Fire CR Savings Account - Other	9.72
Total 106.000 · Fire CR Savings Account	44,504.39
Total Checking/Savings	44,504.39
Total Current Assets	44,504.39
TOTAL ASSETS	44,504.39
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-108,997.96
Net Income	-81,095.28
Total Equity	44,504.39
TOTAL LIABILITIES & EQUITY	44,504.39

LNT Capital Reserve Ambulance-32

Balance Sheet

As of August 31, 2012

	<u>Aug 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	
106.001 · Truck Fund	20,009.30
106.002 · Land/Building Fund	9,096.58
106.000 · Ambulance CR Savings Account - Other	4.91
Total 106.000 · Ambulance CR Savings Account	<u>29,110.79</u>
Total Checking/Savings	<u>29,110.79</u>
Total Current Assets	<u>29,110.79</u>
TOTAL ASSETS	<u>29,110.79</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-69,602.35
Net Income	4.91
Total Equity	<u>29,110.79</u>
TOTAL LIABILITIES & EQUITY	<u>29,110.79</u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of August 31, 2012

	<u>Aug 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	161,290.96
103.000 · Embassy Checking Account	2,854.70
110.000 · R/R Petty Cash	100.00
Total Checking/Savings	<u>164,245.66</u>
Total Current Assets	<u>164,245.66</u>
TOTAL ASSETS	<u><u>164,245.66</u></u>
LIABILITIES & EQUITY	
Equity	
270 · Opening Bal Equity	100.00
3900 · Retained Earnings	207,278.34
Net Income	<u>-43,132.68</u>
Total Equity	<u>164,245.66</u>
TOTAL LIABILITIES & EQUITY	<u><u>164,245.66</u></u>

LNT Liquid Fuels Fund-35

Balance Sheet

As of August 31, 2012

	<u>Aug 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>167,493.70</u>
Total Checking/Savings	<u>167,493.70</u>
Total Current Assets	<u>167,493.70</u>
TOTAL ASSETS	<u><u>167,493.70</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-101,926.80
Net Income	<u>160,000.97</u>
Total Equity	<u>167,493.70</u>
TOTAL LIABILITIES & EQUITY	<u><u>167,493.70</u></u>

Christian Springs Road Improvements - 36

Balance Sheet

As of August 31, 2012

	<u>Aug 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · CS Road Improvements	
100.01 · Oakleaf Properties, Inc.	143.13
100.02 · Jandrew Subdivision	28.59
100.00 · CS Road Improvements - Other	0.37
Total 100.00 · CS Road Improvements	<u>172.09</u>
Total Checking/Savings	<u>172.09</u>
Total Current Assets	<u>172.09</u>
TOTAL ASSETS	<u><u>172.09</u></u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	22,000.00
3900 · Retained Earnings	-17,056.87
Net Income	-4,771.04
Total Equity	<u>172.09</u>
TOTAL LIABILITIES & EQUITY	<u><u>172.09</u></u>

9:38 AM
10/04/12
Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of August 31, 2012

	<u>Aug 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	2,440.86
106.000 Traffic Impact Account	1,359,171.32
Total Checking/Savings	<u>1,361,612.18</u>
Total Current Assets	<u>1,361,612.18</u>
TOTAL ASSETS	<u>1,361,612.18</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,311,930.55
Net Income	49,681.63
Total Equity	<u>1,361,612.18</u>
TOTAL LIABILITIES & EQUITY	<u>1,361,612.18</u>

Lower Nazareth Township Master Escrow
Balance Sheet
As of August 31, 2012

	<u>Aug 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.16
101.000 Master Escrow Checking - LAB	80.51
102.000 SAVINGS ACCOUNTS - LAB	317,360.38
106.000 SAVING ACCOUNTS	141,104.18
109.001 TRAFFIC SIGNAL MAINTENANCE-LAB	10,987.67
Total Checking/Savings	<u>470,139.90</u>
Total Current Assets	<u>470,139.90</u>
TOTAL ASSETS	<u><u>470,139.90</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 Due to Other Funds	2,250.00
Total Other Current Liabilities	<u>2,250.00</u>
Total Current Liabilities	<u>2,250.00</u>
Total Liabilities	2,250.00
Equity	
3000 Opening Bal Equity	844,070.71
3900 Retained Earnings	(426,977.88)
Net Income	50,797.07
Total Equity	<u>467,889.90</u>
TOTAL LIABILITIES & EQUITY	<u><u>470,139.90</u></u>

Lower Nazareth Township
Balance Sheet
As of August 31, 2012

	Aug 31, 12
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,256.83
100.200 · Code Enforcement & Inspection	53,432.59
100.000 · Checking Account - Other	681.39
Total 100.000 · Checking Account	75,370.81
Total Checking/Savings	75,370.81
Total Current Assets	75,370.81
TOTAL ASSETS	75,370.81
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	35,910.47
Net Income	-21,253.19
Total Equity	75,370.81
TOTAL LIABILITIES & EQUITY	75,370.81