



**Lower Nazareth Township**  
**Financial Report**  
*December 2012*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

	<u>Dec-12</u>
General Fund - 01	\$ 1,067,753
Special Revenue Fund - Host Fee - 05	\$ 121,187
Palmer Sewer Fund - 08	\$ 170,256
Nazareth Sewer Fund - 09	\$ 5,275
Capital Reserve - Open Space Fund - 16	\$ 938,277
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,043,443
Sinking Fund 1995 General Obligation - 20	\$ 9,183
Capital Reserve - Municipal - 30	\$ 47,782
Capital Reserve - Fire Fund - 31	\$ 80,391
Capital Reserve - Ambulance Fund- 32	\$ 49,114
Refuse/Recycling Collection - 33	\$ 124,129
State Liquid Fuels Fund - 35	\$ 500
Christian Springs Road Improvements - 36	\$ 172
Traffic Impact - 091	\$ 1,365,080
<i>Total Township Funds...</i>	<u><u>\$5,022,543</u></u>
Master Escrow Account	\$ 533,668
Development & Inspection Account	\$ 84,677
<i>Total Escrow Accounts...</i>	<u><u>\$618,345</u></u>

01/21/13

**Lower Nazareth Township**  
**General Fund Balance Sheet**  
As of December 31, 2012

	<u>Dec 31, 12</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	10,958.62
105.000 · Payroll Account	5,508.89
106.000 · LAB Savings Account	804,941.00
106.100 · PLGIT Account	216,897.07
106.200 · Real Estate Tax Collections	26,947.89
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
<b>Total Checking/Savings</b>	<u>1,065,503.47</u>
<b>Total Current Assets</b>	1,065,503.47
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
<b>Total Other Assets</b>	<u>2,250.00</u>
<b>TOTAL ASSETS</b>	<u><u>1,067,753.47</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-0.03
<b>Total 210.000 · PAYROLL LIABILITI...</b>	<u>-0.03</u>
<b>Total Other Current Liabilities</b>	<u>-0.03</u>
<b>Total Current Liabilities</b>	<u>-0.03</u>
<b>Total Liabilities</b>	-0.03
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-36,726.53
Net Income	332,627.55
<b>Total Equity</b>	<u>1,067,753.50</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,067,753.47</u></u>

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

	Jan - Dec 12	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,397,122.52	1,300,000.00	97,122.52	107.5%
301.200 · Real Estate - Prior	0.00	500.00	-500.00	0.0%
301.400 · Real Estate - Delinquent	29,546.94	30,000.00	-453.06	98.5%
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>1,426,669.46</b>	<b>1,330,500.00</b>	<b>96,169.46</b>	<b>107.2%</b>
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	107,848.87	150,000.00	-42,151.13	71.9%
310.210 · Earned Income - Current	962,351.90	980,000.00	-17,648.10	98.2%
310.220 · Earned Income - Prior	81,069.85	60,000.00	21,069.85	135.1%
310.510 · Local Services Tax	465,027.80	285,000.00	180,027.80	163.2%
310.610 · Admission Tax	2,864.09	0.00	2,864.09	100.0%
<b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>	<b>1,619,162.51</b>	<b>1,475,000.00</b>	<b>144,162.51</b>	<b>109.8%</b>
<b>Total 300.000 · TAXES</b>	<b>3,045,831.97</b>	<b>2,805,500.00</b>	<b>240,331.97</b>	<b>108.6%</b>
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%
<b>Total 320.000 · LICENSES &amp; PERMITS</b>	<b>61,192.66</b>	<b>53,000.00</b>	<b>8,192.66</b>	<b>115.5%</b>
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	35,294.28	22,000.00	13,294.28	160.4%
331.121 · Earned Income Tax Fines	0.00	100.00	-100.00	0.0%
331.122 · Ordinance Violations	7,555.18	5,000.00	2,555.18	151.1%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<b>42,849.46</b>	<b>27,100.00</b>	<b>15,749.46</b>	<b>158.1%</b>
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	104.71	50.00	54.71	209.4%
341.02 · Interest on Savings	1,056.35	1,300.00	-243.65	81.3%
<b>Total 341.000 · Interest Earnings</b>	<b>1,161.06</b>	<b>1,350.00</b>	<b>-188.94</b>	<b>86.0%</b>
342.000 · Rents and Royalties				
342.20 · 248 Brodhead Rent	67,371.84	55,000.00	12,371.84	122.5%
<b>Total 342.000 · Rents and Royalties</b>	<b>67,371.84</b>	<b>55,000.00</b>	<b>12,371.84</b>	<b>122.5%</b>
<b>Total 340.000 · INTEREST, RENTS &amp; ROYALTIES</b>	<b>68,532.90</b>	<b>56,350.00</b>	<b>12,182.90</b>	<b>121.6%</b>
350.000 · INTERGOVERNMENTAL REVENUES				
351.000 · FEDERAL CAP & OPER GRANTS				
351.12 · FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
<b>Total 351.000 · FEDERAL CAP &amp; OPER GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
354.000 · STATE CAPITAL & OPER. GRANTS				
354.12 · Emergency Disaster Relief-PENMA	0.00	50.00	-50.00	0.0%
354.15 · Recycling / Act 101	0.00	0.00	0.00	0.0%
<b>Total 354.000 · STATE CAPITAL &amp; OPER. GRA...</b>	<b>0.00</b>	<b>50.00</b>	<b>-50.00</b>	<b>0.0%</b>
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	4,190.85	4,000.00	190.85	104.8%
355.040 · Alcoholic Beverage Licenses	1,600.00	2,400.00	-800.00	66.7%
355.051 · Non-Uniform	39,337.20	35,000.00	4,337.20	112.4%

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

	Jan - Dec 12	Budget	\$ Over Budget	% of Budget
355.052 · Police Department	64,449.01	55,000.00	9,449.01	117.2%
355.070 · Fire Relief	76,511.14	60,000.00	16,511.14	127.5%
<b>Total 355.000 · STATE SHARED REVENUES</b>	<b>186,088.20</b>	<b>156,400.00</b>	<b>29,688.20</b>	<b>119.0%</b>
<b>Total 350.000 · INTERGOVERNMENTAL REVENUE...</b>	<b>186,088.20</b>	<b>156,450.00</b>	<b>29,638.20</b>	<b>118.9%</b>
<b>360.000 · CHARGES FOR SERVICES</b>				
361.000 · General Government				
361.310 · Subdivision & Land Development	18,240.48	8,000.00	10,240.48	228.0%
361.330 · Zoning Hearings	5,000.00	7,000.00	-2,000.00	71.4%
361.500 · Maps & Publications				
361.51 · Map Sales	2.30	0.00	2.30	100.0%
361.53 · SALDO	0.00	15.00	-15.00	0.0%
361.54 · Zoning Ordinance	58.00	50.00	8.00	116.0%
361.56 · Comprehensive Plan	0.00	10.00	-10.00	0.0%
361.57 · Misc. Publications/Copying	704.50	150.00	554.50	469.7%
<b>Total 361.500 · Maps &amp; Publications</b>	<b>764.80</b>	<b>225.00</b>	<b>539.80</b>	<b>339.9%</b>
361.630 · Proceeds from tax collection	42,464.08	10,000.00	32,464.08	424.6%
361.74 · Postage collected	503.46	100.00	403.46	503.5%
<b>Total 361.000 · General Government</b>	<b>66,972.82</b>	<b>25,325.00</b>	<b>41,647.82</b>	<b>264.5%</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	140.00	200.00	-60.00	70.0%
362.410 · Building & Zoning Permits	19,260.65	19,000.00	260.65	101.4%
362.440 · Sewer Permits	1,450.00	1,000.00	450.00	145.0%
362.451 · Use & Occupancy Permits	20.00	25.00	-5.00	80.0%
362.452 · Moving Permits	505.00	450.00	55.00	112.2%
362.470 · Driveway Permits	1,950.00	500.00	1,450.00	390.0%
362.480 · Grading Permits	11,700.00	1,500.00	10,200.00	780.0%
362.481 · Swimming Pool Grading Permits	7,500.00	3,500.00	4,000.00	214.3%
362.490 · Peddling Permit	175.00	400.00	-225.00	43.8%
<b>Total 362.000 · PUBLIC SAFETY</b>	<b>42,700.65</b>	<b>26,575.00</b>	<b>16,125.65</b>	<b>160.7%</b>
<b>Total 360.000 · CHARGES FOR SERVICES</b>	<b>109,673.47</b>	<b>51,900.00</b>	<b>57,773.47</b>	<b>211.3%</b>
<b>363.000 · HIGHWAYS AND STREETS</b>				
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%
<b>Total 363.000 · HIGHWAYS AND STREETS</b>	<b>0.00</b>	<b>900.00</b>	<b>-900.00</b>	<b>0.0%</b>
<b>367.000 · CULTURE-RECREATION</b>				
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%
<b>Total 367.000 · CULTURE-RECREATION</b>	<b>12,165.00</b>	<b>10,200.00</b>	<b>1,965.00</b>	<b>119.3%</b>
<b>389.000 · MISCELLANEOUS INCOME</b>				
389.196 · Mini-Cobra Premiums	0.00	100.00	-100.00	0.0%
389.000 · MISCELLANEOUS INCOME - Other	0.00	100.00	-100.00	0.0%
<b>Total 389.000 · MISCELLANEOUS INCOME</b>	<b>0.00</b>	<b>200.00</b>	<b>-200.00</b>	<b>0.0%</b>
<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%

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

	Jan - Dec 12	Budget	\$ Over Budget	% of Budget
Total 391,000 · Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
392,000 · INTERFUND TRANSFER	80,000.00	85,000.00	-5,000.00	94.1%
395,000 · Refund of Prior Yr Expenditures	50,655.63	1,000.00	49,655.63	5,065.6%
<b>Total Income</b>	<b>3,656,989.29</b>	<b>3,247,600.00</b>	<b>409,389.29</b>	<b>112.6%</b>
<b>Gross Profit</b>	<b>3,656,989.29</b>	<b>3,247,600.00</b>	<b>409,389.29</b>	<b>112.6%</b>
<b>Expense</b>				
400,000 · GENERAL GOVERNMENT				
400.105 · Salary	12,499.80	12,500.00	-0.20	100.0%
400.215 · Postage	-113.72	2,500.00	-2,613.72	-4.5%
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	5,624.49	5,000.00	624.49	112.5%
400.322 · Long Distance	355.44	350.00	5.44	101.6%
400.324 · Wireless	652.79	500.00	152.79	130.6%
<b>Total 400,320 · Telephone</b>	<b>6,632.72</b>	<b>5,850.00</b>	<b>782.72</b>	<b>113.4%</b>
400.340 · Advertising	4,827.16	4,000.00	827.16	120.7%
400.342 · Public Relations Printing	4,749.36	4,000.00	749.36	118.7%
400.343 · Codification/Printing	0.00	500.00	-500.00	0.0%
400.374 · Maintenance Agreements	11,513.39	10,000.00	1,513.39	115.1%
400.384 · Office Equipment Rental	786.50	1,000.00	-213.50	78.7%
400.420 · Dues & Subscriptions	1,218.00	7,000.00	-5,782.00	17.4%
400.460 · Meetings & Conferences	9,374.11	5,000.00	4,374.11	187.5%
400.700 · Capital Purchases	0.00	20,000.00	-20,000.00	0.0%
<b>Total 400,000 · GENERAL GOVERNMENT</b>	<b>52,027.32</b>	<b>75,150.00</b>	<b>-21,122.68</b>	<b>71.1%</b>
402,000 · AUDITING				
402.105 · Audit Wages	90.00	100.00	-10.00	90.0%
402.311 · Accounting & Auditing Services	6,700.00	6,000.00	700.00	111.7%
<b>Total 402,000 · AUDITING</b>	<b>6,790.00</b>	<b>6,100.00</b>	<b>690.00</b>	<b>111.3%</b>
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	683.40	3,000.00	-2,316.60	22.8%
403.201 · Real Estate Collection Supplies	2,011.75	0.00	2,011.75	100.0%
403.213 · Office Equipment	0.00	0.00	0.00	0.0%
403.215 · EIT Postage	1,520.74	4,000.00	-2,479.26	38.0%
403.216 · Real Estate Postage	1,137.25	0.00	1,137.25	100.0%
403.310 · Computer Services	950.00	1,000.00	-50.00	95.0%
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	11,168.60	1,700.00	9,468.60	657.0%
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%
403.430 · Tax Appeals	0.00	300.00	-300.00	0.0%
<b>Total 403,000 · TAX COLLECTION</b>	<b>21,384.92</b>	<b>14,700.00</b>	<b>6,684.92</b>	<b>145.5%</b>
404,000 · SOLICITOR/LEGAL				
404.310 · Legal Services	56,157.50	20,000.00	36,157.50	280.8%
404.314 · Legal Services - Human Resource	414.00	5,000.00	-4,586.00	8.3%

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

	Jan - Dec 12	Budget	\$ Over Budget	% of Budget
<b>Total 404.000 · SOLICITOR/LEGAL</b>	56,571.50	25,000.00	31,571.50	226.3%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	286,226.29	280,000.00	6,226.29	102.2%
405.200 · Office Supplies	3,574.80	6,000.00	-2,425.20	59.6%
405.300 · Bond	1,500.00	2,000.00	-500.00	75.0%
<b>Total 405.000 · PERSONNEL SERVICES</b>	291,301.09	288,000.00	3,301.09	101.1%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	174.45	300.00	-125.57	58.1%
406.316 · Drug Testing	555.00	450.00	105.00	123.3%
406.317 · Employee Record Checks	40.00	150.00	-110.00	26.7%
406.318 · Bank Fees	63.01	0.00	63.01	100.0%
406.319 · Reimburse private prop damage	0.00	100.00	-100.00	0.0%
406.325 · Internet fees / Website Develop	1,644.95	2,000.00	-355.05	82.2%
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%
<b>Total 406.000 · GENERAL GOVT. ADMINISTRATION</b>	3,101.98	4,400.00	-1,298.02	70.5%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	3,313.31	4,500.00	-1,186.69	73.6%
407.215 · Software	1,662.00	3,000.00	-1,338.00	55.4%
407.370 · Computer Services	2,000.00	2,000.00	0.00	100.0%
<b>Total 407.000 · DATA PROCESSING</b>	6,975.31	9,500.00	-2,524.69	73.4%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services	18,909.27	8,000.00	10,909.27	236.4%
408.317 · Act 537 Plan	5,283.77	10,000.00	-4,716.23	52.8%
408.318 · Traffic Impact Study	0.00	100.00	-100.00	0.0%
408.319 · Special Projects	8,319.70	5,000.00	3,319.70	166.4%
<b>Total 408.000 · ENGINEERING SERVICES</b>	32,512.74	23,100.00	9,412.74	140.7%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,605.59	1,800.00	-194.41	89.2%
409.230 · Heating Fuel	4,572.51	5,500.00	-927.49	83.1%
409.300 · Miscellaneous Maintenance	3,075.10	3,500.00	-424.90	87.9%
409.360 · Public Utilities	6,997.25	4,500.00	2,497.25	155.5%
409.361 · Electricity	325.99	400.00	-74.01	81.5%
409.366 · Water				
<b>Total 409.360 · Public Utilities</b>	7,323.24	4,900.00	2,423.24	149.5%
409.367 · Trash Removal	1,825.04	2,700.00	-874.96	67.6%
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	178.71	3,000.00	-2,821.29	6.0%
<b>Total 409.000 · GEN GOVT. BUILDINGS</b>	18,939.40	22,800.00	-3,860.60	83.1%
410.000 · PUBLIC SAFETY				
410.110 · Fire/Police	0.00	50.00	-50.00	0.0%
410.160 · Police Pension	64,449.01	55,000.00	9,449.01	117.2%
410.200 · Fire/Police Supplies	7,000.00	7,000.00	0.00	100.0%
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	1,043,332.32	1,053,000.00	-9,667.68	99.1%

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

	Jan - Dec 12	Budget	\$ Over Budget	% of Budget
<b>Total 410.000 - PUBLIC SAFETY</b>	1,114,781.33	1,115,600.00	-818.67	99.9%
411.000 - FIRE				
411.300 - Building Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.500 - Contributions	80,000.00	80,000.00	0.00	100.0%
411.541 - Fire Relief	76,511.14	60,000.00	16,511.14	127.5%
411.600 - Water Hydrant Assessment	54,791.00	53,000.00	1,791.00	103.4%
411.700 - Truck Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.740 - Equipment Purchase	25,000.00	25,000.00	0.00	100.0%
<b>Total 411.000 - FIRE</b>	396,302.14	378,000.00	18,302.14	104.8%
412.000 - AMBULANCE				
412.140 - Ambulance personnel	30,000.00	30,000.00	0.00	100.0%
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	20,000.00	20,000.00	0.00	100.0%
<b>Total 412.000 - AMBULANCE</b>	50,000.00	50,000.00	0.00	100.0%
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	56,235.68	58,000.00	-1,744.32	97.0%
413.121 - Sewage Enforcement Officer	234.00	750.00	-516.00	31.2%
413.200 - Supplies	668.65	800.00	-131.35	83.6%
413.325 - Postage	971.14	750.00	221.14	129.5%
413.400 - Court Costs	0.00	3,000.00	-3,000.00	0.0%
<b>Total 413.000 - CODE ENFORCEMENT</b>	58,129.47	63,300.00	-5,170.53	91.8%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	1,442.50	2,000.00	-557.50	72.1%
414.116 - Zoning Hearing Bd Compensation	750.00	3,000.00	-2,250.00	25.0%
414.117 - Planning Commission Comp.	2,150.00	2,500.00	-350.00	86.0%
414.120 - Legal	5,608.60	7,000.00	-1,391.40	80.1%
414.310 - Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 - Engineer	19,013.50	9,000.00	10,013.50	211.3%
414.340 - Zoning Hearing Advertisements	2,368.00	3,000.00	-632.00	78.9%
<b>Total 414.000 - PLANNING &amp; ZONING</b>	31,332.60	26,600.00	4,732.60	117.8%
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%
<b>Total 426.000 - SANITATION EXPENSE</b>	0.00	100.00	-100.00	0.0%
427.450 - TRASH/RECYCLING COLLECTION				
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	3,943.94	3,500.00	443.94	112.7%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	3,943.94	3,500.00	443.94	112.7%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	327,067.27	412,000.00	-84,932.73	79.4%
430.245 - Supplies	7,457.39	6,500.00	957.39	114.7%
430.300 - Misc. Facility Maintenance	767.53	2,000.00	-1,232.47	38.4%
430.320 - Telephone				
430.321 - Local	1,796.51	2,000.00	-203.49	89.8%
430.322 - Long Distance	359.12	400.00	-40.88	89.8%
430.329 - Wireless	3,413.20	3,000.00	413.20	115.8%



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

	Jan - Dec 12	Budget	\$ Over Budget	% of Budget
Total 430.000 · Telephone	5,568.83	5,400.00	168.83	103.1%
430.330 · Heating Fuel	5,536.63	9,000.00	-3,443.37	61.7%
430.360 · Electricity	5,001.13	3,800.00	-798.87	79.0%
430.384 · Equip/Machinery Rental	9,469.62	10,000.00	-530.38	94.7%
430.450 · Contracted Services	449.61	1,000.00	-550.39	45.0%
430.460 · Continuing Education	235.00	1,000.00	-765.00	23.5%
430.600 · Capital Construction	4,732.17	15,000.00	-10,267.83	31.5%
430.740 · Equipment Purchase	654.94	25,000.00	-24,345.06	2.6%
430.750 · Misc. Shop Tools & Equipment	2,400.30	7,000.00	-4,599.70	34.3%
<b>Total 430.000 · HWYS., ROADS &amp; STREETS</b>	<b>367,360.42</b>	<b>497,700.00</b>	<b>-130,339.58</b>	<b>73.8%</b>
432.000 · WINTER MAINTENANCE	36,279.47	45,000.00	-8,720.53	80.6%
432.100 · Winter Maintenance Materials	36,279.47	45,000.00	-8,720.53	80.6%
<b>Total 432.000 · WINTER MAINTENANCE</b>	<b>36,279.47</b>	<b>45,000.00</b>	<b>-8,720.53</b>	<b>80.6%</b>
433.000 · TRAFFIC CONTROL DEVICES	9,461.54	4,000.00	5,461.54	236.5%
433.200 · Traffic signs	0.00	2,500.00	-2,500.00	0.0%
433.246 · Pavement Marking Supplies	1,131.76	3,000.00	-1,868.24	37.7%
433.249 · Traffic Control Supplies-signal	2,573.19	3,000.00	-426.81	85.8%
433.360 · Traffic signal electric	0.00	500.00	-500.00	0.0%
433.375 · Line Painting	2,521.00	4,500.00	-1,979.00	56.0%
433.450 · Signals contracted service	15,687.49	17,500.00	-1,812.51	89.6%
<b>Total 433.000 · TRAFFIC CONTROL DEVICES</b>	<b>3,552.81</b>	<b>6,200.00</b>	<b>-2,647.19</b>	<b>57.3%</b>
434.000 · STREET LIGHTING	9,043.68	9,000.00	43.68	100.5%
434.360 · St. Light Electricity	21,013.24	15,000.00	6,013.24	140.1%
<b>Total 434.000 · STREET LIGHTING</b>	<b>32,025.58</b>	<b>32,000.00</b>	<b>25.58</b>	<b>100.1%</b>
437.000 · EQUIPMENT REPAIRS-FUEL	62,082.50	56,000.00	6,082.50	110.9%
437.200 · Tool & Equipment Repairs	3,196.63	4,000.00	-803.37	79.9%
437.213 · Equipment Parts & Supplies	1,608.01	2,500.00	-891.99	64.3%
437.233 · Equipment Motor Fuel	1,579.19	3,000.00	-1,420.81	52.6%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>7,733.83</b>	<b>13,500.00</b>	<b>-5,766.17</b>	<b>57.3%</b>
438.000 · HIGHWAY MAINT & REPAIR	7,222.75	2,000.00	5,222.75	361.1%
438.271 · Paving and Patching Materials	58,299.98	60,000.00	-1,700.02	97.2%
438.272 · Aggregate Supplies	65,522.73	62,000.00	3,522.73	105.7%
438.273 · Pipe and Drainage Supplies	8,676.19	10,000.00	-1,323.81	86.8%
438.274 · Pavement Maintenance Supplies	3,344.52	35,000.00	-31,655.48	9.6%
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>35,020.71</b>	<b>68,000.00</b>	<b>-32,979.29</b>	<b>51.5%</b>
439.000 · HWY CONST & REBUILDING PRJCTS	7,485.00	11,000.00	-3,515.00	68.0%
439.313 · Engineer	2,583.34	1,800.00	783.34	143.5%
439.600 · Construction/Rebuilding	65,522.73	62,000.00	3,522.73	105.7%
<b>Total 439.000 · HWY CONST &amp; REBUILDING PRJCTS</b>	<b>7,485.00</b>	<b>11,000.00</b>	<b>-3,515.00</b>	<b>68.0%</b>
452.000 · RECREATION & CULTURE	8,676.19	10,000.00	-1,323.81	86.8%
452.115 · Staff Wages	3,344.52	35,000.00	-31,655.48	9.6%
452.249 · Recreation Programs	23,000.00	23,000.00	0.00	100.0%
452.300 · Recreation Safety Insurance	35,020.71	68,000.00	-32,979.29	51.5%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>7,485.00</b>	<b>11,000.00</b>	<b>-3,515.00</b>	<b>68.0%</b>
454.000 · PARKS	2,583.34	1,800.00	783.34	143.5%
454.115 · Park Personnel	65,522.73	62,000.00	3,522.73	105.7%
454.200 · Park supplies	7,485.00	11,000.00	-3,515.00	68.0%

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

	Jan - Dec 12	Budget	\$ Over Budget	% of Budget
454.230 · Fuel	2,257.61	2,500.00	-242.39	90.3%
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	2,707.59	2,000.00	707.59	135.4%
454.500 · Contracted Services	3,898.99	5,000.00	-1,101.01	78.0%
454.600 · Capital Construction	645.00	1,000.00	-355.00	64.5%
454.700 · Capital Purchases	1,162.61	1,000.00	162.61	116.3%
454.710 · Park Land Acquisition	0.00	50.00	-50.00	0.0%
<b>Total 454.000 · PARKS</b>	<b>20,740.14</b>	<b>24,550.00</b>	<b>-3,809.86</b>	<b>84.5%</b>
<b>456.000 · LIBRARY</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>100.0%</b>
456.520 · Library Contribution	85,000.00	85,000.00	0.00	100.0%
<b>Total 456.000 · LIBRARY</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>100.0%</b>
470.000 · Debt Service	0.00	300,000.00	-300,000.00	0.0%
<b>480.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>	<b>43,631.44</b>	<b>49,000.00</b>	<b>-5,368.56</b>	<b>89.0%</b>
481.100 · Social Security Employer Paid	10,204.18	12,000.00	-1,795.82	85.0%
481.200 · Medicare Employer Paid	2,543.13	12,000.00	-9,456.87	21.2%
481.300 · Unemployment Comp Employer Paid	110,000.00	110,000.00	0.00	100.0%
483.197 · Non-Uniform Pension Plan Contrib	2,075.00	2,500.00	-425.00	83.0%
483.310 · Pension Plan Admin Fees	35,415.00	30,000.00	5,415.00	118.1%
484.354 · Workers Comp Insurance	204,583.23	185,000.00	19,583.23	110.6%
487.197 · Other Group Benefits	15,981.07	18,000.00	-2,018.93	88.8%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BENE...</b>	<b>424,433.05</b>	<b>418,500.00</b>	<b>5,933.05</b>	<b>101.4%</b>
486.000 · Insurance	55,258.00	59,000.00	-3,742.00	95.7%
486.350 · Liability Insurance	55,258.00	59,000.00	-3,742.00	95.7%
<b>Total 486.000 · Insurance</b>	<b>55,258.00</b>	<b>59,000.00</b>	<b>-3,742.00</b>	<b>95.7%</b>
489.000 · JUDGEMENT & LOSSES	0.00	500.00	-500.00	0.0%
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%
<b>Total 489.000 · JUDGEMENT &amp; LOSSES</b>	<b>0.00</b>	<b>1,000.00</b>	<b>-1,000.00</b>	<b>0.0%</b>
492.000 · Interfund Operating Transfers	404.00	404.00	0.00	100.0%
6561 · *Payroll Expenses	477.45	477.45	0.00	100.0%
<b>Total Expense</b>	<b>3,324,361.74</b>	<b>3,759,500.00</b>	<b>-435,138.26</b>	<b>88.4%</b>
<b>Net Income</b>	<b>332,627.55</b>	<b>-511,900.00</b>	<b>844,527.55</b>	<b>-65.0%</b>

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

	Dec 31, 12
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Host Fee Savings Account	103,556.14
106.001 · Road Account	17,631.32
106.002 · Fire/Ambulance	17,631.32
<b>Total 106.000 · Host Fee Savings Account</b>	121,187.46
<b>Total Checking/Savings</b>	121,187.46
<b>Total Current Assets</b>	121,187.46
<b>TOTAL ASSETS</b>	121,187.46
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	122,805.60
Net Income	-99,665.18
<b>Total Equity</b>	121,187.46
<b>TOTAL LIABILITIES &amp; EQUITY</b>	121,187.46

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

	<u>Dec 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	716.70
106.000 · Palmer Sewer Savings Account	<u>169,539.72</u>
Total Checking/Savings	<u>170,256.42</u>
Total Current Assets	<u>170,256.42</u>
<b>TOTAL ASSETS</b>	<u><u>170,256.42</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,398.54
Net Income	<u>180.62</u>
Total Equity	<u>170,256.42</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>170,256.42</u></u>

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

	<u>Dec 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,004.57
106.000 · Nazareth Sewer Savings Account	4,270.55
<b>Total Checking/Savings</b>	<u>5,275.12</u>
<b>Total Current Assets</b>	<u>5,275.12</u>
<b>TOTAL ASSETS</b>	<u><u>5,275.12</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	-2,352.91
Net Income	2,417.70
<b>Total Equity</b>	<u>5,275.12</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>5,275.12</u></u>

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

	<u>Dec 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	143,100.19
106.000 · PLGIT Savings Account	<u>795,176.95</u>
<b>Total Checking/Savings</b>	<u>938,277.14</u>
<b>Total Current Assets</b>	<u>938,277.14</u>
<b>TOTAL ASSETS</b>	<u><u>938,277.14</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,163,420.06
Net Income	<u>-255,637.87</u>
<b>Total Equity</b>	<u>938,277.14</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>938,277.14</u></u>

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

	<u>Dec 31, 12</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.00 · Swr/Signal PLGIT Account	272,734.13
106.000 · Swr/Signal PLUS Account	<u>770,708.58</u>
<b>Total Checking/Savings</b>	<u>1,043,442.71</u>
<b>Total Current Assets</b>	<u>1,043,442.71</u>
<b>TOTAL ASSETS</b>	<u><u>1,043,442.71</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	209,853.19
Net Income	<u>-18,821.69</u>
<b>Total Equity</b>	<u>1,043,442.71</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,043,442.71</u></u>

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

	<u>Dec 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,183.47
Total Checking/Savings	<u>9,183.47</u>
Total Current Assets	<u>9,183.47</u>
<b>TOTAL ASSETS</b>	<u><u>9,183.47</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	735.93
Net Income	9.75
Total Equity	<u>9,183.47</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>9,183.47</u></u>



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

	Dec 31, 12
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	34,950.45
106.002 · EQUIPMENT REPLACEMENT	601.42
106.003 · OFFICE EQUIPMENT	15,000.00
106.004 · SPECIAL PROJECTS	5,183.47
106.000 · Capital Reserve Savings Account - Other	-7,953.47
<b>Total 106.000 · Capital Reserve Savings Account</b>	<b>47,781.87</b>
<b>Total Checking/Savings</b>	<b>47,781.87</b>
<b>Total Current Assets</b>	<b>47,781.87</b>
<b>TOTAL ASSETS</b>	<b>47,781.87</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	1,594,345.53
Net Income	-1,755,531.34
<b>Total Equity</b>	<b>47,781.87</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>47,781.87</b>

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

	Dec 31, 12
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	63,168.56
106.002 · Building Land Fund	5,980.91
106.003 · Fire Police Fund	11,227.36
106.000 · Fire CR Savings Account - Other	14.39
<b>Total 106.000 · Fire CR Savings Account</b>	<b>80,391.22</b>
<b>Total Checking/Savings</b>	<b>80,391.22</b>
<b>Total Current Assets</b>	<b>80,391.22</b>
<b>TOTAL ASSETS</b>	<b>80,391.22</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-108,997.96
Net Income	-45,208.45
<b>Total Equity</b>	<b>80,391.22</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>80,391.22</b>

**LNT Capital Reserve Ambulance-32**  
**Balance Sheet**  
As of December 31, 2012

	Dec 31, 12
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Ambulance CR Savings Account	20,009.30
106.001 · Truck Fund	9,096.58
106.002 · Land/Building Fund	20,007.93
106.000 · Ambulance CR Savings Account - Other	<u>20,007.93</u>
Total 106.000 · Ambulance CR Savings Account	<u>49,113.81</u>
Total Checking/Savings	<u>49,113.81</u>
Total Current Assets	<u>49,113.81</u>
<b>TOTAL ASSETS</b>	<b><u>49,113.81</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-69,602.35
Net Income	<u>20,007.93</u>
Total Equity	<u>49,113.81</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>49,113.81</u></b>

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01/21/13

Accrual Basis

# Lower Nazareth Township - Refuse/Recycling Collection

## Balance Sheet

As of December 31, 2012

	<u>Dec 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	117,639.96
103.000 · Embassy Checking Account	6,388.90
110.000 · R/R Petty Cash	100.00
Total Checking/Savings	<u>124,128.86</u>
Total Current Assets	<u>124,128.86</u>
<b>TOTAL ASSETS</b>	<u><u>124,128.86</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270 · Opening Bal Equity	100.00
3900 · Retained Earnings	207,278.34
Net Income	-83,249.48
Total Equity	<u>124,128.86</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>124,128.86</u></u>

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of December 31, 2012

	<u>Dec 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	499.92
Total Checking/Savings	<u>499.92</u>
Total Current Assets	<u>499.92</u>
<b>TOTAL ASSETS</b>	<u><u>499.92</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-101,926.80
Net Income	<u>-6,992.81</u>
Total Equity	<u>499.92</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>499.92</u></u>

**Christian Springs Road Improvements - 36**  
**Balance Sheet**  
As of December 31, 2012

	Dec 31, 12
<b>ASSETS</b>	
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	0.38
Total 100.00 · CS Road Improvements	172.10
Total Checking/Savings	172.10
Total Current Assets	172.10
<b>TOTAL ASSETS</b>	<b>172.10</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3000 · Opening Bal Equity	22,000.00
3900 · Retained Earnings	-17,056.87
Net Income	-4,771.03
Total Equity	172.10
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>172.10</b>

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Accrual Basis

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of December 31, 2012

	<u>Dec 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	2,461.26
106.000 Traffic Impact Account	<u>1,362,618.51</u>
Total Checking/Savings	<u>1,365,079.77</u>
Total Current Assets	<u>1,365,079.77</u>
<b>TOTAL ASSETS</b>	<u><u>1,365,079.77</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,311,930.55
Net Income	<u>53,149.22</u>
Total Equity	<u>1,365,079.77</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,365,079.77</u></u>

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

	<u>Dec 31, 12</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	80.69
102.000 · SAVINGS ACCOUNTS - LAB	459,155.59
106.000 · SAVING ACCOUNTS	58,589.78
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	15,234.02
<b>Total Checking/Savings</b>	<u>533,667.76</u>
<b>Total Current Assets</b>	<u>533,667.76</u>
<b>TOTAL ASSETS</b>	<u><u>533,667.76</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
230.000 · Due to Other Funds	2,250.00
<b>Total Other Current Liabilities</b>	<u>2,250.00</u>
<b>Total Current Liabilities</b>	<u>2,250.00</u>
<b>Total Liabilities</b>	2,250.00
<b>Equity</b>	
3000 · Opening Bal Equity	844,070.71
3900 · Retained Earnings	(426,977.88)
Net Income	114,324.93
<b>Total Equity</b>	<u>531,417.76</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>533,667.76</u></u>



**Lower Nazareth Township**  
**Balance Sheet**  
As of December 31, 2012

	<u>Dec 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	46,442.95
100.300 · Holding Account	16,250.06
100.000 · Checking Account - Other	708.04
Total 100.000 · Checking Account	<u>84,676.88</u>
Total Checking/Savings	<u>84,676.88</u>
Total Current Assets	<u>84,676.88</u>
<b>TOTAL ASSETS</b>	<b><u>84,676.88</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	35,910.47
Net Income	<u>-11,947.12</u>
Total Equity	<u>84,676.88</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>84,676.88</u></b>