



Lower Nazareth Township
Financial Report
February 2012

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Feb-12</u>
General Fund - 01	\$ 726,603
Special Revenue Fund - Host Fee - 05	\$ 147,260
Palmer Sewer Fund - 08	\$ 170,114
Nazareth Sewer Fund - 09	\$ 2,858
Capital Reserve - Open Space Fund - 16	\$ 1,186,162
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,062,277
Sinking Fund 1995 General Obligation - 20	\$ 9,176
Capital Reserve - Municipal - 30	\$ 253,331
Capital Reserve - Fire Fund - 31	\$ 44,499
Capital Reserve - Ambulance Fund- 32	\$ 29,107
Refuse/Recycling Collection - 33	\$ 206,523
State Liquid Fuels Fund - 35	\$ 7,464
Christian Springs Road Improvements - 36	\$ 4,900
Traffic Impact - 091	<u>\$ 1,312,702</u>
<i>Total Township Funds...</i>	<u><u>\$5,162,976</u></u>
Master Escrow Account	\$ 509,703
Development & Inspection Account	\$ 122,374
<i>Total Escrow Accounts...</i>	<u><u>\$632,077</u></u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of February 29, 2012

	Feb 29, 12
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	2,530.37
105.000 · Payroll Account	2,612.97
106.000 · LAB Savings Account	262,024.79
106.100 · PLGIT Account	281,962.40
106.200 · Real Estate Tax Collections	174,972.38
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	724,352.91
Total Current Assets	724,352.91
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	726,602.91
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,216.64
219 · Occup Privilege Tax Withheld	102.00
223 · Unemployment Withheld	82.76
Total 210.000 · PAYROLL LIABILITI...	1,401.40
Total Other Current Liabilities	1,401.40
Total Current Liabilities	1,401.40
Total Liabilities	1,401.40
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-36,726.53
Net Income	-9,924.44
Total Equity	725,201.51
TOTAL LIABILITIES & EQUITY	726,602.91

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

04/16/12

	Jan - Feb 12	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	140,746.67	1,300,000.00	-1,159,253.33	10.8%
301.200 - Real Estate - Prior	0.00	500.00	-500.00	0.0%
301.400 - Real Estate - Delinquent	4,221.18	30,000.00	-25,778.82	14.1%
Total 301.000 - REAL PROPERTY TAXES	144,967.85	1,330,500.00	-1,185,532.15	10.9%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	18,876.86	150,000.00	-131,123.14	12.6%
310.210 - Earned Income - Current	0.00	980,000.00	-980,000.00	0.0%
310.220 - Earned Income - Prior	164,486.97	60,000.00	104,486.97	274.1%
310.510 - Local Services Tax	47,957.46	285,000.00	-237,042.54	16.8%
310.610 - Admission Tax	445.62	0.00	445.62	100.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	231,766.91	1,475,000.00	-1,243,233.09	15.7%
Total 300.000 - TAXES	376,734.76	2,805,500.00	-2,428,765.24	13.4%
320.000 - LICENSES & PERMITS				
321.340 - Carbase Permits	0.00	0.00	0.00	0.0%
321.800 - Cable TV franchise	33,065.31	53,000.00	-19,934.69	62.4%
322.400 - Yard Waste Recycling	0.00	0.00	0.00	0.0%
Total 320.000 - LICENSES & PERMITS	33,065.31	53,000.00	-19,934.69	62.4%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	2,856.31	22,000.00	-19,143.69	13.0%
331.121 - Earned Income Tax Fines	0.00	100.00	-100.00	0.0%
331.122 - Ordinance Violations	1,354.54	5,000.00	-3,645.46	27.1%
Total 330.000 - FINES & FORFEITS	4,210.85	27,100.00	-22,889.15	15.5%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	40.73	50.00	-9.27	81.5%
341.02 - Interest on Savings	89.15	1,300.00	-1,210.85	6.9%
Total 341.000 - Interest Earnings	129.88	1,350.00	-1,220.12	9.6%
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	129.88	56,350.00	-56,220.12	0.2%
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. GRAN...	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	400.00	2,400.00	-2,000.00	16.7%
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	400.00	156,400.00	-156,000.00	0.3%

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

04/16/12

	Jan - Feb 12	Budget	\$ Over Budget	% of Budget
Total 350,000 - INTERGOVERNMENTAL REVENUE...	400.00	156,450.00	-156,050.00	0.3%
360,000 - CHARGES FOR SERVICES				
361,000 - General Government				
361.310 - Subdivision & Land Development	460.00	8,000.00	-7,540.00	5.8%
361.330 - Zoning Hearings	1,000.00	7,000.00	-6,000.00	14.3%
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	237.93	150.00	87.93	158.6%
Total 361,500 - Maps & Publications	237.93	225.00	12.93	105.7%
361,630 - Proceeds from tax collection	6,260.51	10,000.00	-3,739.49	62.6%
361.74 - Postage collected	0.00	100.00	-100.00	0.0%
Total 361,000 - General Government	7,958.44	25,325.00	-17,366.56	31.4%
362,000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	30.00	200.00	-170.00	15.0%
362.410 - Building & Zoning Permits	400.00	19,000.00	-18,600.00	2.1%
362.440 - Sewer Permits	150.00	1,000.00	-850.00	15.0%
362.451 - Use & Occupancy Permits	0.00	25.00	-25.00	0.0%
362.452 - Moving Permits	55.00	450.00	-395.00	12.2%
362.470 - Driveway Permits	100.00	500.00	-400.00	20.0%
362.480 - Grading Permits	1,700.00	1,500.00	200.00	113.3%
362.481 - Swimming Pool Grading Permits	0.00	3,500.00	-3,500.00	0.0%
362.490 - Peddling Permit	150.00	400.00	-250.00	37.5%
Total 362,000 - PUBLIC SAFETY	2,585.00	26,575.00	-23,990.00	9.7%
Total 360,000 - CHARGES FOR SERVICES	10,543.44	51,900.00	-41,356.56	20.3%
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	0.00	8,000.00	-8,000.00	0.0%
367.301 - Business Donations	0.00	200.00	-200.00	0.0%
367.350 - Field Use Fees	0.00	2,000.00	-2,000.00	0.0%
Total 367,000 - CULTURE-RECREATION	0.00	10,200.00	-10,200.00	0.0%
389,000 - MISCELLANEOUS INCOME				
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%
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	505,336.19	3,247,600.00	-2,742,263.81	15.6%
Gross Profit	505,336.19	3,247,600.00	-2,742,263.81	15.6%
Expense				

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

	Jan - Feb 12	Budget	\$ Over Budget	% of Budget
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	2,083.50	12,500.00	-10,416.70	16.7%
400.215 - Postage	151.44	2,500.00	-2,348.56	6.1%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	0.00	250.00	-250.00	0.0%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	907.57	5,000.00	-4,092.43	18.2%
400.322 - Long Distance	58.35	350.00	-291.65	16.7%
400.324 - Wireless	65.81	500.00	-434.19	13.2%
Total 400.320 - Telephone	1,031.73	5,850.00	-4,818.27	17.6%
400.340 - Advertising	657.28	4,000.00	-3,342.72	16.4%
400.342 - Public Relations Printing	0.00	4,000.00	-4,000.00	0.0%
400.343 - Codification/Printing	0.00	500.00	-500.00	0.0%
400.374 - Maintenance Agreements	839.78	10,000.00	-9,140.22	8.6%
400.384 - Office Equipment Rental	189.50	1,000.00	-810.50	19.0%
400.420 - Dues & Subscriptions	205.60	7,000.00	-6,794.40	2.9%
400.460 - Meetings & Conferences	455.00	5,000.00	-4,545.00	9.1%
400.700 - Capital Purchases	0.00	20,000.00	-20,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	5,633.63	73,150.00	-67,516.37	7.7%
402.000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	0.00	6,000.00	-6,000.00	0.0%
Total 402.000 - AUDITING	40.00	6,100.00	-6,060.00	0.7%
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	120.96	3,000.00	-2,879.04	4.0%
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	0.00	1,000.00	-1,000.00	0.0%
403.311 - Audit	0.00	2,000.00	-2,000.00	0.0%
403.317 - Tax Collection Committee Service	882.38	1,500.00	-617.62	58.8%
403.319 - Local Services Tax Refunds	472.48	1,700.00	-1,227.52	27.8%
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%
Total 403.000 - TAX COLLECTION	4,690.63	14,700.00	-10,009.37	31.9%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	9,978.50	20,000.00	-10,021.50	49.9%
404.314 - Legal Services - Human Resource	0.00	5,000.00	-5,000.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	9,978.50	25,000.00	-15,021.50	39.9%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	43,879.18	280,000.00	-236,120.82	15.7%
405.200 - Office Supplies	908.64	6,000.00	-5,091.36	15.1%
405.300 - Bond	1,500.00	2,000.00	-500.00	75.0%
Total 405.000 - PERSONNEL SERVICES	46,287.82	288,000.00	-241,712.18	16.1%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	0.00	300.00	-300.00	0.0%
406.316 - Drug Testing	260.00	450.00	-190.00	57.8%
406.317 - Employee Record Checks	10.00	150.00	-140.00	6.7%
406.318 - Bank Fees	11.67	0.00	11.67	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 February 2012

04/16/12

	Jan - Feb 12	Budget	\$ Over Budget	% of Budget
406.325 - Internet fees / Website Develop		2,000.00	-2,000.00	0.0%
406.331 - Mileage		300.00	-300.00	0.0%
406.338 - Highway/Toll Reimbursement		100.00	-100.00	0.0%
406.341 - Personnel Advertising		1,000.00	-1,000.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATI...	281.67	4,400.00	-4,118.33	6.4%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	284.00	4,500.00	-4,216.00	6.3%
407.215 - Software	395.00	3,000.00	-2,605.00	13.3%
407.370 - Computer Services	0.00	2,000.00	-2,000.00	0.0%
Total 407.000 - DATA PROCESSING	679.00	9,500.00	-8,821.00	7.1%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services	2,346.00	8,000.00	-5,654.00	29.3%
408.317 - Act 537 Plan	0.00	10,000.00	-10,000.00	0.0%
408.318 - Traffic Impact Study	0.00	100.00	-100.00	0.0%
408.319 - Special Projects	350.00	5,000.00	-4,650.00	7.0%
Total 408.000 - ENGINEERING SERVICES	2,696.00	23,100.00	-20,404.00	11.7%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	161.59	1,800.00	-1,638.41	9.0%
409.230 - Heating Fuel	1,687.19	5,500.00	-3,812.81	30.7%
409.300 - Miscellaneous Maintenance	19.88	3,500.00	-3,480.12	0.6%
409.360 - Public Utilities				
409.361 - Electricity	372.44	4,500.00	-4,127.56	8.3%
409.366 - Water	55.04	400.00	-344.96	13.8%
Total 409.360 - Public Utilities	427.48	4,900.00	-4,472.52	8.7%
409.367 - Trash Removal	250.00	2,700.00	-2,450.00	9.3%
409.375 - Communication Equip Repair/Main	0.00	500.00	-500.00	0.0%
409.386 - Rental Property Expenses	0.00	900.00	-900.00	0.0%
409.600 - Capital Construction	0.00	3,000.00	-3,000.00	0.0%
Total 409.000 - GEN GOVT. BUILDINGS	2,546.14	22,800.00	-20,253.86	11.2%
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	0.00	7,000.00	-7,000.00	0.0%
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	173,888.72	1,053,000.00	-879,111.28	16.5%
Total 410.000 - PUBLIC SAFETY	173,888.72	1,115,600.00	-941,711.28	15.6%
411.000 - FIRE				
411.300 - Building Capital Reserve	2,023.54	80,000.00	-77,976.46	2.5%
411.500 - Contributions	16,841.78	80,000.00	-63,158.22	21.1%
411.541 - Fire Relief	0.00	60,000.00	-60,000.00	0.0%
411.600 - Water Hydrant Assessment	14,201.00	53,000.00	-38,799.00	26.8%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	3,861.04	25,000.00	-21,138.96	15.4%
Total 411.000 - FIRE	36,927.36	378,000.00	-341,072.64	9.8%
412.000 - AMBULANCE				
412.140 - Ambulance personnel	0.00	30,000.00	-30,000.00	0.0%
412.541 - Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 - Operation Contribution	0.00	0.00	0.00	0.0%
412.700 - Truck Fund Capital Reserve	0.00	20,000.00	-20,000.00	0.0%
Total 412.000 - AMBULANCE	0.00	50,000.00	-50,000.00	0.0%
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	8,862.91	58,000.00	-49,137.09	15.3%

Lower Nazareth Township
General Fund Budget vs. Actual
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04/16/12

	Jan - Feb 12	Budget	S Over Budget	% of Budget
413.121 - Sewage Enforcement Officer	234.00	750.00	-516.00	31.2%
413.200 - Supplies	95.44	800.00	-704.56	11.9%
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	9192.35	63,300.00	-54,107.65	14.5%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	310.00	2,000.00	-1,690.00	15.5%
414.116 - Zoning Hearing Bd Compensation	150.00	3,000.00	-2,850.00	5.0%
414.117 - Planning Commission Comp.	200.00	2,500.00	-2,300.00	8.0%
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	1,428.75	9,000.00	-7,571.25	15.9%
414.340 - Zoning Hearing Advertisements	906.80	3,000.00	-2,093.20	30.2%
Total 414.000 - PLANNING & ZONING	2,995.55	26,600.00	-23,604.45	11.3%
419.540 - Crime Watch	0.00	1,000.00	-1,000.00	0.0%
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	0.00	0.00	0.00	0.0%
429.364 - Sanitary Sewer Expenses	894.86	3,500.00	-2,605.14	25.6%
Total 429.000 - PUBLIC WORKS - SANITATION	894.86	3,500.00	-2,605.14	25.6%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	48,985.03	412,000.00	-363,014.97	11.9%
430.245 - Supplies	1,459.04	6,500.00	-5,040.96	22.4%
430.300 - Misc. Facility Maintenance	289.80	2,000.00	-1,710.20	14.5%
430.320 - Telephone				
430.321 - Local	296.16	2,000.00	-1,703.84	14.8%
430.322 - Long Distance	59.76	400.00	-340.24	14.9%
430.329 - Wireless	594.29	3,000.00	-2,405.71	19.8%
Total 430.320 - Telephone	950.21	5,400.00	-4,449.79	17.6%
430.330 - Heating Fuel	2,443.00	9,000.00	-6,557.00	27.1%
430.360 - Electricity	591.66	3,800.00	-3,208.34	15.6%
430.384 - Equip/Machinery Rental	0.00	10,000.00	-10,000.00	0.0%
430.450 - Contracted Services	705.92	1,000.00	-294.08	70.6%
430.460 - Continuing Education	160.00	1,000.00	-840.00	16.0%
430.600 - Capital Construction	1,084.86	15,000.00	-13,915.14	7.2%
430.740 - Equipment Purchase	159.99	25,000.00	-24,840.01	0.6%
430.750 - Misc. Shop Tools & Equipment	1,766.02	7,000.00	-5,233.98	25.2%
Total 430.000 - HWYS., ROADS & STREETS	58,595.53	497,700.00	-439,104.47	11.8%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	33,279.00	45,000.00	-11,721.00	74.0%
Total 432.000 - WINTER MAINTENANCE	33,279.00	45,000.00	-11,721.00	74.0%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	293.75	4,000.00	-3,706.25	7.3%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	287.11	3,000.00	-2,712.89	9.6%
433.360 - Traffic signal electric	441.35	3,000.00	-2,558.65	14.7%
433.375 - Line Painting	0.00	500.00	-500.00	0.0%
433.450 - Signals contracted service	0.00	4,500.00	-4,500.00	0.0%
Total 433.000 - TRAFFIC CONTROL DEVICES	1,022.21	17,500.00	-16,477.79	5.8%
434.00 - STREET LIGHTING				

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

	Jan - Feb 12	Budget	\$ Over Budget	% of Budget
434.360 · St. Lght. Electricity	607.51	6,200.00	-5,592.49	9.8%
Total 434.00 · STREET LIGHTING	607.51	6,200.00	-5,592.49	9.8%
437.000 · EQUIPMENT REPAIRS-FUEL	3,829.12	9,000.00	-5,170.88	42.5%
437.200 · Tool & Equipment Repairs	6,366.06	15,000.00	-8,633.94	42.4%
437.213 · Equipment Parts & Supplies	4,182.30	32,000.00	-27,817.70	13.1%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	14,377.48	56,000.00	-41,622.52	25.7%
438.000 · HIGHWAY MAINT & REPAIR	454.21	4,000.00	-3,545.79	11.4%
438.271 · Paving and Patching Materials	0.00	2,500.00	-2,500.00	0.0%
438.272 · Aggregate Supplies	1,307.95	3,000.00	-1,692.05	43.6%
438.273 · Pipe and Drainage Supplies	0.00	4,000.00	-4,000.00	0.0%
438.274 · Pavement Maintenance Supplies	1,762.16	13,500.00	-11,737.84	13.1%
Total 438.000 · HIGHWAY MAINT & REPAIR	3,524.32	24,000.00	-20,475.68	14.7%
439.000 · HWY CONST & REBUILDING PRJCTS	0.00	2,000.00	-2,000.00	0.0%
439.313 · Engineer	1,242.98	60,000.00	-58,757.02	2.1%
439.600 · Construction/Rebuilding	1,242.98	62,000.00	-60,757.02	2.0%
Total 439.000 · HWY CONST & REBUILDING PRJ...	2,485.96	64,000.00	-61,514.04	3.9%
452.000 · RECREATION & CULTURE	0.00	10,000.00	-10,000.00	0.0%
452.115 · Staff Wages	0.00	35,000.00	-35,000.00	0.0%
452.249 · Recreation Programs	83.87	23,000.00	-22,916.13	0.4%
452.300 · Recreation Safety Insurance	83.87	68,000.00	-67,916.13	0.1%
Total 452.000 · RECREATION & CULTURE	83.87	68,000.00	-67,916.13	0.1%
454.000 · PARKS	675.00	11,000.00	-10,325.00	6.1%
454.115 · Park Personnel	0.00	1,800.00	-1,800.00	0.0%
454.200 · Park supplies	716.83	2,500.00	-1,783.17	28.7%
454.230 · Fuel	0.00	100.00	-100.00	0.0%
454.361 · Electricity	0.00	100.00	-100.00	0.0%
454.367 · Trash Removal	52.55	2,000.00	-1,947.45	2.6%
454.370 · Park Facilities Maintenance	250.51	5,000.00	-4,749.49	5.0%
454.500 · Contracted Services	0.00	1,000.00	-1,000.00	0.0%
454.600 · Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454.700 · Capital Purchases	0.00	50.00	-50.00	0.0%
454.710 · Park Land Acquisition	1,694.89	24,550.00	-22,855.11	6.9%
Total 454.000 · PARKS	2,027.28	48,850.00	-46,822.72	4.2%
456.000 · LIBRARY	21,250.00	85,000.00	-63,750.00	25.0%
456.520 · Library Contribution	0.00	300,000.00	-300,000.00	0.0%
Total 456.000 · LIBRARY	21,250.00	85,000.00	-63,750.00	25.0%
470.000 · Debt Service	6,555.64	49,000.00	-42,444.36	13.4%
480.000 · INSURANCE & EMPLOYEE BENEFITS	1,533.18	12,000.00	-10,466.82	12.8%
481.100 · Social Security Employer Paid	2,125.00	12,000.00	-9,875.00	17.7%
481.200 · Medicare Employer Paid	0.00	110,000.00	-110,000.00	0.0%
481.300 · Unemployment Comp Employer Paid	0.00	2,500.00	-2,500.00	0.0%
483.197 · Non-Uniform Pension Plan Contrib	15,738.00	30,000.00	-14,262.00	52.5%
483.310 · Pension Plan Admin Fees	34,896.22	18,000.00	16,896.22	18.9%
484.354 · Workers Comp Insurance	3,004.75	18,000.00	-14,995.25	16.7%
487.196 · Health Insurance	63,832.77	418,500.00	-354,667.23	15.3%
487.197 · Other Group Benefits	20,198.00	59,000.00	-38,802.00	34.2%
Total 480.000 · INSURANCE & EMPLOYEE BENEF...	103,215.41	607,000.00	-503,784.59	17.0%
486.000 · Insurance	20,198.00	59,000.00	-38,802.00	34.2%
486.350 · Liability Insurance	20,198.00	59,000.00	-38,802.00	34.2%
Total 486.000 · Insurance	40,396.00	118,000.00	-77,604.00	33.8%
489.000 · JUDGEMENT & LOSSES				

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

	Jan - Feb 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	62.00			
Total Expense	515,260.63	3,759,500.00	-3,244,239.37	13.7%
Net Income	-9,924.44	-511,900.00	501,975.56	1.9%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of February 29, 2012

	<u>Feb 29, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	139,275.54
106.002 · Fire/Ambulance	7,984.06
Total 106.000 · Host Fee Savings Account	<u>147,259.60</u>
Total Checking/Savings	<u>147,259.60</u>
Total Current Assets	<u>147,259.60</u>
TOTAL ASSETS	<u><u>147,259.60</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	122,805.60
Net Income	-73,593.04
Total Equity	<u>147,259.60</u>
TOTAL LIABILITIES & EQUITY	<u><u>147,259.60</u></u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of February 29, 2012

	<u>Feb 29, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	716.10
106.000 · Palmer Sewer Savings Account	<u>169,398.04</u>
Total Checking/Savings	<u>170,114.14</u>
Total Current Assets	<u>170,114.14</u>
TOTAL ASSETS	<u><u>170,114.14</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,398.54
Net Income	<u>38.34</u>
Total Equity	<u>170,114.14</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,114.14</u></u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of February 29, 2012

	<u>Feb 29, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,003.71
106.000 · Nazareth Sewer Savings Account	<u>1,854.36</u>
Total Checking/Savings	<u>2,858.07</u>
Total Current Assets	<u>2,858.07</u>
TOTAL ASSETS	<u><u>2,858.07</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	-2,352.91
Net Income	<u>0.65</u>
Total Equity	<u>2,858.07</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,858.07</u></u>

LNT Open Space Fund-16

Balance Sheet

As of February 29, 2012

	<u>Feb 29, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	51,833.43
106.000 · PLGIT Savings Account	1,134,328.93
Total Checking/Savings	<u>1,186,162.36</u>
Total Current Assets	<u>1,186,162.36</u>
TOTAL ASSETS	<u>1,186,162.36</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,163,420.06
Net Income	<u>-7,752.65</u>
Total Equity	<u>1,186,162.36</u>
TOTAL LIABILITIES & EQUITY	<u>1,186,162.36</u>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of February 29, 2012

	<u>Feb 29, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	291,909.55
106.000 · Swr/Signal PLUS Account	<u>770,367.75</u>
Total Checking/Savings	<u>1,062,277.30</u>
Total Current Assets	<u>1,062,277.30</u>
TOTAL ASSETS	<u>1,062,277.30</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	209,853.19
Net Income	12.90
Total Equity	<u>1,062,277.30</u>
TOTAL LIABILITIES & EQUITY	<u>1,062,277.30</u>

LNT Sinking Fund '95 Note - 20

Balance Sheet

As of February 29, 2012

	<u>Feb 29, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	<u>9,175.79</u>
Total Checking/Savings	<u>9,175.79</u>
Total Current Assets	<u>9,175.79</u>
TOTAL ASSETS	<u><u>9,175.79</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	735.93
Net Income	<u>2.07</u>
Total Equity	<u>9,175.79</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,175.79</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of February 29, 2012

	Feb 29, 12
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	199,610.99
106.002 · EQUIPMENT REPLACEMENT	11,177.71
106.003 · OFFICE EQUIPMENT	15,000.00
106.004 · SPECIAL PROJECTS	35,537.55
106.000 · Capital Reserve Savings Account - Other	-7,995.63
Total 106.000 · Capital Reserve Savings Account	253,330.62
Total Checking/Savings	253,330.62
Total Current Assets	253,330.62
TOTAL ASSETS	253,330.62
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	1,594,345.53
Net Income	-1,549,982.59
Total Equity	253,330.62
TOTAL LIABILITIES & EQUITY	253,330.62

LNT Capital Reserve Fire-31

Balance Sheet

As of February 29, 2012

	<u>Feb 29, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	34,313.08
106.002 · Building Land Fund	4,929.23
106.003 · Fire Police Fund	5,252.36
106.000 · Fire CR Savings Account - Other	4.20
Total 106.000 · Fire CR Savings Account	<u>44,498.87</u>
Total Checking/Savings	<u>44,498.87</u>
Total Current Assets	<u>44,498.87</u>
TOTAL ASSETS	<u>44,498.87</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-108,997.96
Net Income	<u>-81,100.80</u>
Total Equity	<u>44,498.87</u>
TOTAL LIABILITIES & EQUITY	<u>44,498.87</u>

LNT Capital Reserve Ambulance-32

Balance Sheet

As of February 29, 2012

	<u>Feb 29, 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	1.28
Total 106.000 · Ambulance CR Savings Account	<u>29,107.16</u>
Total Checking/Savings	<u>29,107.16</u>
Total Current Assets	<u>29,107.16</u>
TOTAL ASSETS	<u><u>29,107.16</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-69,602.35
Net Income	1.28
Total Equity	<u>29,107.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>29,107.16</u></u>

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of February 29, 2012

	<u>Feb 29, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	200,701.02
103.000 · Embassy Checking Account	<u>5,822.01</u>
Total Checking/Savings	206,523.03
Total Current Assets	<u>206,523.03</u>
TOTAL ASSETS	<u>206,523.03</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	207,278.34
Net Income	<u>-755.31</u>
Total Equity	206,523.03
TOTAL LIABILITIES & EQUITY	<u>206,523.03</u>

LNT Liquid Fuels Fund-35

Balance Sheet

As of February 29, 2012

	<u>Feb 29, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	7,494.20
Total Checking/Savings	<u>7,494.20</u>
Total Current Assets	<u>7,494.20</u>
TOTAL ASSETS	<u><u>7,494.20</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-101,926.80
Net Income	1.47
Total Equity	<u>7,494.20</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,494.20</u></u>

Christian Springs Road Improvements - 36

Balance Sheet

As of February 29, 2012

	<u>Feb 29, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · CS Road Improvements	
100.01 · Oakleaf Properties, Inc.	4,943.13
100.02 · Jandrew Subdivision	-43.75
100.00 · CS Road Improvements - Other	0.22
Total 100.00 · CS Road Improvements	<u>4,899.60</u>
Total Checking/Savings	<u>4,899.60</u>
Total Current Assets	<u>4,899.60</u>
TOTAL ASSETS	<u><u>4,899.60</u></u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	22,000.00
3900 · Retained Earnings	-17,056.87
Net Income	-43.53
Total Equity	<u>4,899.60</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,899.60</u></u>

9:06 AM
04/17/12
Accrual Basis

091LNT Traffic Impact Account
Balance Sheet
As of February 29, 2012

	<u>Feb 29, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	2,480.25
106.000 Traffic Impact Account	<u>1,310,221.89</u>
Total Checking/Savings	<u>1,312,702.14</u>
Total Current Assets	<u>1,312,702.14</u>
TOTAL ASSETS	<u>1,312,702.14</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,311,930.55
Net Income	<u>771.59</u>
Total Equity	<u>1,312,702.14</u>
TOTAL LIABILITIES & EQUITY	<u>1,312,702.14</u>

**Lower Nazareth Township Master Escrow
Balance Sheet
As of February 29, 2012**

	Feb 29, 12
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	563.33
101.000 · Master Escrow Checking - LAB	57,210.36
102.000 · SAVINGS ACCOUNTS - LAB	126,701.60
106.000 · SAVING ACCOUNTS	309,817.23
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	15,410.72
Total Checking/Savings	509,703.24
Total Current Assets	509,703.24
TOTAL ASSETS	509,703.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,250.00
Total Other Current Liabilities	2,250.00
Total Current Liabilities	2,250.00
Total Liabilities	2,250.00
Equity	
3000 · Opening Bal Equity	844,070.71
3900 · Retained Earnings	(426,977.88)
Net Income	90,360.41
Total Equity	507,453.24
TOTAL LIABILITIES & EQUITY	509,703.24

Development & Inspection Acct

Balance Sheet

As of February 29, 2012

	<u>Feb 29, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,281.83
100.200 · Code Enforcement & Inspection	100,455.43
100.000 · Checking Account - Other	636.84
Total 100.000 · Checking Account	<u>122,374.10</u>
Total Checking/Savings	<u>122,374.10</u>
Total Current Assets	<u>122,374.10</u>
TOTAL ASSETS	<u><u>122,374.10</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	35,910.47
Net Income	25,750.10
Total Equity	<u>122,374.10</u>
TOTAL LIABILITIES & EQUITY	<u><u>122,374.10</u></u>