



Lower Nazareth Township
Financial Report
January 2012

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Jan-12</u>
General Fund - 01	\$ 578,750
Special Revenue Fund - Host Fee - 05	\$ 147,255
Palmer Sewer Fund - 08	\$ 170,097
Nazareth Sewer Fund - 09	\$ 2,858
Capital Reserve - Open Space Fund - 16	\$ 1,189,914
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,062,269
Sinking Fund 1995 General Obligation - 20	\$ 9,175
Capital Reserve - Municipal - 30	\$ 253,323
Capital Reserve - Fire Fund - 31	\$ 89,685
Capital Reserve - Ambulance Fund- 32	\$ 29,106
Refuse/Recycling Collection - 33	\$ 206,856
State Liquid Fuels Fund - 35	\$ 7,494
Christian Springs Road Improvements - 36	\$ 4,943
Traffic Impact - 091	\$ 1,312,660
<i>Total Township Funds...</i>	<u><u>\$5,064,386</u></u>
Master Escrow Account	\$ 531,877
Development & Inspection Account	\$ 131,564
<i>Total Escrow Accounts...</i>	<u><u>\$663,442</u></u>

03/14/12

**Lower Nazareth Township
General Fund Balance Sheet**

As of January 31, 2012

	Jan 31, 12
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	8,040.70
105.000 · Payroll Account	2,612.20
106.000 · LAB Savings Account	250,835.18
106.100 · PLGIT Account	281,953.93
106.200 · Real Estate Tax Collections	32,808.41
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	576,500.42
Total Current Assets	576,500.42
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	578,750.42
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	623.06
219 · Occup Privilege Tax Withheld	52.00
223 · Unemployment Withheld	42.15
Total 210.000 · PAYROLL LIABILITI..	717.21
Total Other Current Liabilities	717.21
Total Current Liabilities	717.21
Total Liabilities	717.21
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-36,726.53
Net Income	-157,092.74
Total Equity	578,033.21
TOTAL LIABILITIES & EQUITY	578,750.42

Lower Nazareth Township
General Fund Budget vs. Actual
January 2012

	Jan 12	Budget	\$ Over Budget	% of Budget
Income				
300.000 • TAXES				
301.000 • REAL PROPERTY TAXES				
301.100 • Real Estate - Current	248.76	1,300,000.00	-1,299,751.24	0.0%
301.200 • Real Estate - Prior	0.00	500.00	-500.00	0.0%
301.400 • Real Estate - Delinquent	3,319.83	30,000.00	-26,680.17	11.1%
Total 301.000 • REAL PROPERTY TAXES	3,568.59	1,330,500.00	-1,326,931.41	0.3%
310.000 • LOCAL ENABLING ACT TAXES				
310.100 • Real Estate Transfer Tax	5,815.91	150,000.00	-144,184.09	3.9%
310.210 • Earned Income - Current	0.00	980,000.00	-980,000.00	0.0%
310.220 • Earned Income - Prior	39,630.71	60,000.00	-20,369.29	66.1%
310.510 • Local Services Tax	1,115.82	285,000.00	-283,884.18	0.4%
310.610 • Admission Tax	242.43	0.00	242.43	100.0%
Total 310.000 • LOCAL ENABLING ACT TAXES	46,804.87	1,475,000.00	-1,428,195.13	3.2%
Total 300.000 • TAXES	50,375.46	2,805,500.00	-2,755,126.54	1.8%
320.000 • LICENSES & PERMITS				
321.340 • Garbage Permits	0.00	0.00	0.00	0.0%
321.800 • Cable TV franchise	0.00	53,000.00	-53,000.00	0.0%
322.400 • Yard Waste Recycling	0.00	0.00	0.00	0.0%
Total 320.000 • LICENSES & PERMITS	0.00	53,000.00	-53,000.00	0.0%
330.000 • FINES & FORFEITS				
331.110 • Vehicle Code Violations	1,792.78	22,000.00	-20,207.22	8.1%
331.121 • Earned Income Tax Fines	0.00	100.00	-100.00	0.0%
331.122 • Ordinance Violations	585.91	5,000.00	-4,414.09	11.7%
Total 330.000 • FINES & FORFEITS	2,378.69	27,100.00	-24,721.31	8.8%
340.000 • INTEREST, RENTS & ROYALTIES				
341.000 • Interest Earnings				
341.01 • Interest on checking	32.37	50.00	-17.63	64.7%
341.02 • Interest on Savings	51.01	1,300.00	-1,248.99	3.9%
Total 341.000 • Interest Earnings	83.38	1,350.00	-1,266.62	6.2%
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	83.38	56,350.00	-56,266.62	0.1%
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. GRA...	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	0.00	2,400.00	-2,400.00	0.0%
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	0.00	156,400.00	-156,400.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2012

05/14/12

	Jan 12	Budget	\$ Over Budget	% of Budget
Total 350,000 - INTERGOVERNMENTAL REVEN...	0.00	156,450.00	-156,450.00	0.0%
360,000 - CHARGES FOR SERVICES				
361,000 - General Government	460.00	8,000.00	-7,540.00	5.8%
361,310 - Subdivision & Land Development	0.00	7,000.00	-7,000.00	0.0%
361,330 - Zoning Hearings				
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	27.72	150.00	-122.28	18.5%
Total 361,500 - Maps & Publications	27.72	225.00	-197.28	12.3%
361,630 - Proceeds from tax collection	480.00	10,000.00	-9,520.00	4.8%
361,74 - Postage collected	0.00	100.00	-100.00	0.0%
Total 361,000 - General Government	967.72	25,325.00	-24,357.28	3.8%
362,000 - PUBLIC SAFETY				
362,100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362,140 - Alarm Permits	10.00	200.00	-190.00	5.0%
362,410 - Building & Zoning Permits	100.00	19,000.00	-18,900.00	0.5%
362,440 - Sewer Permits	100.00	1,000.00	-900.00	10.0%
362,451 - Use & Occupancy Permits	0.00	25.00	-25.00	0.0%
362,452 - Moving Permits	20.00	450.00	-430.00	4.4%
362,470 - Driveway Permits	50.00	500.00	-450.00	10.0%
362,480 - Grading Permits	600.00	1,500.00	-900.00	40.0%
362,481 - Swimming Pool Grading Permits	0.00	3,500.00	-3,500.00	0.0%
362,490 - Peddling Permit	0.00	400.00	-400.00	0.0%
Total 362,000 - PUBLIC SAFETY	880.00	26,575.00	-25,695.00	3.3%
Total 360,000 - CHARGES FOR SERVICES	1,847.72	51,900.00	-50,052.28	3.6%
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	80,000.00	85,000.00	-5,000.00	94.1%
395,000 - Refund of Prior Yr Expenditures	0.00	1,000.00	-1,000.00	0.0%
Total Income	134,683.25	3,247,600.00	-3,112,916.75	4.1%
Gross Profit	134,683.25	3,247,600.00	-3,112,916.75	4.1%
Expense				

Lower Nazareth Township
General Fund Budget vs. Actual
January 2012

	Jan 12	Budget	\$ Over Budget	% of Budget
400.000 • GENERAL GOVERNMENT				
400.105 • Salary	1,041.65	12,500.00	-11,458.35	8.3%
400.215 • Postage	2,500.00	2,500.00	0.00	100.0%
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	28.88	350.00	-321.12	8.3%
400.324 • Wiretels	21.72	500.00	-478.28	4.5%
Total 400.320 • Telephone	958.17	5,850.00	-4,891.83	16.4%
400.340 • Advertising	516.34	4,000.00	-3,483.66	12.9%
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	771.78	10,000.00	-9,228.22	7.7%
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	0.00	5,000.00	-5,000.00	0.0%
400.700 • Capital Purchases	0.00	20,000.00	-20,000.00	0.0%
Total 400.000 • GENERAL GOVERNMENT	6,183.04	73,150.00	-66,966.96	8.5%
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	0.00	0.00	0.00	0.0%
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 Servc	0.00	1,500.00	-1,500.00	0.0%
403.319 • Local Services Tax Refunds	0.00	1,700.00	-1,700.00	0.0%
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%
Total 403.000 • TAX COLLECTION	1,651.76	14,700.00	-13,048.24	11.2%
404.000 • SOLICITOR/LEGAL				
404.310 • Legal Services	2,700.00	20,000.00	-17,300.00	13.5%
404.314 • Legal Services - Human Resource	0.00	5,000.00	-5,000.00	0.0%
Total 404.000 • SOLICITOR/LEGAL	2,700.00	25,000.00	-22,300.00	10.8%
405.000 • PERSONNEL SERVICES				
405.140 • Office Staff Wages	20,620.94	280,000.00	-259,379.06	7.4%
405.200 • Office Supplies	689.04	6,000.00	-5,310.96	11.5%
405.300 • Bond	750.00	2,000.00	-1,250.00	37.5%
Total 405.000 • PERSONNEL SERVICES	22,059.98	288,000.00	-265,940.02	7.7%
406.000 • GENERAL GOVT. ADMINISTRATION				
406.280 • General Administrative Expense	0.00	300.00	-300.00	0.0%
406.316 • Drug Testing	140.00	450.00	-310.00	31.1%
406.317 • Employee Record Checks	0.00	150.00	-150.00	0.0%
406.318 • Bank Fees	0.00	0.00	0.00	0.0%
406.319 • Reimburse private prop damage	0.00	100.00	-100.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2012

	Jan 12	Budget	S Over Budget	% of Budget
406.325 • Internet fees / Website Develop	0.00	2,000.00	-2,000.00	0.0%
406.331 • Mileage	0.00	300.00	-300.00	0.0%
406.338 • Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 • Personnel Advertising	0.00	1,000.00	-1,000.00	0.0%
Total 406.000 • GENERAL GOVT. ADMINISTRATI...	140.00	4,400.00	-4,260.00	3.2%
407.000 • DATA PROCESSING				
407.213 • Data Processing Equipment	284.00	4,500.00	-4,216.00	6.3%
407.215 • Software	0.00	3,000.00	-3,000.00	0.0%
407.370 • Computer Services	0.00	2,000.00	-2,000.00	0.0%
Total 407.000 • DATA PROCESSING	284.00	9,500.00	-9,216.00	3.0%
408.000 • ENGINEERING SERVICES				
408.310 • Engineering Services	0.00	8,000.00	-8,000.00	0.0%
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	0.00	5,000.00	-5,000.00	0.0%
Total 408.000 • ENGINEERING SERVICES	0.00	23,100.00	-23,100.00	0.0%
409.000 • GEN GOVT. BUILDINGS				
409.200 • Supplies	33.84	1,800.00	-1,766.16	1.9%
409.230 • Heating Fuel	1,687.19	5,500.00	-3,812.81	30.7%
409.300 • Miscellaneous Maintenance	0.00	3,500.00	-3,500.00	0.0%
409.360 • Public Utilities				
409.361 • Electricity	191.45	4,500.00	-4,308.55	4.3%
409.366 • Water	0.00	400.00	-400.00	0.0%
Total 409.360 • Public Utilities	191.45	4,900.00	-4,708.55	3.9%
409.357 • 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	2,162.48	22,800.00	-20,637.52	9.5%
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	86,944.36	1,053,000.00	-966,055.64	8.3%
Total 410.000 • PUBLIC SAFETY	86,944.36	1,115,600.00	-1,028,655.64	7.8%
411.000 • FIRE				
411.300 • Building Capital Reserve	1,011.77	80,000.00	-78,988.23	1.3%
411.500 • Contributions	6,256.01	80,000.00	-73,743.99	7.8%
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	1,930.52	25,000.00	-23,069.48	7.7%
Total 411.000 • FIRE	23,399.30	378,000.00	-354,600.70	6.2%
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	4,766.91	58,000.00	-53,233.09	8.2%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2012

	Jan 12	Budget	\$ Over Budget	% of Budget
413.121 - Sewage Enforcement Officer	0.00	750.00	-750.00	0.0%
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	4,862.35	63,300.00	-58,437.65	7.7%
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	3.0%
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	0.00	9,000.00	-9,000.00	0.0%
414.340 - Zoning Hearing Advertisements	906.80	3,000.00	-2,093.20	30.2%
Total 414.000 - PLANNING & ZONING	1,566.80	26,600.00	-25,033.20	5.9%
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	25,574.44	412,000.00	-386,425.56	6.2%
430.245 - Supplies	970.82	6,500.00	-5,529.18	14.2%
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	25.79	400.00	-374.21	6.4%
430.329 - Wireless	304.11	3,000.00	-2,695.89	10.1%
Total 430.320 - Telephone	626.06	5,400.00	-4,773.94	11.6%
430.330 - Heating Fuel	958.83	9,000.00	-8,041.17	10.7%
430.360 - Electricity	274.17	3,800.00	-3,525.83	7.2%
430.384 - Equip/Machinery Rental	0.00	10,000.00	-10,000.00	0.0%
430.450 - Contracted Services	26.88	1,000.00	-973.12	2.7%
430.460 - Continuing Education	100.00	1,000.00	-900.00	10.0%
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	409.35	7,000.00	-6,590.65	5.8%
Total 430.000 - HWYS., ROADS & STREETS	30,425.20	497,700.00	-467,274.80	6.1%
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	75.04	4,000.00	-3,926.96	1.8%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	304.34	3,000.00	-2,695.66	10.1%
433.360 - Traffic signal electric	237.66	3,000.00	-2,762.34	7.9%
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	615.04	17,500.00	-16,884.96	3.5%
434.00 - STREET LIGHTING				

Lower Nazareth Township
General Fund Budget vs. Actual
January 2012

	Jan 12	Budget	\$ Over Budget	% of Budget
434.360 · St. Light. Electricity	471.25	6,200.00	-5,728.75	7.6%
Total 434.00 · STREET LIGHTING	471.25	6,200.00	-5,728.75	7.6%
437.000 · EQUIPMENT REPAIRS-FUEL	1,532.35	9,000.00	-7,667.65	14.8%
437.200 · Tool & Equipment Repairs	4,191.86	15,000.00	-10,808.14	27.9%
437.233 · Equipment Parts & Supplies	1,823.41	32,000.00	-30,176.59	5.7%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	7,347.62	56,000.00	-48,652.38	13.1%
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%
438.273 · Aggregate Supplies	1,307.95	3,000.00	-1,692.05	45.6%
438.275 · 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	880.78	62,000.00	-61,119.22	1.4%
439.000 · HWY CONST & REBUILDING PRJCTS	0.00	2,000.00	-2,000.00	0.0%
439.313 · Engineer	880.78	60,000.00	-59,119.22	1.5%
439.600 · Construction/Rebuilding	0.00	0.00	0.00	0.0%
Total 439.000 · HWY CONST & REBUILDING PRJ...	880.78	62,000.00	-61,119.22	1.4%
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	44.07	23,000.00	-22,955.93	0.2%
452.300 · Recreation Safety Insurance	0.00	0.00	0.00	0.0%
Total 452.000 · RECREATION & CULTURE	44.07	68,000.00	-67,955.93	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	184.60	2,500.00	-2,315.40	7.4%
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	1,162.66	24,550.00	-23,387.34	4.7%
Total 454.000 · PARKS	2,125.00	85,000.00	-63,750.00	25.0%
456.000 · LIBRARY	0.00	300,000.00	-300,000.00	0.0%
456.520 · Library Contribution	21,250.00	85,000.00	-63,750.00	25.0%
Total 456.000 · LIBRARY	21,250.00	300,000.00	-300,000.00	0.0%
470.000 · Debt Service	3,343.68	49,000.00	-45,656.32	6.8%
480.000 · INSURANCE & EMPLOYEE BENEFITS	782.02	12,000.00	-11,217.98	6.5%
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	0.00	30,000.00	-30,000.00	0.0%
483.310 · Pension Plan Admin Fees	7,869.00	185,000.00	-177,131.00	26.2%
484.354 · Workers Comp Insurance	18,178.02	185,000.00	-166,821.98	9.8%
487.196 · Health Insurance	2,148.56	18,000.00	-15,851.44	11.9%
487.197 · Other Group Benefits	34,446.28	418,500.00	-384,053.72	8.2%
Total 480.000 · INSURANCE & EMPLOYEE BENE...	6,672.00	59,000.00	-52,328.00	11.3%
486.000 · Insurance	6,672.00	59,000.00	-52,328.00	11.3%
486.350 · Liability Insurance	0.00	0.00	0.00	0.0%
Total 486.000 · Insurance	6,672.00	59,000.00	-52,328.00	11.3%
489.000 · JUDGEMENT & LOSSES	0.00	0.00	0.00	0.0%

Lower Nazareth Township
 General Fund Budget vs. Actual
 January 2012

	Jan 12	Budget	\$ Over Budget	% of Budget
489.410 - Judgments & 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	31.00			
Total Expense	291,775.99	3,759,500.00	-3,467,724.01	7.8%
Net Income	-157,092.74	-511,900.00	354,807.26	30.7%

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

	<u>Jan 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	139,273.33
106.002 · Fire/Ambulance	7,981.85
Total 106.000 · Host Fee Savings Account	<u>147,255.18</u>
Total Checking/Savings	<u>147,255.18</u>
Total Current Assets	<u>147,255.18</u>
TOTAL ASSETS	<u><u>147,255.18</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	122,805.60
Net Income	-73,597.46
Total Equity	<u>147,255.18</u>
TOTAL LIABILITIES & EQUITY	<u><u>147,255.18</u></u>

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

	<u>Jan 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 - Palmer Sewer Checking Account	716.03
106.000 - Palmer Sewer Savings Account	<u>169,381.38</u>
Total Checking/Savings	<u>170,097.41</u>
Total Current Assets	<u>170,097.41</u>
TOTAL ASSETS	<u>170,097.41</u>
LIABILITIES & EQUITY	
Equity	
270.000 - Opening Bal Equity	123,677.26
3900 - Retained Earnings	46,398.54
Net Income	<u>21.61</u>
Total Equity	<u>170,097.41</u>
TOTAL LIABILITIES & EQUITY	<u>170,097.41</u>

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

	<u>Jan 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,003.61
106.000 · Nazareth Sewer Savings Account	1,854.18
Total Checking/Savings	<u>2,857.79</u>
Total Current Assets	<u>2,857.79</u>
TOTAL ASSETS	<u><u>2,857.79</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	-2,352.91
Net Income	0.37
Total Equity	<u>2,857.79</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,857.79</u></u>

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

	<u>Jan 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	50,828.38
106.000 · PLGIT Savings Account	1,139,085.97
Total Checking/Savings	<u>1,189,914.35</u>
Total Current Assets	<u>1,189,914.35</u>
TOTAL ASSETS	<u><u>1,189,914.35</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,163,420.06
Net Income	-4,000.66
Total Equity	<u>1,189,914.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,189,914.35</u></u>

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

	<u>Jan 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	291,900.79
106.000 · Swr/Signal PLUS Account	770,367.75
Total Checking/Savings	<u>1,062,268.54</u>
Total Current Assets	<u>1,062,268.54</u>
TOTAL ASSETS	<u>1,062,268.54</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	209,853.19
Net Income	4.14
Total Equity	<u>1,062,268.54</u>
TOTAL LIABILITIES & EQUITY	<u>1,062,268.54</u>

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

	<u>Jan 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,174.89
Total Checking/Savings	<u>9,174.89</u>
Total Current Assets	<u>9,174.89</u>
TOTAL ASSETS	<u><u>9,174.89</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	735.93
Net Income	1.17
Total Equity	<u>9,174.89</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,174.89</u></u>

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

	Jan 31, 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	-8,003.24
Total 106.000 · Capital Reserve Savings Account	253,323.01
Total Checking/Savings	253,323.01
Total Current Assets	253,323.01
TOTAL ASSETS	253,323.01
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	1,594,345.53
Net Income	-1,549,990.20
Total Equity	253,323.01
TOTAL LIABILITIES & EQUITY	253,323.01

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

	Jan 31, 12
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	79,502.08
106.002 · Building Land Fund	4,929.23
106.003 · Fire Police Fund	5,252.36
106.000 · Fire CR Savings Account - Other	1.53
Total 106.000 · Fire CR Savings Account	89,685.20
Total Checking/Savings	89,685.20
Total Current Assets	89,685.20
TOTAL ASSETS	89,685.20
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-108,997.96
Net Income	-35,914.47
Total Equity	89,685.20
TOTAL LIABILITIES & EQUITY	89,685.20

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

	<u>Jan 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	0.41
Total 106.000 · Ambulance CR Savings Account	<u>29,106.29</u>
Total Checking/Savings	<u>29,106.29</u>
Total Current Assets	<u>29,106.29</u>
TOTAL ASSETS	<u><u>29,106.29</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-69,602.35
Net Income	0.41
Total Equity	<u>29,106.29</u>
TOTAL LIABILITIES & EQUITY	<u><u>29,106.29</u></u>

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of January 31, 2012

	<u>Jan 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	200,645.47
103.000 · Embassy Checking Account	6,210.17
Total Checking/Savings	<u>206,855.64</u>
Total Current Assets	<u>206,855.64</u>
TOTAL ASSETS	<u><u>206,855.64</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	207,278.34
Net Income	-422.70
Total Equity	<u>206,855.64</u>
TOTAL LIABILITIES & EQUITY	<u><u>206,855.64</u></u>

LNT Liquid Fuels Fund-35

Balance Sheet

As of January 31, 2012

	<u>Jan 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	7,493.97
Total Checking/Savings	<u>7,493.97</u>
Total Current Assets	<u>7,493.97</u>
TOTAL ASSETS	<u><u>7,493.97</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-101,926.80
Net Income	1.24
Total Equity	<u>7,493.97</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,493.97</u></u>

Christian Springs Road Improvements - 36

Balance Sheet

As of January 31, 2012

	Jan 31, 12
ASSETS	
Current Assets	
Checking/Savings	
100.00 · CS Road Improvements	
100.01 · Oakleaf Properties, Inc.	4,943.13
100.00 · CS Road Improvements - Other	0.07
Total 100.00 · CS Road Improvements	<u>4,943.20</u>
Total Checking/Savings	<u>4,943.20</u>
Total Current Assets	<u>4,943.20</u>
TOTAL ASSETS	<u><u>4,943.20</u></u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	22,000.00
3900 · Retained Earnings	-17,056.87
Net Income	0.07
Total Equity	<u>4,943.20</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,943.20</u></u>

091LNT Traffic Impact Account
Balance Sheet
As of January 31, 2012

	<u>Jan 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	2,490.15
106.000 Traffic Impact Account	1,310,169.98
Total Checking/Savings	<u>1,312,660.13</u>
Total Current Assets	<u>1,312,660.13</u>
TOTAL ASSETS	<u>1,312,660.13</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,311,930.55
Net Income	729.58
Total Equity	<u>1,312,660.13</u>
TOTAL LIABILITIES & EQUITY	<u>1,312,660.13</u>

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

	Jan 31, 12
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	564.48
101.000 · Master Escrow Checking - LAB	57,170.36
102.000 · SAVINGS ACCOUNTS - LAB	170,178.70
106.000 · SAVING ACCOUNTS	288,331.98
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	15,631.72
Total Checking/Savings	531,877.24
Total Current Assets	531,877.24
TOTAL ASSETS	531,877.24
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	112,534.41
Total Equity	529,627.24
TOTAL LIABILITIES & EQUITY	531,877.24

Development & Inspection Acct
Balance Sheet
As of January 31, 2012

	<u>Jan 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,281.83
100.200 · Code Enforcement & Inspection	92,750.67
100.300 · Holding Account	16,908.16
100.000 · Checking Account - Other	623.70
Total 100.000 · Checking Account	<u>131,564.36</u>
Total Checking/Savings	<u>131,564.36</u>
Total Current Assets	<u>131,564.36</u>
TOTAL ASSETS	<u><u>131,564.36</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	35,910.47
Net Income	34,940.36
Total Equity	<u>131,564.36</u>
TOTAL LIABILITIES & EQUITY	<u><u>131,564.36</u></u>