



Lower Nazareth Township
Financial Report
June 2012

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Jun-12</u>
General Fund - 01	\$ 1,519,467
Special Revenue Fund - Host Fee - 05	\$ 147,271
Palmer Sewer Fund - 08	\$ 170,171
Nazareth Sewer Fund - 09	\$ 3,969
Capital Reserve - Open Space Fund - 16	\$ 977,165
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,062,471
Sinking Fund 1995 General Obligation - 20	\$ 9,179
Capital Reserve - Municipal - 30	\$ 243,239
Capital Reserve - Fire Fund - 31	\$ 44,502
Capital Reserve - Ambulance Fund- 32	\$ 29,109
Refuse/Recycling Collection - 33	\$ 174,961
State Liquid Fuels Fund - 35	\$ 181,512
Christian Springs Road Improvements - 36	\$ 172
Traffic Impact - 091	\$ 1,359,585
<i>Total Township Funds...</i>	<u><u>\$5,922,773</u></u>
Master Escrow Account	\$ 549,512
Development & Inspection Account	\$ 74,814
<i>Total Escrow Accounts...</i>	<u><u>\$624,326</u></u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of June 30, 2012

	Jun 30, 12
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	3,554.59
105.000 · Payroll Account	3,309.71
106.000 · LAB Savings Account	1,105,105.98
106.100 · PLGIT Account	285,302.83
106.200 · Real Estate Tax Collections	119,693.43
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,517,216.54
Total Current Assets	1,517,216.54
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,519,466.54
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-0.06
Total 210.000 · PAYROLL LIABILITI...	-0.06
Total Other Current Liabilities	-0.06
Total Current Liabilities	-0.06
Total Liabilities	-0.06
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-36,726.53
Net Income	784,340.65
Total Equity	1,519,466.60
TOTAL LIABILITIES & EQUITY	1,519,466.54

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

	Jan - Jun 12	Budget	S Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,345,757.30	1,300,000.00	45,757.30	103.5%
301.200 - Real Estate - Prior	0.00	500.00	-500.00	0.0%
301.400 - Real Estate - Delinquent	12,035.53	30,000.00	-17,964.47	40.1%
Total 301.000 - REAL PROPERTY TAXES	1,357,792.83	1,330,500.00	27,292.83	102.1%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	191,304.49	150,000.00	41,304.49	127.5%
310.210 - Earned Income - Current	110,845.58	980,000.00	-869,154.42	11.3%
310.220 - Earned Income - Prior	205,864.51	60,000.00	145,864.51	343.1%
310.510 - Local Services Tax	158,293.33	285,000.00	-126,706.67	55.5%
310.610 - Admission Tax	1,415.30	0.00	1,415.30	100.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	667,723.21	1,475,000.00	-807,276.79	45.3%
Total 300.000 - TAXES	2,025,516.04	2,805,500.00	-779,983.96	72.2%
320.000 - LICENSES & PERMITS				
321.340 - Garbage Permits	0.00	0.00	0.00	0.0%
321.800 - Cable TV franchise	61,192.66	53,000.00	8,192.66	115.5%
322.400 - Yard Waste Recycling	0.00	0.00	0.00	0.0%
Total 320.000 - LICENSES & PERMITS	61,192.66	53,000.00	8,192.66	115.5%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	12,576.29	22,000.00	-9,423.71	57.2%
331.121 - Earned Income Tax Fines	0.00	100.00	-100.00	0.0%
331.122 - Ordinance Violations	3,662.09	5,000.00	-1,337.91	73.2%
Total 330.000 - FINES & FORFEITS	16,238.38	27,100.00	-10,861.62	59.9%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	62.03	50.00	12.03	124.1%
341.02 - Interest on Savings	479.84	1,300.00	-820.16	36.9%
Total 341.000 - Interest Earnings	541.87	1,350.00	-808.13	40.1%
342.000 - Rents and Royalties				
342.20 - 248 Broodhead 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	541.87	56,350.00	-55,808.13	1.0%
350.000 - INTERGOVERNMENTAL REVENUES				
351.000 - FEDERAL CAP & OPER GRANTS				
351.12 - FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 - FEDERAL CAP & OPER GRANTS	0.00	0.00	0.00	0.0%
354.000 - STATE CAPITAL & OPER. GRANTS				
354.12 - Emergency Disaster Relief-PEMA	0.00	50.00	-50.00	0.0%
354.15 - Recycling / Act 101	0.00	0.00	0.00	0.0%
Total 354.000 - STATE CAPITAL & OPER. GRANTS	0.00	50.00	-50.00	0.0%
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	0.00	4,000.00	-4,000.00	0.0%
355.040 - Alcoholic Beverage Licenses	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 June 2012

	Jan - Jun 12	Budget	\$ Over Budget	% of Budget
Total 350,000 - INTERGOVERNMENTAL REVENUES	400.00	156,450.00	-156,050.00	0.3%
360,000 - CHARGES FOR SERVICES				
361,000 - General Government				
361,310 - Subdivision & Land Development	9,059.04	8,000.00	1,059.04	113.2%
361,330 - Zoning Hearings	5,000.00	7,000.00	-2,000.00	71.4%
361,500 - Maps & Publications				
361,51 - Map Sales	0.00	0.00	0.00	0.0%
361,53 - SALDO	0.00	15.00	-15.00	0.0%
361,54 - Zoning Ordinance	0.00	50.00	-50.00	0.0%
361,56 - Comprehensive Plan	0.00	10.00	-10.00	0.0%
361,57 - Misc. Publications/Copying	632.30	150.00	482.30	421.5%
Total 361,500 - Maps & Publications	632.30	225.00	407.30	281.0%
361,630 - Proceeds from tax collection	27,149.32	10,000.00	17,149.32	271.5%
361,74 - Postage collected	380.23	100.00	280.23	380.2%
Total 361,000 - General Government	42,220.89	25,325.00	16,895.89	166.7%
362,000 - PUBLIC SAFETY				
362,100 - Fire Police Dept. Earnings	0.00	0.00	0.00	0.0%
362,140 - Alarm Permits	50.00	200.00	-150.00	25.0%
362,410 - Building & Zoning Permits	3,450.00	19,000.00	-15,550.00	18.2%
362,440 - Sewer Permits	1,000.00	1,000.00	0.00	100.0%
362,451 - Use & Occupancy Permits	20.00	25.00	-5.00	80.0%
362,452 - Moving Permits	255.00	450.00	-195.00	56.7%
362,470 - Driveway Permits	1,150.00	500.00	650.00	230.0%
362,480 - Grading Permits	6,650.00	1,500.00	5,150.00	443.3%
362,481 - Swimming Pool Grading Permits	3,000.00	3,500.00	-500.00	85.7%
362,490 - Peddling Permit	150.00	400.00	-250.00	37.5%
Total 362,000 - PUBLIC SAFETY	15,725.00	26,575.00	-10,850.00	59.2%
Total 360,000 - CHARGES FOR SERVICES	57,945.89	51,900.00	6,045.89	111.6%
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	8,975.00	8,000.00	975.00	112.2%
367,501 - Business Donations	0.00	200.00	-200.00	0.0%
367,550 - Field Use Fees	2,110.00	2,000.00	110.00	105.5%
Total 367,000 - CULTURE-RECREATION	11,085.00	10,200.00	885.00	108.7%
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				
395,000 - Refund of Prior Yr Expenditures	80,000.00	85,000.00	-5,000.00	94.1%
	44,964.95	1,000.00	43,964.95	4,496.5%
Total Income	2,297,884.79	3,247,600.00	-949,715.21	70.8%
Gross Profit	2,297,884.79	3,247,600.00	-949,715.21	70.8%
Expense				

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

	Jan - Jun 12	Budget	\$ Over Budget	% of Budget
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	6,249.90	12,500.00	-6,250.10	50.0%
400.215 - Postage	675.43	2,500.00	-1,824.57	27.0%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	65.00	250.00	-185.00	26.0%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	3,207.64	5,000.00	-1,792.36	64.2%
400.322 - Long Distance	177.44	350.00	-172.56	50.7%
400.324 - Wireless	242.08	500.00	-257.92	48.4%
Total 400.320 - Telephone	3,627.16	5,850.00	-2,222.84	62.0%
400.340 - Advertising	2,739.00	4,000.00	-1,261.00	68.5%
400.342 - Public Relations Printing	2,000.57	4,000.00	-1,999.43	50.0%
400.343 - Codification/Printing	0.00	500.00	-500.00	0.0%
400.374 - Maintenance Agreements	7,271.69	10,000.00	-2,728.31	72.7%
400.384 - Office Equipment Rental	388.50	1,000.00	-611.50	38.9%
400.420 - Dues & Subscriptions	502.20	7,000.00	-6,497.80	7.2%
400.460 - Meetings & Conferences	7,505.87	5,000.00	2,505.87	150.1%
400.700 - Capital Purchases	0.00	20,000.00	-20,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	31,025.32	73,150.00	-42,124.68	42.4%
402.000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	5,540.00	6,000.00	-460.00	59.0%
Total 402.000 - AUDITING	3,580.00	6,100.00	-2,520.00	58.7%
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	423.30	3,000.00	-2,576.70	14.1%
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	1,443.37	1,700.00	-256.63	84.9%
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	5,963.86	14,700.00	-8,736.14	40.6%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	29,702.50	20,000.00	9,702.50	148.5%
404.314 - Legal Services - Human Resource	0.00	5,000.00	-5,000.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	29,702.50	25,000.00	4,702.50	118.8%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	144,909.49	280,000.00	-135,090.51	51.8%
405.200 - Office Supplies	2,125.52	6,000.00	-3,874.48	35.4%
405.300 - Bond	1,500.00	2,000.00	-500.00	75.0%
Total 405.000 - PERSONNEL SERVICES	148,535.01	288,000.00	-139,464.99	51.6%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	0.00	300.00	-300.00	0.0%
406.316 - Drug Testing	315.00	450.00	-135.00	70.0%
406.317 - Employee Record Checks	20.00	150.00	-130.00	13.3%
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%

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

	Jan - Jun 12	Budget	S Over Budget	% of Budget
406.325 · Internet fees / Website Develop	1,194.95	2,000.00	-805.05	59.7%
406.331 · Mileage	224.22	300.00	-75.78	74.7%
406.338 · Highway/Toll Reimbursement	19.25	100.00	-80.75	19.3%
406.341 · Personnel Advertising	381.12	1,000.00	-618.88	38.1%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	2,217.55	4,400.00	-2,182.45	50.4%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	284.00	4,500.00	-4,216.00	6.3%
407.215 · Software	541.00	3,000.00	-2,459.00	18.0%
407.370 · Computer Services	0.00	2,000.00	-2,000.00	0.0%
Total 407.000 · DATA PROCESSING	825.00	9,500.00	-8,675.00	8.7%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services	11,107.88	8,000.00	3,107.88	138.8%
408.317 · Act 537 Plan	3,551.05	10,000.00	-6,448.95	35.5%
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	15,008.93	23,100.00	-8,091.07	65.0%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	639.36	1,800.00	-1,160.64	35.5%
409.230 · Heating Fuel	4,359.81	5,500.00	-1,140.19	79.3%
409.300 · Miscellaneous Maintenance	1,747.57	3,500.00	-1,752.43	49.9%
409.360 · Public Utilities				
409.361 · Electricity	1,455.16	4,500.00	-3,044.84	32.3%
409.366 · Water	131.59	400.00	-268.41	32.9%
Total 409.360 · Public Utilities	1,586.75	4,900.00	-3,313.25	32.4%
409.367 · Trash Removal	1,250.00	2,700.00	-1,450.00	46.3%
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	9,583.49	22,800.00	-13,216.51	42.0%
410.000 · PUBLIC SAFETY				
410.110 · Fire/Police	0.00	50.00	-50.00	0.0%
410.160 · Police Pension	0.00	55,000.00	-55,000.00	0.0%
410.200 · Fire-Police Supplies	1,025.00	7,000.00	-5,975.00	14.6%
410.250 · Repair Lights	0.00	500.00	-500.00	0.0%
410.327 · Radio Repair	0.00	50.00	-50.00	0.0%
410.500 · Police Services Contract	521,666.16	1,053,000.00	-531,333.84	49.5%
Total 410.000 · PUBLIC SAFETY	522,691.16	1,115,600.00	-592,908.84	46.9%
411.000 · FIRE				
411.300 · Building Capital Reserve	72,877.70	80,000.00	-7,122.30	91.1%
411.500 · Contributions	36,540.02	80,000.00	-43,459.98	45.7%
411.541 · Fire Relief	0.00	60,000.00	-60,000.00	0.0%
411.600 · Water Hydrant Assessment	27,731.00	53,000.00	-25,269.00	52.3%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	11,583.12	25,000.00	-13,416.88	46.3%
Total 411.000 · FIRE	148,731.84	378,000.00	-229,268.16	39.3%
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	28,915.01	58,000.00	-29,084.99	49.9%

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

08/20/12

	Jan - Jun 12	Budget	\$ Over Budget	% of Budget
413.121 - Sewage Enforcement Officer	234.00	750.00	-516.00	31.2%
413.200 - Supplies	289.46	800.00	-510.54	36.2%
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	29,438.47	63,300.00	-33,861.53	46.5%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	895.00	2,000.00	-1,105.00	44.8%
414.116 - Zoning Hearing Bd Compensation	750.00	3,000.00	-2,250.00	25.0%
414.117 - Planning Commission Comp.	1,100.00	2,500.00	-1,400.00	44.0%
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	6,787.50	9,000.00	-2,212.50	75.4%
414.340 - Zoning Hearing Advertisements	2,568.00	3,000.00	-632.00	78.9%
Total 414.000 - PLANNING & ZONING	11,900.50	26,600.00	-14,699.50	44.7%
419.540 - Crime Watch	215.40	1,000.00	-784.60	21.5%
422.450 - Animal Control	500.00	700.00	-200.00	71.4%
426.000 - SANITATION EXPENSE				
426.421 - FRCA Membership	0.00	100.00	-100.00	0.0%
Total 426.000 - SANITATION EXPENSE	0.00	100.00	-100.00	0.0%
427.450 - TRASH/RECYCLING COLLECTION				
429.000 - PUBLIC WORKS - SANITATION	0.00	0.00	0.00	0.0%
429.364 - Sanitary Sewer Expenses	1,971.97	3,500.00	-1,528.03	56.3%
Total 429.000 - PUBLIC WORKS - SANITATION	1,971.97	3,500.00	-1,528.03	56.3%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	161,111.89	412,000.00	-250,888.11	39.1%
430.245 - Supplies	5,916.19	6,500.00	-583.81	91.0%
430.300 - Misc. Facility Maintenance	697.29	2,000.00	-1,302.71	34.9%
430.320 - Telephone				
430.321 - Local	1,059.54	2,000.00	-940.46	53.0%
430.322 - Long Distance	222.19	400.00	-177.81	55.5%
430.329 - Wireless	1,754.50	3,000.00	-1,245.50	58.5%
Total 430.320 - Telephone	3,036.23	5,400.00	-2,363.77	56.2%
430.330 - Heating Fuel	4,614.80	9,000.00	-4,385.20	51.3%
430.360 - Electricity	1,483.02	3,800.00	-2,316.98	39.0%
430.384 - Equip/Machinery Rental	9,469.62	10,000.00	-530.38	94.7%
430.450 - Contracted Services	282.81	1,000.00	-717.19	28.3%
430.460 - Continuing Education	235.00	1,000.00	-765.00	23.5%
430.600 - Capital Construction	1,891.17	15,000.00	-13,108.83	12.6%
430.740 - Equipment Purchase	159.99	25,000.00	-24,840.01	0.6%
430.750 - Misc. Shop Tools & Equipment	1,828.89	7,000.00	-5,171.11	26.1%
Total 430.000 - HWYS., ROADS & STREETS	190,726.90	497,700.00	-306,973.10	38.3%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	36,279.47	45,000.00	-8,720.53	80.6%
Total 432.000 - WINTER MAINTENANCE	36,279.47	45,000.00	-8,720.53	80.6%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	8,801.39	4,000.00	4,801.39	220.0%
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	1,374.46	3,000.00	-1,625.54	45.8%
433.375 - Line Painting	0.00	500.00	-500.00	0.0%
433.450 - Signals contracted service	1,925.00	4,500.00	-2,575.00	42.8%
Total 433.000 - TRAFFIC CONTROL DEVICES	12,387.96	17,500.00	-5,112.04	70.8%
434.00 - STREET LIGHTING				

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

	Jan - Jun 12	Budget	\$ Over Budget	% of Budget
434.360 · St. Lght. Electricity	1,824.91	6,200.00	-4,375.09	29.4%
Total 434.00 · STREET LIGHTING	1,824.91	6,200.00	-4,375.09	29.4%
437.000 · EQUIPMENT REPAIRS-FUEL	5,368.42	9,000.00	-3,631.58	59.6%
437.200 · Tool & Equipment Repairs	16,074.92	15,000.00	1,074.92	107.2%
437.213 · Equipment Parts & Supplies	13,107.98	32,000.00	-18,892.02	41.0%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	34,551.32	56,000.00	-21,448.68	61.7%
438.000 · HIGHWAY MAINT & REPAIR	776.50	4,000.00	-3,223.50	19.4%
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	2,084.45	13,500.00	-11,415.55	15.4%
Total 438.000 · HIGHWAY MAINT & REPAIR	2,084.45	13,500.00	-11,415.55	15.4%
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 PRJCTS	1,242.98	62,000.00	-60,757.02	2.0%
452.000 · RECREATION & CULTURE	3,542.25	10,000.00	-6,457.75	35.4%
452.115 · Staff Wages	1,136.86	35,000.00	-33,863.14	3.2%
452.249 · Recreation Programs	2,800.53	23,000.00	-20,199.47	12.2%
452.300 · Recreation Safety Insurance	7,479.64	68,000.00	-60,520.36	11.0%
Total 452.000 · RECREATION & CULTURE	7,479.64	68,000.00	-60,520.36	11.0%
454.000 · PARKS	3,416.50	11,000.00	-7,583.50	31.1%
454.115 · Park Personnel	1,811.84	1,800.00	11.84	100.7%
454.200 · Park supplies	1,474.48	2,500.00	-1,025.52	59.0%
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	1,167.15	2,000.00	-832.85	58.4%
454.370 · Park Facilities Maintenance	1,993.90	5,000.00	-3,006.10	39.9%
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	9,863.87	24,550.00	-14,686.13	40.2%
Total 454.000 · PARKS	42,500.00	85,000.00	-42,500.00	50.0%
456.000 · LIBRARY	42,500.00	85,000.00	-42,500.00	50.0%
456.520 · Library Contribution	0.00	300,000.00	-300,000.00	0.0%
Total 456.000 · LIBRARY	42,500.00	85,000.00	-42,500.00	50.0%
470.000 · Debt Service	21,755.55	49,000.00	-27,244.45	44.4%
480.000 · INSURANCE & EMPLOYEE BENEFITS	5,088.00	12,000.00	-6,912.00	42.4%
481.100 · Social Security Employer Paid	2,425.00	12,000.00	-9,575.00	20.2%
481.200 · Medicare Employer Paid	0.00	110,000.00	-110,000.00	0.0%
481.300 · Unemployment Comp Employer Paid	2,075.00	2,500.00	-425.00	83.0%
483.197 · Non-Uniform Pension Plan Contrib	31,352.00	30,000.00	1,352.00	104.5%
483.310 · Pension Plan Admin Fees	104,059.78	185,000.00	-80,940.22	56.2%
484.354 · Workers Comp Insurance	9,428.81	18,000.00	-8,571.19	52.4%
487.196 · Health Insurance	176,184.14	418,500.00	-242,315.86	42.1%
487.197 · Other Group Benefits	36,308.00	59,000.00	-22,692.00	61.5%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	36,308.00	59,000.00	-22,692.00	61.5%
486.000 · Insurance	36,308.00	59,000.00	-22,692.00	61.5%
486.350 · Liability Insurance	36,308.00	59,000.00	-22,692.00	61.5%
Total 486.000 · Insurance	36,308.00	59,000.00	-22,692.00	61.5%
489.000 · JUDGEMENT & LOSSES				

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

	Jan - Jan 12	Budget	S 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	219.50			
Total Expense	1,513,544.14	3,759,500.00	-2,245,955.86	40.3%
Net Income	784,340.65	-511,900.00	1,296,240.65	-153.2%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of June 30, 2012

	<u>Jun 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	139,281.28
106.001 · Road Account	7,989.79
106.002 · Fire/Ambulance	<u> </u>
Total 106.000 · Host Fee Savings Account	<u>147,271.07</u>
Total Checking/Savings	<u>147,271.07</u>
Total Current Assets	<u>147,271.07</u>
TOTAL ASSETS	<u><u>147,271.07</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	122,805.60
Net Income	<u>-73,581.57</u>
Total Equity	<u>147,271.07</u>
TOTAL LIABILITIES & EQUITY	<u><u>147,271.07</u></u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of June 30, 2012

	<u>Jun 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	716.34
106.000 · Palmer Sewer Savings Account	<u>169,454.52</u>
Total Checking/Savings	<u>170,170.86</u>
Total Current Assets	<u>170,170.86</u>
TOTAL ASSETS	<u><u>170,170.86</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,398.54
Net Income	<u>95.06</u>
Total Equity	<u>170,170.86</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,170.86</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of June 30, 2012

	<u>Jun 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,004.05
106.000 · Nazareth Sewer Savings Account	<u>2,964.72</u>
Total Checking/Savings	<u>3,968.77</u>
Total Current Assets	<u>3,968.77</u>
TOTAL ASSETS	<u><u>3,968.77</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	<u>-2,352.91</u>
Net Income	<u>1,111.35</u>
Total Equity	<u>3,968.77</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,968.77</u></u>

LNT Open Space Fund-16
Balance Sheet
As of June 30, 2012

	<u>Jun 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	123,034.20
106.000 · PLGIT Savings Account	854,130.48
Total Checking/Savings	<u>977,164.68</u>
Total Current Assets	<u>977,164.68</u>
TOTAL ASSETS	<u><u>977,164.68</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,163,420.06
Net Income	-216,750.33
Total Equity	<u>977,164.68</u>
TOTAL LIABILITIES & EQUITY	<u><u>977,164.68</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of June 30, 2012

	<u>Jun 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	291,932.31
106.000 · Swr/Signal PLUS Account	<u>770,538.30</u>
Total Checking/Savings	<u>1,062,470.61</u>
Total Current Assets	<u>1,062,470.61</u>
TOTAL ASSETS	<u><u>1,062,470.61</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	209,853.19
Net Income	206.21
Total Equity	<u>1,062,470.61</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,062,470.61</u></u>

LNT Sinking Fund '95 Note - 20
Balance Sheet
As of June 30, 2012

	<u>Jun 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,178.85
Total Checking/Savings	<u>9,178.85</u>
Total Current Assets	<u>9,178.85</u>
TOTAL ASSETS	<u><u>9,178.85</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	735.93
Net Income	5.13
Total Equity	<u>9,178.85</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,178.85</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of June 30, 2012

	Jun 30, 12
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	199,610.99
106.001 · CAPITAL PURCHASES	1,066.42
106.002 · EQUIPMENT REPLACEMENT	15,000.00
106.003 · OFFICE EQUIPMENT	35,537.55
106.004 · SPECIAL PROJECTS	-7,975.70
106.000 · Capital Reserve Savings Account - Other	-7,975.70
Total 106.000 · Capital Reserve Savings Account	243,239.26
Total Checking/Savings	243,239.26
Total Current Assets	243,239.26
TOTAL ASSETS	243,239.26
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	1,594,345.53
Net Income	-1,560,073.95
Total Equity	243,239.26
TOTAL LIABILITIES & EQUITY	243,239.26

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

	<u>Jun 30, 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	7.66
Total 106.000 · Fire CR Savings Account	<u>44,502.33</u>
Total Checking/Savings	<u>44,502.33</u>
Total Current Assets	<u>44,502.33</u>
TOTAL ASSETS	<u><u>44,502.33</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-108,997.96
Net Income	-81,097.34
Total Equity	<u>44,502.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>44,502.33</u></u>

LNT Capital Reserve Ambulance-32
Balance Sheet
As of June 30, 2012

	Jun 30, 12
ASSETS	
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	3.56
106.000 · Ambulance CR Savings Account - Other	3.56
Total 106.000 · Ambulance CR Savings Account	29,109.44
Total Checking/Savings	29,109.44
Total Current Assets	29,109.44
TOTAL ASSETS	29,109.44
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-69,602.35
Net Income	3.56
Total Equity	29,109.44
TOTAL LIABILITIES & EQUITY	29,109.44

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of June 30, 2012

	<u>Jun 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	171,415.64
103.000 · Embassy Checking Account	3,445.56
110.000 · R/R Petty Cash	100.00
Total Checking/Savings	<u>174,961.20</u>
Total Current Assets	<u>174,961.20</u>
TOTAL ASSETS	<u>174,961.20</u>
LIABILITIES & EQUITY	
Equity	
270 · Opening Bal Equity	100.00
3900 · Retained Earnings	207,278.34
Net Income	<u>-32,417.14</u>
Total Equity	<u>174,961.20</u>
TOTAL LIABILITIES & EQUITY	<u>174,961.20</u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of June 30, 2012

	<u>Jun 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	181,511.97
Total Checking/Savings	<u>181,511.97</u>
Total Current Assets	<u>181,511.97</u>
TOTAL ASSETS	<u><u>181,511.97</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-101,926.80
Net Income	174,019.24
Total Equity	<u>181,511.97</u>
TOTAL LIABILITIES & EQUITY	<u><u>181,511.97</u></u>

Christian Springs Road Improvements - 36
Balance Sheet
As of June 30, 2012

	<u>Jun 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · CS Road Improvements	
100.01 · Oakleaf Properties, Inc.	143.13
100.02 · Jandrew Subdivision	28.59
100.00 · CS Road Improvements - Other	0.36
Total 100.00 · CS Road Improvements	<u>172.08</u>
Total Checking/Savings	<u>172.08</u>
Total Current Assets	<u>172.08</u>
TOTAL ASSETS	<u><u>172.08</u></u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	22,000.00
3900 · Retained Earnings	-17,056.87
Net Income	-4,771.05
Total Equity	<u>172.08</u>
TOTAL LIABILITIES & EQUITY	<u><u>172.08</u></u>

091LNT Traffic Impact Account
Balance Sheet
As of June 30, 2012

	<u>Jun 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	2,460.66
106.000 Traffic Impact Account	1,357,124.70
Total Checking/Savings	<u>1,359,585.36</u>
Total Current Assets	<u>1,359,585.36</u>
TOTAL ASSETS	<u><u>1,359,585.36</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,311,930.55
Net Income	47,654.81
Total Equity	<u>1,359,585.36</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,359,585.36</u></u>

**Lower Nazareth Township Master Escrow
Balance Sheet
As of June 30, 2012**

	<u>Jun 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	472.16
101.000 · Master Escrow Checking - LAB	24,887.03
102.000 · SAVINGS ACCOUNTS - LAB	345,803.03
106.000 · SAVING ACCOUNTS	165,443.77
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	12,906.08
Total Checking/Savings	<u>549,512.07</u>
Total Current Assets	<u>549,512.07</u>
TOTAL ASSETS	<u><u>549,512.07</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,250.00
Total Other Current Liabilities	<u>2,250.00</u>
Total Current Liabilities	<u>2,250.00</u>
Total Liabilities	2,250.00
Equity	
3000 · Opening Bal Equity	844,070.71
3900 · Retained Earnings	(426,977.88)
Net Income	130,169.24
Total Equity	<u>547,262.07</u>
TOTAL LIABILITIES & EQUITY	<u><u>549,512.07</u></u>

Development & Inspection Acct
Balance Sheet
As of June 30, 2012

	<u>Jun 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	52,869.95
100.000 · Checking Account - Other	668.40
Total 100.000 · Checking Account	<u>74,814.18</u>
Total Checking/Savings	<u>74,814.18</u>
Total Current Assets	<u>74,814.18</u>
TOTAL ASSETS	<u>74,814.18</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	35,910.47
Net Income	<u>-21,809.82</u>
Total Equity	<u>74,814.18</u>
TOTAL LIABILITIES & EQUITY	<u>74,814.18</u>