



Lower Nazareth Township
Financial Report
May 2012

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>May-12</u>
General Fund - 01	\$ 1,576,178
Special Revenue Fund - Host Fee - 05	\$ 147,269
Palmer Sewer Fund - 08	\$ 170,157
Nazareth Sewer Fund - 09	\$ 2,859
Capital Reserve - Open Space Fund - 16	\$ 976,998
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,062,379
Sinking Fund 1995 General Obligation - 20	\$ 9,178
Capital Reserve - Municipal - 30	\$ 244,754
Capital Reserve - Fire Fund - 31	\$ 44,502
Capital Reserve - Ambulance Fund- 32	\$ 29,109
Refuse/Recycling Collection - 33	\$ 184,735
State Liquid Fuels Fund - 35	\$ 181,509
Christian Springs Road Improvements - 36	\$ 172
Traffic Impact - 091	<u>\$ 1,358,836</u>
<i>Total Township Funds...</i>	<u><u>\$5,988,634</u></u>
Master Escrow Account	\$ 591,880
Development & Inspection Account	<u>\$ 86,608</u>
<i>Total Escrow Accounts...</i>	<u><u>\$678,488</u></u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of May 31, 2012

	May 31, 12
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	3,615.64
105.000 · Payroll Account	23,120.60
106.000 · LAB Savings Account	1,219,449.69
106.100 · PLGIT Account	281,980.46
106.200 · Real Estate Tax Collections	45,511.59
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,573,927.98
Total Current Assets	1,573,927.98
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,576,177.98
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,224.61
219 · Occup Privilege Tax Withheld	100.00
223 · Unemployment Withheld	83.54
229 · Direct Deposit Liability	-12,879.77
Total 210.000 · PAYROLL LIABILITI...	-11,471.62
Total Other Current Liabilities	-11,471.62
Total Current Liabilities	-11,471.62
Total Liabilities	-11,471.62
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-36,726.53
Net Income	852,523.65
Total Equity	1,587,649.60
TOTAL LIABILITIES & EQUITY	1,576,177.98

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

	Jan - May 12	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,272,169.15	1,300,000.00	-27,830.85	97.9%
301.200 - Real Estate - Prior	0.00	500.00	-500.00	0.0%
301.400 - Real Estate - Delinquent	10,353.95	30,000.00	-19,646.05	34.5%
Total 301.000 - REAL PROPERTY TAXES	1,282,523.10	1,330,500.00	-47,976.90	96.4%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	174,803.65	150,000.00	24,803.65	116.5%
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	87,446.24	285,000.00	-197,553.76	30.7%
310.610 - Admission Tax	1,162.11	0.00	1,162.11	100.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	580,122.09	1,475,000.00	-894,877.91	39.3%
Total 300.000 - TAXES	1,862,645.19	2,805,500.00	-942,854.81	66.4%
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	7,531.84	22,000.00	-14,468.16	34.2%
331.121 - Earned Income Tax Fines	0.00	100.00	-100.00	0.0%
331.122 - Ordinance Violations	3,193.91	5,000.00	-1,806.09	63.9%
Total 330.000 - FINES & FORFEITS	10,725.75	27,100.00	-16,374.25	39.6%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	57.27	50.00	7.27	114.5%
341.02 - Interest on Savings	368.41	1,300.00	-931.59	28.3%
Total 341.000 - Interest Earnings	425.68	1,350.00	-924.32	31.5%
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	425.68	56,350.00	-55,924.32	0.8%
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 May 2012

06/21/12

	Jan - May 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	6,300.76	8,000.00	-1,699.24	78.8%
361.330 - Zoning Hearings	6,000.00	7,000.00	-1,000.00	85.7%
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	548.43	150.00	398.43	365.6%
Total 361,500 - Maps & Publications	548.43	225.00	323.43	243.7%
361.630 - Proceeds from tax collection	23,211.90	10,000.00	13,211.90	232.1%
361.74 - Postage collected	259.58	100.00	159.58	259.4%
Total 361,000 - General Government	36,320.47	25,325.00	10,995.47	143.4%
362,000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	60.00	200.00	-140.00	30.0%
362.410 - Building & Zoning Permits	2,500.00	19,000.00	-16,500.00	13.2%
362.440 - Sewer Permits	800.00	1,000.00	-200.00	80.0%
362.451 - Use & Occupancy Permits	20.00	25.00	-5.00	80.0%
362.452 - Moving Permits	180.00	450.00	-270.00	40.0%
362.470 - Driveway Permits	1,000.00	500.00	500.00	200.0%
362.480 - Grading Permits	6,050.00	1,500.00	4,550.00	403.3%
362.481 - Swimming Pool Grading Permits	2,500.00	3,500.00	-1,000.00	71.4%
362.490 - Peddling Permit	150.00	400.00	-250.00	37.5%
Total 362,000 - PUBLIC SAFETY	13,260.00	26,575.00	-13,315.00	49.9%
Total 360,000 - CHARGES FOR SERVICES	49,580.47	51,900.00	-2,319.53	95.5%
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	8,790.00	8,000.00	790.00	109.9%
367.301 - Business Donations	0.00	200.00	-200.00	0.0%
367.350 - Field Use Fees	2,080.00	2,000.00	80.00	104.0%
Total 367,000 - CULTURE-RECREATION	10,870.00	10,200.00	670.00	106.6%
389,000 - MISCELLANEOUS INCOME				
389.196 - Mini-Cobra Premiums	0.00	100.00	-100.00	0.0%
389,000 - MISCELLANEOUS INCOME - Other				
Total 389,000 - MISCELLANEOUS INCOME	0.00	200.00	-200.00	0.0%
391,000 - Proceeds of Gen. Fxd. Asset Dis				
391.100 - Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
Total 391,000 - Proceeds of Gen. Fxd. Asset Dis	0.00	0.00	0.00	0.0%
392,000 - INTERFUND TRANSFER				
392.000 - Refund of Prior Yr Expenditures	80,000.00	85,000.00	-5,000.00	94.1%
Total Income	2,100,965.70	3,247,600.00	-1,146,634.30	64.7%
Gross Profit	2,100,965.70	3,247,600.00	-1,146,634.30	64.7%
Expense				

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

	Jan - May 12	Budget	\$ Over Budget	% of Budget
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	5,208.25	12,500.00	-7,291.75	41.7%
400.215 - Postage	651.44	2,500.00	-1,848.56	26.1%
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	2,278.28	5,000.00	-2,721.72	45.6%
400.322 - Long Distance	147.84	350.00	-202.16	42.2%
400.324 - Wireless	198.02	500.00	-301.98	39.6%
Total 400.320 - Telephone	2,624.14	5,850.00	-3,225.86	44.9%
400.340 - Advertising	1,854.46	4,000.00	-2,145.54	46.4%
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	4,310.53	10,000.00	-5,689.47	43.1%
400.384 - Office Equipment Rental	388.50	1,000.00	-611.50	38.9%
400.420 - Dues & Subscriptions	442.30	7,000.00	-6,557.70	6.3%
400.460 - Meetings & Conferences	2,766.68	5,000.00	-2,233.32	55.3%
400.700 - Capital Purchases	0.00	20,000.00	-20,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	18,246.30	73,150.00	-54,903.70	24.9%
402.000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	3,540.00	6,000.00	-2,460.00	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	390.33	3,000.00	-2,609.67	13.0%
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 Serv	882.38	1,500.00	-617.62	58.8%
403.319 - Local Services Tax Refunds	1,194.13	1,700.00	-505.87	70.2%
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	5,681.65	14,700.00	-9,018.35	38.7%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	20,407.75	20,000.00	407.75	102.0%
404.314 - Legal Services - Human Resource	0.00	5,000.00	-5,000.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	20,407.75	25,000.00	-4,592.25	\$1.6%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	112,961.16	280,000.00	-167,038.84	40.3%
405.200 - Office Supplies	1,830.72	6,000.00	-4,169.28	30.5%
405.300 - Bond	1,500.00	2,000.00	-500.00	75.0%
Total 405.000 - PERSONNEL SERVICES	116,291.88	288,000.00	-171,708.12	40.4%
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	10.00	150.00	-140.00	6.7%
406.318 - Bank Fees	54.47	0.00	54.47	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 May 2012

	Jan - May 12	Budget	\$ 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	0.00	100.00	-100.00	0.0%
406.341 • Personnel Advertising	359.82	1,000.00	-640.18	36.0%
Total 406.000 • GENERAL GOVT. ADMINISTRATION	2,158.46	4,400.00	-2,241.54	49.1%
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	\$25.00	9,500.00	-8,675.00	8.7%
408.000 • ENGINEERING SERVICES				
408.310 • Engineering Services	6,324.75	8,000.00	-1,675.25	79.1%
408.317 • Act 537 Plan	402.18	10,000.00	-9,597.82	4.0%
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	7,076.93	23,100.00	-16,023.07	30.6%
409.000 • GEN GOVT. BUILDINGS				
409.200 • Supplies	619.90	1,800.00	-1,180.10	34.4%
409.230 • Heating Fuel	1,687.19	5,500.00	-3,812.81	30.7%
409.300 • Miscellaneous Maintenance	1,286.91	3,500.00	-2,213.09	36.8%
409.360 • Public Utilities				
409.361 • Electricity	975.25	4,500.00	-3,524.75	21.7%
409.366 • Water	131.59	400.00	-268.41	32.9%
Total 409.360 • Public Utilities	1,106.84	4,900.00	-3,793.16	22.6%
409.367 • Trash Removal	1,000.00	2,700.00	-1,700.00	37.0%
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	5,700.84	22,800.00	-17,099.16	25.0%
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	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	454,721.80	1,053,000.00	-618,278.20	41.3%
Total 410.000 • PUBLIC SAFETY	454,721.80	1,115,600.00	-680,878.20	39.0%
411.000 • FIRE				
411.300 • Building Capital Reserve	71,865.93	80,000.00	-8,134.07	89.8%
411.500 • Contributions	33,579.86	80,000.00	-46,420.14	42.0%
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	9,652.60	25,000.00	-15,347.40	38.6%
Total 411.000 • FIRE	142,829.39	378,000.00	-235,170.61	37.8%
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	22,361.92	58,000.00	-35,638.08	38.6%

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

06/21/12

	Jan - May 12	Budget	\$ Over Budget	% of Budget
413.121 - Sewage Enforcement Officer	234.00	750.00	-516.00	31.2%
413.200 - Supplies	256.49	800.00	-543.51	32.1%
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	22,852.41	63,300.00	-40,447.59	36.1%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	765.00	2,000.00	-1,235.00	38.3%
414.116 - Zoning Hearing Bd Compensation	550.00	3,000.00	-2,450.00	18.3%
414.117 - Planning Commission Comp.	850.00	2,500.00	-1,650.00	34.0%
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	3,517.25	9,000.00	-5,482.75	39.1%
414.340 - Zoning Hearing Advertisements	2,368.00	3,000.00	-632.00	78.9%
Total 414.000 - PLANNING & ZONING	8,050.25	26,600.00	-18,549.75	30.3%
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	0.00	0.00	0.00	0.0%
429.000 - PUBLIC WORKS - SANITATION				
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	119,213.95	412,000.00	-292,786.05	28.9%
430.245 - Supplies	4,509.65	6,500.00	-1,990.35	69.4%
430.300 - Misc. Facility Maintenance	617.34	2,000.00	-1,382.66	30.9%
430.320 - Telephone				
430.321 - Local	753.00	2,000.00	-1,247.00	37.7%
430.322 - Long Distance	197.85	400.00	-202.15	49.5%
430.329 - Wireless	1,464.49	3,000.00	-1,535.51	48.8%
Total 430.320 - Telephone	2,415.34	5,400.00	-2,984.66	44.7%
430.330 - Heating Fuel	4,614.80	9,000.00	-4,385.20	51.3%
430.360 - Electricity	1,283.46	3,800.00	-2,514.54	33.8%
430.384 - Equip/Machinery Rental	9,469.62	10,000.00	-530.38	94.7%
430.450 - Contracted Services	191.88	1,000.00	-808.12	19.2%
430.460 - Continuing Education	235.00	1,000.00	-765.00	23.5%
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	1,795.31	7,000.00	-5,204.69	25.6%
Total 430.000 - HWYS., ROADS & STREETS	145,593.20	497,700.00	-352,106.80	29.3%
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	8,801.59	4,000.00	4,801.59	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	1,041.55	3,000.00	-1,958.45	34.7%
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	12,055.05	17,500.00	-5,444.95	68.9%
434.000 - STREET LIGHTING				

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

	Jan - May 12	Budget	\$ Over Budget	% of Budget
434.360 · St. Light. Electricity	1,522.61	6,200.00	-4,677.39	24.6%
Total 434.00 · STREET LIGHTING	1,522.61	6,200.00	-4,677.39	24.6%
437.000 · EQUIPMENT REPAIRS-FUEL	5,242.42	9,000.00	-3,757.58	58.2%
437.200 · Tool & Equipment Repairs	15,090.89	15,000.00	90.89	100.6%
437.213 · Equipment Parts & Supplies	10,546.43	32,000.00	-21,453.57	33.0%
437.233 · Equipment Motor Fuel				
Total 437.000 · EQUIPMENT REPAIRS-FUEL	30,879.74	56,000.00	-25,120.26	55.1%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	587.25	4,000.00	-3,412.75	14.7%
438.272 · Aggregate Supplies	0.00	2,500.00	-2,500.00	0.0%
438.273 · Pipe and Drainage Supplies	1,307.95	3,000.00	-1,692.05	43.6%
438.274 · Pavement Maintenance Supplies	0.00	4,000.00	-4,000.00	0.0%
Total 438.000 · HIGHWAY MAINT & REPAIR	1,895.20	13,500.00	-11,604.80	14.0%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	2,000.00	-2,000.00	0.0%
439.600 · Construction/Rebuilding	1,242.98	60,000.00	-58,757.02	2.1%
Total 439.000 · HWY CONST & REBUILDING PRJCTS	1,242.98	62,000.00	-60,757.02	2.0%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	465.00	10,000.00	-9,535.00	4.7%
452.249 · Recreation Programs	500.00	35,000.00	-34,500.00	1.4%
452.300 · Recreation Safety Insurance	2,084.61	23,000.00	-20,915.39	9.1%
Total 452.000 · RECREATION & CULTURE	3,049.61	68,000.00	-64,950.39	4.5%
454.000 · PARKS				
454.115 · Park Personnel	2,442.50	11,000.00	-8,557.50	22.2%
454.200 · Park supplies	1,096.42	1,800.00	-703.58	60.9%
454.230 · Fuel	1,474.48	2,500.00	-1,025.52	59.0%
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	952.15	2,000.00	-1,047.85	47.6%
454.500 · Contracted Services	1,615.02	5,000.00	-3,384.98	32.3%
454.600 · Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454.700 · Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
454.710 · Park Land Acquisition	0.00	50.00	-50.00	0.0%
Total 454.000 · PARKS	7,580.57	24,550.00	-16,969.43	30.9%
456.000 · LIBRARY				
456.520 · Library Contribution	42,500.00	85,000.00	-42,500.00	50.0%
Total 456.000 · LIBRARY	42,500.00	85,000.00	-42,500.00	50.0%
470.000 · Debt Service				
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	16,427.14	49,000.00	-32,572.86	33.5%
481.200 · Medicare Employer Paid	3,841.84	12,000.00	-8,158.16	32.0%
481.300 · Unemployment Comp Employer Paid	2,423.00	12,000.00	-9,575.00	20.2%
483.197 · Non-Uniform Pension Plan Contrib	0.00	110,000.00	-110,000.00	0.0%
483.310 · Pension Plan Admin Fees	0.00	2,500.00	-2,500.00	0.0%
484.354 · Workers Comp Insurance	23,483.00	30,000.00	-6,517.00	78.3%
487.196 · Health Insurance	83,268.17	185,000.00	-99,731.83	46.1%
487.197 · Other Group Benefits	7,314.44	18,000.00	-10,685.56	40.6%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	138,759.59	418,500.00	-279,740.41	33.2%
486.000 · Insurance				
486.350 · Liability Insurance	36,002.00	59,000.00	-22,998.00	61.0%
Total 486.000 · Insurance	36,002.00	59,000.00	-22,998.00	61.0%
489.000 · JUDGEMENT & LOSSES				

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

	Jan - May 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	187.40			
Total Expense	1,248,442.05	3,759,500.00	-2,511,057.95	33.2%
Net Income	852,523.65	-511,900.00	1,364,423.65	-166.5%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of May 31, 2012

	<u>May 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	139,280.25
106.002 · Fire/Ambulance	<u>7,988.77</u>
Total 106.000 · Host Fee Savings Account	<u>147,269.02</u>
Total Checking/Savings	<u>147,269.02</u>
Total Current Assets	<u>147,269.02</u>
TOTAL ASSETS	<u>147,269.02</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	122,805.60
Net Income	<u>-73,583.62</u>
Total Equity	<u>147,269.02</u>
TOTAL LIABILITIES & EQUITY	<u>147,269.02</u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of May 31, 2012

	<u>May 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	716.28
106.000 · Palmer Sewer Savings Account	<u>169,440.63</u>
Total Checking/Savings	<u>170,156.91</u>
Total Current Assets	<u>170,156.91</u>
TOTAL ASSETS	<u>170,156.91</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,398.54
Net Income	<u>81.11</u>
Total Equity	<u>170,156.91</u>
TOTAL LIABILITIES & EQUITY	<u>170,156.91</u>

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

	<u>May 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,003.97
106.000 · Nazareth Sewer Savings Account	1,854.83
Total Checking/Savings	<u>2,858.80</u>
Total Current Assets	<u>2,858.80</u>
TOTAL ASSETS	<u><u>2,858.80</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	-2,352.91
Net Income	1.38
Total Equity	<u>2,858.80</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,858.80</u></u>

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

	<u>May 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	122,024.14
106.000 · PLGIT Savings Account	854,973.98
Total Checking/Savings	<u>976,998.12</u>
Total Current Assets	<u>976,998.12</u>
TOTAL ASSETS	<u>976,998.12</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,163,420.06
Net Income	<u>-216,916.89</u>
Total Equity	<u>976,998.12</u>
TOTAL LIABILITIES & EQUITY	<u>976,998.12</u>

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

	<u>May 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	291,928.24
106.000 · Swr/Signal PLUS Account	770,450.73
Total Checking/Savings	<u>1,062,378.97</u>
Total Current Assets	<u>1,062,378.97</u>
TOTAL ASSETS	<u><u>1,062,378.97</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	209,853.19
Net Income	114.57
Total Equity	<u>1,062,378.97</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,062,378.97</u></u>

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

	<u>May 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,178.10
Total Checking/Savings	<u>9,178.10</u>
Total Current Assets	<u>9,178.10</u>
TOTAL ASSETS	<u><u>9,178.10</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	735.93
Net Income	4.38
Total Equity	<u>9,178.10</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,178.10</u></u>

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

	May 31, 12
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	199,610.99
106.002 · EQUIPMENT REPLACEMENT	2,584.32
106.003 · OFFICE EQUIPMENT	15,000.00
106.004 · SPECIAL PROJECTS	35,537.55
106.000 · Capital Reserve Savings Account - Other	-7,979.13
Total 106.000 · Capital Reserve Savings Account	244,753.73
Total Checking/Savings	244,753.73
Total Current Assets	244,753.73
TOTAL ASSETS	244,753.73
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	1,594,345.53
Net Income	-1,558,559.48
Total Equity	244,753.73
TOTAL LIABILITIES & EQUITY	244,753.73

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

	<u>May 31, 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	7.04
Total 106.000 · Fire CR Savings Account	<u>44,501.71</u>
Total Checking/Savings	<u>44,501.71</u>
Total Current Assets	<u>44,501.71</u>
TOTAL ASSETS	<u><u>44,501.71</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-108,997.96
Net Income	-81,097.96
Total Equity	<u>44,501.71</u>
TOTAL LIABILITIES & EQUITY	<u><u>44,501.71</u></u>

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

	May 31, 12
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	3.15
Total 106.000 · Ambulance CR Savings Account	29,109.03
Total Checking/Savings	29,109.03
Total Current Assets	29,109.03
TOTAL ASSETS	29,109.03
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-69,602.35
Net Income	3.15
Total Equity	29,109.03
TOTAL LIABILITIES & EQUITY	29,109.03

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

	<u>May 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	181,255.50
103.000 · Embassy Checking Account	3,379.06
110.000 · R/R Petty Cash	100.00
Total Checking/Savings	<u>184,734.56</u>
Total Current Assets	<u>184,734.56</u>
TOTAL ASSETS	<u><u>184,734.56</u></u>
LIABILITIES & EQUITY	
Equity	
270 · Opening Bal Equity	100.00
3900 · Retained Earnings	207,278.34
Net Income	-22,643.78
Total Equity	<u>184,734.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>184,734.56</u></u>

LNT Liquid Fuels Fund-35

Balance Sheet

As of May 31, 2012

	<u>May 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	181,509.44
Total Checking/Savings	<u>181,509.44</u>
Total Current Assets	<u>181,509.44</u>
TOTAL ASSETS	<u><u>181,509.44</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-101,926.80
Net Income	174,016.71
Total Equity	<u>181,509.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>181,509.44</u></u>

Christian Springs Road Improvements - 36

Balance Sheet

As of May 31, 2012

	<u>May 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · CS Road Improvements	
100.01 · Oakleaf Properties, Inc.	143.13
100.02 · Jandrew Subdivision	28.59
100.00 · CS Road Improvements - Other	0.36
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 May 31, 2012

	<u>May 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	2,450.56
106.000 Traffic Impact Account	<u>1,356,385.09</u>
Total Checking/Savings	<u>1,358,835.65</u>
Total Current Assets	<u>1,358,835.65</u>
TOTAL ASSETS	<u><u>1,358,835.65</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,311,930.55
Net Income	<u>46,905.10</u>
Total Equity	<u>1,358,835.65</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,358,835.65</u></u>

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

	May 31, 12
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	562.81
101.000 · Master Escrow Checking - LAB	30,865.67
102.000 · SAVINGS ACCOUNTS - LAB	377,714.99
106.000 · SAVING ACCOUNTS	169,640.55
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	13,096.20
Total Checking/Savings	591,880.22
Total Current Assets	591,880.22
TOTAL ASSETS	591,880.22
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	172,537.39
Total Equity	589,630.22
TOTAL LIABILITIES & EQUITY	591,880.22

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

	May 31, 12
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	64,670.95
100.000 · Checking Account - Other	661.15
Total 100.000 · Checking Account	86,607.93
Total Checking/Savings	86,607.93
Total Current Assets	86,607.93
TOTAL ASSETS	86,607.93
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	35,910.47
Net Income	-10,016.07
Total Equity	86,607.93
TOTAL LIABILITIES & EQUITY	86,607.93