



Lower Nazareth Township
Financial Report
November 2012

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Nov-12</u>
General Fund - 01	\$ 1,109,296
Special Revenue Fund - Host Fee - 05	\$ 114,743
Palmer Sewer Fund - 08	\$ 170,242
Nazareth Sewer Fund - 09	\$ 3,970
Capital Reserve - Open Space Fund - 16	\$ 936,747
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,056,843
Sinking Fund 1995 General Obligation - 20	\$ 9,183
Capital Reserve - Municipal - 30	\$ 47,781
Capital Reserve - Fire Fund - 31	\$ 44,508
Capital Reserve - Ambulance Fund- 32	\$ 29,113
Refuse/Recycling Collection - 33	\$ 124,366
State Liquid Fuels Fund - 35	\$ 500
Christian Springs Road Improvements - 36	\$ 172
Traffic Impact - 091	\$ 1,364,740
<i>Total Township Funds...</i>	<u><u>\$5,012,203</u></u>
Master Escrow Account	\$ 441,416
Development & Inspection Account	\$ 76,278
<i>Total Escrow Accounts...</i>	<u><u>\$517,694</u></u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of November 30, 2012

	Nov 30, 12
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	111,493.67
105.000 · Payroll Account	4,287.91
106.000 · LAB Savings Account	547,528.29
106.100 · PLGIT Account	285,337.42
106.200 · Real Estate Tax Collections	158,148.32
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,107,045.61
Total Current Assets	1,107,045.61
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,109,295.61
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,602.74
219 · Occup Privilege Tax Withheld	120.00
223 · Unemployment Withheld	104.94
Total 210.000 · PAYROLL LIABILITI...	1,827.68
Total Other Current Liabilities	1,827.68
Total Current Liabilities	1,827.68
Total Liabilities	1,827.68
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-36,726.53
Net Income	372,341.98
Total Equity	1,107,467.93
TOTAL LIABILITIES & EQUITY	1,109,295.61

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

	Jan - Nov 12	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,377,094.32	1,300,000.00	77,094.32	105.9%
301.200 - Real Estate - Prior	0.00	500.00	-500.00	0.0%
301.400 - Real Estate - Delinquent	29,546.94	30,000.00	-453.06	98.5%
Total 301.000 - REAL PROPERTY TAXES	1,406,641.26	1,330,500.00	76,141.26	105.7%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	98,884.39	150,000.00	-51,115.61	65.9%
310.210 - Earned Income - Current	905,503.70	980,000.00	-74,496.30	92.4%
310.220 - Earned Income - Prior	\$1,069.85	60,000.00	21,069.85	135.1%
310.510 - Local Services Tax	308,083.74	285,000.00	23,083.74	108.1%
310.610 - Admission Tax	2,540.50	0.00	2,540.50	100.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	1,396,082.18	1,475,000.00	-78,917.82	94.6%
Total 300.000 - TAXES	2,802,723.44	2,805,500.00	-2,776.56	99.9%
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	30,144.50	22,000.00	8,144.50	137.0%
331.121 - Earned Income Tax Fines	0.00	100.00	-100.00	0.0%
331.122 - Ordinance Violations	7,193.16	5,000.00	2,193.16	143.9%
Total 330.000 - FINES & FORFEITS	37,337.66	27,100.00	10,237.66	137.8%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	94.45	50.00	44.45	188.9%
341.02 - Interest on Savings	981.94	1,300.00	-318.06	75.5%
Total 341.000 - Interest Earnings	1,076.39	1,350.00	-273.61	79.7%
342.000 - Rents and Royalties				
342.20 - 248 Brodhead Rent	67,371.84	55,000.00	12,371.84	122.5%
Total 342.000 - Rents and Royalties	67,371.84	55,000.00	12,371.84	122.5%
Total 340.000 - INTEREST, RENTS & ROYALTIES	68,448.23	56,350.00	12,098.23	121.5%
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	4,190.85	4,000.00	190.85	104.8%
355.040 - Alcoholic Beverage Licenses	1,600.00	2,400.00	-800.00	66.7%
355.051 - Non-Uniform	39,337.20	35,000.00	4,337.20	112.4%
355.052 - Police Department	64,449.01	55,000.00	9,449.01	117.2%
355.070 - Fire Relief	76,511.14	60,000.00	16,511.14	127.5%
Total 355.000 - STATE SHARED REVENUES	186,088.20	156,400.00	29,688.20	119.0%

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

	Jan - Nov 12	Budget	\$ Over Budget	% of Budget
Total 350,000 - INTERGOVERNMENTAL REVENUES	186,088.20	156,450.00	29,638.20	118.9%
360,000 - CHARGES FOR SERVICES				
361,000 - General Government				
361,310 - Subdivision & Land Development	18,240.48	8,000.00	10,240.48	228.0%
361,330 - Zoning Hearings	5,000.00	7,000.00	-2,000.00	71.4%
361,500 - Maps & Publications				
361,51 - Map Sales	2.30	0.00	2.30	100.0%
361,53 - SALDO	0.00	15.00	-15.00	0.0%
361,54 - Zoning Ordinance	58.00	50.00	8.00	116.0%
361,56 - Comprehensive Plan	0.00	10.00	-10.00	0.0%
361,57 - Misc. Publications/Copying	704.50	150.00	554.50	469.7%
Total 361,500 - Maps & Publications	764.80	225.00	539.80	339.9%
361,630 - Proceeds from tax collection	41,489.84	10,000.00	31,489.84	414.9%
361,74 - Postage collected	503.46	100.00	403.46	503.5%
Total 361,000 - General Government	65,998.58	25,325.00	40,673.58	260.6%
362,000 - PUBLIC SAFETY				
362,100 - Fire Police Dept Earnings	0.00	0.00	0.00	0.0%
362,140 - Alarm Permits	120.00	200.00	-80.00	60.0%
362,410 - Building & Zoning Permits	19,210.65	19,000.00	210.65	101.1%
362,440 - Sewer Permits	1,450.00	1,000.00	450.00	145.0%
362,451 - Use & Occupancy Permits	20.00	25.00	-5.00	80.0%
362,452 - Moving Permits	475.00	450.00	25.00	105.6%
362,470 - Driveway Permits	1,900.00	500.00	1,400.00	380.0%
362,480 - Grading Permits	11,100.00	1,500.00	9,600.00	740.0%
362,481 - Swimming Pool Grading Permits	7,500.00	3,500.00	4,000.00	214.3%
362,490 - Peddling Permit	175.00	400.00	-225.00	43.8%
Total 362,000 - PUBLIC SAFETY	41,950.65	26,575.00	15,375.65	157.9%
Total 360,000 - CHARGES FOR SERVICES	107,949.23	51,900.00	56,049.23	208.0%
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%
367,301 - Business Donations	0.00	200.00	-200.00	0.0%
367,350 - Field Use Fees	3,190.00	2,000.00	1,190.00	159.5%
Total 367,000 - CULTURE-RECREATION	12,165.00	10,200.00	1,965.00	119.3%
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	3,406,560.05	3,247,600.00	158,960.05	104.9%
Gross Profit	3,406,560.05	3,247,600.00	158,960.05	104.9%
Expense				

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

	Jan - Nov 12	Budget	\$ Over Budget	% of Budget
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	12,499.80	12,500.00	-0.20	100.0%
400.215 - Postage	-179.56	2,500.00	-2,679.56	-7.2%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	540.00	250.00	290.00	216.0%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	5,140.96	5,000.00	140.96	102.8%
400.322 - Long Distance	325.64	350.00	-24.36	93.0%
400.324 - Wireless	652.79	500.00	152.79	130.6%
Total 400.320 - Telephone	6,119.39	5,850.00	269.39	104.6%
400.340 - Advertising	4,537.96	4,000.00	537.96	113.4%
400.342 - Public Relations/Printing	4,749.36	4,000.00	749.36	118.7%
400.345 - Codifications/Printing	0.00	500.00	-500.00	0.0%
400.374 - Maintenance Agreements	9,233.87	10,000.00	-766.13	92.3%
400.384 - Office Equipment Rental	786.50	1,000.00	-213.50	78.7%
400.420 - Dues & Subscriptions	1,127.00	7,000.00	-5,873.00	16.1%
400.460 - Meetings & Conferences	9,362.11	5,000.00	4,362.11	187.2%
400.700 - Capital Purchases	0.00	20,000.00	-20,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	48,776.43	75,150.00	-24,373.57	66.7%
402.000 - AUDITING				
402.105 - Audit Wages	90.00	100.00	-10.00	90.0%
402.311 - Accounting & Auditing Services	6,700.00	6,000.00	700.00	111.7%
Total 402.000 - AUDITING	6,790.00	6,100.00	690.00	111.3%
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	0.00	0.00	0.00	0.0%
403.110 - EIT Collection Wages	860.80	0.00	860.80	100.0%
403.200 - EIT Collection Supplies	683.40	3,000.00	-2,316.60	22.8%
403.201 - Real Estate Collection Supplies	2,011.75	0.00	2,011.75	100.0%
403.213 - Office Equipment	0.00	0.00	0.00	0.0%
403.215 - EIT Postage	1,254.54	4,000.00	-2,745.46	31.4%
403.216 - Real Estate Postage	1,135.90	0.00	1,135.90	100.0%
403.310 - Computer Services	950.00	1,000.00	-50.00	95.0%
403.311 - Audit	1,500.00	2,000.00	-500.00	75.0%
403.317 - Tax Collection Committee Serv	882.38	1,500.00	-617.62	58.8%
403.319 - Local Services Tax Refunds	1,556.37	1,700.00	-143.63	91.6%
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	11,505.14	14,700.00	-3,194.86	78.3%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	47,893.50	20,000.00	27,893.50	239.5%
404.314 - Legal Services - Human Resource	414.00	5,000.00	-4,586.00	8.3%
Total 404.000 - SOLICITOR/LEGAL	48,307.50	25,000.00	23,307.50	193.2%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	263,167.79	280,000.00	-16,832.21	94.0%
405.200 - Office Supplies	3,532.86	6,000.00	-2,467.14	58.9%
405.300 - Bond	1,500.00	2,000.00	-500.00	75.0%
Total 405.000 - PERSONNEL SERVICES	268,200.65	288,000.00	-19,799.35	93.1%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	136.36	300.00	-163.64	45.5%
406.316 - Drug Testing	555.00	450.00	105.00	123.3%
406.317 - Employee Record Checks	40.00	150.00	-110.00	26.7%
406.318 - Bank Fees	63.01	0.00	63.01	100.0%
406.319 - Reimburse private prop damage	0.00	100.00	-100.00	0.0%

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

01/14/13

	Jan - Nov 12	Budget	\$ Over Budget	% of Budget
406.325 - Internet fees / Website Develop	1,644.95	2,000.00	-355.05	82.2%
406.331 - Mileage	224.22	300.00	-75.78	74.7%
406.338 - Highway/Toll Reimbursement	19.25	100.00	-80.75	19.3%
406.341 - Personnel Advertising	381.12	1,000.00	-618.88	38.1%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	3,063.91	4,400.00	-1,336.09	69.6%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	293.99	4,500.00	-4,206.01	6.5%
407.215 - Software	712.00	3,000.00	-2,288.00	23.7%
407.370 - Computer Services	0.00	2,000.00	-2,000.00	0.0%
Total 407.000 - DATA PROCESSING	1,005.99	9,500.00	-8,494.01	10.6%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services	18,909.27	8,000.00	10,909.27	236.4%
408.317 - Act 537 Plan	4,487.05	10,000.00	-5,512.95	44.9%
408.318 - Traffic Impact Study	0.00	100.00	-100.00	0.0%
408.319 - Special Projects	8,319.70	5,000.00	3,319.70	166.4%
Total 408.000 - ENGINEERING SERVICES	31,716.02	23,100.00	\$,616.02	137.3%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	1,605.59	1,800.00	-194.41	89.2%
409.230 - Heating Fuel	4,359.81	5,500.00	-1,140.19	79.3%
409.300 - Miscellaneous Maintenance	2,835.65	3,500.00	-664.35	81.0%
409.360 - Public Utilities				
409.361 - Electricity	6,163.60	4,500.00	1,663.60	137.0%
409.366 - Water	237.64	400.00	-162.36	59.4%
Total 409.360 - Public Utilities	6,401.24	4,900.00	1,501.24	130.6%
409.367 - Trash Removal	1,793.76	2,700.00	-906.24	66.4%
409.375 - Communication Equip Repair/Main	0.00	500.00	-500.00	0.0%
409.386 - Rental Property Expenses	359.21	900.00	-540.79	39.9%
409.600 - Capital Construction	0.00	3,000.00	-3,000.00	0.0%
Total 409.000 - GEN GOVT. BUILDINGS	17,355.26	22,800.00	-5,444.74	76.1%
410.000 - PUBLIC SAFETY				
410.110 - Fire/Police	0.00	50.00	-50.00	0.0%
410.160 - Police Pension	64,449.01	55,000.00	9,449.01	117.2%
410.200 - Fire/Police Supplies	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	956,387.96	1,053,000.00	-96,612.04	90.8%
Total 410.000 - PUBLIC SAFETY	1,021,861.97	1,115,600.00	-93,738.03	91.6%
411.000 - FIRE				
411.300 - Building Capital Reserve	77,956.55	80,000.00	-2,063.45	97.4%
411.500 - Contributions	76,087.01	80,000.00	-3,912.99	95.1%
411.541 - Fire Relief	76,511.14	60,000.00	16,511.14	127.5%
411.600 - Water Hydrant Assessment	54,791.00	55,000.00	1,791.00	103.4%
411.700 - Truck Capital Reserve	53,052.57	80,000.00	-26,947.43	66.3%
411.740 - Equipment Purchase	21,235.72	25,000.00	-3,764.28	84.9%
Total 411.000 - FIRE	359,613.99	378,000.00	-18,386.01	95.1%
412.000 - AMBULANCE				
412.140 - Ambulance personnel	30,000.00	30,000.00	0.00	100.0%
412.541 - Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 - Operation Contribution	0.00	0.00	0.00	0.0%
412.700 - Truck Fund Capital Reserve	0.00	20,000.00	-20,000.00	0.0%
Total 412.000 - AMBULANCE	30,000.00	50,000.00	-20,000.00	60.0%
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	52,041.41	58,000.00	-5,958.59	89.7%

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

01/14/13

	Jan - Nov 12	Budget	\$ Over Budget	% of Budget
413.121 - Sewage Enforcement Officer	234.00	750.00	-516.00	31.2%
413.200 - Supplies	668.65	800.00	-131.35	83.6%
413.325 - Postage	804.53	750.00	54.53	107.3%
413.400 - Court Costs	0.00	3,000.00	-3,000.00	0.0%
Total 413.000 - CODE ENFORCEMENT	55,748.59	63,300.00	-9,551.41	84.9%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	1,442.50	2,000.00	-557.50	72.1%
414.116 - Zoning Hearing Bd Compensation	750.00	3,000.00	-2,250.00	25.0%
414.117 - Planning Commission Comp.	1,950.00	2,500.00	-550.00	78.0%
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	18,206.50	9,000.00	9,206.50	202.3%
414.340 - Zoning Hearing Advertisements	2,368.00	3,000.00	-632.00	78.9%
Total 414.000 - PLANNING & ZONING	24,717.00	26,600.00	-1,883.00	92.9%
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	0.00	0.00	0.00	0.0%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	3,943.94	3,500.00	443.94	112.7%
Total 429.000 - PUBLIC WORKS - SANITATION	3,943.94	3,500.00	443.94	112.7%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	301,299.30	412,000.00	-110,700.70	73.1%
430.245 - Supplies	7,457.39	6,500.00	957.39	114.7%
430.300 - Misc. Facility Maintenance	767.53	2,000.00	-1,232.47	38.4%
430.320 - Telephone				
430.321 - Local	1,654.34	2,000.00	-345.66	82.7%
430.322 - Long Distance	337.72	400.00	-62.28	84.4%
430.329 - Wireless	3,413.20	3,000.00	413.20	113.8%
Total 430.320 - Telephone	5,405.26	5,400.00	5.26	100.1%
430.330 - Heating Fuel	4,614.80	9,000.00	-4,385.20	51.3%
430.360 - Electricity	2,669.80	3,800.00	-1,130.20	70.3%
430.384 - Equip/Machinery Rental	9,469.62	10,000.00	-530.38	94.7%
430.450 - Contracted Services	423.21	1,000.00	-576.79	42.3%
430.460 - Continuing Education	255.00	1,000.00	-745.00	23.5%
430.600 - Capital Construction	4,732.17	15,000.00	-10,267.83	31.5%
430.740 - Equipment Purchase	654.94	25,000.00	-24,345.06	2.6%
430.750 - Misc. Shop Tools & Equipment	2,400.30	7,000.00	-4,599.70	34.3%
Total 430.000 - HWYS., ROADS & STREETS	340,129.32	497,700.00	-157,570.68	68.3%
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	9,461.54	4,000.00	5,461.54	236.5%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	1,131.76	3,000.00	-1,868.24	37.7%
433.360 - Traffic signal electric	2,364.18	3,000.00	-635.82	78.8%
433.375 - Line Painting	0.00	500.00	-500.00	0.0%
433.450 - Signals contracted service	2,521.00	4,500.00	-1,979.00	56.0%
Total 433.000 - TRAFFIC CONTROL DEVICES	15,478.48	17,500.00	-2,021.52	88.4%
434.00 - STREET LIGHTING				

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

01/14/13

	Jan - Nov 12	Budget	\$ Over Budget	% of Budget
434.560 - St. Light. Electricity	3,227.49	6,200.00	-2,972.51	52.1%
Total 434.00 - STREET LIGHTING	3,227.49	6,200.00	-2,972.51	52.1%
437.000 - EQUIPMENT REPAIRS-FUEL	6,409.61	9,000.00	-2,590.39	71.2%
437.200 - Tool & Equipment Repairs	20,272.15	15,000.00	5,272.15	135.1%
437.213 - Equipment Parts & Supplies	27,746.16	32,000.00	-4,253.84	86.7%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	54,427.90	56,000.00	-1,572.10	97.2%
438.000 - HIGHWAY MAINT & REPAIR	3,196.63	4,000.00	-803.37	79.9%
438.271 - Paving and Patching Materials	1,608.01	2,500.00	-891.99	64.3%
438.272 - Aggregate Supplies	1,579.19	3,000.00	-1,420.81	52.6%
438.273 - Pipe and Drainage Supplies	1,350.00	4,000.00	-2,650.00	33.8%
438.274 - Pavement Maintenance Supplies	7,733.83	13,500.00	-5,766.17	57.3%
Total 438.000 - HIGHWAY MAINT & REPAIR	7,222.75	2,000.00	5,222.75	361.1%
439.000 - HWY CONST & REBUILDING PRJCTS	58,299.98	60,000.00	-1,700.02	97.2%
439.313 - Engineer	65,522.73	62,000.00	3,522.73	105.7%
439.600 - Construction/Rebuilding	8,676.19	10,000.00	-1,323.81	86.8%
Total 439.000 - HWY CONST & REBUILDING PRJCTS	6,189.99	23,000.00	-16,810.01	26.9%
452.000 - RECREATION & CULTURE	18,197.70	68,000.00	-49,802.30	26.8%
452.115 - Staff Wages	7,485.00	11,000.00	-3,515.00	68.0%
452.249 - Recreation Programs	2,583.34	1,800.00	783.34	143.5%
452.300 - Recreation Safety Insurance	2,257.61	2,500.00	-242.39	90.3%
454.000 - PARKS	0.00	100.00	-100.00	0.0%
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	2,707.59	2,000.00	707.59	135.4%
454.370 - Park Facilities Maintenance	3,670.61	5,000.00	-1,329.39	73.4%
454.500 - Contracted Services	645.00	1,000.00	-355.00	64.5%
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	19,349.15	24,550.00	-5,200.85	78.8%
Total 454.000 - PARKS	85,000.00	85,000.00	0.00	100.0%
456.000 - LIBRARY	85,000.00	85,000.00	0.00	100.0%
456.520 - Library Contribution	85,000.00	85,000.00	0.00	100.0%
Total 456.000 - LIBRARY	0.00	300,000.00	-300,000.00	0.0%
470.000 - Debt Service	40,330.52	49,000.00	-8,669.48	82.3%
480.000 - INSURANCE & EMPLOYEE BENEFITS	9,432.17	12,000.00	-2,567.83	78.6%
481.100 - Social Security Employer Paid	2,522.73	12,000.00	-9,477.27	21.0%
481.300 - Medicare Employer Paid	110,000.00	110,000.00	0.00	100.0%
483.197 - Non-Uniform Pension Plan Contrib	2,075.00	2,500.00	-425.00	83.0%
483.310 - Pension Plan Admin Fees	34,746.00	30,000.00	4,746.00	115.8%
484.354 - Workers Comp Insurance	187,650.78	185,000.00	2,650.78	101.4%
487.196 - Health Insurance	15,089.66	18,000.00	-2,910.34	83.8%
487.197 - Other Group Benefits	401,846.86	418,500.00	-16,653.14	96.0%
Total 480.000 - INSURANCE & EMPLOYEE BENEFITS	55,258.00	59,000.00	-3,742.00	93.7%
486.000 - Insurance	55,258.00	59,000.00	-3,742.00	93.7%
486.350 - Liability Insurance	55,258.00	59,000.00	-3,742.00	93.7%
Total 486.000 - Insurance	55,258.00	59,000.00	-3,742.00	93.7%
489.000 - JUDGEMENT & LOSSES				

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

	Jan - Nov 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	445,35			
Total Expense	3,054,218.07	3,759,500.00	-725,281.93	80.7%
Net Income	372,341.98	-511,900.00	884,241.98	-72.7%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of November 30, 2012

	<u>Nov 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	100,333.82
106.002 · Fire/Ambulance	14,408.99
Total 106.000 · Host Fee Savings Account	<u>114,742.81</u>
Total Checking/Savings	<u>114,742.81</u>
Total Current Assets	<u>114,742.81</u>
TOTAL ASSETS	<u><u>114,742.81</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	122,805.60
Net Income	-106,109.83
Total Equity	<u>114,742.81</u>
TOTAL LIABILITIES & EQUITY	<u><u>114,742.81</u></u>

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

	<u>Nov 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	716.64
106.000 · Palmer Sewer Savings Account	<u>169,525.36</u>
Total Checking/Savings	<u>170,242.00</u>
Total Current Assets	<u>170,242.00</u>
TOTAL ASSETS	<u>170,242.00</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,398.54
Net Income	<u>166.20</u>
Total Equity	<u>170,242.00</u>
TOTAL LIABILITIES & EQUITY	<u>170,242.00</u>

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

	<u>Nov 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,004.48
106.000 · Nazareth Sewer Savings Account	2,965.95
Total Checking/Savings	<u>3,970.43</u>
Total Current Assets	<u>3,970.43</u>
TOTAL ASSETS	<u><u>3,970.43</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	-2,352.91
Net Income	1,113.01
Total Equity	<u>3,970.43</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,970.43</u></u>

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

	<u>Nov 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	141,588.10
106.000 · PLGIT Savings Account	795,158.99
Total Checking/Savings	<u>936,747.09</u>
Total Current Assets	<u>936,747.09</u>
TOTAL ASSETS	<u>936,747.09</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,163,420.06
Net Income	<u>-257,167.92</u>
Total Equity	<u>936,747.09</u>
TOTAL LIABILITIES & EQUITY	<u>936,747.09</u>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of November 30, 2012

	<u>Nov 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	286,220.05
106.000 · Swr/Signal PLUS Account	770,622.65
Total Checking/Savings	<u>1,056,842.70</u>
Total Current Assets	<u>1,056,842.70</u>
TOTAL ASSETS	<u>1,056,842.70</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	209,853.19
Net Income	-5,421.70
Total Equity	<u>1,056,842.70</u>
TOTAL LIABILITIES & EQUITY	<u>1,056,842.70</u>

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

	<u>Nov 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,182.69
Total Checking/Savings	<u>9,182.69</u>
Total Current Assets	<u>9,182.69</u>
TOTAL ASSETS	<u><u>9,182.69</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	735.93
Net Income	8.97
Total Equity	<u>9,182.69</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,182.69</u></u>

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

	Nov 30, 12
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	34,950.45
106.002 · EQUIPMENT REPLACEMENT	601.42
106.003 · OFFICE EQUIPMENT	15,000.00
106.004 · SPECIAL PROJECTS	5,183.47
106.000 · Capital Reserve Savings Account - Other	-7,954.65
Total 106.000 · Capital Reserve Savings Account	47,780.69
Total Checking/Savings	47,780.69
Total Current Assets	47,780.69
TOTAL ASSETS	47,780.69
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	1,594,345.53
Net Income	-1,755,532.52
Total Equity	47,780.69
TOTAL LIABILITIES & EQUITY	47,780.69

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

	Nov 30, 12
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	34,313.08
106.001 · Fire Truck Fund	4,929.23
106.002 · Building Land Fund	5,252.36
106.003 · Fire Police Fund	13.06
106.000 · Fire CR Savings Account - Other	13.06
Total 106.000 · Fire CR Savings Account	44,507.73
Total Checking/Savings	44,507.73
Total Current Assets	44,507.73
TOTAL ASSETS	44,507.73
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-108,997.96
Net Income	-81,091.94
Total Equity	44,507.73
TOTAL LIABILITIES & EQUITY	44,507.73

LNT Capital Reserve Ambulance-32

Balance Sheet

As of November 30, 2012

	<u>Nov 30, 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	7.09
Total 106.000 · Ambulance CR Savings Account	<u>29,112.97</u>
Total Checking/Savings	<u>29,112.97</u>
Total Current Assets	<u>29,112.97</u>
TOTAL ASSETS	<u><u>29,112.97</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-69,602.35
Net Income	7.09
Total Equity	<u>29,112.97</u>
TOTAL LIABILITIES & EQUITY	<u><u>29,112.97</u></u>

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

	<u>Nov 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	117,625.03
103.000 · Embassy Checking Account	6,641.01
110.000 · R/R Petty Cash	100.00
Total Checking/Savings	<u>124,366.04</u>
Total Current Assets	<u>124,366.04</u>
TOTAL ASSETS	<u><u>124,366.04</u></u>
LIABILITIES & EQUITY	
Equity	
270 · Opening Bal Equity	100.00
3900 · Retained Earnings	207,278.34
Net Income	-83,012.30
Total Equity	<u>124,366.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>124,366.04</u></u>

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

	<u>Nov 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	499.91
Total Checking/Savings	<u>499.91</u>
Total Current Assets	<u>499.91</u>
TOTAL ASSETS	<u>499.91</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-101,926.80
Net Income	<u>-6,992.82</u>
Total Equity	<u>499.91</u>
TOTAL LIABILITIES & EQUITY	<u>499.91</u>

Christian Springs Road Improvements - 36

Balance Sheet

As of November 30, 2012

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

9:05 AM
01/14/13
Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of November 30, 2012

	<u>Nov 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	2,461.16
106.000 Traffic Impact Account	<u>1,362,278.99</u>
Total Checking/Savings	<u>1,364,740.15</u>
Total Current Assets	<u>1,364,740.15</u>
TOTAL ASSETS	<u>1,364,740.15</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,311,930.55
Net Income	<u>52,809.60</u>
Total Equity	<u>1,364,740.15</u>
TOTAL LIABILITIES & EQUITY	<u>1,364,740.15</u>

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

	Nov 30, 12
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	1,399.94
101.000 · Master Escrow Checking - LAB	80.69
102.000 · SAVINGS ACCOUNTS - LAB	371,924.20
106.000 · SAVING ACCOUNTS	58,587.79
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	9,423.67
Total Checking/Savings	441,416.29
Total Current Assets	441,416.29
TOTAL ASSETS	441,416.29
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	22,073.46
Total Equity	439,166.29
TOTAL LIABILITIES & EQUITY	441,416.29

Lower Nazareth Township
Balance Sheet
As of November 30, 2012

	Nov 30, 12
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	21,275.83
100.100 · Developer's Escrow	54,300.95
100.200 · Code Enforcement & Inspection	701.15
100.000 · Checking Account - Other	<u>76,277.93</u>
Total 100.000 · Checking Account	76,277.93
Total Checking/Savings	<u>76,277.93</u>
Total Current Assets	<u>76,277.93</u>
TOTAL ASSETS	<u><u>76,277.93</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	35,910.47
Net Income	<u>-20,346.07</u>
Total Equity	<u>76,277.93</u>
TOTAL LIABILITIES & EQUITY	<u><u>76,277.93</u></u>