



Lower Nazareth Township
Financial Report
October 2012

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Oct-12</u>
General Fund - 01	\$ 1,180,406
Special Revenue Fund - Host Fee - 05	\$ 135,495
Palmer Sewer Fund - 08	\$ 170,228
Nazareth Sewer Fund - 09	\$ 3,970
Capital Reserve - Open Space Fund - 16	\$ 977,731
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,056,832
Sinking Fund 1995 General Obligation - 20	\$ 9,182
Capital Reserve - Municipal - 30	\$ 121,932
Capital Reserve - Fire Fund - 31	\$ 44,506
Capital Reserve - Ambulance Fund- 32	\$ 29,112
Refuse/Recycling Collection - 33	\$ 125,222
State Liquid Fuels Fund - 35	\$ 500
Christian Springs Road Improvements - 36	\$ 172
Traffic Impact - 091	\$ 1,362,712
<i>Total Township Funds...</i>	<u><u>\$5,218,000</u></u>
Master Escrow Account	\$ 528,654
Development & Inspection Account	\$ 76,116
<i>Total Escrow Accounts...</i>	<u><u>\$604,771</u></u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of October 31, 2012

	Oct 31, 12
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	4,277.14
105.000 · Payroll Account	34,768.72
106.000 · LAB Savings Account	701,865.42
106.100 · PLGIT Account	285,326.56
106.200 · Real Estate Tax Collections	151,668.11
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,178,155.95
Total Current Assets	1,178,155.95
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,180,405.95
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	634.38
219 · Occup Privilege Tax Withheld	48.00
223 · Unemployment Withheld	41.65
Total 210.000 · PAYROLL LIABILITI...	724.03
Total Other Current Liabilities	724.03
Total Current Liabilities	724.03
Total Liabilities	724.03
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-36,726.53
Net Income	444,555.97
Total Equity	1,179,681.92
TOTAL LIABILITIES & EQUITY	1,180,405.95

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

	Jan - Oct 12	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,371,635.01	1,300,000.00	71,635.01	105.5%
301.200 - Real Estate - Prior	0.00	500.00	-500.00	0.0%
301.400 - Real Estate - Delinquent	27,423.24	30,000.00	-2,576.76	91.4%
Total 301.000 - REAL PROPERTY TAXES	1,399,058.25	1,330,500.00	68,558.25	105.2%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	91,275.54	150,000.00	-58,724.46	60.9%
310.210 - Earned Income - Current	894,175.67	980,000.00	-85,824.33	91.2%
310.220 - Earned Income - Prior	81,069.85	60,000.00	21,069.85	135.1%
310.510 - Local Services Tax	253,712.90	285,000.00	-31,287.10	89.0%
310.610 - Admission Tax	2,373.47	0.00	2,373.47	100.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	1,322,607.43	1,475,000.00	-152,392.57	89.7%
Total 300.000 - TAXES	2,721,665.68	2,805,500.00	-83,834.32	97.0%
320.000 - LICENSES & PERMITS				
321.340 - Carbase 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	28,105.76	22,000.00	6,105.76	127.8%
331.121 - Earned Income Tax Fines	0.00	100.00	-100.00	0.0%
331.122 - Ordinance Violations	6,774.62	5,000.00	1,774.62	135.5%
Total 330.000 - FINES & FORFEITS	34,880.38	27,100.00	7,780.38	128.7%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	84.21	50.00	34.21	168.4%
341.02 - Interest on Savings	911.66	1,300.00	-388.34	70.1%
Total 341.000 - Interest Earnings	995.87	1,350.00	-354.13	73.8%
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	995.87	56,350.00	-55,354.13	1.8%
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	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 October 2012

	Jan - Oct 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	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	704.50	150.00	554.50	469.7%
Total 361,500 - Maps & Publications	706.80	225.00	481.80	314.1%
361,630 - Proceeds from tax collection	37,462.68	10,000.00	27,462.68	374.6%
361,74 - Postage collected	503.46	100.00	403.46	503.5%
Total 361,000 - General Government	61,913.42	25,325.00	36,588.42	244.5%
362,000 - PUBLIC SAFETY				
362,100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362,140 - Alarm Permits	100.00	200.00	-100.00	50.0%
362,410 - Building & Zoning Permits	19,110.65	19,000.00	110.65	100.6%
362,440 - Sewer Permits	1,400.00	1,000.00	400.00	140.0%
362,451 - Use & Occupancy Permits	20.00	25.00	-5.00	80.0%
362,452 - Moving Permits	440.00	450.00	-10.00	97.8%
362,470 - Driveway Permits	1,500.00	500.00	1,000.00	300.0%
362,480 - Grading Permits	10,250.00	1,500.00	8,750.00	683.3%
362,481 - Swimming Pool Grading Permits	6,500.00	3,500.00	3,000.00	185.7%
362,490 - Pedding Permit	175.00	400.00	-225.00	43.8%
Total 362,000 - PUBLIC SAFETY	39,495.65	26,575.00	12,920.65	148.6%
Total 360,000 - CHARGES FOR SERVICES	101,409.07	51,900.00	49,509.07	195.4%
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%
	45,841.63	1,000.00	44,841.63	4,584.2%
Total Income	3,244,238.49	3,247,600.00	-3,361.51	99.9%
Gross Profit	3,244,238.49	3,247,600.00	-3,361.51	99.9%
Expense				

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

	Jan - Oct 12	Budget	\$ Over Budget	% of Budget
400.000 • GENERAL GOVERNMENT				
400.105 • Salary	10,416.50	12,500.00	-2,083.50	83.3%
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	4,643.46	5,000.00	-356.54	92.9%
400.322 • Long Distance	294.48	350.00	-55.52	84.1%
400.324 • Wireless	418.10	500.00	-81.90	83.6%
Total 400.320 • Telephone	5,356.04	5,850.00	-493.96	91.6%
400.340 • Advertising	3,974.20	4,000.00	-25.80	99.4%
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	8,766.00	10,000.00	-1,234.00	87.7%
400.384 • Office Equipment Rental	786.50	1,000.00	-213.50	78.7%
400.420 • Dues & Subscriptions	1,032.10	7,000.00	-5,967.90	14.7%
400.460 • Meetings & Conferences	9,282.11	5,000.00	4,282.11	185.6%
400.700 • Capital Purchases	0.00	20,000.00	-20,000.00	0.0%
Total 400.000 • GENERAL GOVERNMENT	41,974.46	73,150.00	-31,175.54	57.4%
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	649.10	3,000.00	-2,350.90	21.6%
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	750.00	1,000.00	-250.00	75.0%
403.311 • Audit	1,500.00	2,000.00	-500.00	75.0%
403.317 • Tax Collection Committee Service	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	11,270.84	14,700.00	-3,429.16	76.7%
404.000 • SOLICITOR/LEGAL				
404.310 • Legal Services	40,419.50	20,000.00	20,419.50	202.1%
404.314 • Legal Services - Human Resource	414.00	5,000.00	-4,586.00	8.3%
Total 404.000 • SOLICITOR/LEGAL	40,833.50	25,000.00	15,833.50	163.3%
405.000 • PERSONNEL SERVICES				
405.140 • Office Staff Wages	231,063.75	280,000.00	-48,936.25	82.5%
405.200 • Office Supplies	3,335.98	6,000.00	-2,664.02	55.6%
405.300 • Bond	1,500.00	2,000.00	-500.00	75.0%
Total 405.000 • PERSONNEL SERVICES	235,899.73	288,000.00	-52,100.27	81.9%
406.000 • GENERAL GOVT. ADMINISTRATION				
406.280 • General Administrative Expense	136.36	300.00	-163.64	45.5%
406.316 • Drug Testing	375.00	450.00	-75.00	83.3%
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 October 2012

	Jan - Oct 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	2,883.91	4,400.00	-1,516.09	65.5%
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	16,561.27	8,000.00	8,561.27	207.0%
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	7,613.70	5,000.00	2,613.70	152.3%
Total 408.000 · ENGINEERING SERVICES	28,662.02	23,100.00	5,562.02	124.1%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,441.67	1,800.00	-358.33	80.1%
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	5,372.55	4,500.00	872.55	119.4%
409.366 · Water	237.64	400.00	-162.36	59.4%
Total 409.360 · Public Utilities	5,610.19	4,900.00	710.19	114.5%
409.367 · Trash Removal	1,758.40	2,700.00	-941.60	65.1%
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	16,364.93	22,800.00	-6,435.07	71.8%
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	869,443.60	1,053,000.00	-183,556.40	82.6%
Total 410.000 · PUBLIC SAFETY	934,917.61	1,115,600.00	-180,682.39	83.8%
411.000 · FIRE				
411.300 · Building Capital Reserve	76,924.78	80,000.00	-3,075.22	96.2%
411.500 · Contributions	68,026.49	80,000.00	-11,973.51	85.0%
411.541 · Fire Relief	76,511.14	60,000.00	16,511.14	127.5%
411.600 · Water Hydrant Assessment	54,791.00	53,000.00	1,791.00	103.4%
411.700 · Truck Capital Reserve	52,052.57	80,000.00	-26,947.43	66.3%
411.740 · Equipment Purchase	19,302.20	25,000.00	-5,697.80	77.2%
Total 411.000 · FIRE	348,611.18	378,000.00	-29,388.82	92.2%
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	45,692.74	58,000.00	-12,307.26	78.8%

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

	Jan - Oct 12	Budget	\$ Over Budget	% of Budget
413.121 • Sewage Enforcement Officer	234.00	750.00	-516.00	31.2%
413.200 • Supplies	626.22	800.00	-173.78	78.3%
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	47,357.49	63,300.00	-15,942.51	74.8%
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.	1,750.00	2,500.00	-750.00	70.0%
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	16,153.50	9,000.00	7,153.50	179.5%
414.340 • Zoning Hearing Advertisements	2,368.00	3,000.00	-632.00	78.9%
Total 414.000 • PLANNING & ZONING	22,464.00	26,600.00	-4,136.00	84.5%
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	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	262,221.51	412,000.00	-149,778.49	63.6%
430.245 • Supplies	7,231.62	6,500.00	731.62	111.3%
430.300 • Misc. Facility Maintenance	756.27	2,000.00	-1,243.73	37.8%
430.320 • Telephone				
430.321 • Local	1,511.85	2,000.00	-488.15	75.6%
430.322 • Long Distance	312.81	400.00	-87.19	78.2%
430.329 • Wireless	2,912.62	3,000.00	-87.38	97.1%
Total 430.320 • Telephone	4,737.28	5,400.00	-662.72	87.7%
430.330 • Heating Fuel	4,614.80	9,000.00	-4,385.20	51.3%
430.360 • Electricity	2,463.09	3,800.00	-1,336.91	64.8%
430.384 • Equip/Machinery Rental	9,469.62	10,000.00	-530.38	94.7%
430.450 • Contracted Services	377.01	1,000.00	-622.99	37.7%
430.460 • Continuing Education	235.00	1,000.00	-765.00	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	299,893.61	497,700.00	-197,806.39	60.3%
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	8,891.54	4,000.00	4,891.54	222.3%
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	2,146.05	3,000.00	-853.95	71.5%
433.375 • Line Painting	0.00	500.00	-500.00	0.0%
433.450 • Signals contracted service	2,165.00	4,500.00	-2,335.00	48.1%
Total 433.000 • TRAFFIC CONTROL DEVICES	14,334.35	17,500.00	-3,165.65	81.9%
434.00 • STREET LIGHTING				

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

11/28/12

	Jan - Oct 12	Budget	\$ Over Budget	% of Budget
434.360 · St. Lght. Electricity	2,904.64	6,200.00	-3,295.36	46.8%
Total 434.00 · STREET LIGHTING	2,904.64	6,200.00	-3,295.36	46.8%
437.000 · EQUIPMENT REPAIRS-FUEL	6,309.61	9,000.00	-2,690.39	70.1%
437.200 · Tool & Equipment Repairs	19,962.60	15,000.00	4,962.60	133.1%
437.213 · Equipment Parts & Supplies	26,095.06	32,000.00	-5,904.94	81.5%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	52,367.27	56,000.00	-3,632.73	93.5%
438.000 · HIGHWAY MAINT. & REPAIR	2,113.83	4,000.00	-1,886.17	52.8%
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	6,651.03	13,500.00	-6,848.97	49.3%
Total 438.000 · HIGHWAY MAINT. & REPAIR	17,443.68	68,000.00	-50,556.32	25.7%
439.000 · HWY CONST & REBUILDING PRJCTS	5,316.75	2,000.00	3,316.75	265.8%
439.313 · Engineer	58,299.98	60,000.00	-1,700.02	97.2%
439.600 · Construction/Rebuilding	63,616.73	62,000.00	1,616.73	102.6%
Total 439.000 · HWY CONST & REBUILDING PRJCTS	127,233.46	124,000.00	3,233.46	102.6%
452.000 · RECREATION & CULTURE	8,676.19	10,000.00	-1,323.81	86.8%
452.115 · Staff Wages	3,331.52	35,000.00	-31,668.48	9.5%
452.249 · Recreation Programs	5,435.97	23,000.00	-17,564.03	23.6%
452.300 · Recreation Safety Insurance	17,443.68	68,000.00	-50,556.32	25.7%
Total 452.000 · RECREATION & CULTURE	32,891.36	136,000.00	-103,108.64	24.2%
454.000 · PARKS	6,115.00	11,000.00	-4,885.00	55.6%
454.115 · Park Personnel	2,505.56	1,800.00	705.56	139.1%
454.200 · Park supplies	1,854.72	2,500.00	-645.28	74.2%
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	3,442.23	5,000.00	-1,557.77	68.8%
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	17,268.10	24,550.00	-7,281.90	70.3%
Total 454.000 · PARKS	32,891.36	136,000.00	-103,108.64	24.2%
456.000 · LIBRARY	85,000.00	\$5,000.00	0.00	100.0%
456.520 · Library Contribution	85,000.00	\$5,000.00	0.00	100.0%
Total 456.000 · LIBRARY	170,000.00	10,000.00	-160,000.00	6.0%
470.000 · Debt Service	35,297.08	49,000.00	-13,702.92	72.0%
480.000 · INSURANCE & EMPLOYEE BENEFITS	8,254.99	12,000.00	-3,745.01	68.8%
481.100 · Social Security Employer Paid	2,444.25	12,000.00	-9,555.75	20.4%
481.200 · Medicare Employer Paid	110,000.00	110,000.00	0.00	100.0%
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	170,932.58	185,000.00	-14,067.42	92.4%
484.354 · Workers Comp Insurance	14,233.49	18,000.00	-3,766.51	79.1%
487.196 · Health Insurance	374,589.39	418,500.00	-43,910.61	89.5%
487.197 · Other Group Benefits	55,258.00	59,000.00	-3,742.00	93.7%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	552,589.39	590,000.00	-37,410.61	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	110,516.00	118,000.00	-7,484.00	93.7%
489.000 · JUDGEMENT & LOSSES				

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

	Jan - Oct 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	381.25			
Total Expense	2,799,682.52	3,759,300.00	-959,617.48	74.5%
Net Income	444,555.97	-511,900.00	956,455.97	-86.8%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of October 31, 2012

	<u>Oct 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	121,088.37
106.002 · Fire/Ambulance	14,406.58
Total 106.000 · Host Fee Savings Account	<u>135,494.95</u>
Total Checking/Savings	<u>135,494.95</u>
Total Current Assets	<u>135,494.95</u>
TOTAL ASSETS	<u><u>135,494.95</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	122,805.60
Net Income	-85,357.69
Total Equity	<u>135,494.95</u>
TOTAL LIABILITIES & EQUITY	<u><u>135,494.95</u></u>

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

	<u>Oct 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	716.58
106.000 · Palmer Sewer Savings Account	169,511.47
Total Checking/Savings	<u>170,228.05</u>
Total Current Assets	<u>170,228.05</u>
TOTAL ASSETS	<u><u>170,228.05</u></u>
LIABILITIES & EQUITY	
Equity	
270,000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,398.54
Net Income	152.25
Total Equity	<u>170,228.05</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,228.05</u></u>

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

	<u>Oct 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,004.40
106.000 · Nazareth Sewer Savings Account	2,965.71
Total Checking/Savings	<u>3,970.11</u>
Total Current Assets	<u>3,970.11</u>
TOTAL ASSETS	<u>3,970.11</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	-2,352.91
Net Income	1,112.69
Total Equity	<u>3,970.11</u>
TOTAL LIABILITIES & EQUITY	<u>3,970.11</u>

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

	<u>Oct 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	131,076.87
106.000 · PLGIT Savings Account	846,654.09
Total Checking/Savings	<u>977,730.96</u>
Total Current Assets	<u>977,730.96</u>
TOTAL ASSETS	<u><u>977,730.96</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,163,420.06
Net Income	-216,184.05
Total Equity	<u>977,730.96</u>
TOTAL LIABILITIES & EQUITY	<u><u>977,730.96</u></u>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of October 31, 2012

	<u>Oct 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	286,209.16
106.000 · Swr/Signal PLUS Account	770,622.65
Total Checking/Savings	<u>1,056,831.81</u>
Total Current Assets	<u>1,056,831.81</u>
TOTAL ASSETS	<u>1,056,831.81</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	209,853.19
Net Income	<u>-5,432.59</u>
Total Equity	<u>1,056,831.81</u>
TOTAL LIABILITIES & EQUITY	<u>1,056,831.81</u>

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

	<u>Oct 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,181.94
Total Checking/Savings	<u>9,181.94</u>
Total Current Assets	<u>9,181.94</u>
TOTAL ASSETS	<u><u>9,181.94</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	735.93
Net Income	8.22
Total Equity	<u>9,181.94</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,181.94</u></u>

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

	Oct 31, 12
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	79,888.62
106.002 · EQUIPMENT REPLACEMENT	601.42
106.003 · OFFICE EQUIPMENT	15,000.00
106.004 · SPECIAL PROJECTS	34,400.31
106.000 · Capital Reserve Savings Account - Other	-7,958.24
Total 106.000 · Capital Reserve Savings Account	121,932.11
Total Checking/Savings	121,932.11
Total Current Assets	121,932.11
TOTAL ASSETS	121,932.11
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	1,594,345.53
Net Income	-1,681,381.10
Total Equity	121,932.11
TOTAL LIABILITIES & EQUITY	121,932.11

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

	Oct 31, 12
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	11.37
Total 106.000 · Fire CR Savings Account	44,506.04
Total Checking/Savings	44,506.04
Total Current Assets	44,506.04
TOTAL ASSETS	44,506.04
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-108,997.96
Net Income	-81,093.63
Total Equity	44,506.04
TOTAL LIABILITIES & EQUITY	44,506.04

LNT Capital Reserve Ambulance-32

Balance Sheet

As of October 31, 2012

	<u>Oct 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	5.98
Total 106.000 · Ambulance CR Savings Account	<u>29,111.86</u>
Total Checking/Savings	<u>29,111.86</u>
Total Current Assets	<u>29,111.86</u>
TOTAL ASSETS	<u><u>29,111.86</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-69,602.35
Net Income	5.98
Total Equity	<u>29,111.86</u>
TOTAL LIABILITIES & EQUITY	<u><u>29,111.86</u></u>

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

	<u>Oct 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	116,934.60
103.000 · Embassy Checking Account	8,187.78
110.000 · R/R Petty Cash	100.00
Total Checking/Savings	<u>125,222.38</u>
Total Current Assets	<u>125,222.38</u>
TOTAL ASSETS	<u><u>125,222.38</u></u>
LIABILITIES & EQUITY	
Equity	
270 · Opening Bal Equity	100.00
3900 · Retained Earnings	207,278.34
Net Income	<u>-82,155.96</u>
Total Equity	<u>125,222.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>125,222.38</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of October 31, 2012

	<u>Oct 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	499.89
Total Checking/Savings	<u>499.89</u>
Total Current Assets	<u>499.89</u>
TOTAL ASSETS	<u><u>499.89</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-101,926.80
Net Income	-6,992.84
Total Equity	<u>499.89</u>
TOTAL LIABILITIES & EQUITY	<u><u>499.89</u></u>

Christian Springs Road Improvements - 36
Balance Sheet
As of October 31, 2012

	Oct 31, 12
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	0.37
Total 100.00 · CS Road Improvements	172.09
Total Checking/Savings	172.09
Total Current Assets	172.09
TOTAL ASSETS	172.09
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	22,000.00
3900 · Retained Earnings	-17,056.87
Net Income	-4,771.04
Total Equity	172.09
TOTAL LIABILITIES & EQUITY	172.09

1:29 PM
11/28/12
Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of October 31, 2012

	<u>Oct 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	2,461.06
106.000 Traffic Impact Account	1,360,250.46
Total Checking/Savings	<u>1,362,711.52</u>
Total Current Assets	<u>1,362,711.52</u>
TOTAL ASSETS	<u>1,362,711.52</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,311,930.55
Net Income	50,780.97
Total Equity	<u>1,362,711.52</u>
TOTAL LIABILITIES & EQUITY	<u>1,362,711.52</u>

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

	Oct 31, 12
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	80.69
102.000 · SAVINGS ACCOUNTS - LAB	373,514.45
106.000 · SAVING ACCOUNTS	144,286.85
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	10,164.69
Total Checking/Savings	528,654.36
Total Current Assets	528,654.36
TOTAL ASSETS	528,654.36
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	109,311.53
Total Equity	526,404.36
TOTAL LIABILITIES & EQUITY	528,654.36

Lower Nazareth Township
Balance Sheet
As of October 31, 2012

	<u>Oct 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	54,145.95
100.000 · Checking Account - Other	694.45
Total 100.000 · Checking Account	<u>76,116.23</u>
Total Checking/Savings	<u>76,116.23</u>
Total Current Assets	<u>76,116.23</u>
TOTAL ASSETS	<u><u>76,116.23</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	35,910.47
Net Income	-20,507.77
Total Equity	<u>76,116.23</u>
TOTAL LIABILITIES & EQUITY	<u><u>76,116.23</u></u>