



Lower Nazareth Township
Financial Report
September 2012

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Sep-12

General Fund - 01	
Special Revenue Fund - Host Fee - 05	\$ 144,689
Palmer Sewer Fund - 08	\$ 170,214
Nazareth Sewer Fund - 09	\$ 3,970
Capital Reserve - Open Space Fund - 16	\$ 977,693
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,056,825
Sinking Fund 1995 General Obligation - 20	\$ 9,181
Capital Reserve - Municipal - 30	\$ 169,848
Capital Reserve - Fire Fund - 31	\$ 44,505
Capital Reserve - Ambulance Fund- 32	\$ 29,111
Refuse/Recycling Collection - 33	\$ 158,090
State Liquid Fuels Fund - 35	\$ 167,496
Christian Springs Road Improvements - 36	\$ 172
Traffic Impact - 091	\$ 1,362,624

Total Township Funds... \$4,294,418

Master Escrow Account	\$ 474,344
Development & Inspection Account	\$ 80,036
<i>Total Escrow Accounts...</i>	<u><u>\$554,380</u></u>

Lower Nazareth Township General Fund Balance Sheet

As of September 30, 2012

	Sep 30, 12
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	2,054.05
105.000 · Payroll Account	5,761.61
106.000 · LAB Savings Account	1,206,361.28
106.100 · PLGIT Account	285,319.67
106.200 · Real Estate Tax Collections	150,246.91
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	1,649,993.52
Total Current Assets	1,649,993.52
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,652,243.52
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-0.03
Total 210.000 · PAYROLL LIABILITI...	-0.03
Total Other Current Liabilities	-0.03
Total Current Liabilities	-0.03
Total Liabilities	-0.03
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-36,726.53
Net Income	917,117.60
Total Equity	1,652,243.55
TOTAL LIABILITIES & EQUITY	1,652,243.52

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

	Jan - Sep 12	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,370,486.64	1,300,000.00	70,486.64	105.4%
301.200 - Real Estate - Prior	0.00	500.00	-500.00	0.0%
301.400 - Real Estate - Delinquent	25,783.34	30,000.00	-4,216.66	85.9%
Total 301.000 - REAL PROPERTY TAXES	1,396,269.98	1,330,500.00	65,769.98	104.9%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	63,109.67	150,000.00	-86,890.33	42.1%
310.210 - Earned Income - Current	814,151.30	980,000.00	-165,848.70	83.1%
310.220 - Earned Income - Prior	81,069.85	60,000.00	21,069.85	135.1%
310.510 - Local Services Tax	250,061.27	285,000.00	-34,938.73	87.7%
310.610 - Admission Tax	2,205.70	0.00	2,205.70	100.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	1,210,597.79	1,475,000.00	-264,402.21	82.1%
Total 300.000 - TAXES	2,606,867.77	2,805,500.00	-198,632.23	92.9%
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	24,012.08	22,000.00	2,012.08	109.1%
331.121 - Earned Income Tax Fines	0.00	100.00	-100.00	0.0%
331.122 - Ordinance Violations	5,756.75	5,000.00	756.75	115.1%
Total 330.000 - FINES & FORFEITS	29,768.83	27,100.00	2,668.83	109.8%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	74.67	50.00	24.67	149.3%
341.02 - Interest on Savings	812.31	1,300.00	-487.69	62.5%
Total 341.000 - Interest Earnings	886.98	1,350.00	-463.02	65.7%
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	886.98	56,350.00	-55,463.02	1.6%
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	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	181,897.35	156,400.00	25,497.35	116.3%

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

	Jan - Sep 12	Budget	\$ Over Budget	% of Budget
Total 350,000 - INTERGOVERNMENTAL REVENUES	181,897.35	156,450.00	25,447.35	116.3%
360,000 - CHARGES FOR SERVICES				
361,000 - General Government	6,579.28	8,000.00	-1,420.72	82.2%
361,310 - Subdivision & Land Development	5,000.00	7,000.00	-2,000.00	71.4%
361,330 - Zoning Hearings				
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	697.57	150.00	547.57	465.0%
Total 361,500 - Maps & Publications	699.87	225.00	474.87	311.1%
361,630 - Proceeds from tax collection	35,354.56	10,000.00	25,354.56	353.5%
361,74 - Postage collected	503.46	100.00	403.46	503.5%
Total 361,000 - General Government	48,137.17	25,325.00	22,812.17	190.1%
362,000 - PUBLIC SAFETY				
362,100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362,140 - Alarm Permits	80.00	200.00	-120.00	40.0%
362,410 - Building & Zoning Permits	15,666.65	19,000.00	-3,333.35	82.5%
362,440 - Sewer Permits	1,300.00	1,000.00	300.00	130.0%
362,451 - Use & Occupancy Permits	20.00	25.00	-5.00	80.0%
362,452 - Moving Permits	410.00	450.00	-40.00	91.1%
362,470 - Driveway Permits	1,450.00	500.00	950.00	290.0%
362,480 - Grading Permits	10,250.00	1,500.00	8,750.00	683.3%
362,481 - Swimming Pool Grading Permits	4,500.00	3,500.00	1,000.00	128.6%
362,490 - Peddling Permit	175.00	400.00	-225.00	43.8%
Total 362,000 - PUBLIC SAFETY	33,851.65	26,575.00	7,276.65	127.4%
Total 360,000 - CHARGES FOR SERVICES	81,988.82	51,900.00	30,088.82	158.0%
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				
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	3,099,732.36	3,247,600.00	-147,867.64	95.4%
Gross Profit	3,099,732.36	3,247,600.00	-147,867.64	95.4%
Expense				

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

	Jan - Sep 12	Budget	\$ Over Budget	% of Budget
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	9,374.85	12,500.00	-3,125.15	75.0%
400.215 - Postage	-679.56	2,500.00	-3,179.56	-27.2%
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	265.33	350.00	-84.67	75.8%
400.324 - Wireless	374.02	500.00	-125.98	74.8%
Total 400.320 - Telephone	5,282.81	5,850.00	-567.19	90.3%
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	8,664.07	10,000.00	-1,335.93	86.6%
400.384 - Office Equipment Rental	587.50	1,000.00	-412.50	58.8%
400.420 - Dues & Subscriptions	1,032.10	7,000.00	-5,967.90	14.7%
400.460 - Meetings & Conferences	9,532.11	5,000.00	4,532.11	190.6%
400.700 - Capital Purchases	0.00	20,000.00	-20,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	40,308.65	73,150.00	-32,841.35	55.1%
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	457.60	3,000.00	-2,542.40	15.3%
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 Servc	882.38	1,500.00	-617.62	58.8%
403.319 - Local Services Tax Refunds	1,505.37	1,700.00	-194.63	88.6%
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	11,028.34	14,700.00	-3,671.66	75.0%
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	208,159.58	280,000.00	-71,840.42	74.3%
405.200 - Office Supplies	2,710.22	6,000.00	-3,289.78	45.2%
405.300 - Bond	1,500.00	2,000.00	-500.00	75.0%
Total 405.000 - PERSONNEL SERVICES	212,369.80	288,000.00	-75,630.20	75.7%
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	75.01	0.00	75.01	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 September 2012

	Jan - Sep 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	2,895.91	4,400.00	-1,504.09	65.8%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	295.99	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	3,785.05	10,000.00	-6,214.95	37.9%
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	27,960.02	23,100.00	4,860.02	121.0%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	1,284.02	1,800.00	-515.98	71.3%
409.230 - Heating Fuel	4,359.81	5,500.00	-1,140.19	79.3%
409.300 - Miscellaneous Maintenance	2,380.67	3,500.00	-1,119.33	68.0%
409.360 - Public Utilities				
409.361 - Electricity	4,329.50	4,500.00	-170.50	96.2%
409.366 - Water	237.64	400.00	-162.36	59.4%
Total 409,360 - Public Utilities	4,567.14	4,900.00	-332.86	95.2%
409.367 - Trash Removal	1,725.72	2,700.00	-976.28	63.8%
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	14,674.57	22,800.00	-8,125.43	64.4%
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	782,499.24	1,053,000.00	-270,500.76	74.3%
Total 410,000 - PUBLIC SAFETY	783,524.24	1,115,600.00	-332,075.76	70.2%
411.000 - FIRE				
411.300 - Building Capital Reserve	75,913.01	80,000.00	-4,086.99	94.9%
411.500 - Contributions	59,204.19	80,000.00	-20,795.81	74.0%
411.541 - Fire Relief	0.00	60,000.00	-60,000.00	0.0%
411.600 - Water Hydrant Assessment	41,261.00	53,000.00	-11,739.00	77.9%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	17,374.68	25,000.00	-7,625.32	69.5%
Total 411,000 - FIRE	193,752.88	378,000.00	-184,247.12	51.3%
412.000 - AMBULANCE				
412.140 - Ambulance personnel	15,000.00	30,000.00	-15,000.00	50.0%
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	15,000.00	50,000.00	-35,000.00	30.0%
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	41,521.99	58,000.00	-16,478.01	71.6%

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

	Jan - Sep 12	Budget	\$ Over Budget	% of Budget
413.121 - Sewage Enforcement Officer	234.00	750.00	-516.00	31.2%
413.200 - Supplies	604.82	800.00	-195.18	75.6%
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	43,165.34	63,300.00	-20,134.66	68.2%
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.	1,500.00	2,500.00	-1,000.00	60.0%
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	15,750.00	9,000.00	6,750.00	175.0%
414.340 - Zoning Hearing Advertisements	2,368.00	3,000.00	-632.00	78.9%
Total 414.000 - PLANNING & ZONING	21,810.50	26,600.00	-4,789.50	82.0%
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	2,866.83	3,500.00	-633.17	81.9%
Total 429.000 - PUBLIC WORKS - SANITATION	2,866.83	3,500.00	-633.17	81.9%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	238,098.21	412,000.00	-173,901.79	57.8%
430.245 - Supplies	6,544.78	6,500.00	44.78	100.7%
430.300 - Misc. Facility Maintenance	697.29	2,000.00	-1,302.71	34.9%
430.320 - Telephone				
430.321 - Local	1,511.85	2,000.00	-488.15	75.6%
430.322 - Long Distance	290.74	400.00	-109.26	72.7%
430.329 - Wireless	2,622.52	3,000.00	-377.48	87.4%
Total 430.320 - Telephone	4,425.11	5,400.00	-974.89	81.9%
430.330 - Heating Fuel	4,614.80	9,000.00	-4,385.20	51.3%
430.360 - Electricity	2,212.50	3,800.00	-1,587.50	58.2%
430.384 - Equip/Machinery Rental	9,469.62	10,000.00	-530.38	94.7%
430.450 - Contracted Services	330.81	1,000.00	-669.19	33.1%
430.460 - Continuing Education	235.00	1,000.00	-765.00	23.5%
430.600 - Capital Construction	4,531.17	15,000.00	-10,468.83	30.2%
430.740 - Equipment Purchase	654.94	25,000.00	-24,345.06	2.6%
430.750 - Misc. Shop Tools & Equipment	2,039.33	7,000.00	-4,960.67	29.1%
Total 430.000 - HWYS., ROADS & STREETS	273,853.56	497,700.00	-223,846.44	55.0%
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	1,958.40	3,000.00	-1,041.60	65.3%
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	13,906.70	17,500.00	-3,593.30	79.5%
434.00 - STREET LIGHTING				

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

10/24/12

	Jan - Sep 12	Budget	\$ Over Budget	% of Budget
434,360 · St. Light Electricity	2,588.82	6,200.00	-3,611.18	41.8%
Total 434,000 · STREET LIGHTING	2,588.82	6,200.00	-3,611.18	41.8%
437,000 · EQUIPMENT REPAIRS-FUEL				
437,200 · Tool & Equipment Repairs	6,309.61	9,000.00	-2,690.39	70.1%
437,213 · Equipment Parts & Supplies	18,843.25	15,000.00	3,843.25	125.6%
437,233 · Equipment Motor Fuel	24,282.32	32,000.00	-7,717.68	75.9%
Total 437,000 · EQUIPMENT REPAIRS-FUEL	49,435.18	56,000.00	-6,564.82	88.3%
438,000 · HIGHWAY MAINT & REPAIR				
438,271 · Paving and Patching Materials	961.40	4,000.00	-3,038.60	24.0%
438,272 · Aggregate Supplies	1,608.01	2,500.00	-891.99	64.3%
438,273 · Pipe and Drainage Supplies	1,339.95	3,000.00	-1,640.05	45.3%
438,274 · Pavement Maintenance Supplies	1,350.00	4,000.00	-2,650.00	33.8%
Total 438,000 · HIGHWAY MAINT & REPAIR	5,279.36	13,500.00	-8,220.64	39.1%
439,000 · HWY CONST & REBUILDING PRJCTS				
439,313 · Engineer	5,316.75	2,000.00	3,316.75	265.8%
439,600 · Construction/Rebuilding	1,242.98	60,000.00	-58,757.02	2.1%
Total 439,000 · HWY CONST & REBUILDING PRJCTS	6,559.73	62,000.00	-55,440.27	10.6%
452,000 · RECREATION & CULTURE				
452,115 · Staff Wages	8,676.19	10,000.00	-1,323.81	86.8%
452,249 · Recreation Programs	3,331.52	35,000.00	-31,668.48	9.5%
452,300 · Recreation Safety Insurance	4,600.42	23,000.00	-18,399.58	20.0%
Total 452,000 · RECREATION & CULTURE	16,608.13	68,000.00	-51,391.87	24.4%
454,000 · PARKS				
454,115 · Park Personnel	5,458.00	11,000.00	-5,542.00	49.6%
454,200 · Park supplies	2,098.86	1,800.00	298.86	116.6%
454,230 · Fuel	1,854.72	2,500.00	-645.28	74.2%
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	2,632.70	2,000.00	632.70	131.6%
454,500 · Contracted Services	3,132.29	5,000.00	-1,867.71	62.6%
454,600 · Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454,700 · Capital Purchases	896.73	1,000.00	-103.27	89.7%
454,710 · Park Land Acquisition	0.00	50.00	-50.00	0.0%
Total 454,000 · PARKS	16,073.30	24,550.00	-8,476.70	65.5%
456,000 · LIBRARY				
456,520 · Library Contribution	63,750.00	85,000.00	-21,250.00	75.0%
Total 456,000 · LIBRARY	63,750.00	85,000.00	-21,250.00	75.0%
470,000 · Debt Service	0.00	300,000.00	-300,000.00	0.0%
480,000 · INSURANCE & EMPLOYEE BENEFITS				
481,100 · Social Security Employer Paid	32,002.00	49,000.00	-16,998.00	65.3%
481,200 · Medicare Employer Paid	7,484.39	12,000.00	-4,515.61	62.4%
481,300 · Unemployment Comp Employer Paid	2,425.00	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	2,075.00	2,500.00	-425.00	83.0%
484,354 · Workers Comp Insurance	31,352.00	30,000.00	1,352.00	104.5%
487,196 · Health Insurance	154,214.38	185,000.00	-30,785.62	83.4%
487,197 · Other Group Benefits	13,377.32	18,000.00	-4,622.68	74.3%
Total 480,000 · INSURANCE & EMPLOYEE BENEFITS	242,930.09	418,500.00	-175,569.91	58.0%
486,000 · Insurance				
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 September 2012

	Jan - Sep 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	340.45			
Total Expense	2,182,614.76	3,759,500.00	-1,576,885.24	58.1%
Net Income	917,117.60	-511,900.00	1,429,017.60	-179.2%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of September 30, 2012

	<u>Sep 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	133,534.55
106.002 · Fire/Ambulance	<u>11,154.77</u>
Total 106.000 · Host Fee Savings Account	<u>144,689.32</u>
Total Checking/Savings	<u>144,689.32</u>
Total Current Assets	<u>144,689.32</u>
TOTAL ASSETS	<u><u>144,689.32</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	122,805.60
Net Income	<u>-76,163.32</u>
Total Equity	<u>144,689.32</u>
TOTAL LIABILITIES & EQUITY	<u><u>144,689.32</u></u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of September 30, 2012

	<u>Sep 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	716.52
106.000 · Palmer Sewer Savings Account	<u>169,497.11</u>
Total Checking/Savings	<u>170,213.63</u>
Total Current Assets	<u>170,213.63</u>
TOTAL ASSETS	<u><u>170,213.63</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,398.54
Net Income	<u>137.83</u>
Total Equity	<u>170,213.63</u>
TOTAL LIABILITIES & EQUITY	<u><u>170,213.63</u></u>

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

	<u>Sep 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,004.31
106.000 · Nazareth Sewer Savings Account	<u>2,965.46</u>
Total Checking/Savings	3,969.77
Total Current Assets	<u>3,969.77</u>
TOTAL ASSETS	<u><u>3,969.77</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	-2,352.91
Net Income	<u>1,112.35</u>
Total Equity	<u>3,969.77</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,969.77</u></u>

LNT Open Space Fund-16

Balance Sheet

As of September 30, 2012

	<u>Sep 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	131,059.77
106.000 · PLGIT Savings Account	846,633.64
Total Checking/Savings	<u>977,693.41</u>
Total Current Assets	<u>977,693.41</u>
TOTAL ASSETS	<u><u>977,693.41</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,163,420.06
Net Income	-216,221.60
Total Equity	<u>977,693.41</u>
TOTAL LIABILITIES & EQUITY	<u><u>977,693.41</u></u>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of September 30, 2012

	<u>Sep 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	286,202.25
106.000 · Swr/Signal PLUS Account	<u>770,622.65</u>
Total Checking/Savings	<u>1,056,824.90</u>
Total Current Assets	<u>1,056,824.90</u>
TOTAL ASSETS	<u>1,056,824.90</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	209,853.19
Net Income	<u>-5,439.50</u>
Total Equity	<u>1,056,824.90</u>
TOTAL LIABILITIES & EQUITY	<u>1,056,824.90</u>

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

	<u>Sep 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,181.16
Total Checking/Savings	<u>9,181.16</u>
Total Current Assets	<u>9,181.16</u>
TOTAL ASSETS	<u><u>9,181.16</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	735.93
Net Income	7.44
Total Equity	<u>9,181.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,181.16</u></u>

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

	Sep 30, 12
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	127,808.01
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	-7,961.96
Total 106.000 · Capital Reserve Savings Account	169,847.78
Total Checking/Savings	169,847.78
Total Current Assets	169,847.78
TOTAL ASSETS	169,847.78
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	1,594,345.53
Net Income	-1,633,465.43
Total Equity	169,847.78
TOTAL LIABILITIES & EQUITY	169,847.78

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

	<u>Sep 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	10.29
Total 106.000 · Fire CR Savings Account	<u>44,504.96</u>
Total Checking/Savings	<u>44,504.96</u>
Total Current Assets	<u>44,504.96</u>
TOTAL ASSETS	<u>44,504.96</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-108,997.96
Net Income	<u>-81,094.71</u>
Total Equity	<u>44,504.96</u>
TOTAL LIABILITIES & EQUITY	<u>44,504.96</u>

LNT Capital Reserve Ambulance-32

Balance Sheet

As of September 30, 2012

	<u>Sep 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	5.28
Total 106.000 · Ambulance CR Savings Account	<u>29,111.16</u>
Total Checking/Savings	<u>29,111.16</u>
Total Current Assets	<u>29,111.16</u>
TOTAL ASSETS	<u><u>29,111.16</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-69,602.35
Net Income	5.28
Total Equity	<u>29,111.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>29,111.16</u></u>

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

	<u>Sep 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	156,823.82
103.000 · Embassy Checking Account	1,166.57
110.000 · R/R Petty Cash	<u>100.00</u>
Total Checking/Savings	<u>158,090.39</u>
Total Current Assets	<u>158,090.39</u>
TOTAL ASSETS	<u>158,090.39</u>
LIABILITIES & EQUITY	
Equity	
270 · Opening Bal Equity	100.00
3900 · Retained Earnings	207,278.34
Net Income	<u>-49,287.95</u>
Total Equity	<u>158,090.39</u>
TOTAL LIABILITIES & EQUITY	<u>158,090.39</u>

LNT Liquid Fuels Fund-35

Balance Sheet

As of September 30, 2012

	<u>Sep 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	167,495.84
Total Checking/Savings	<u>167,495.84</u>
Total Current Assets	<u>167,495.84</u>
TOTAL ASSETS	<u><u>167,495.84</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-101,926.80
Net Income	<u>160,003.11</u>
Total Equity	<u>167,495.84</u>
TOTAL LIABILITIES & EQUITY	<u><u>167,495.84</u></u>

Christian Springs Road Improvements - 36

Balance Sheet

As of September 30, 2012

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

11:08 AM
10/24/12
Accrual Basis

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

	<u>Sep 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	2,430.96
106.000 Traffic Impact Account	<u>1,360,192.86</u>
Total Checking/Savings	<u>1,362,623.82</u>
Total Current Assets	<u>1,362,623.82</u>
TOTAL ASSETS	<u><u>1,362,623.82</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	1,311,930.55
Net Income	<u>50,693.27</u>
Total Equity	<u>1,362,623.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,362,623.82</u></u>

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

	<u>Sep 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	607.16
101.000 · Master Escrow Checking - LAB	2,263.01
102.000 · SAVINGS ACCOUNTS - LAB	318,523.54
106.000 · SAVING ACCOUNTS	142,204.80
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	10,745.18
Total Checking/Savings	<u>474,343.69</u>
Total Current Assets	<u>474,343.69</u>
TOTAL ASSETS	<u><u>474,343.69</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	55,000.86
Total Equity	<u>472,093.69</u>
TOTAL LIABILITIES & EQUITY	<u><u>474,343.69</u></u>

Lower Nazareth Township
Balance Sheet
As of September 30, 2012

	<u>Sep 30, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,254.83
100.200 · Code Enforcement & Inspection	58,123.59
100.000 · Checking Account - Other	687.80
Total 100.000 · Checking Account	<u>80,066.22</u>
Total Checking/Savings	<u>80,066.22</u>
Total Current Assets	<u>80,066.22</u>
TOTAL ASSETS	<u>80,066.22</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	35,910.47
Net Income	<u>-16,557.78</u>
Total Equity	<u>80,066.22</u>
TOTAL LIABILITIES & EQUITY	<u>80,066.22</u>