



**Lower Nazareth Township**  
**Financial Report**  
*April 2012*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Apr-12

General Fund - 01	\$ 1,657,003
Special Revenue Fund - Host Fee - 05	\$ 147,267
Palmer Sewer Fund - 08	\$ 170,143
Nazareth Sewer Fund - 09	\$ 2,859
Capital Reserve - Open Space Fund - 16	\$ 982,659
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,062,375
Sinking Fund 1995 General Obligation - 20	\$ 9,177
Capital Reserve - Municipal - 30	\$ 257,432
Capital Reserve - Fire Fund - 31	\$ 44,501
Capital Reserve - Ambulance Fund- 32	\$ 29,109
Refuse/Recycling Collection - 33	\$ 192,016
State Liquid Fuels Fund - 35	\$ 181,507
Christian Springs Road Improvements - 36	\$ 172
Traffic Impact - 091	\$ 1,355,729
<i>Total Township Funds...</i>	<u>\$6,091,949</u>

Master Escrow Account	\$ 569,879
Development & Inspection Account	\$ 88,897
<i>Total Escrow Accounts...</i>	<u>\$658,776</u>

# Lower Nazareth Township General Fund Balance Sheet

As of April 30, 2012

	Apr 30, 12
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	2,535.91
105.000 · Payroll Account	3,310.07
106.000 · LAB Savings Account	1,018,195.28
106.100 · PLGIT Account	281,976.70
106.200 · Real Estate Tax Collections	348,485.36
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
<b>Total Checking/Savings</b>	1,654,753.32
<b>Total Current Assets</b>	1,654,753.32
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	1,657,003.32
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	610.90
219 · Occup Privilege Tax Withheld	50.00
223 · Unemployment Withheld	41.62
<b>Total 210.000 · PAYROLL LIABILITI...</b>	702.52
<b>Total Other Current Liabilities</b>	702.52
<b>Total Current Liabilities</b>	702.52
<b>Total Liabilities</b>	702.52
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-36,726.53
Net Income	921,174.85
<b>Total Equity</b>	1,656,300.80
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,657,003.32

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

	Jan - Apr 12	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,250,677.56	1,300,000.00	-69,322.44	94.7%
301.200 - Real Estate - Prior	0.00	500.00	-500.00	0.0%
301.400 - Real Estate - Delinquent	5,142.07	30,000.00	-24,857.93	17.1%
<b>Total 301.000 - REAL PROPERTY TAXES</b>	<b>1,255,819.63</b>	<b>1,330,500.00</b>	<b>-94,680.37</b>	<b>92.9%</b>
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	34,167.84	150,000.00	-115,832.16	22.8%
310.210 - Earned Income - Current	110,790.96	980,000.00	-869,209.04	11.3%
310.220 - Earned Income - Prior	205,864.51	60,000.00	145,864.51	343.1%
310.510 - Local Services Tax	84,970.51	285,000.00	-200,029.49	29.8%
310.610 - Admission Tax	954.78	0.00	954.78	100.0%
<b>Total 310.000 - LOCAL ENABLING ACT TAXES</b>	<b>436,748.60</b>	<b>1,475,000.00</b>	<b>-1,038,251.40</b>	<b>29.6%</b>
<b>Total 300.000 - TAXES</b>	<b>1,672,568.23</b>	<b>2,805,500.00</b>	<b>-1,132,931.77</b>	<b>59.6%</b>
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%
<b>Total 320.000 - LICENSES &amp; PERMITS</b>	<b>61,192.66</b>	<b>53,000.00</b>	<b>8,192.66</b>	<b>115.5%</b>
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	5,146.31	22,000.00	-16,853.69	23.4%
331.121 - Earned Income Tax Fines	0.00	100.00	-100.00	0.0%
331.122 - Ordinance Violations	2,627.11	5,000.00	-2,372.89	52.5%
<b>Total 330.000 - FINES &amp; FORFEITS</b>	<b>7,773.42</b>	<b>27,100.00</b>	<b>-19,326.58</b>	<b>28.7%</b>
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	51.76	50.00	1.76	103.5%
341.02 - Interest on Savings	263.28	1,300.00	-1,036.72	20.3%
<b>Total 341.000 - Interest Earnings</b>	<b>315.04</b>	<b>1,350.00</b>	<b>-1,034.96</b>	<b>23.3%</b>
342.000 - Rents and Royalties				
342.20 - 248 Brodhead Rent	0.00	55,000.00	-55,000.00	0.0%
<b>Total 342.000 - Rents and Royalties</b>	<b>0.00</b>	<b>55,000.00</b>	<b>-55,000.00</b>	<b>0.0%</b>
<b>Total 340.000 - INTEREST, RENTS &amp; ROYALTIES</b>	<b>315.04</b>	<b>56,350.00</b>	<b>-56,034.96</b>	<b>0.6%</b>
350.000 - INTERGOVERNMENTAL REVENUES				
351.000 - FEDERAL CAP & OPER GRANTS				
351.12 - FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
<b>Total 351.000 - FEDERAL CAP &amp; OPER GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
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%
<b>Total 354.000 - STATE CAPITAL &amp; OPER. GRANTS</b>	<b>0.00</b>	<b>50.00</b>	<b>-50.00</b>	<b>0.0%</b>
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%
<b>Total 355.000 - STATE SHARED REVENUES</b>	<b>400.00</b>	<b>156,400.00</b>	<b>-156,000.00</b>	<b>0.3%</b>

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

	Jan - Apr 12	Budget	\$ Over Budget	% of Budget
<b>Total 350,000 · INTERGOVERNMENTAL REVENUES</b>	400.00	156,450.00	-156,050.00	0.3%
<b>360,000 · CHARGES FOR SERVICES</b>				
361,000 · General Government				
361.310 · Subdivision & Land Development	1,351.00	8,000.00	-6,649.00	16.9%
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	526.86	150.00	376.86	351.2%
Total 361,500 · Maps & Publications	526.86	225.00	301.86	234.2%
361,630 · Proceeds from tax collection	16,599.71	10,000.00	6,599.71	166.0%
361.74 · Postage collected	133.34	100.00	33.34	133.3%
Total 361,000 · General Government	24,610.91	25,325.00	-714.09	97.2%
<b>362,000 · PUBLIC SAFETY</b>				
362.100 · Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 · Alarm Permits	50.00	200.00	-150.00	25.0%
362.410 · Building & Zoning Permits	1,700.00	19,000.00	-17,300.00	8.9%
362.440 · Sewer Permits	450.00	1,000.00	-550.00	45.0%
362.451 · Use & Occupancy Permits	20.00	25.00	-5.00	80.0%
362.452 · Moving Permits	100.00	450.00	-350.00	22.2%
362.470 · Driveway Permits	400.00	500.00	-100.00	80.0%
362.480 · Grading Permits	4,100.00	1,500.00	2,600.00	273.3%
362.481 · Swimming Pool Grading Permits	1,500.00	3,500.00	-2,000.00	42.9%
362.490 · Peddling Permit	150.00	400.00	-250.00	37.5%
Total 362,000 · PUBLIC SAFETY	8,470.00	26,575.00	-18,105.00	31.9%
<b>Total 360,000 · CHARGES FOR SERVICES</b>	33,080.91	51,900.00	-18,819.09	63.7%
<b>363,000 · HIGHWAYS AND STREETS</b>				
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%
<b>367,000 · CULTURE-RECREATION</b>				
367.300 · Summer Park Program	5,245.00	8,000.00	-2,755.00	65.6%
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	7,325.00	10,200.00	-2,875.00	71.8%
<b>389,000 · MISCELLANEOUS INCOME</b>				
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%
<b>391,000 · Proceeds of Gen. Fxd. Asset Dis</b>				
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%
<b>392,000 · INTERFUND TRANSFER</b>				
395,000 · Refund of Prior Yr Expenditures	80,000.00	85,000.00	-5,000.00	94.1%
Total Income	25,125.95	1,000.00	24,125.95	2,512.6%
	1,887,781.21	3,247,600.00	-1,359,818.79	58.1%
<b>Gross Profit</b>	1,887,781.21	3,247,600.00	-1,359,818.79	58.1%
<b>Expense</b>				

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

	Jan - Apr 12	Budget	S Over Budget	% of Budget
<b>400.000 - GENERAL GOVERNMENT</b>				
400.105 - Salary	4,166.60	12,500.00	-8,333.40	33.3%
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	1,823.03	5,000.00	-3,176.97	36.5%
400.322 - Long Distance	118.50	350.00	-231.50	33.9%
400.324 - Wireless	153.96	500.00	-346.04	30.8%
Total 400.320 - Telephone	2,095.49	5,850.00	-3,754.51	35.8%
400.340 - Advertising	978.86	4,000.00	-3,021.14	24.5%
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	3,612.39	10,000.00	-6,387.61	36.1%
400.384 - Office Equipment Rental	388.50	1,000.00	-611.50	38.9%
400.420 - Dues & Subscriptions	347.40	7,000.00	-6,652.60	5.0%
400.460 - Meetings & Conferences	2,570.00	5,000.00	-2,430.00	51.4%
400.700 - Capital Purchases	0.00	20,000.00	-20,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	14,810.68	73,150.00	-58,339.32	20.2%
<b>402.000 - AUDITING</b>				
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%
<b>403.000 - TAX COLLECTION</b>				
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	153.93	3,000.00	-2,846.07	5.1%
403.201 - Real Estate Collection Supplies	1,684.01	0.00	1,684.01	100.0%
403.213 - Office Equipment	0.00	0.00	0.00	0.0%
403.215 - EIT Postage	0.00	4,000.00	-4,000.00	0.0%
403.216 - Real Estate Postage	0.00	0.00	0.00	0.0%
403.310 - Computer Services	0.00	1,000.00	-1,000.00	0.0%
403.311 - Audit	0.00	2,000.00	-2,000.00	0.0%
403.317 - Tax Collection Committee Service	882.38	1,500.00	-617.62	58.8%
403.319 - Local Services Tax Refunds	1,194.13	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	5,445.23	14,700.00	-9,254.75	37.0%
<b>404.000 - SOLICITOR/LEGAL</b>				
404.310 - Legal Services	10,356.00	20,000.00	-9,644.00	51.8%
404.314 - Legal Services - Human Resource	0.00	5,000.00	-5,000.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	10,356.00	25,000.00	-14,644.00	41.4%
<b>405.000 - PERSONNEL SERVICES</b>				
405.140 - Office Staff Wages	90,376.17	280,000.00	-189,623.83	32.3%
405.200 - Office Supplies	1,176.88	6,000.00	-4,823.12	19.6%
405.300 - Bond	1,500.00	2,000.00	-500.00	75.0%
Total 405.000 - PERSONNEL SERVICES	93,053.05	288,000.00	-194,946.95	32.3%
<b>406.000 - GENERAL GOVT. ADMINISTRATION</b>				
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	19.67	0.00	19.67	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 April 2012

	Jan - Apr 12	Budget	\$ Over Budget	% of Budget
406.325 · Internet fees / Website Develop	519.95	2,000.00	-1,480.05	26.0%
406.331 · Mileage	0.00	300.00	-300.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	0.00	1,000.00	-1,000.00	0.0%
<b>Total 406.000 · GENERAL GOVT. ADMINISTRATION</b>	<b>864.62</b>	<b>4,400.00</b>	<b>-3,535.38</b>	<b>19.7%</b>
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%
<b>Total 407.000 · DATA PROCESSING</b>	<b>825.00</b>	<b>9,500.00</b>	<b>-8,675.00</b>	<b>8.7%</b>
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services	5,585.00	8,000.00	-2,415.00	69.8%
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%
<b>Total 408.000 · ENGINEERING SERVICES</b>	<b>6,337.18</b>	<b>23,100.00</b>	<b>-16,762.82</b>	<b>27.4%</b>
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	219.06	1,800.00	-1,580.94	12.2%
409.230 · Heating Fuel	1,687.19	5,500.00	-3,812.81	30.7%
409.300 · Miscellaneous Maintenance	991.91	3,500.00	-2,508.09	28.3%
409.360 · Public Utilities				
409.361 · Electricity	764.43	4,500.00	-3,735.57	17.0%
409.366 · Water	55.04	400.00	-344.96	13.8%
<b>Total 409.360 · Public Utilities</b>	<b>819.47</b>	<b>4,900.00</b>	<b>-4,080.53</b>	<b>16.7%</b>
409.367 · Trash Removal	500.00	2,700.00	-2,200.00	18.5%
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%
<b>Total 409.000 · GEN GOVT. BUILDINGS</b>	<b>4,217.63</b>	<b>22,800.00</b>	<b>-18,582.37</b>	<b>18.5%</b>
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	347,777.44	1,053,000.00	-705,222.56	53.0%
<b>Total 410.000 · PUBLIC SAFETY</b>	<b>347,777.44</b>	<b>1,115,600.00</b>	<b>-767,822.56</b>	<b>31.2%</b>
411.000 · FIRE				
411.300 · Building Capital Reserve	4,047.08	80,000.00	-75,952.92	5.1%
411.500 · Contributions	24,226.41	80,000.00	-55,773.59	30.3%
411.541 · Fire Relief	0.00	60,000.00	-60,000.00	0.0%
411.600 · Water Hydrant Assessment	27,751.00	53,000.00	-25,249.00	52.3%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	7,722.08	25,000.00	-17,277.92	30.9%
<b>Total 411.000 · FIRE</b>	<b>63,726.57</b>	<b>378,000.00</b>	<b>-314,273.43</b>	<b>16.9%</b>
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%
<b>Total 412.000 · AMBULANCE</b>	<b>0.00</b>	<b>50,000.00</b>	<b>-50,000.00</b>	<b>0.0%</b>
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	17,667.26	58,000.00	-40,332.74	30.5%

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

06/14/12

	Jan - Apr 12	Budget	\$ Over Budget	% of Budget
413.121 - Sewage Enforcement Officer	234.00	750.00	-516.00	31.2%
413.200 - Supplies	201.26	800.00	-598.74	25.2%
413.325 - Postage	0.00	750.00	-750.00	0.0%
413.400 - Court Costs	0.00	3,000.00	-3,000.00	0.0%
<b>Total 413.000 - CODE ENFORCEMENT</b>	<b>18,102.52</b>	<b>63,300.00</b>	<b>-45,197.48</b>	<b>28.6%</b>
<b>414.000 - PLANNING &amp; ZONING</b>				
414.112 - Stenographer, ZH & PC	675.00	2,000.00	-1,325.00	33.8%
414.116 - Zoning Hearing Bd Compensation	450.00	3,000.00	-2,550.00	15.0%
414.117 - Planning Commission Comp.	650.00	2,500.00	-1,850.00	26.0%
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	2,597.25	9,000.00	-6,402.75	28.9%
414.340 - Zoning Hearing Advertisements	1,541.60	3,000.00	-1,458.40	51.4%
<b>Total 414.000 - PLANNING &amp; ZONING</b>	<b>5,913.85</b>	<b>26,600.00</b>	<b>-20,686.15</b>	<b>22.2%</b>
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%
<b>426.000 - SANITATION EXPENSE</b>				
426.421 - FRCA Membership	0.00	100.00	-100.00	0.0%
<b>Total 426.000 - SANITATION EXPENSE</b>	<b>0.00</b>	<b>100.00</b>	<b>-100.00</b>	<b>0.0%</b>
<b>427.450 - TRASH/RECYCLING COLLECTION</b>				
429.000 - PUBLIC WORKS - SANITATION	0.00	0.00	0.00	0.0%
429.364 - Sanitary Sewer Expenses	1,971.97	3,500.00	-1,528.03	56.3%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	<b>1,971.97</b>	<b>3,500.00</b>	<b>-1,528.03</b>	<b>56.3%</b>
<b>430.000 - HWYS., ROADS &amp; STREETS</b>				
430.100 - Personnel Services	95,509.48	412,000.00	-316,490.52	23.2%
430.245 - Supplies	3,386.14	6,500.00	-3,113.86	52.1%
430.300 - Misc. Facility Maintenance	617.34	2,000.00	-1,382.66	30.9%
430.320 - Telephone	602.52	2,000.00	-1,397.48	30.1%
430.321 - Local	163.71	400.00	-236.29	40.9%
430.322 - Long Distance	1,174.48	3,000.00	-1,825.52	39.1%
<b>Total 430.320 - Telephone</b>	<b>1,940.71</b>	<b>5,400.00</b>	<b>-3,459.29</b>	<b>35.9%</b>
430.330 - Heating Fuel	3,730.75	9,000.00	-5,269.25	41.5%
430.360 - Electricity	1,093.12	3,800.00	-2,706.88	28.8%
430.384 - Equip/Machinery Rental	0.00	-10,000.00	10,000.00	0.0%
430.450 - Contracted Services	121.92	1,000.00	-878.08	12.2%
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%
<b>Total 430.000 - HWYS., ROADS &amp; STREETS</b>	<b>109,674.62</b>	<b>497,700.00</b>	<b>-388,025.38</b>	<b>22.0%</b>
<b>432.000 - WINTER MAINTENANCE</b>				
432.100 - Winter Maintenance Materials	36,279.47	45,000.00	-8,720.53	80.6%
<b>Total 432.000 - WINTER MAINTENANCE</b>	<b>36,279.47</b>	<b>45,000.00</b>	<b>-8,720.53</b>	<b>80.6%</b>
<b>433.000 - TRAFFIC CONTROL DEVICES</b>				
433.200 - Traffic signs	8,801.39	4,000.00	4,801.39	220.0%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	287.11	3,000.00	-2,712.89	9.6%
433.360 - Traffic signal electric	840.79	3,000.00	-2,159.21	28.0%
433.375 - Line Painting	0.00	500.00	-500.00	0.0%
433.450 - Signals contracted service	1,775.00	4,500.00	-2,725.00	39.4%
<b>Total 433.000 - TRAFFIC CONTROL DEVICES</b>	<b>11,704.29</b>	<b>17,500.00</b>	<b>-5,795.71</b>	<b>66.9%</b>
<b>434.00 - STREET LIGHTING</b>				



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

	Jan - Apr 12	Budget	\$ Over Budget	% of Budget
434.360 • St. Lght. Electricity	1,220.31	6,200.00	-4,979.69	19.7%
<b>Total 434.00 • STREET LIGHTING</b>	<b>1,220.31</b>	<b>6,200.00</b>	<b>-4,979.69</b>	<b>19.7%</b>
437.000 • EQUIPMENT REPAIRS-FUEL	4,260.89	9,000.00	-4,739.11	47.3%
437.200 • Tool & Equipment Repairs	13,277.53	15,000.00	-1,722.67	88.5%
437.233 • Equipment Parts & Supplies	7,551.85	32,000.00	-24,448.15	23.6%
<b>Total 437.000 • EQUIPMENT REPAIRS-FUEL</b>	<b>25,090.07</b>	<b>56,000.00</b>	<b>-30,909.93</b>	<b>44.8%</b>
438.000 • HIGHWAY MAINT & REPAIR	454.21	4,000.00	-3,545.79	11.4%
438.271 • Paving and Patching Materials	0.00	2,500.00	-2,500.00	0.0%
438.272 • Aggregate Supplies	1,307.95	3,000.00	-1,692.05	43.6%
438.273 • Pipe and Drainage Supplies	0.00	4,000.00	-4,000.00	0.0%
438.274 • Pavement Maintenance Supplies	0.00	4,000.00	-4,000.00	0.0%
<b>Total 438.000 • HIGHWAY MAINT &amp; REPAIR</b>	<b>1,762.16</b>	<b>13,500.00</b>	<b>-11,737.84</b>	<b>13.1%</b>
439.000 • HWY CONST & REBUILDING PRJCTS	0.00	2,000.00	-2,000.00	0.0%
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%
<b>Total 439.000 • HWY CONST &amp; REBUILDING PRJCTS</b>	<b>1,242.98</b>	<b>62,000.00</b>	<b>-60,757.02</b>	<b>2.0%</b>
452.000 • RECREATION & CULTURE	0.00	10,000.00	-10,000.00	0.0%
452.115 • Staff Wages	500.00	35,000.00	-34,500.00	1.4%
452.249 • Recreation Programs	1,418.48	23,000.00	-21,581.52	6.2%
452.300 • Recreation Safety Insurance	0.00	0.00	0.00	0.0%
<b>Total 452.000 • RECREATION &amp; CULTURE</b>	<b>1,918.48</b>	<b>68,000.00</b>	<b>-66,081.52</b>	<b>2.8%</b>
454.000 • PARKS	1,727.50	11,000.00	-9,272.50	15.7%
454.115 • Park Personnel	620.42	1,800.00	-1,179.58	34.5%
454.200 • Park supplies	1,241.98	2,500.00	-1,258.02	49.7%
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	753.39	2,000.00	-1,246.61	37.7%
454.370 • Park Facilities Maintenance	462.89	5,000.00	-4,537.11	9.3%
454.500 • Contracted Services	0.00	1,000.00	-1,000.00	0.0%
454.600 • Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454.700 • Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
454.710 • Park Land Acquisition	0.00	50.00	-50.00	0.0%
<b>Total 454.000 • PARKS</b>	<b>4,806.18</b>	<b>24,550.00</b>	<b>-19,743.82</b>	<b>19.6%</b>
456.000 • LIBRARY	42,500.00	85,000.00	-42,500.00	50.0%
456.520 • Library Contribution	42,500.00	85,000.00	-42,500.00	50.0%
<b>Total 456.000 • LIBRARY</b>	<b>42,500.00</b>	<b>85,000.00</b>	<b>-42,500.00</b>	<b>50.0%</b>
470.000 • Debt Service	0.00	300,000.00	-300,000.00	0.0%
480.000 • INSURANCE & EMPLOYEE BENEFITS	13,109.78	49,000.00	-35,890.22	26.8%
481.100 • Social Security Employer Paid	3,066.02	12,000.00	-8,933.98	25.6%
481.200 • Medicare Employer Paid	2,125.00	12,000.00	-9,875.00	17.7%
481.300 • Unemployment Comp Employer Paid	0.00	110,000.00	-110,000.00	0.0%
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	68,549.97	185,000.00	-116,450.03	37.1%
487.197 • Other Group Benefits	6,458.27	18,000.00	-11,541.73	55.9%
<b>Total 480.000 • INSURANCE &amp; EMPLOYEE BENEFIT..</b>	<b>116,792.04</b>	<b>418,500.00</b>	<b>-301,707.96</b>	<b>27.9%</b>
486.000 • Insurance	36,002.00	59,000.00	-22,998.00	61.0%
486.350 • Liability Insurance	36,002.00	59,000.00	-22,998.00	61.0%
<b>Total 486.000 • Insurance</b>	<b>36,002.00</b>	<b>59,000.00</b>	<b>-22,998.00</b>	<b>61.0%</b>
489.000 • JUDGEMENT & LOSSES	0.00	0.00	0.00	0.0%

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

	Jan - Apr 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	132.00			
Total Expense	966,606.36	3,759,500.00	-2,792,893.64	25.7%
Net Income	921,174.85	-511,900.00	1,433,074.85	-180.0%

**LNT Revenue Fund-Host Fee-05**

**Balance Sheet**

As of April 30, 2012

	<u>Apr 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	139,279.27
106.002 · Fire/Ambulance	<u>7,987.79</u>
Total 106.000 · Host Fee Savings Account	<u>147,267.06</u>
Total Checking/Savings	<u>147,267.06</u>
Total Current Assets	<u>147,267.06</u>
<b>TOTAL ASSETS</b>	<b><u>147,267.06</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	122,805.60
Net Income	<u>-73,585.58</u>
Total Equity	<u>147,267.06</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>147,267.06</u></b>

**LNT Palmer Sewer Fund - 08**

**Balance Sheet**

As of April 30, 2012

	<u>Apr 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	716.22
106.000 · Palmer Sewer Savings Account	<u>169,426.28</u>
Total Checking/Savings	<u>170,142.50</u>
Total Current Assets	<u>170,142.50</u>
<b>TOTAL ASSETS</b>	<b><u>170,142.50</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,398.54
Net Income	<u>66.70</u>
Total Equity	<u>170,142.50</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>170,142.50</u></b>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of April 30, 2012

	<u>Apr 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,003.88
106.000 · Nazareth Sewer Savings Account	1,854.67
Total Checking/Savings	<u>2,858.55</u>
Total Current Assets	<u>2,858.55</u>
<b>TOTAL ASSETS</b>	<u><u>2,858.55</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	-2,352.91
Net Income	1.13
Total Equity	<u>2,858.55</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,858.55</u></u>

# LNT Open Space Fund-16

## Balance Sheet

As of April 30, 2012

	<u>Apr 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	111,015.91
106.000 · PLGIT Savings Account	871,643.45
Total Checking/Savings	<u>982,659.36</u>
Total Current Assets	<u>982,659.36</u>
<b>TOTAL ASSETS</b>	<b><u>982,659.36</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,163,420.06
Net Income	<u>-211,255.65</u>
Total Equity	<u>982,659.36</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>982,659.36</u></b>

# LNT Capital Sewer-Signals Fund-18

## Balance Sheet

As of April 30, 2012

	<u>Apr 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	291,924.35
106.000 · Swr/Signal PLUS Account	<u>770,450.73</u>
Total Checking/Savings	<u>1,062,375.08</u>
Total Current Assets	<u>1,062,375.08</u>
<b>TOTAL ASSETS</b>	<b><u>1,062,375.08</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	209,853.19
Net Income	<u>110.68</u>
Total Equity	<u>1,062,375.08</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,062,375.08</u></b>

LNT Sinking Fund '95 Note - 20

**Balance Sheet**

As of April 30, 2012

	<u>Apr 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,177.32
Total Checking/Savings	<u>9,177.32</u>
Total Current Assets	<u>9,177.32</u>
<b>TOTAL ASSETS</b>	<u><u>9,177.32</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	735.93
Net Income	3.60
Total Equity	<u>9,177.32</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>9,177.32</u></u>



# LNT Capital Reserve - 30

## Balance Sheet

As of April 30, 2012

Apr 30, 12

### ASSETS

#### Current Assets

#### Checking/Savings

106.000 · Capital Reserve Savings Account

106.001 · CAPITAL PURCHASES

106.002 · EQUIPMENT REPLACEMENT

106.003 · OFFICE EQUIPMENT

106.004 · SPECIAL PROJECTS

106.000 · Capital Reserve Savings Account - Other

199,610.99

15,265.79

15,000.00

35,537.55

-7,982.56

Total 106.000 · Capital Reserve Savings Account

257,431.77

Total Checking/Savings

257,431.77

Total Current Assets

257,431.77

### TOTAL ASSETS

257,431.77

### LIABILITIES & EQUITY

#### Equity

270.000 · Opening Bal Equity

3900 · Retained Earnings

Net Income

208,967.68

1,594,345.53

-1,545,881.44

Total Equity

257,431.77

### TOTAL LIABILITIES & EQUITY

257,431.77

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

	Apr 30, 12
<b>ASSETS</b>	
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	6.45
106.000 · Fire CR Savings Account - Other	6.45
<b>Total 106.000 · Fire CR Savings Account</b>	<b>44,501.12</b>
<b>Total Checking/Savings</b>	<b>44,501.12</b>
<b>Total Current Assets</b>	<b>44,501.12</b>
<b>TOTAL ASSETS</b>	<b>44,501.12</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-108,997.96
Net Income	-81,098.55
<b>Total Equity</b>	<b>44,501.12</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>44,501.12</b>

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

	Apr 30, 12
<b>ASSETS</b>	
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	2.76
<b>Total 106.000 · Ambulance CR Savings Account</b>	<b>29,108.64</b>
<b>Total Checking/Savings</b>	<b>29,108.64</b>
<b>Total Current Assets</b>	<b>29,108.64</b>
<b>TOTAL ASSETS</b>	<b>29,108.64</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-69,602.35
Net Income	2.76
<b>Total Equity</b>	<b>29,108.64</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>29,108.64</b>

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

	<u>Apr 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	184,818.84
103.000 · Embassy Checking Account	<u>7,197.17</u>
Total Checking/Savings	<u>192,016.01</u>
Total Current Assets	<u>192,016.01</u>
<b>TOTAL ASSETS</b>	<b><u>192,016.01</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	207,278.34
Net Income	<u>-15,262.33</u>
Total Equity	<u>192,016.01</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>192,016.01</u></b>

# LNT Liquid Fuels Fund-35

## Balance Sheet

As of April 30, 2012

	<u>Apr 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	181,507.02
Total Checking/Savings	<u>181,507.02</u>
Total Current Assets	<u>181,507.02</u>
<b>TOTAL ASSETS</b>	<u><u>181,507.02</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-101,926.80
Net Income	<u>174,014.29</u>
Total Equity	<u>181,507.02</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>181,507.02</u></u>

# Christian Springs Road Improvements - 36

## Balance Sheet

As of April 30, 2012

	<u>Apr 30, 12</u>
<b>ASSETS</b>	
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>
<b>TOTAL ASSETS</b>	<u><u>172.08</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
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>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>172.08</u></u>

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

	<u>Apr 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	2,460.46
106.000 Traffic Impact Account	<u>1,353,268.76</u>
Total Checking/Savings	<u>1,355,729.22</u>
Total Current Assets	<u>1,355,729.22</u>
<b>TOTAL ASSETS</b>	<u><u>1,355,729.22</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,311,930.55
Net Income	<u>43,798.67</u>
Total Equity	<u>1,355,729.22</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,355,729.22</u></u>

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

	Apr 30, 12
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	563.33
101.000 · Master Escrow Checking - LAB	42,290.36
102.000 · SAVINGS ACCOUNTS - LAB	205,776.94
106.000 · SAVING ACCOUNTS	308,185.38
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	13,062.87
<b>Total Checking/Savings</b>	<b>569,878.88</b>
<b>Total Current Assets</b>	<b>569,878.88</b>
<b>TOTAL ASSETS</b>	<b>569,878.88</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,250.00
<b>Total Other Current Liabilities</b>	<b>2,250.00</b>
<b>Total Current Liabilities</b>	<b>2,250.00</b>
<b>Total Liabilities</b>	<b>2,250.00</b>
Equity	
3000 · Opening Bal Equity	844,070.71
3900 · Retained Earnings	(426,977.88)
Net Income	150,536.05
<b>Total Equity</b>	<b>567,628.88</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>569,878.88</b>



**Development & Inspection Acct**  
**Balance Sheet**  
As of April 30, 2012

	<u>Apr 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,277.83
100.200 · Code Enforcement & Inspection	66,966.83
100.000 · Checking Account - Other	652.57
Total 100.000 · Checking Account	<u>88,897.23</u>
Total Checking/Savings	<u>88,897.23</u>
Total Current Assets	<u>88,897.23</u>
<b>TOTAL ASSETS</b>	<b><u>88,897.23</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	35,910.47
Net Income	-7,726.77
Total Equity	<u>88,897.23</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>88,897.23</u></b>