



**Lower Nazareth Township**  
**Financial Report**  
*March 2012*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

	<u>Mar-12</u>
General Fund - 01	\$ 1,262,219
Special Revenue Fund - Host Fee - 05	\$ 147,262
Palmer Sewer Fund - 08	\$ 170,129
Nazareth Sewer Fund - 09	\$ 2,858
Capital Reserve - Open Space Fund - 16	\$ 986,134
Capital Reserve - Sewer/Signals Fund - 18	\$ 1,062,364
Sinking Fund 1995 General Obligation - 20	\$ 9,177
Capital Reserve - Municipal - 30	\$ 257,422
Capital Reserve - Fire Fund - 31	\$ 44,499
Capital Reserve - Ambulance Fund- 32	\$ 29,108
Refuse/Recycling Collection - 33	\$ 202,998
State Liquid Fuels Fund - 35	\$ 181,500
Christian Springs Road Improvements - 36	\$ 2,972
Traffic Impact - 091	\$ 1,348,331
<i>Total Township Funds...</i>	<u><u>\$5,706,972</u></u>
Master Escrow Account	\$ 537,796
Development & Inspection Account	\$ 73,439
<i>Total Escrow Accounts...</i>	<u><u>\$611,236</u></u>

**Lower Nazareth Township**  
**General Fund Balance Sheet**

As of March 31, 2012

	Mar 31, 12
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	-23,345.23
105.000 · Payroll Account	3,167.61
106.000 · LAB Savings Account	422,409.36
106.100 · PLGIT Account	281,966.35
106.200 · Real Estate Tax Collections	575,520.61
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
<b>Total Checking/Savings</b>	1,259,968.70
<b>Total Current Assets</b>	1,259,968.70
<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>	1,262,218.70
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-0.02
<b>Total 210.000 · PAYROLL LIABILITI...</b>	-0.02
<b>Total Other Current Liabilities</b>	-0.02
<b>Total Current Liabilities</b>	-0.02
<b>Total Liabilities</b>	-0.02
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-36,726.53
Net Income	527,092.77
<b>Total Equity</b>	1,262,218.72
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,262,218.70

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

	Jan - Mar 12	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	712,186.87	1,300,000.00	-587,813.13	54.8%
301.200 - Real Estate - Prior	0.00	500.00	-500.00	0.0%
301.400 - Real Estate - Delinquent	4,221.18	30,000.00	-25,778.82	14.1%
Total 301.000 - REAL PROPERTY TAXES	716,408.05	1,330,500.00	-614,091.95	53.8%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	18,876.86	150,000.00	-131,123.14	12.6%
310.210 - Earned Income - Current	35,710.06	980,000.00	-944,289.94	3.6%
310.220 - Earned Income - Prior	205,864.51	60,000.00	145,864.51	343.1%
310.510 - Local Services Tax	80,854.49	285,000.00	-204,145.51	28.4%
310.610 - Admission Tax	686.04	0.00	686.04	100.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	341,991.96	1,475,000.00	-1,133,008.04	23.2%
Total 300.000 - TAXES	1,058,400.01	2,805,500.00	-1,747,099.99	37.7%
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	2,856.31	22,000.00	-19,143.69	13.0%
331.121 - Earned Income Tax Fines	0.00	100.00	-100.00	0.0%
331.122 - Ordinance Violations	1,379.54	5,000.00	-3,620.46	27.6%
Total 330.000 - FINES & FORFEITS	4,235.85	27,100.00	-22,864.15	15.6%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings	45.17	50.00	-4.83	90.3%
341.01 - Interest on checking	145.66	1,500.00	-1,154.34	11.2%
341.02 - Interest on Savings	190.83	1,550.00	-1,159.17	14.1%
Total 341.000 - Interest Earnings	190.83	1,550.00	-1,159.17	14.1%
342.000 - Rents and Royalties	0.00	55,000.00	-55,000.00	0.0%
342.20 - 248 Brothead 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	190.83	56,350.00	-56,159.17	0.3%
350.000 - INTERGOVERNMENTAL REVENUES				
351.000 - FEDERAL CAP & OPER GRANTS				
351.12 - FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 - FEDERAL CAP & OPER GRANTS	0.00	0.00	0.00	0.0%
354.000 - STATE CAPITAL & OPER. GRANTS				
354.12 - Emergency Disaster Relief-PEMA	0.00	50.00	-50.00	0.0%
354.15 - Recycling / Act 101	0.00	0.00	0.00	0.0%
Total 354.000 - STATE CAPITAL & OPER. GRANTS	0.00	50.00	-50.00	0.0%
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	0.00	4,000.00	-4,000.00	0.0%
355.040 - Alcoholic Beverage Licenses	400.00	2,400.00	-2,000.00	16.7%
355.051 - Non-Uniform	0.00	35,000.00	-35,000.00	0.0%
355.052 - Police Department	0.00	55,000.00	-55,000.00	0.0%
355.070 - Fire Relief	0.00	60,000.00	-60,000.00	0.0%
Total 355.000 - STATE SHARED REVENUES	400.00	156,400.00	-156,000.00	0.3%

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

	Jan - Mar 12	Budget	\$ Over Budget	% of Budget
<b>Total 350,000 - INTERGOVERNMENTAL REVENUES</b>		400.00	-156,450.00	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	4,250.00	7,000.00	-2,750.00	60.7%
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	518.81	150.00	368.81	345.9%
<b>Total 361,500 - Maps &amp; Publications</b>	518.81	225.00	293.81	230.6%
361,630 - Proceeds from tax collection	12,839.71	10,000.00	2,839.71	128.4%
361,74 - Postage collected	133.34	100.00	33.34	133.3%
<b>Total 361,000 - General Government</b>	19,092.86	25,325.00	-6,232.14	75.4%
<b>362,000 - PUBLIC SAFETY</b>				
362,100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362,140 - Alarm Permits	40.00	200.00	-160.00	20.0%
362,410 - Building & Zoning Permits	1,100.00	19,000.00	-17,900.00	5.8%
362,440 - Sewer Permits	300.00	1,000.00	-700.00	30.0%
362,451 - Use & Occupancy Permits	20.00	25.00	-5.00	80.0%
362,452 - Moving Permits	80.00	450.00	-370.00	17.8%
362,470 - Driveway Permits	150.00	500.00	-350.00	30.0%
362,480 - Grading Permits	3,500.00	1,500.00	2,000.00	233.3%
362,481 - Swimming Pool Grading Permits	500.00	3,500.00	-3,000.00	14.3%
362,490 - Peddling Permit	150.00	400.00	-250.00	37.5%
<b>Total 362,000 - PUBLIC SAFETY</b>	5,840.00	26,575.00	-20,735.00	22.0%
<b>Total 360,000 - CHARGES FOR SERVICES</b>	24,932.86	51,900.00	-26,967.14	48.0%
<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%
<b>Total 363,000 - HIGHWAYS AND STREETS</b>	0.00	900.00	-900.00	0.0%
<b>367,000 - CULTURE-RECREATION</b>				
367,300 - Summer Park Program	0.00	8,000.00	-8,000.00	0.0%
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%
<b>Total 367,000 - CULTURE-RECREATION</b>	2,080.00	10,200.00	-8,120.00	20.4%
<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%
<b>Total 389,000 - MISCELLANEOUS INCOME</b>	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%
<b>Total 391,000 - Proceeds of Gen. Fxd. Asset Dis</b>	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%
<b>Total Income</b>	1,256,558.16	3,247,600.00	-1,991,041.84	2,512.6%
<b>Gross Profit</b>	1,256,558.16	3,247,600.00	-1,991,041.84	38.7%
<b>Expense</b>				38.7%

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

	Jan - Mar 12	Budget	\$ Over Budget	% of Budget
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	3,124.95	12,500.00	-9,375.05	25.0%
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	89.03	350.00	-260.97	25.4%
400.324 - Wireless	109.90	500.00	-390.10	22.0%
Total 400.320 - Telephone	2,021.96	5,850.00	-3,828.04	34.6%
400.340 - Advertising	927.08	4,000.00	-3,072.92	23.2%
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	1,636.39	10,000.00	-8,363.61	16.4%
400.384 - Office Equipment Rental	189.50	1,000.00	-810.50	19.0%
400.420 - Dues & Subscriptions	347.40	7,000.00	-6,652.60	5.0%
400.460 - Meetings & Conferences	2,195.00	5,000.00	-2,805.00	43.9%
400.700 - Capital Purchases	0.00	20,000.00	-20,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	11,093.72	73,150.00	-62,056.28	15.2%
402.000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	1,860.00	6,000.00	-4,140.00	31.0%
Total 402.000 - AUDITING	1,900.00	6,100.00	-4,200.00	31.1%
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	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	1,142.13	1,700.00	-557.87	67.2%
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	5,393.25	14,700.00	-9,306.75	36.7%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	9,978.50	20,000.00	-10,021.50	49.9%
404.314 - Legal Services - Human Resource	0.00	5,000.00	-5,000.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	9,978.50	25,000.00	-15,021.50	39.9%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	67,326.38	280,000.00	-212,673.62	24.0%
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	70,003.26	288,000.00	-217,996.74	24.3%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	0.00	300.00	-300.00	0.0%
406.316 - Drug Testing	315.00	450.00	-135.00	70.0%
406.317 - Employee Record Checks	10.00	150.00	-140.00	6.7%
406.318 - Bank Fees	15.67	0.00	15.67	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 March 2012

	Jan - Mar 12	Budget	\$ Over Budget	% of Budget
406.325 - Internet fees / Website Develop	69.95	2,000.00	-1,930.05	3.5%
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>410.62</b>	<b>4,400.00</b>	<b>-3,989.38</b>	<b>9.3%</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	2,586.00	8,000.00	-5,414.00	32.5%
408.317 - Act 537 Plan	0.00	10,000.00	-10,000.00	0.0%
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>2,936.00</b>	<b>23,100.00</b>	<b>-20,164.00</b>	<b>12.7%</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	850.04	3,500.00	-2,649.96	24.3%
409.360 - Public Utilities				
409.361 - Electricity	561.97	4,500.00	-3,938.03	12.5%
409.366 - Water	55.04	400.00	-344.96	13.8%
<b>Total 409.360 - Public Utilities</b>	<b>617.01</b>	<b>4,900.00</b>	<b>-4,282.99</b>	<b>12.6%</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>3,873.30</b>	<b>22,800.00</b>	<b>-18,926.70</b>	<b>17.0%</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	260,833.08	1,053,000.00	-792,166.92	24.8%
<b>Total 410.000 - PUBLIC SAFETY</b>	<b>260,833.08</b>	<b>1,115,600.00</b>	<b>-854,766.92</b>	<b>23.4%</b>
411.000 - FIRE				
411.300 - Building Capital Reserve	3,035.31	80,000.00	-76,964.69	3.8%
411.500 - Contributions	20,791.17	80,000.00	-59,208.83	26.0%
411.541 - Fire Relief	0.00	60,000.00	-60,000.00	0.0%
411.600 - Water Hydrant Assessment	14,201.00	53,000.00	-38,799.00	26.8%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	5,791.56	25,000.00	-19,208.44	23.2%
<b>Total 411.000 - FIRE</b>	<b>43,819.04</b>	<b>378,000.00</b>	<b>-334,180.96</b>	<b>11.6%</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	13,075.15	58,000.00	-44,924.87	22.5%

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

	Jan - Mar 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>13,510.39</b>	<b>63,300.00</b>	<b>-49,789.61</b>	<b>21.3%</b>
<b>414,000 - PLANNING &amp; ZONING</b>				
414.112 - Stenographer, ZH & PC	480.00	2,000.00	-1,520.00	24.0%
414.116 - Zoning Hearing Bd Compensation	300.00	3,000.00	-2,700.00	10.0%
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	1,428.75	9,000.00	-7,571.25	15.9%
414.340 - Zoning Hearing Advertisements	1,224.20	3,000.00	-1,775.80	40.8%
<b>Total 414,000 - PLANNING &amp; ZONING</b>	<b>4,082.95</b>	<b>26,600.00</b>	<b>-22,517.05</b>	<b>15.3%</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	894.86	3,500.00	-2,605.14	25.6%
<b>Total 429,000 - PUBLIC WORKS - SANITATION</b>	<b>894.86</b>	<b>3,500.00</b>	<b>-2,605.14</b>	<b>25.6%</b>
<b>430,000 - HWYS., ROADS &amp; STREETS</b>				
430.100 - Personnel Services	71,667.81	412,000.00	-340,332.19	17.4%
430.245 - Supplies	3,208.14	6,500.00	-3,291.86	49.4%
430.300 - Misc. Facility Maintenance	544.90	2,000.00	-1,455.10	27.2%
430.320 - Telephone				
430.321 - Local	602.52	2,000.00	-1,397.48	30.1%
430.322 - Long Distance	104.86	400.00	-295.14	26.2%
430.329 - Wireless	884.47	3,000.00	-2,115.53	29.5%
<b>Total 430,320 - Telephone</b>	<b>1,591.85</b>	<b>5,400.00</b>	<b>-3,808.15</b>	<b>29.5%</b>
430.330 - Heating Fuel	3,730.75	9,000.00	-5,269.25	41.5%
430.360 - Electricity	893.54	3,800.00	-2,906.46	23.5%
430.384 - Equip/Machinery Rental	0.00	10,000.00	-10,000.00	0.0%
430.450 - Contracted Services	78.36	1,000.00	-921.64	7.8%
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	1,772.41	7,000.00	-5,227.59	25.3%
<b>Total 430,000 - HWYS., ROADS &amp; STREETS</b>	<b>84,967.61</b>	<b>497,700.00</b>	<b>-412,732.39</b>	<b>17.1%</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	1,086.22	4,000.00	-2,913.78	27.2%
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	653.46	3,000.00	-2,346.54	21.8%
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>3,801.79</b>	<b>17,500.00</b>	<b>-13,698.21</b>	<b>21.7%</b>
<b>434,000 - STREET LIGHTING</b>				



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

	Jan - Mar 12	Budget	\$ Over Budget	% of Budget
434.360 · St. Light Electricity	1,085.78	6,200.00	-5,114.22	17.5%
<b>Total 434.00 · STREET LIGHTING</b>	<b>1,085.78</b>	<b>6,200.00</b>	<b>-5,114.22</b>	<b>17.5%</b>
437.000 · EQUIPMENT REPAIRS-FUEL	3,904.12	9,000.00	-5,095.88	43.4%
437.213 · Tool & Equipment Repairs	10,448.82	15,000.00	-4,551.18	69.7%
437.233 · Equipment Parts & Supplies	7,155.30	32,000.00	-24,844.70	22.4%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>21,508.24</b>	<b>56,000.00</b>	<b>-34,491.76</b>	<b>38.4%</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	0.00	0.00	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	1,242.98	60,000.00	-58,757.02	2.1%
439.600 · Construction/Rebuilding	0.00	0.00	0.00	0.0%
<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	0.00	35,000.00	-35,000.00	0.0%
452.249 · Recreation Programs	1,123.49	23,000.00	-21,876.51	4.9%
452.300 · Recreation Safety Insurance	0.00	0.00	0.00	0.0%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>1,123.49</b>	<b>68,000.00</b>	<b>-66,876.51</b>	<b>1.7%</b>
454.000 · PARKS	1,125.00	11,000.00	-9,875.00	10.2%
454.115 · Park Personnel	0.00	1,800.00	-1,800.00	0.0%
454.200 · Park supplies	1,060.05	2,500.00	-1,439.95	42.4%
454.250 · Fuel	0.00	100.00	-100.00	0.0%
454.361 · Electricity	0.00	100.00	-100.00	0.0%
454.367 · Trash Removal	0.00	2,000.00	-2,000.00	0.0%
454.370 · Park Facilities Maintenance	246.05	5,000.00	-4,753.95	12.3%
454.500 · Contracted Services	462.89	1,000.00	-537.11	9.3%
454.600 · Capital Construction	0.00	1,000.00	-1,000.00	0.0%
454.700 · Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
454.710 · Park Land Acquisition	0.00	50.00	-50.00	0.0%
<b>Total 454.000 · PARKS</b>	<b>2,893.99</b>	<b>24,550.00</b>	<b>-21,656.01</b>	<b>11.8%</b>
456.000 · LIBRARY	21,250.00	85,000.00	-63,750.00	25.0%
456.520 · Library Contribution	0.00	300,000.00	-300,000.00	0.0%
<b>Total 456.000 · LIBRARY</b>	<b>21,250.00</b>	<b>85,000.00</b>	<b>-63,750.00</b>	<b>25.0%</b>
470.000 · Debt Service	9,806.56	49,000.00	-39,193.44	20.0%
480.000 · INSURANCE & EMPLOYEE BENEFITS	2,293.48	12,000.00	-9,706.52	19.1%
481.100 · Social Security 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	2,500.00	-2,500.00	0.0%
483.310 · Pension Plan Admin Fees	15,738.00	30,000.00	-14,262.00	52.5%
484.354 · Workers Comp Insurance	51,831.77	185,000.00	-133,168.23	28.0%
487.196 · Health Insurance	5,602.10	18,000.00	-12,397.90	31.1%
487.197 · Other Group Benefits	0.00	0.00	0.00	0.0%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>	<b>\$7,396.91</b>	<b>418,500.00</b>	<b>-331,103.09</b>	<b>20.9%</b>
486.000 · Insurance	36,002.00	59,000.00	-22,998.00	61.0%
486.350 · Liability Insurance	0.00	0.00	0.00	0.0%
<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 March 2012

	Jan - Mar 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	97.00			
Total Expense	729,465.39	3,759,500.00	-3,030,034.61	19.4%
Net Income	527,092.77	-511,900.00	1,038,992.77	-103.0%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of March 31, 2012

	<u>Mar 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	139,276.57
106.002 · Fire/Ambulance	<u>7,985.09</u>
Total 106.000 · Host Fee Savings Account	<u>147,261.66</u>
Total Checking/Savings	<u>147,261.66</u>
Total Current Assets	<u>147,261.66</u>
<b>TOTAL ASSETS</b>	<u><u>147,261.66</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	122,805.60
Net Income	<u>-73,590.98</u>
Total Equity	<u>147,261.66</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>147,261.66</u></u>

**LNT Palmer Sewer Fund - 08**

**Balance Sheet**

As of March 31, 2012

	<u>Mar 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	716.16
106.000 · Palmer Sewer Savings Account	<u>169,412.39</u>
Total Checking/Savings	<u>170,128.55</u>
Total Current Assets	<u>170,128.55</u>
<b>TOTAL ASSETS</b>	<b><u>170,128.55</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>52.75</u>
Total Equity	<u>170,128.55</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>170,128.55</u></b>

# LNT Nazareth Sewer Fund - 09

## Balance Sheet

As of March 31, 2012

	<u>Mar 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,003.80
106.000 · Nazareth Sewer Savings Account	1,854.52
Total Checking/Savings	<u>2,858.32</u>
Total Current Assets	<u>2,858.32</u>
<b>TOTAL ASSETS</b>	<u><u>2,858.32</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	-2,352.91
Net Income	0.90
Total Equity	<u>2,858.32</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,858.32</u></u>

# LNT Open Space Fund-16

## Balance Sheet

As of March 31, 2012

	<u>Mar 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	110,008.84
106.000 · PLGIT Savings Account	876,124.98
Total Checking/Savings	<u>986,133.82</u>
Total Current Assets	<u>986,133.82</u>
<b>TOTAL ASSETS</b>	<b><u>986,133.82</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>-207,781.19</u>
Total Equity	<u>986,133.82</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>986,133.82</u></b>

# LNT Capital Sewer-Signals Fund-18

## Balance Sheet

As of March 31, 2012

	<u>Mar 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	291,913.64
106.000 · Swr/Signal PLUS Account	<u>770,450.73</u>
Total Checking/Savings	<u>1,062,364.37</u>
Total Current Assets	<u>1,062,364.37</u>
<b>TOTAL ASSETS</b>	<b><u>1,062,364.37</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>99.97</u>
Total Equity	<u>1,062,364.37</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,062,364.37</u></b>

# LNT Sinking Fund '95 Note - 20

## Balance Sheet

As of March 31, 2012

	<u>Mar 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Sinking Fund Savings Account	9,176.57
Total Checking/Savings	<u>9,176.57</u>
Total Current Assets	<u>9,176.57</u>
<b>TOTAL ASSETS</b>	<u><u>9,176.57</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	8,437.79
3900 · Retained Earnings	735.93
Net Income	2.85
Total Equity	<u>9,176.57</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>9,176.57</u></u>



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

Mar 31, 12

**ASSETS**

Current Assets

Checking/Savings

106.000 · Capital Reserve Savings Account

106.001 · CAPITAL PURCHASES

199,610.99

106.002 · EQUIPMENT REPLACEMENT

15,265.79

106.003 · OFFICE EQUIPMENT

15,000.00

106.004 · SPECIAL PROJECTS

35,537.55

106.000 · Capital Reserve Savings Account - Other

-7,992.00

Total 106.000 · Capital Reserve Savings Account

257,422.33

Total Checking/Savings

257,422.33

Total Current Assets

257,422.33

**TOTAL ASSETS**

257,422.33

**LIABILITIES & EQUITY**

Equity

270.000 · Opening Bal Equity

208,967.68

3900 · Retained Earnings

1,594,345.53

Net Income

-1,545,890.88

Total Equity

257,422.33

**TOTAL LIABILITIES & EQUITY**

257,422.33

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

	Mar 31, 12
<b>ASSETS</b>	
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	4.82
<b>Total 106.000 · Fire CR Savings Account</b>	<b>44,499.49</b>
<b>Total Checking/Savings</b>	<b>44,499.49</b>
<b>Total Current Assets</b>	<b>44,499.49</b>
<b>TOTAL ASSETS</b>	<b>44,499.49</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-108,997.96
Net Income	-81,100.18
<b>Total Equity</b>	<b>44,499.49</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>44,499.49</b>

LNT Capital Reserve Ambulance-32

Balance Sheet

As of March 31, 2012

	<u>Mar 31, 12</u>
<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	1.69
Total 106.000 · Ambulance CR Savings Account	<u>29,107.57</u>
Total Checking/Savings	<u>29,107.57</u>
Total Current Assets	<u>29,107.57</u>
<b>TOTAL ASSETS</b>	<u><u>29,107.57</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,708.23
3900 · Retained Earnings	-69,602.35
Net Income	1.69
Total Equity	<u>29,107.57</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>29,107.57</u></u>

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

	<u>Mar 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	202,259.78
103.000 · Embassy Checking Account	<u>737.94</u>
Total Checking/Savings	<u>202,997.72</u>
Total Current Assets	<u>202,997.72</u>
<b>TOTAL ASSETS</b>	<u><b>202,997.72</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	207,278.34
Net Income	<u>-4,280.62</u>
Total Equity	<u>202,997.72</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>202,997.72</b></u>

# LNT Liquid Fuels Fund-35

## Balance Sheet

As of March 31, 2012

	<u>Mar 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	181,500.36
Total Checking/Savings	<u>181,500.36</u>
Total Current Assets	<u>181,500.36</u>
<b>TOTAL ASSETS</b>	<u><u>181,500.36</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-101,926.80
Net Income	174,007.63
Total Equity	<u>181,500.36</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>181,500.36</u></u>

# Christian Springs Road Improvements - 36

## Balance Sheet

As of March 31, 2012

	<u>Mar 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · CS Road Improvements	
100.01 · Oakleaf Properties, Inc.	2,943.13
100.02 · Jandrew Subdivision	28.59
100.00 · CS Road Improvements - Other	0.28
Total 100.00 · CS Road Improvements	<u>2,972.00</u>
Total Checking/Savings	<u>2,972.00</u>
Total Current Assets	<u>2,972.00</u>
<b>TOTAL ASSETS</b>	<u><u>2,972.00</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3000 · Opening Bal Equity	22,000.00
3900 · Retained Earnings	-17,056.87
Net Income	-1,971.13
Total Equity	<u>2,972.00</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,972.00</u></u>

**091LNT Traffic Impact Account**  
**Balance Sheet**  
As of March 31, 2012

	<u>Mar 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	2,470.36
106.000 Traffic Impact Account	<u>1,345,860.39</u>
Total Checking/Savings	<u>1,348,330.75</u>
Total Current Assets	<u>1,348,330.75</u>
<b>TOTAL ASSETS</b>	<u><u>1,348,330.75</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,311,930.55
Net Income	<u>36,400.20</u>
Total Equity	<u>1,348,330.75</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,348,330.75</u></u>

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

	Mar 31, 12
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 Master Escrow-Owed to GF	563.33
101.000 · Master Escrow Checking - LAB	52,146.09
102.000 · SAVINGS ACCOUNTS - LAB	161,272.71
106.000 · SAVING ACCOUNTS	310,493.55
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	13,320.81
<b>Total Checking/Savings</b>	<b>537,796.49</b>
<b>Total Current Assets</b>	<b>537,796.49</b>
<b>TOTAL ASSETS</b>	<b>537,796.49</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	118,453.66
<b>Total Equity</b>	<b>535,546.49</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>537,796.49</b>



**Development & Inspection Acct**  
**Balance Sheet**  
As of March 31, 2012

	<u>Mar 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,279.83
100.200 · Code Enforcement & Inspection	51,513.83
100.000 · Checking Account - Other	645.81
Total 100.000 · Checking Account	<u>73,439.47</u>
Total Checking/Savings	<u>73,439.47</u>
Total Current Assets	<u>73,439.47</u>
<b>TOTAL ASSETS</b>	<u><u>73,439.47</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	35,910.47
Net Income	<u>-23,184.53</u>
Total Equity	<u>73,439.47</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>73,439.47</u></u>