



**Lower Nazareth Township**  
**Financial Report**  
*June 2015*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

**Jun-15**

|  |                           |
|--|---------------------------|
| <b>General Fund - 01</b>                         | \$ 1,079,902              |
| <b>Special Revenue Fund - Host Fee - 05</b>      | \$ 98,619                 |
| <b>Palmer Sewer Fund - 08</b>                    | \$ 170,682                |
| <b>Nazareth Sewer Fund - 09</b>                  | \$ 12,743                 |
| <b>Capital Reserve - Open Space Fund - 16</b>    | \$ 1,446,232              |
| <b>Capital Reserve - Sewer/Signals Fund - 18</b> | \$ 2,741                  |
| <b>Fiscal Stability Fund -</b>                   | \$ 139,287                |
| <b>Capital Reserve - Municipal - 30</b>          | \$ 314,746                |
| <b>Capital Reserve - Fire Fund - 31</b>          | \$ 107,969                |
| <b>Capital Reserve - Ambulance Fund- 32</b>      | \$ 49,138                 |
| <b>Highway Reconstruction/Rehabilitation -</b>   | \$ 499,019                |
| <b>Capital Reserve - Equipment Replacement -</b> | \$ 194,527                |
| <b>Refuse/Recycling Collection - 33</b>          | \$ 17,345                 |
| <b>State Liquid Fuels Fund - 35</b>              | \$ 466,119                |
| <b>Traffic Impact - 091</b>                      | \$ 1,650,500              |
| <b><i>Total Township Funds...</i></b>            | <b><u>\$6,249,568</u></b> |

|   |                           |
|---|---------------------------|
| <b>Master Escrow Account</b>                | \$ 733,909                |
| <b>Griffin Sewer Fund</b>                   | \$ 200,084                |
| <b>Development &amp; Inspection Account</b> | \$ 166,696                |
| <b><i>Total Escrow Accounts...</i></b>      | <b><u>\$1,100,689</u></b> |

Lower Nazareth Township  
Balance Sheet  
As of June 30, 2015

|  | <u>Jun 30, 15</u>   |
|--|---------------------|
| <b>ASSETS</b>                            |                     |
| Current Assets                           |                     |
| Checking/Savings                         |                     |
| 100.000 · Checking Account               | 10,804.73           |
| 105.000 · Payroll Account                | 14,406.18           |
| 106.000 · LAB Savings Account            | 797,795.62          |
| 106.100 · PLGIT Account                  | 77,739.96           |
| 106.200 · Real Estate Tax Collections    | 176,557.87          |
| 110.000 · Petty Cash                     | 100.00              |
| 120.000 · Real Estate Petty Cash         | 150.00              |
|  | <hr/>               |
| Total Checking/Savings                   | 1,077,554.36        |
| Other Current Assets                     |                     |
| Employee Advance                         | 98.10               |
|  | <hr/>               |
| Total Other Current Assets               | 98.10               |
|  | <hr/>               |
| Total Current Assets                     | 1,077,652.46        |
| Other Assets                             |                     |
| 130.500 · Due from Master Escrow Account | 2,250.00            |
|  | <hr/>               |
| Total Other Assets                       | 2,250.00            |
|  | <hr/>               |
| <b>TOTAL ASSETS</b>                      | <b>1,079,902.46</b> |
|  | <hr/> <hr/>         |
| <b>LIABILITIES &amp; EQUITY</b>          |                     |
| Liabilities                              |                     |
| Current Liabilities                      |                     |
| Other Current Liabilities                |                     |
| 210.000 · PAYROLL LIABILITIES            |                     |
| 211 · FICA Withheld                      | 111.60              |
| 212 · Earned Income Tax Withheld         | 2,549.83            |
| 213 · Medicare Withheld                  | 26.10               |
| 219 · Occup Privilege Tax Withheld       | 170.00              |
| 223 · Unemployment Withheld              | 150.96              |
|  | <hr/>               |
| Total 210.000 · PAYROLL LIABILITIES      | 3,008.49            |
|  | <hr/>               |
| Total Other Current Liabilities          | 3,008.49            |
|  | <hr/>               |
| Total Current Liabilities                | 3,008.49            |
|  | <hr/>               |
| Total Liabilities                        | 3,008.49            |
| Equity                                   |                     |
| 270 · Opening Bal Equity                 | 771,852.48          |
| 3900 · Retained Earnings                 | 66,247.74           |
| Net Income                               | 238,793.75          |
|  | <hr/>               |
| Total Equity                             | 1,076,893.97        |
|  | <hr/>               |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b>1,079,902.46</b> |
|  | <hr/> <hr/>         |

Lower Nazareth Township  
**General Fund Budget vs. Actual**  
 January through June 2015

07/29/15

|  | Jan - Jun 15        | Budget              | \$ Over Budget     | % of Budget   |
|--|---------------------|---------------------|--------------------|---------------|
| <b>Income</b>  |                     |                     |                    |               |
| 300.000 - TAXES  |                     |                     |                    |               |
| 301.000 - REAL PROPERTY TAXES                          |                     |                     |                    |               |
| 301.100 - Real Estate - Current                        | 1,418,997.85        | 1,460,000.00        | -41,002.15         | 97.2%         |
| 301.200 - Real Estate - Prior                          | 0.00                | 50.00               | -50.00             | 0.0%          |
| 301.400 - Real Estate - Delinquent                     | 15,445.12           | 30,000.00           | -14,554.88         | 51.5%         |
| 301.000 - REAL PROPERTY TAXES - Other                  | 27,409.31           |                     |                    |               |
| <b>Total 301.000 - REAL PROPERTY TAXES</b>             | <b>1,461,852.28</b> | <b>1,490,050.00</b> | <b>-28,197.72</b>  | <b>98.1%</b>  |
| 310.000 - LOCAL ENABLING ACT TAXES                     |                     |                     |                    |               |
| 310.100 - Real Estate Transfer Tax                     | 96,905.55           | 140,000.00          | -43,094.45         | 69.2%         |
| 310.210 - Earned Income - Current                      | 613,419.15          | 1,100,000.00        | -486,580.85        | 55.8%         |
| 310.220 - Earned Income - Prior                        | 76,777.30           | 70,000.00           | 6,777.30           | 109.7%        |
| 310.510 - Local Services Tax                           | 188,409.13          | 330,000.00          | -141,590.87        | 57.1%         |
| 310.610 - Admission Tax                                | 0.00                | 0.00                | 0.00               | 0.0%          |
| <b>Total 310.000 - LOCAL ENABLING ACT TAXES</b>        | <b>975,511.13</b>   | <b>1,640,000.00</b> | <b>-664,488.87</b> | <b>59.5%</b>  |
| <b>Total 300.000 - TAXES</b>                           | <b>2,437,363.41</b> | <b>3,130,050.00</b> | <b>-692,686.59</b> | <b>77.9%</b>  |
| 320.000 - LICENSES & PERMITS                           |                     |                     |                    |               |
| 321.800 - Cable TV franchise                           | 103,000.37          | 65,000.00           | 38,000.37          | 158.5%        |
| 322.400 - Yard Waste Recycling                         | 0.00                | 0.00                | 0.00               | 0.0%          |
| <b>Total 320.000 - LICENSES &amp; PERMITS</b>          | <b>103,000.37</b>   | <b>65,000.00</b>    | <b>38,000.37</b>   | <b>158.5%</b> |
| 330.000 - FINES & FORFEITS                             |                     |                     |                    |               |
| 331.110 - Vehicle Code Violations                      | 12,647.17           | 30,000.00           | -17,352.83         | 42.2%         |
| 331.121 - Earned Income Tax Fines                      | 0.00                | 10.00               | -10.00             | 0.0%          |
| 331.122 - Ordinance Violations                         | 51,881.49           | 5,000.00            | 46,881.49          | 1,037.6%      |
| <b>Total 330.000 - FINES &amp; FORFEITS</b>            | <b>64,528.66</b>    | <b>35,010.00</b>    | <b>29,518.66</b>   | <b>184.3%</b> |
| 340.000 - INTEREST, RENTS & ROYALTIES                  |                     |                     |                    |               |
| 341.000 - Interest Earnings                            |                     |                     |                    |               |
| 341.01 - Interest on checking                          | 62.81               | 100.00              | -37.19             | 62.8%         |
| 341.02 - Interest on Savings                           | 401.52              | 500.00              | -98.48             | 80.3%         |
| <b>Total 341.000 - Interest Earnings</b>               | <b>464.33</b>       | <b>600.00</b>       | <b>-135.67</b>     | <b>77.4%</b>  |
| 342.000 - Rents and Royalties                          |                     |                     |                    |               |
| 342.20 - Property Rental Income                        | 6,300.00            | 60,000.00           | -53,700.00         | 10.5%         |
| <b>Total 342.000 - Rents and Royalties</b>             | <b>6,300.00</b>     | <b>60,000.00</b>    | <b>-53,700.00</b>  | <b>10.5%</b>  |
| <b>Total 340.000 - INTEREST, RENTS &amp; ROYALTIES</b> | <b>6,764.33</b>     | <b>60,600.00</b>    | <b>-53,835.67</b>  | <b>11.2%</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                | 0.00                | 0.00               | 0.0%          |
| 354.15 - Recycling / Act 101                           | 0.00                | 0.00                | 0.00               | 0.0%          |

Lower Nazareth Township  
**General Fund Budget vs. Actual**  
 January through June 2015

07/29/15

|   | Jan - Jun 15 | Budget     | \$ Over Budget | % of Budget |
|---|--------------|------------|----------------|-------------|
| <b>Total 354,000 · STATE CAPITAL &amp; OPER. GRANTS</b> | 0.00         | 0.00       | 0.00           | 0.0%        |
| <b>355,000 · STATE SHARED REVENUES</b>                  |              |            |                |             |
| 355.010 · Public Utility Realty Tax                     | 0.00         | 4,100.00   | -4,100.00      | 0.0%        |
| 355.040 · Alcoholic Beverage Licenses                   | 200.00       | 2,000.00   | -1,800.00      | 10.0%       |
| 355.051 · Non-Uniform                                   | 0.00         | 40,000.00  | -40,000.00     | 0.0%        |
| 355.052 · Police Department                             | 0.00         | 65,000.00  | -65,000.00     | 0.0%        |
| 355.070 · Fire Relief                                   | 0.00         | 80,000.00  | -80,000.00     | 0.0%        |
| <b>Total 355,000 · STATE SHARED REVENUES</b>            | 200.00       | 191,100.00 | -190,900.00    | 0.1%        |
| <b>Total 350,000 · INTERGOVERNMENTAL REVENUES</b>       | 200.00       | 191,100.00 | -190,900.00    | 0.1%        |
| <b>360,000 · CHARGES FOR SERVICES</b>                   |              |            |                |             |
| 361.000 · General Government                            |              |            |                |             |
| 361.310 · Subdivision & Land Development                | 4,541.34     | 10,000.00  | -5,458.66      | 45.4%       |
| 361.330 · Zoning Hearings                               | 8,750.00     | 7,000.00   | 1,750.00       | 125.0%      |
| 361.500 · Maps & Publications                           |              |            |                |             |
| 361.51 · Map Sales                                      | 0.00         | 0.00       | 0.00           | 0.0%        |
| 361.53 · SALDO  | 0.00         | 0.00       | 0.00           | 0.0%        |
| 361.54 · Zoning Ordinance                               | 33.00        | 0.00       | 33.00          | 100.0%      |
| 361.56 · Comprehensive Plan                             | 0.00         | 0.00       | 0.00           | 0.0%        |
| 361.57 · Misc. Publications/Copying                     | 85.21        | 500.00     | -414.79        | 17.0%       |
| <b>Total 361,500 · Maps &amp; Publications</b>          | 118.21       | 500.00     | -381.79        | 23.6%       |
| 361.630 · Proceeds from tax collection                  | 12,058.00    | 30,000.00  | -17,942.00     | 40.2%       |
| 361.74 · Postage collected                              | 89.10        | 250.00     | -160.90        | 35.6%       |
| <b>Total 361,000 · General Government</b>               | 25,536.65    | 47,750.00  | -22,193.35     | 53.5%       |
| <b>362,000 · PUBLIC SAFETY</b>                          |              |            |                |             |
| 362.140 · Alarm Permits                                 | 90.00        | 200.00     | -110.00        | 45.0%       |
| 362.410 · Building & Zoning Permits                     | 2,680.00     | 15,000.00  | -12,320.00     | 17.9%       |
| 362.440 · Sewer Permits                                 | 1,115.00     | 1,000.00   | 115.00         | 111.5%      |
| 362.451 · Use & Occupancy Permits                       | 20.00        | 50.00      | -30.00         | 40.0%       |
| 362.452 · Moving Permits                                | 235.00       | 400.00     | -165.00        | 58.8%       |
| 362.470 · Driveway Permits                              | 1,450.00     | 2,000.00   | -550.00        | 72.5%       |
| 362.480 · Grading Permits                               | 12,446.50    | 11,000.00  | 1,446.50       | 113.2%      |
| 362.481 · Swimming Pool Grading Permits                 | 3,700.00     | 2,500.00   | 1,200.00       | 148.0%      |
| 362.490 · Peddling Permit                               | 225.00       | 100.00     | 125.00         | 225.0%      |
| <b>Total 362,000 · PUBLIC SAFETY</b>                    | 21,961.50    | 32,250.00  | -10,288.50     | 68.1%       |
| <b>Total 360,000 · CHARGES FOR SERVICES</b>             | 47,518.15    | 80,000.00  | -32,481.85     | 59.4%       |
| <b>363,000 · HIGHWAYS AND STREETS</b>                   |              |            |                |             |
| 363.239 · Proceeds from Public Prop Damage              | 0.00         | 100.00     | -100.00        | 0.0%        |
| 363.246 · Public Works Other Services/Sup               | 0.00         | 100.00     | -100.00        | 0.0%        |
| 363.500 · Contracted Highway & Str Work                 | 0.00         | 100.00     | -100.00        | 0.0%        |
| <b>Total 363,000 · HIGHWAYS AND STREETS</b>             | 0.00         | 300.00     | -300.00        | 0.0%        |
| <b>367,000 · CULTURE-RECREATION</b>                     |              |            |                |             |
| 367.300 · Summer Park Program                           | 9,520.00     | 8,500.00   | 1,020.00       | 112.0%      |
| 367.301 · Business Donations                            | 0.00         | 10.00      | -10.00         | 0.0%        |
| 367.350 · Field Use Fees                                | 2,490.00     | 2,500.00   | -10.00         | 99.6%       |

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through June 2015

07/29/15

|   | Jan - Jun 15 | Budget       | \$ Over Budget | % of Budget |
|---|--------------|--------------|----------------|-------------|
| Total 367,000 · CULTURE-RECREATION              | 12,010.00    | 11,010.00    | 1,000.00       | 109.1%      |
| 389,000 · MISCELLANEOUS INCOME                  |              |              |                |             |
| 389,196 · Mini-Cobra Premiums                   | 0.00         | 50.00        | -50.00         | 0.0%        |
| 389,000 · MISCELLANEOUS INCOME - Other          | 0.00         | 50.00        | -50.00         | 0.0%        |
| Total 389,000 · MISCELLANEOUS INCOME            | 0.00         | 100.00       | -100.00        | 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%        |
| 395,000 · Refund of Prior Yr Expenditures       | 43,387.64    | 25,000.00    | 18,387.64      | 173.6%      |
| 49900 · Uncategorized Income                    | 0.00         |              |                |             |
| Total Income                                    | 2,714,772.56 | 3,598,170.00 | -883,397.44    | 75.4%       |
| Gross Profit                                    | 2,714,772.56 | 3,598,170.00 | -883,397.44    | 75.4%       |
| Expense   |              |              |                |             |
| 400,000 · GENERAL GOVERNMENT                    |              |              |                |             |
| 400,105 · Salary                                | 7,291.55     | 12,500.00    | -5,208.45      | 58.3%       |
| 400,215 · Postage                               | 3,255.14     | 3,000.00     | 255.14         | 108.5%      |
| 400,300 · Miscellaneous                         | 28.00        | 50.00        | -22.00         | 56.0%       |
| 400,310 · Stenographer/BOS                      | 1,380.00     | 1,500.00     | -120.00        | 92.0%       |
| 400,317 · Professional Services                 | 0.00         | 500.00       | -500.00        | 0.0%        |
| 400,320 · Telephone                             |              |              |                |             |
| 400,321 · Local                                 | 2,797.52     | 6,000.00     | -3,202.48      | 46.6%       |
| 400,322 · Long Distance                         | 245.73       | 400.00       | -154.27        | 61.4%       |
| 400,324 · Wireless                              | 823.63       | 1,500.00     | -676.37        | 54.9%       |
| Total 400,320 · Telephone                       | 3,866.88     | 7,900.00     | -4,033.12      | 48.9%       |
| 400,340 · Advertising                           | 3,026.77     | 4,500.00     | -1,473.23      | 67.3%       |
| 400,342 · Public Relations Printing             | 2,683.00     | 5,000.00     | -2,315.00      | 53.7%       |
| 400,343 · Codification/Printing                 | 0.00         | 10,000.00    | -10,000.00     | 0.0%        |
| 400,374 · Maintenance Agreements                | 4,409.80     | 10,600.00    | -6,190.20      | 41.6%       |
| 400,384 · Office Equipment Rental               | 379.00       | 1,000.00     | -621.00        | 37.9%       |
| 400,420 · Dues & Subscriptions                  | 3,102.76     | 4,100.00     | -997.24        | 75.7%       |
| 400,460 · Meetings & Continuing Education       | 5,861.02     | 7,000.00     | -1,138.98      | 83.7%       |
| 400,700 · Capital Purchases                     | 2,017.08     | 10,000.00    | -7,982.92      | 20.2%       |
| Total 400,000 · GENERAL GOVERNMENT              | 37,303.00    | 77,650.00    | -40,347.00     | 48.0%       |
| 402,000 · AUDITING                              |              |              |                |             |
| 402,105 · Audit Wages                           | 40.00        | 100.00       | -60.00         | 40.0%       |
| 402,311 · Accounting & Auditing Services        | 6,800.00     | 7,500.00     | -700.00        | 90.7%       |
| Total 402,000 · AUDITING                        | 6,840.00     | 7,600.00     | -760.00        | 90.0%       |
| 403,000 · TAX COLLECTION                        |              |              |                |             |
| 403,105 · R.E. Tax Collector Salary             | 0.00         | 0.00         | 0.00           | 0.0%        |
| 403,110 · EIT Collection Wages                  | 0.00         | 0.00         | 0.00           | 0.0%        |
| 403,200 · EIT Collection Supplies               | 0.00         | 0.00         | 0.00           | 0.0%        |
| 403,201 · Real Estate Collection Supplies       | 1,945.97     | 2,000.00     | -54.03         | 97.3%       |
| 403,213 · Office Equipment                      | 93.74        | 200.00       | -106.26        | 46.9%       |
| 403,215 · EIT Postage                           | 0.00         | 200.00       | -200.00        | 0.0%        |

Lower Nazareth Township  
**General Fund Budget vs. Actual**  
 January through June 2015

|   | Jan - Jun 15      | Budget            | S Over Budget      | % of Budget   |
|---|-------------------|-------------------|--------------------|---------------|
| 403.216 - Real Estate Postage                       | 0.00              | 1,400.00          | -1,400.00          | 0.0%          |
| 403.310 - Computer Services                         | 0.00              | 0.00              | 0.00               | 0.0%          |
| 403.311 - Audit                                     | 0.00              | 2,300.00          | -2,300.00          | 0.0%          |
| 403.317 - Tax Collection Committee Service          | 228.89            | 500.00            | -271.11            | 45.8%         |
| 403.319 - Tax Refunds                               | 24,304.83         | 1,000.00          | 23,304.83          | 2,430.5%      |
| 403.350 - Insurance & Bonding                       | 0.00              | 300.00            | -300.00            | 0.0%          |
| 403.400 - Court Costs                               | 0.00              | 50.00             | -50.00             | 0.0%          |
| 403.430 - Tax Appeals                               | 0.00              | 50.00             | -50.00             | 0.0%          |
| <b>Total 403.000 - TAX COLLECTION</b>               | <b>26,573.43</b>  | <b>8,000.00</b>   | <b>18,573.43</b>   | <b>332.2%</b> |
| 404.000 - SOLICITOR/LEGAL                           |                   |                   |                    |               |
| 404.310 - Legal Services                            | 15,875.75         | 25,000.00         | -9,124.25          | 63.5%         |
| 404.314 - Legal Services - Human Resource           | 0.00              | 1,500.00          | -1,500.00          | 0.0%          |
| <b>Total 404.000 - SOLICITOR/LEGAL</b>              | <b>15,875.75</b>  | <b>26,500.00</b>  | <b>-10,624.25</b>  | <b>59.9%</b>  |
| 405.000 - PERSONNEL SERVICES                        |                   |                   |                    |               |
| 405.140 - Office Staff Wages                        | 156,832.25        | 309,000.00        | -152,167.75        | 50.8%         |
| 405.200 - Office Supplies                           | 3,233.74          | 4,000.00          | -766.26            | 80.8%         |
| 405.300 - Bond                                      | 1,500.00          | 1,500.00          | 0.00               | 100.0%        |
| 405.000 - PERSONNEL SERVICES - Other                | 146.93            |                   |                    |               |
| <b>Total 405.000 - PERSONNEL SERVICES</b>           | <b>161,712.92</b> | <b>314,500.00</b> | <b>-152,787.08</b> | <b>51.4%</b>  |
| 406.000 - GENERAL GOVT. ADMINISTRATION              |                   |                   |                    |               |
| 406.280 - General Administrative Expense            | 132.85            | 300.00            | -167.15            | 44.3%         |
| 406.316 - Drug Testing                              | 180.00            | 500.00            | -320.00            | 36.0%         |
| 406.317 - Employee Record Checks                    | 0.00              | 200.00            | -200.00            | 0.0%          |
| 406.318 - Bank Fees                                 | 15.00             | 50.00             | -35.00             | 30.0%         |
| 406.319 - Reimburse private prop damage             | 50.00             | 150.00            | -100.00            | 33.3%         |
| 406.325 - Internet fees / Website Develop           | 450.00            | 1,750.00          | -1,300.00          | 25.7%         |
| 406.331 - Mileage                                   | 119.60            | 250.00            | -130.40            | 47.8%         |
| 406.338 - Highway/Toll Reimbursement                | 0.00              | 100.00            | -100.00            | 0.0%          |
| 406.341 - Personnel Advertising                     | 631.50            | 500.00            | 131.50             | 126.3%        |
| 406.421 - License & Permit Renewal                  | 449.00            | 150.00            | 299.00             | 299.3%        |
| <b>Total 406.000 - GENERAL GOVT. ADMINISTRATION</b> | <b>2,027.95</b>   | <b>3,950.00</b>   | <b>-1,922.05</b>   | <b>51.3%</b>  |
| 407.000 - DATA PROCESSING                           |                   |                   |                    |               |
| 407.213 - Data Processing Equipment                 | 1,112.00          | 1,500.00          | -388.00            | 74.1%         |
| 407.215 - Software                                  | 185.00            | 2,000.00          | -1,815.00          | 9.3%          |
| 407.370 - Computer Services                         | 1,250.00          | 4,000.00          | -2,750.00          | 31.3%         |
| <b>Total 407.000 - DATA PROCESSING</b>              | <b>2,547.00</b>   | <b>7,500.00</b>   | <b>-4,953.00</b>   | <b>34.0%</b>  |
| 408.000 - ENGINEERING SERVICES                      |                   |                   |                    |               |
| 408.310 - Engineering Services - Gen Con            | 4,098.25          | 8,000.00          | -3,901.75          | 51.2%         |
| 408.317 - Act 537 Plan                              | 0.00              | 2,000.00          | -2,000.00          | 0.0%          |
| 408.318 - Traffic Impact Study                      | 0.00              | 50.00             | -50.00             | 0.0%          |
| 408.319 - Special Projects                          | 0.00              | 5,000.00          | -5,000.00          | 0.0%          |
| <b>Total 408.000 - ENGINEERING SERVICES</b>         | <b>4,098.25</b>   | <b>15,050.00</b>  | <b>-10,951.75</b>  | <b>27.2%</b>  |
| 409.000 - GEN GOVT. BUILDINGS                       |                   |                   |                    |               |
| 409.200 - Supplies                                  | 1,657.83          | 2,500.00          | -842.17            | 66.3%         |
| 409.230 - Heating Fuel                              | 22,009.89         | 25,000.00         | -2,990.11          | 88.0%         |
| 409.300 - Facilities Maintenance                    | 5,552.37          | 3,000.00          | 2,552.37           | 185.1%        |

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through June 2015

07/29/15

|  | Jan - Jun 15      | Budget              | \$ Over Budget     | % of Budget   |
|--|-------------------|---------------------|--------------------|---------------|
| 409.318 - Building Security Systems        | 451.14            | 3,500.00            | -3,048.86          | 12.9%         |
| 409.360 - Public Utilities                 |                   |                     |                    |               |
| 409.361 - Electricity                      | 5,674.94          | 11,000.00           | -5,325.06          | 51.6%         |
| 409.366 - Water                            | 843.41            | 1,500.00            | -656.59            | 56.2%         |
| <b>Total 409.360 - Public Utilities</b>    | <b>6,518.35</b>   | <b>12,500.00</b>    | <b>-5,981.65</b>   | <b>52.1%</b>  |
| 409.367 - Trash Removal                    | 345.80            | 750.00              | -404.20            | 46.1%         |
| 409.375 - Communication Equip Repair/Main  | 0.00              | 350.00              | -350.00            | 0.0%          |
| 409.386 - Rental Property Expenses         | 320.44            | 500.00              | -179.56            | 64.1%         |
| 409.600 - Capital Construction             | 0.00              | 15,000.00           | -15,000.00         | 0.0%          |
| <b>Total 409.000 - GEN GOVT. BUILDINGS</b> | <b>36,855.82</b>  | <b>63,100.00</b>    | <b>-26,244.18</b>  | <b>58.4%</b>  |
| 410.000 - PUBLIC SAFETY                    |                   |                     |                    |               |
| 410.160 - Police Pension                   | 0.00              | 65,000.00           | -65,000.00         | 0.0%          |
| 410.200 - Fire-Police Supplies             | 2,246.43          | 7,000.00            | -4,753.57          | 32.1%         |
| 410.250 - Repair Lights                    | 0.00              | 50.00               | -50.00             | 0.0%          |
| 410.327 - Radio Repair                     | 0.00              | 50.00               | -50.00             | 0.0%          |
| 410.500 - Police Services Contract         | 689,965.50        | 1,183,000.00        | -493,034.50        | 58.3%         |
| <b>Total 410.000 - PUBLIC SAFETY</b>       | <b>692,211.93</b> | <b>1,255,100.00</b> | <b>-562,888.07</b> | <b>55.2%</b>  |
| 411.000 - FIRE                             |                   |                     |                    |               |
| 411.300 - Building Capital Reserve         | 73,889.47         | 80,000.00           | -6,110.53          | 92.4%         |
| 411.500 - Contributions                    | 31,041.44         | 80,000.00           | -48,958.56         | 38.8%         |
| 411.541 - Fire Relief                      | 0.00              | 80,000.00           | -80,000.00         | 0.0%          |
| 411.600 - Water Hydrant Assessment         | 32,520.00         | 65,000.00           | -32,480.00         | 50.0%         |
| 411.700 - Truck Capital Reserve            | 0.00              | 80,000.00           | -80,000.00         | 0.0%          |
| 411.740 - Equipment Purchase               | 14,331.13         | 25,000.00           | -10,668.87         | 57.3%         |
| <b>Total 411.000 - FIRE</b>                | <b>151,782.04</b> | <b>410,000.00</b>   | <b>-258,217.96</b> | <b>37.0%</b>  |
| 412.000 - AMBULANCE                        |                   |                     |                    |               |
| 412.140 - Ambulance personnel              | 0.00              | 0.00                | 0.00               | 0.0%          |
| 412.542 - Operation Contribution           | 30,000.00         | 30,000.00           | 0.00               | 100.0%        |
| 412.700 - Truck Fund Capital Reserve       | 0.00              | 0.00                | 0.00               | 0.0%          |
| <b>Total 412.000 - AMBULANCE</b>           | <b>30,000.00</b>  | <b>30,000.00</b>    | <b>0.00</b>        | <b>100.0%</b> |
| 413.000 - CODE ENFORCEMENT                 |                   |                     |                    |               |
| 413.100 - Zoning Administrator             | 31,407.45         | 62,000.00           | -30,592.55         | 50.7%         |
| 413.121 - Sewage Enforcement Officer       | 959.88            | 1,000.00            | -40.12             | 96.0%         |
| 413.200 - Supplies                         | 152.42            | 700.00              | -547.58            | 21.8%         |
| 413.325 - Postage                          | 0.00              | 700.00              | -700.00            | 0.0%          |
| 413.400 - Court Costs                      | 0.00              | 1,000.00            | -1,000.00          | 0.0%          |
| <b>Total 413.000 - CODE ENFORCEMENT</b>    | <b>32,519.75</b>  | <b>65,400.00</b>    | <b>-32,880.25</b>  | <b>49.7%</b>  |
| 414.000 - PLANNING & ZONING                |                   |                     |                    |               |
| 414.112 - Stenographer, ZH & PC            | 935.00            | 1,300.00            | -365.00            | 71.9%         |
| 414.116 - Zoning Hearing Bd Compensation   | 700.00            | 3,000.00            | -2,300.00          | 23.3%         |
| 414.117 - Planning Commission Comp.        | 950.00            | 3,000.00            | -2,050.00          | 31.7%         |
| 414.120 - Legal                            | 0.00              | 5,500.00            | -5,500.00          | 0.0%          |
| 414.310 - Developer Refunds                | 0.00              | 100.00              | -100.00            | 0.0%          |
| 414.313 - Engineer                         | 11,433.38         | 15,000.00           | -3,566.62          | 76.2%         |
| 414.340 - Zoning Hearing Advertisements    | 1,942.20          | 3,000.00            | -1,057.80          | 64.7%         |



Lower Nazareth Township  
**General Fund Budget vs. Actual**  
 January through June 2015

|   | Jan - Jun 15 | Budget     | \$ Over Budget | % of Budget |
|---|--------------|------------|----------------|-------------|
| <b>Total 414.000 - PLANNING &amp; ZONING</b>      | 15,960.58    | 30,900.00  | -14,939.42     | 51.7%       |
| 415.114 - EMERGENCY MANAGEMENT COORD              | 0.00         | 2,400.00   | -2,400.00      | 0.0%        |
| 419.540 - Crime Watch                             | 0.00         | 250.00     | -250.00        | 0.0%        |
| 422.450 - Animal Control                          | 0.00         | 200.00     | -200.00        | 0.0%        |
| <b>Total 426.000 - SANITATION EXPENSE</b>         | 0.00         | 50.00      | -50.00         | 0.0%        |
| <b>Total 426.000 - SANITATION EXPENSE</b>         | 0.00         | 50.00      | -50.00         | 0.0%        |
| <b>429.000 - PUBLIC WORKS - SANITATION</b>        | 3,808.20     | 6,000.00   | -2,191.80      | 63.3%       |
| 429.364 - Sanitary Sewer Expenses                 | 3,808.20     | 6,000.00   | -2,191.80      | 63.3%       |
| <b>Total 429.000 - PUBLIC WORKS - SANITATION</b>  | 3,808.20     | 6,000.00   | -2,191.80      | 63.3%       |
| <b>430.000 - HWYS., ROADS &amp; STREETS</b>       | 206,558.52   | 430,000.00 | -223,441.48    | 48.0%       |
| 430.100 - Personnel Services                      | 5,591.28     | 8,000.00   | -2,408.72      | 69.9%       |
| 430.245 - Supplies                                | 462.05       | 1,500.00   | -1,037.95      | 30.8%       |
| 430.300 - Facilities Maintenance                  | 985.59       | 2,000.00   | -1,014.41      | 49.3%       |
| 430.320 - Telephone                               | 228.89       | 400.00     | -171.11        | 57.2%       |
| 430.321 - Local                                   | 1,889.78     | 3,200.00   | -1,310.22      | 59.1%       |
| 430.322 - Long Distance                           | 3,104.26     | 5,600.00   | -2,495.74      | 55.4%       |
| 430.329 - Wireless                                | 5,500.55     | 10,000.00  | -4,499.45      | 55.0%       |
| <b>Total 430.320 - Telephone</b>                  | 1,821.49     | 3,500.00   | -1,678.51      | 52.0%       |
| 430.330 - Heating Fuel                            | 11,593.78    | 11,000.00  | 593.78         | 105.4%      |
| 430.360 - Electricity                             | 361.94       | 800.00     | -438.06        | 45.2%       |
| 430.384 - Equip/Machinery Rental                  | 2,473.14     | 2,500.00   | -26.86         | 98.9%       |
| 430.450 - Contracted Services                     | 0.00         | 9,000.00   | -9,000.00      | 0.0%        |
| 430.460 - Continuing Education                    | 4,898.00     | 45,000.00  | -40,102.00     | 10.9%       |
| 430.600 - Capital Construction                    | 8,568.53     | 5,000.00   | 3,568.53       | 171.4%      |
| 430.740 - Equipment Purchase                      | 250,933.54   | 531,900.00 | -280,966.46    | 47.2%       |
| 430.750 - Misc. Shop Tools & Equipment            | 58,743.16    | 45,000.00  | 13,743.16      | 130.5%      |
| <b>Total 430.000 - HWYS., ROADS &amp; STREETS</b> | 58,743.16    | 45,000.00  | 13,743.16      | 130.5%      |
| <b>432.000 - WINTER MAINTENANCE</b>               | 58,743.16    | 45,000.00  | 13,743.16      | 130.5%      |
| 432.100 - Winter Maintenance Materials            | 58,743.16    | 45,000.00  | 13,743.16      | 130.5%      |
| <b>Total 432.000 - WINTER MAINTENANCE</b>         | 58,743.16    | 45,000.00  | 13,743.16      | 130.5%      |
| <b>433.000 - TRAFFIC CONTROL DEVICES</b>          | 587.55       | 5,500.00   | -4,912.45      | 10.7%       |
| 433.200 - Traffic signs                           | 0.00         | 2,500.00   | -2,500.00      | 0.0%        |
| 433.246 - Pavement Marking Supplies               | 1,937.00     | 2,200.00   | -263.00        | 88.0%       |
| 433.249 - Traffic Control Supplies-signal         | 1,226.20     | 2,750.00   | -1,523.80      | 44.6%       |
| 433.360 - Traffic signal electric                 | 0.00         | 500.00     | -500.00        | 0.0%        |
| 433.375 - Line Painting                           | 1,775.00     | 2,500.00   | -725.00        | 71.0%       |
| 433.450 - Signals contracted service              | 5,525.75     | 15,950.00  | -10,424.25     | 34.6%       |
| <b>Total 433.000 - TRAFFIC CONTROL DEVICES</b>    | 1,734.01     | 5,000.00   | -3,265.99      | 34.7%       |
| 434.00 - STREET LIGHTING                          | 1,734.01     | 5,000.00   | -3,265.99      | 34.7%       |
| 434.560 - St. Lght. Electricity                   | 1,734.01     | 5,000.00   | -3,265.99      | 34.7%       |
| <b>Total 434.00 - STREET LIGHTING</b>             | 1,734.01     | 5,000.00   | -3,265.99      | 34.7%       |
| <b>437.000 - EQUIPMENT REPAIRS-FUEL</b>           |              |            |                |             |

Lower Nazareth Township  
**General Fund Budget vs. Actual**  
 January through June 2015

07/29/15

|  | Jan - Jun 15      | Budget            | \$ Over Budget     | % of Budget  |
|--|-------------------|-------------------|--------------------|--------------|
| 437.200 · Tool & Equipment Repairs                       | 1,627.68          | 4,000.00          | -2,372.32          | 40.7%        |
| 437.213 · Equipment Parts & Supplies                     | 25,517.51         | 25,000.00         | 517.51             | 102.1%       |
| 437.233 · Equipment Motor Fuel                           | 16,544.07         | 32,500.00         | -15,955.93         | 50.9%        |
| <b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>            | <b>43,689.26</b>  | <b>61,500.00</b>  | <b>-17,810.74</b>  | <b>71.0%</b> |
| 438.000 · HIGHWAY MAINT & REPAIR                         |                   |                   |                    |              |
| 438.271 · Paving and Patching Materials                  | 3,698.81          | 4,000.00          | -301.19            | 92.5%        |
| 438.272 · Aggregate Supplies                             | 0.00              | 2,500.00          | -2,500.00          | 0.0%         |
| 438.273 · Pipe and Drainage Supplies                     | 0.00              | 2,500.00          | -2,500.00          | 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>3,698.81</b>   | <b>13,000.00</b>  | <b>-9,301.19</b>   | <b>28.5%</b> |
| 439.000 · HWY CONST & REBUILDING PRJCTS                  |                   |                   |                    |              |
| 439.313 · Engineer                                       | 0.00              | 1,000.00          | -1,000.00          | 0.0%         |
| 439.600 · Construction/Rebuilding                        | 0.00              | 90,000.00         | -90,000.00         | 0.0%         |
| <b>Total 439.000 · HWY CONST &amp; REBUILDING PRJCTS</b> | <b>0.00</b>       | <b>91,000.00</b>  | <b>-91,000.00</b>  | <b>0.0%</b>  |
| 452.000 · RECREATION & CULTURE                           |                   |                   |                    |              |
| 452.115 · Staff Wages                                    | 2,113.75          | 10,000.00         | -7,886.25          | 21.1%        |
| 452.249 · Recreation Programs                            | 918.10            | 3,000.00          | -2,081.90          | 30.6%        |
| 452.300 · Recreation Safety Insurance                    | 2,200.88          | 23,000.00         | -20,799.12         | 9.6%         |
| <b>Total 452.000 · RECREATION &amp; CULTURE</b>          | <b>5,232.73</b>   | <b>36,000.00</b>  | <b>-30,767.27</b>  | <b>14.5%</b> |
| 454.000 · PARKS  |                   |                   |                    |              |
| 454.115 · Park Personnel                                 | 3,308.25          | 7,000.00          | -3,691.75          | 47.3%        |
| 454.200 · Park supplies                                  | 4,270.04          | 2,500.00          | 1,770.04           | 170.8%       |
| 454.230 · Fuel   | 2,001.70          | 3,500.00          | -1,498.30          | 57.2%        |
| 454.361 · Electricity                                    | 0.00              | 0.00              | 0.00               | 0.0%         |
| 454.367 · Trash Removal                                  | 0.00              | 0.00              | 0.00               | 0.0%         |
| 454.370 · Park Facilities Maintenance                    | 448.60            | 2,000.00          | -1,551.40          | 22.4%        |
| 454.500 · Contracted Services                            | 1,100.36          | 5,000.00          | -3,899.64          | 22.0%        |
| 454.600 · Capital Construction                           | 0.00              | 1,500.00          | -1,500.00          | 0.0%         |
| 454.700 · Capital Purchases                              | 0.00              | 1,500.00          | -1,500.00          | 0.0%         |
| 454.710 · Park Land Acquisition                          | 0.00              | 0.00              | 0.00               | 0.0%         |
| <b>Total 454.000 · PARKS</b>                             | <b>11,128.95</b>  | <b>23,000.00</b>  | <b>-11,871.05</b>  | <b>48.4%</b> |
| 456.000 · LIBRARY  |                   |                   |                    |              |
| 456.520 · Library Contribution                           | 45,517.50         | 91,000.00         | -45,482.50         | 50.0%        |
| <b>Total 456.000 · LIBRARY</b>                           | <b>45,517.50</b>  | <b>91,000.00</b>  | <b>-45,482.50</b>  | <b>50.0%</b> |
| 480.000 · INSURANCE & EMPLOYEE BENEFITS                  |                   |                   |                    |              |
| 481.100 · Social Security Employer Paid                  | 25,928.53         | 48,000.00         | -22,071.47         | 54.0%        |
| 481.200 · Medicare Employer Paid                         | 6,063.96          | 12,000.00         | -5,936.04          | 50.5%        |
| 481.300 · Unemployment Comp Employer Paid                | 95.68             | 1,000.00          | -904.32            | 9.6%         |
| 483.197 · Non-Uniform Pension Plan Contrib               | 0.00              | 115,000.00        | -115,000.00        | 0.0%         |
| 483.310 · Pension Plan Admin Fees                        | 0.00              | 2,500.00          | -2,500.00          | 0.0%         |
| 484.354 · Workers Comp Insurance                         | 36,120.00         | 36,000.00         | 120.00             | 100.3%       |
| 487.196 · Health Insurance                               | 102,724.74        | 213,150.00        | -110,425.26        | 48.2%        |
| 487.197 · Other Group Benefits                           | 10,021.80         | 18,500.00         | -8,478.20          | 54.2%        |
| <b>Total 480.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b> | <b>180,954.71</b> | <b>446,150.00</b> | <b>-265,195.29</b> | <b>40.6%</b> |

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through June 2015

|   | Jan - Jun 15        | Budget              | \$ Over Budget       | % of Budget    |
|---|---------------------|---------------------|----------------------|----------------|
| 486,000 · Insurance                           |                     |                     |                      |                |
| 486,350 · Liability Insurance                 | 35,856.97           | 61,000.00           | -25,143.03           | 58.8%          |
| <b>Total 486,000 · Insurance</b>              | <b>35,856.97</b>    | <b>61,000.00</b>    | <b>-25,143.03</b>    | <b>58.8%</b>   |
| 489,000 · JUDGEMENT & LOSSES                  |                     |                     |                      |                |
| 489,410 · Judgements & damages                | 0.00                | 50.00               | -50.00               | 0.0%           |
| 489,411 · Refund of fines collected           | 0.00                | 50.00               | -50.00               | 0.0%           |
| <b>Total 489,000 · JUDGEMENT &amp; LOSSES</b> | <b>0.00</b>         | <b>100.00</b>       | <b>-100.00</b>       | <b>0.0%</b>    |
| 492,000 · Interfund Operating Transfers       | 612,637.80          |                     |                      |                |
| 6561 · *Payroll Expenses                      |                     |                     |                      |                |
| 6561.1 · Taxable Third Party Sick Pay         | 0.00                |                     |                      |                |
| 6561 · *Payroll Expenses - Other              | 208.00              |                     |                      |                |
| <b>Total 6561 · *Payroll Expenses</b>         | <b>208.00</b>       |                     |                      |                |
| 6999 · Uncategorized Expenses                 | 1.00                |                     |                      |                |
| <b>Total Expense</b>                          | <b>2,475,978.81</b> | <b>3,744,750.00</b> | <b>-1,268,771.19</b> | <b>66.1%</b>   |
| <b>Net Income</b>                             | <b>238,793.75</b>   | <b>-146,580.00</b>  | <b>385,373.75</b>    | <b>-162.9%</b> |

**LNT Revenue Fund-Host Fee-05**  
**Balance Sheet**  
As of June 30, 2015

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|  | <u>Jun 30, 15</u>       |
|--|-------------------------|
| <b>ASSETS</b>                              |                         |
| Current Assets                             |                         |
| Checking/Savings                           |                         |
| 106.000 · Host Fee Savings Account         |                         |
| 106.001 · Road Account                     | 49,322.08               |
| 106.002 · Fire/Ambulance                   | 35,038.15               |
| 106.003 · Recycling                        | 14,256.33               |
| 106.000 · Host Fee Savings Account - Other | 2.37                    |
| Total 106.000 · Host Fee Savings Account   | <u>98,618.93</u>        |
| Total Checking/Savings                     | <u>98,618.93</u>        |
| Total Current Assets                       | <u>98,618.93</u>        |
| <b>TOTAL ASSETS</b>                        | <u><u>98,618.93</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>            |                         |
| Equity                                     |                         |
| 270.000 · Opening Bal Equity               | 98,047.04               |
| 3900 · Retained Earnings                   | 80,052.60               |
| Net Income                                 | -79,480.71              |
| Total Equity                               | <u>98,618.93</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>      | <u><u>98,618.93</u></u> |

**LNT Palmer Sewer Fund - 08**  
**Balance Sheet**  
As of June 30, 2015

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|   | <u>Jun 30, 15</u>        |
|---|--------------------------|
| <b>ASSETS</b>                           |                          |
| Current Assets                          |                          |
| Checking/Savings                        |                          |
| 100.000 · Palmer Sewer Checking Account | 718.49                   |
| 106.000 · Palmer Sewer Savings Account  | 169,963.36               |
| Total Checking/Savings                  | <u>170,681.85</u>        |
| Total Current Assets                    | <u>170,681.85</u>        |
| <b>TOTAL ASSETS</b>                     | <u><u>170,681.85</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>         |                          |
| Equity                                  |                          |
| 270.000 · Opening Bal Equity            | 123,677.26               |
| 3900 · Retained Earnings                | 46,919.97                |
| Net Income                              | 84.62                    |
| Total Equity                            | <u>170,681.85</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <u><u>170,681.85</u></u> |

**LNT Nazareth Sewer Fund - 09**  
**Balance Sheet**  
As of June 30, 2015

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|   | <u>Jun 30, 15</u>       |
|---|-------------------------|
| <b>ASSETS</b>                             |                         |
| Current Assets                            |                         |
| Checking/Savings                          |                         |
| 100.000 · Nazareth Sewer Checking Account | 1,122.14                |
| 106.000 · Nazareth Sewer Savings Account  | <u>11,620.38</u>        |
| Total Checking/Savings                    | <u>12,742.52</u>        |
| Total Current Assets                      | <u>12,742.52</u>        |
| <b>TOTAL ASSETS</b>                       | <u><u>12,742.52</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>           |                         |
| Equity                                    |                         |
| 270.000 · Opening Bal Equity              | 5,210.33                |
| 3900 · Retained Earnings                  | 5,998.33                |
| Net Income                                | <u>1,533.86</u>         |
| Total Equity                              | <u>12,742.52</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>     | <u><u>12,742.52</u></u> |

**LNT Open Space Fund-16**  
**Balance Sheet**  
As of June 30, 2015

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|                                       | <u>Jun 30, 15</u>          |
|---------------------------------------|----------------------------|
| <b>ASSETS</b>                         |                            |
| Current Assets                        |                            |
| Checking/Savings                      |                            |
| 100.000 · LAB Checking Account        | 651,302.93                 |
| 106.000 · PLGIT Savings Account       | 794,928.80                 |
| Total Checking/Savings                | <u>1,446,231.73</u>        |
| Total Current Assets                  | <u>1,446,231.73</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>1,446,231.73</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                            |
| Equity                                |                            |
| 270.000 · Opening Bal Equity          | 30,494.95                  |
| 3900 · Retained Earnings              | 1,266,978.60               |
| Net Income                            | 148,758.18                 |
| Total Equity                          | <u>1,446,231.73</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>1,446,231.73</u></u> |

**LNT Capital Sewer-Signals Fund-18**  
**Balance Sheet**  
As of June 30, 2015

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|                                       | <u>Jun 30, 15</u>      |
|---------------------------------------|------------------------|
| <b>ASSETS</b>                         |                        |
| Current Assets                        |                        |
| Checking/Savings                      |                        |
| 100.00 · Swr/Signal PLGIT Account     | 2,618.43               |
| 106.000 · Swr/Signal PLUS Account     | <u>122.63</u>          |
| Total Checking/Savings                | <u>2,741.06</u>        |
| Total Current Assets                  | <u>2,741.06</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>2,741.06</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                        |
| Equity                                |                        |
| 270.000 · Opening Bal Equity          | 852,411.21             |
| 3900 · Retained Earnings              | 259,226.66             |
| Net Income                            | <u>-1,108,896.81</u>   |
| Total Equity                          | <u>2,741.06</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>2,741.06</u></u> |



10:01 AM  
07/29/15  
Accrual Basis

(95)LNT Fiscal Stability Fund  
**Balance Sheet**  
As of June 30, 2015

|   | <u>Jun 30, 15</u>        |
|---|--------------------------|
| <b>ASSETS</b>                           |                          |
| Current Assets                          |                          |
| Checking/Savings                        |                          |
| 106.000 · Fiscal Stability MM / Savings | <u>139,286.65</u>        |
| Total Checking/Savings                  | <u>139,286.65</u>        |
| Total Current Assets                    | <u>139,286.65</u>        |
| <b>TOTAL ASSETS</b>                     | <u><u>139,286.65</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>         |                          |
| Equity                                  |                          |
| 3900 · Retained Earnings                | 39,223.39                |
| Net Income                              | <u>100,063.26</u>        |
| Total Equity                            | <u>139,286.65</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <u><u>139,286.65</u></u> |

**LNT Capital Reserve - 30**  
**Balance Sheet**  
As of June 30, 2015

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|   | <u>Jun 30, 15</u> |
|---|-------------------|
| <b>ASSETS</b>                                     |                   |
| Current Assets                                    |                   |
| Checking/Savings                                  |                   |
| 106.000 · Capital Reserve Savings Account         |                   |
| 106.001 · CAPITAL PURCHASES                       | 314,480.45        |
| 106.000 · Capital Reserve Savings Account - Other | 184.56            |
|   | <hr/>             |
| Total 106.000 · Capital Reserve Savings Account   | 314,665.01        |
|   | <hr/>             |
| Total Checking/Savings                            | 314,665.01        |
|   | <hr/>             |
| Total Current Assets                              | 314,665.01        |
|   |                   |
| Other Assets                                      |                   |
| 130.02 · Due from Master Escrow                   | 80.51             |
|   | <hr/>             |
| Total Other Assets                                | 80.51             |
|   | <hr/>             |
| <b>TOTAL ASSETS</b>                               | <b>314,745.52</b> |
|   | <hr/> <hr/>       |
| <b>LIABILITIES &amp; EQUITY</b>                   |                   |
| Equity  |                   |
| 270.000 · Opening Bal Equity                      | 208,967.68        |
| 3900 · Retained Earnings                          | 52,490.10         |
| Net Income  | 53,287.74         |
|   | <hr/>             |
| Total Equity                                      | 314,745.52        |
|   | <hr/>             |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>             | <b>314,745.52</b> |
|   | <hr/> <hr/>       |

**LNT Capital Reserve Fire-31**  
**Balance Sheet**  
As of June 30, 2015

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|   | <u>Jun 30, 15</u>        |
|---|--------------------------|
| <b>ASSETS</b>                             |                          |
| Current Assets                            |                          |
| Checking/Savings                          |                          |
| 106.000 · Fire CR Savings Account         |                          |
| 106.001 · Fire Truck Fund                 | 80,973.86                |
| 106.002 · Building Land Fund              | 7,979.87                 |
| 106.003 · Fire Police Fund                | 19,006.29                |
| 106.000 · Fire CR Savings Account - Other | 8.79                     |
| Total 106.000 · Fire CR Savings Account   | <u>107,968.81</u>        |
| Total Checking/Savings                    | <u>107,968.81</u>        |
| Total Current Assets                      | <u>107,968.81</u>        |
| <b>TOTAL ASSETS</b>                       | <b><u>107,968.81</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>           |                          |
| Equity                                    |                          |
| 270.000 · Opening Bal Equity              | 234,597.63               |
| 3900 · Retained Earnings                  | -126,637.61              |
| Net Income                                | 8.79                     |
| Total Equity                              | <u>107,968.81</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>     | <b><u>107,968.81</u></b> |

**LNT Capital Reserve Ambulance-32**  
**Balance Sheet**  
As of June 30, 2015

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|  | <u>Jun 30, 15</u>       |
|--|-------------------------|
| <b>ASSETS</b>                                  |                         |
| Current Assets                                 |                         |
| Checking/Savings                               |                         |
| 106.000 · Ambulance CR Savings Account         |                         |
| 106.001 · Truck Fund                           | 40,032.06               |
| 106.002 · Land/Building Fund                   | 9,101.87                |
| 106.000 · Ambulance CR Savings Account - Other | 4.01                    |
| Total 106.000 · Ambulance CR Savings Account   | <u>49,137.94</u>        |
| Total Checking/Savings                         | <u>49,137.94</u>        |
| Total Current Assets                           | <u>49,137.94</u>        |
| <b>TOTAL ASSETS</b>                            | <u><u>49,137.94</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>                |                         |
| Equity   |                         |
| 270.000 · Opening Bal Equity                   | 98,708.23               |
| 3900 · Retained Earnings                       | -49,574.30              |
| Net Income                                     | 4.01                    |
| Total Equity                                   | <u>49,137.94</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>          | <u><u>49,137.94</u></u> |

9:57 AM

# 37LNT Highway Reconstruction & Rehabilitation

07/29/15

## Balance Sheet

Accrual Basis

As of June 30, 2015

|   | <u>Jun 30, 15</u>        |
|---|--------------------------|
| <b>ASSETS</b>                             |                          |
| Current Assets                            |                          |
| Checking/Savings                          |                          |
| 100.000 · Hwy Recon/Rehab Checking Acct   | 3,281.86                 |
| 106.000 · Hwy Recon/Rehab MM/Savings Acct | 495,737.31               |
| Total Checking/Savings                    | <u>499,019.17</u>        |
| Total Current Assets                      | <u>499,019.17</u>        |
| <b>TOTAL ASSETS</b>                       | <b><u>499,019.17</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>           |                          |
| Equity                                    |                          |
| 3900 · Retained Earnings                  | 309,092.59               |
| Net Income                                | 189,926.58               |
| Total Equity                              | <u>499,019.17</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>     | <b><u>499,019.17</u></b> |

9:59 AM

# LNT Capital Reserve - Equipment Replacement

07/29/15

## Balance Sheet

Accrual Basis

As of June 30, 2015

|   | Jun 30, 15        |
|---|-------------------|
| <b>ASSETS</b>                                     |                   |
| Current Assets                                    |                   |
| Checking/Savings                                  |                   |
| 100.000 · CR Equip Replacement - Checking         |                   |
| 100.002 · EQUIPMENT REPLACEMENT                   | 8,433.40          |
| 100.000 · CR Equip Replacement - Checking - Other | 0.62              |
| Total 100.000 · CR Equip Replacement - Checking   | 8,434.02          |
| 106.000 · CR Equip Replacement MM/Savings         |                   |
| 106.002 · EQUIPMENT REPLACEMENT                   | 185,982.32        |
| 106.000 · CR Equip Replacement MM/Savings - Other | 110.97            |
| Total 106.000 · CR Equip Replacement MM/Savings   | 186,093.29        |
| Total Checking/Savings                            | 194,527.31        |
| Total Current Assets                              | 194,527.31        |
| <b>TOTAL ASSETS</b>                               | <b>194,527.31</b> |
| <b>LIABILITIES &amp; EQUITY</b>                   |                   |
| Equity  |                   |
| 3900 · Retained Earnings                          | 7,147.52          |
| Net Income  | 187,379.79        |
| Total Equity                                      | 194,527.31        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>             | <b>194,527.31</b> |

9:52 AM

Lower Nazareth Township - Refuse/Recycling Collection

07/29/15

Balance Sheet

Accrual Basis

As of June 30, 2015

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|                                       | <u>Jun 30, 15</u>       |
|---------------------------------------|-------------------------|
| <b>ASSETS</b>                         |                         |
| Current Assets                        |                         |
| Checking/Savings                      |                         |
| 102.000 · Embassy Savings Account     | 12,829.64               |
| 103.000 · Embassy Checking Account    | 4,515.20                |
| Total Checking/Savings                | <u>17,344.84</u>        |
| Total Current Assets                  | <u>17,344.84</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>17,344.84</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                         |
| Equity                                |                         |
| 3900 · Retained Earnings              | 28,847.63               |
| Net Income                            | <u>-11,502.79</u>       |
| Total Equity                          | <u>17,344.84</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>17,344.84</u></u> |

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of June 30, 2015

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|                                       | <u>Jun 30, 15</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| Current Assets                        |                          |
| Checking/Savings                      |                          |
| 106.000 · SLF Savings Account         | 466,119.41               |
| Total Checking/Savings                | <u>466,119.41</u>        |
| Total Current Assets                  | <u>466,119.41</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>466,119.41</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| Equity                                |                          |
| 270.000 · Opening Bal Equity          | 109,419.53               |
| 3900 · Retained Earnings              | 149,345.88               |
| Net Income                            | <u>207,354.00</u>        |
| Total Equity                          | <u>466,119.41</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>466,119.41</u></u> |



10:07 AM  
07/29/15  
Accrual Basis

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of June 30, 2015

|                                       | <u>Jun 30, 15</u>          |
|---------------------------------------|----------------------------|
| <b>ASSETS</b>                         |                            |
| Current Assets                        |                            |
| Checking/Savings                      |                            |
| 100.000 Traffic Impact Account        | 4,117.98                   |
| 106.000 Traffic Impact Account        | 1,646,382.27               |
| <b>Total Checking/Savings</b>         | <u>1,650,500.25</u>        |
| <b>Total Current Assets</b>           | <u>1,650,500.25</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>1,650,500.25</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                            |
| Equity                                |                            |
| Retained Earnings                     | 1,636,812.31               |
| Net Income                            | 13,687.94                  |
| <b>Total Equity</b>                   | <u>1,650,500.25</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>1,650,500.25</u></u> |

**Lower Nazareth Township Master Escrow**  
**Balance Sheet**  
As of June 30, 2015

|  | Jun 30, 15        |
|--|-------------------|
| <b>ASSETS</b>                            |                   |
| Current Assets                           |                   |
| Checking/Savings                         |                   |
| 100.00 Master Escrow-Owed to GF          | 607.68            |
| 101.000 · Master Escrow Checking - LAB   | 246.36            |
| 102.000 · SAVINGS ACCOUNTS - LAB         | 686,893.34        |
| 106.000 · SAVING ACCOUNTS                | 37,303.47         |
| 109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB | 8,858.32          |
| Total Checking/Savings                   | 733,909.17        |
| Total Current Assets                     | 733,909.17        |
| <b>TOTAL ASSETS</b>                      | <b>733,909.17</b> |
| <b>LIABILITIES &amp; EQUITY</b>          |                   |
| Liabilities                              |                   |
| Current Liabilities                      |                   |
| Other Current Liabilities                |                   |
| 230.000 · Due to Other Funds             | 2,330.51          |
| Total Other Current Liabilities          | 2,330.51          |
| Total Current Liabilities                | 2,330.51          |
| Total Liabilities                        | 2,330.51          |
| Equity                                   |                   |
| 3000 · Opening Bal Equity                | 844,070.71        |
| 32000 · Retained Earnings                | (280,506.30)      |
| Net Income                               | 168,014.25        |
| Total Equity                             | 731,578.66        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b>733,909.17</b> |

10:05 AM  
07/29/15  
Accrual Basis

**LNT Griffin Sewer Fund**  
**Balance Sheet**  
As of June 30, 2015

|                                       | <u>Jun 30, 15</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| Current Assets                        |                          |
| Checking/Savings                      |                          |
| 100.000 · Checking Account            | 200,084.98               |
| Total Checking/Savings                | <u>200,084.98</u>        |
| Total Current Assets                  | <u>200,084.98</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>200,084.98</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| Equity                                |                          |
| 32000 · Retained Earnings             | 200,060.21               |
| Net Income                            | 24.77                    |
| Total Equity                          | <u>200,084.98</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>200,084.98</u></u> |

**Lower Nazareth Township**  
**Balance Sheet**  
As of June 30, 2015

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|   | <u>Jun 30, 15</u>        |
|---|--------------------------|
| <b>ASSETS</b>                           |                          |
| Current Assets                          |                          |
| Checking/Savings                        |                          |
| 100.000 · Checking Account              |                          |
| 100.100 · Developer's Escrow            | 21,275.83                |
| 100.200 · Code Enforcement & Inspection | 144,407.51               |
| 100.000 · Checking Account - Other      | 1,012.28                 |
| Total 100.000 · Checking Account        | <u>166,695.62</u>        |
| Total Checking/Savings                  | <u>166,695.62</u>        |
| Total Current Assets                    | <u>166,695.62</u>        |
| <b>TOTAL ASSETS</b>                     | <u><u>166,695.62</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>         |                          |
| Equity                                  |                          |
| 270.000 · Opening Bal Equity            | 60,713.53                |
| 3900 · Retained Earnings                | 92,770.98                |
| Net Income                              | 13,211.11                |
| Total Equity                            | <u>166,695.62</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <u><u>166,695.62</u></u> |