



**Lower Nazareth Township**  
**Financial Report**  
*March 2015*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Mar-15

|  |                    |
|--|--------------------|
| <b>General Fund - 01</b>                         | \$ 1,495,737       |
| <b>Special Revenue Fund - Host Fee - 05</b>      | \$ 178,106         |
| <b>Palmer Sewer Fund - 08</b>                    | \$ 170,639         |
| <b>Nazareth Sewer Fund - 09</b>                  | \$ 11,326          |
| <b>Capital Reserve - Open Space Fund - 16</b>    | \$ 1,309,629       |
| <b>Capital Reserve - Sewer/Signals Fund - 18</b> | \$ 1,114,189       |
| <b>Fiscal Stability Fund -</b>                   | \$ 39,238          |
| <b>Capital Reserve - Municipal - 30</b>          | \$ 258,597         |
| <b>Capital Reserve - Fire Fund - 31</b>          | \$ 107,964         |
| <b>Capital Reserve - Ambulance Fund- 32</b>      | \$ 49,136          |
| <b>Highway Reconstruction/Rehabilitation -</b>   | \$ 305,703         |
| <b>Capital Reserve - Equipment Replacement -</b> | \$ 7,149           |
| <b>Refuse/Recycling Collection - 33</b>          | \$ 24,152          |
| <b>State Liquid Fuels Fund - 35</b>              | \$ 466,099         |
| <b>Traffic Impact - 091</b>                      | \$ 1,639,269       |
| <i>Total Township Funds...</i>                   | <u>\$7,176,932</u> |

|   |                    |
|---|--------------------|
| <b>Master Escrow Account</b>                | \$ 1,911,802       |
| <b>Griffin Sewer Fund</b>                   | \$ 200,073         |
| <b>Development &amp; Inspection Account</b> | \$ 227,104         |
| <i>Total Escrow Accounts...</i>             | <u>\$2,338,979</u> |

**Lower Nazareth Township**  
**GENERAL FUND BALANCE SHEET**

As of March 31, 2015

|  | Mar 31, 15   |
|--|--------------|
| <b>ASSETS</b>                              |              |
| <b>Current Assets</b>                      |              |
| <b>Checking/Savings</b>                    |              |
| 100.000 · Checking Account                 | 14,830.56    |
| 105.000 · Payroll Account                  | 4,849.01     |
| 106.000 · LAB Savings Account              | 281,610.00   |
| 106.100 · PLGIT Account                    | 275,854.07   |
| 106.200 · Real Estate Tax Collections      | 916,092.06   |
| 110.000 · Petty Cash                       | 100.00       |
| 120.000 · Real Estate Petty Cash           | 150.00       |
| <b>Total Checking/Savings</b>              | 1,493,485.70 |
| <b>Other Current Assets</b>                |              |
| Employee Advance                           | 0.84         |
| <b>Total Other Current Assets</b>          | 0.84         |
| <b>Total Current Assets</b>                | 1,493,486.54 |
| <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>                        | 1,495,736.54 |
| <b>LIABILITIES &amp; EQUITY</b>            |              |
| <b>Liabilities</b>                         |              |
| <b>Current Liabilities</b>                 |              |
| <b>Other Current Liabilities</b>           |              |
| 210.000 · PAYROLL LIABILITIES              |              |
| 211 · FICA Withheld                        | 74.40        |
| 213 · Medicare Withheld                    | 17.40        |
| 223 · Unemployment Withheld                | 0.84         |
| <b>Total 210.000 · PAYROLL LIABILITIES</b> | 92.64        |
| <b>Total Other Current Liabilities</b>     | 92.64        |
| <b>Total Current Liabilities</b>           | 92.64        |
| <b>Total Liabilities</b>                   | 92.64        |
| <b>Equity</b>                              |              |
| 270 · Opening Bal Equity                   | 771,852.48   |
| 3900 · Retained Earnings                   | 66,247.74    |
| Net Income                                 | 657,543.68   |
| <b>Total Equity</b>                        | 1,495,643.90 |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>      | 1,495,736.54 |

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

|  | Jan - Mar 15        | Budget              | \$ Over Budget       | % of Budget   |
|--|---------------------|---------------------|----------------------|---------------|
| Income   |                     |                     |                      |               |
| 300.000 - TAXES  |                     |                     |                      |               |
| 301.000 - REAL PROPERTY TAXES                          |                     |                     |                      |               |
| 301.100 - Real Estate - Current                        | 860,046.77          | 1,460,000.00        | -599,953.23          | 58.9%         |
| 301.200 - Real Estate - Prior                          | 0.00                | 50.00               | -50.00               | 0.0%          |
| 301.400 - Real Estate - Delinquent                     | 9,713.02            | 30,000.00           | -20,286.98           | 32.4%         |
| 301.000 - REAL PROPERTY TAXES - Other                  | 27,409.31           |                     |                      |               |
| <b>Total 301.000 - REAL PROPERTY TAXES</b>             | <b>897,169.10</b>   | <b>1,490,050.00</b> | <b>-592,880.90</b>   | <b>60.2%</b>  |
| 310.000 - LOCAL ENABLING ACT TAXES                     |                     |                     |                      |               |
| 310.100 - Real Estate Transfer Tax                     | 57,001.20           | 140,000.00          | -82,998.80           | 40.7%         |
| 310.210 - Earned Income - Current                      | 222,990.34          | 1,100,000.00        | -877,009.66          | 20.3%         |
| 310.230 - Earned Income - Prior                        | 76,777.30           | 70,000.00           | 6,777.30             | 109.7%        |
| 310.510 - Local Services Tax                           | 85,106.10           | 330,000.00          | -244,893.90          | 25.8%         |
| 310.610 - Admission Tax                                | 0.00                | 0.00                | 0.00                 | 0.0%          |
| <b>Total 310.000 - LOCAL ENABLING ACT TAXES</b>        | <b>441,874.94</b>   | <b>1,640,000.00</b> | <b>-1,198,125.06</b> | <b>26.9%</b>  |
| <b>Total 300.000 - TAXES</b>                           | <b>1,339,044.04</b> | <b>3,130,050.00</b> | <b>-1,791,005.96</b> | <b>42.8%</b>  |
| 320.000 - LICENSES & PERMITS                           |                     |                     |                      |               |
| 321.800 - Cable TV franchise                           | 81,376.98           | 65,000.00           | 16,376.98            | 125.2%        |
| 322.400 - Yard Waste Recycling                         | 0.00                | 0.00                | 0.00                 | 0.0%          |
| <b>Total 320.000 - LICENSES &amp; PERMITS</b>          | <b>81,376.98</b>    | <b>65,000.00</b>    | <b>16,376.98</b>     | <b>125.2%</b> |
| 330.000 - FINES & FORFEITS                             |                     |                     |                      |               |
| 331.110 - Vehicle Code Violations                      | 5,401.74            | 30,000.00           | -24,598.26           | 18.0%         |
| 331.121 - Earned Income Tax Fines                      | 0.00                | 10.00               | -10.00               | 0.0%          |
| 331.122 - Ordinance Violations                         | 50,921.35           | 5,000.00            | 45,921.35            | 1,018.4%      |
| <b>Total 330.000 - FINES &amp; FORFEITS</b>            | <b>56,323.09</b>    | <b>35,010.00</b>    | <b>21,313.09</b>     | <b>160.9%</b> |
| 340.000 - INTEREST, RENTS & ROYALTIES                  |                     |                     |                      |               |
| 341.000 - Interest Earnings                            |                     |                     |                      |               |
| 341.01 - Interest on checking                          | 21.56               | 100.00              | -78.64               | 21.4%         |
| 341.02 - Interest on Savings                           | 117.10              | 500.00              | -382.90              | 23.4%         |
| <b>Total 341.000 - Interest Earnings</b>               | <b>138.46</b>       | <b>600.00</b>       | <b>-461.54</b>       | <b>23.1%</b>  |
| 342.000 - Rents and Royalties                          |                     |                     |                      |               |
| 342.20 - Property Rental Income                        | 3,150.00            | 60,000.00           | -56,850.00           | 5.3%          |
| <b>Total 342.000 - Rents and Royalties</b>             | <b>3,150.00</b>     | <b>60,000.00</b>    | <b>-56,850.00</b>    | <b>5.3%</b>   |
| <b>Total 340.000 - INTEREST, RENTS &amp; ROYALTIES</b> | <b>3,288.46</b>     | <b>60,600.00</b>    | <b>-57,311.54</b>    | <b>5.4%</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 March 2015

|   | Jan - Mar 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                            |              | 10,000.00  | -6,683.65      | 33.2%       |
| 361.310 - Subdivision & Land Development                | 3,316.35     | 7,000.00   | -3,250.00      | 53.6%       |
| 361.330 - Zoning Hearings                               | 3,750.00     |            |                |             |
| 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                               | 0.00         | 0.00       | 0.00           | 0.0%        |
| 361.56 - Comprehensive Plan                             | 0.00         | 0.00       | 0.00           | 0.0%        |
| 361.57 - Misc. Publications/Copying                     | 52.31        | 500.00     | -447.69        | 10.5%       |
| <b>Total 361,500 - Maps &amp; Publications</b>          | 52.31        | 500.00     | -447.69        | 10.5%       |
| 361.630 - Proceeds from tax collection                  | 8,581.08     | 30,000.00  | -21,418.92     | 28.6%       |
| 361.74 - Postage collected                              | 15.24        | 250.00     | -234.76        | 6.1%        |
| <b>Total 361,000 - General Government</b>               | 15,714.98    | 47,750.00  | -32,035.02     | 32.9%       |
| <b>362,000 - PUBLIC SAFETY</b>                          |              |            |                |             |
| 362.140 - Alarm Permits                                 | 20.00        | 200.00     | -180.00        | 10.0%       |
| 362.410 - Building & Zoning Permits                     | 530.00       | 15,000.00  | -14,470.00     | 3.5%        |
| 362.440 - Sewer Permits                                 | 265.00       | 1,000.00   | -735.00        | 26.5%       |
| 362.451 - Use & Occupancy Permits                       | 0.00         | 50.00      | -50.00         | 0.0%        |
| 362.452 - Moving Permits                                | 80.00        | 400.00     | -320.00        | 20.0%       |
| 362.470 - Driveway Permits                              | 400.00       | 2,000.00   | -1,600.00      | 20.0%       |
| 362.480 - Grading Permits                               | 4,600.00     | 11,000.00  | -6,400.00      | 41.8%       |
| 362.481 - Swimming Pool Grading Permits                 | 1,600.00     | 2,500.00   | -900.00        | 64.0%       |
| 362.490 - Peddling Permit                               | 225.00       | 100.00     | 125.00         | 225.0%      |
| <b>Total 362,000 - PUBLIC SAFETY</b>                    | 7,720.00     | 32,250.00  | -24,530.00     | 23.9%       |
| <b>Total 360,000 - CHARGES FOR SERVICES</b>             | 23,434.98    | 80,000.00  | -56,565.02     | 29.3%       |
| <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                           | 0.00         | 8,500.00   | -8,500.00      | 0.0%        |
| 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 March 2015

|   | Jan - Mar 15 | Budget       | \$ Over Budget | % of Budget |
|---|--------------|--------------|----------------|-------------|
| Total 567,000 · CULTURE-RECREATION              | 2,490.00     | 11,100.00    | -8,520.00      | 22.6%       |
| 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       | 18,463.04    | 25,000.00    | -6,536.96      | 73.9%       |
| 499,000 · Uncategorized Income                  |              |              |                |             |
| Total Income                                    | 1,524,620.59 | 3,598,170.00 | -2,073,549.41  | 42.4%       |
| Gross Profit                                    | 1,524,620.59 | 3,598,170.00 | -2,073,549.41  | 42.4%       |
| Expense   |              |              |                |             |
| 400,000 · GENERAL GOVERNMENT                    |              |              |                |             |
| 400,105 · Salary                                | 3,124.95     | 12,500.00    | -9,375.05      | 25.0%       |
| 400,215 · Postage                               | 2,000.00     | 3,000.00     | -1,000.00      | 66.7%       |
| 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                                 | 1,398.36     | 6,000.00     | -4,601.64      | 23.3%       |
| 400,322 · Long Distance                         | 140.58       | 400.00       | -259.42        | 35.1%       |
| 400,324 · Wireless                              | 470.38       | 1,500.00     | -1,029.62      | 31.4%       |
| Total 400,320 · Telephone                       | 2,009.32     | 7,900.00     | -5,890.68      | 25.4%       |
| 400,340 · Advertising                           | 1,639.76     | 4,500.00     | -2,860.24      | 36.4%       |
| 400,342 · Public Relations Printing             | 0.00         | 5,000.00     | -5,000.00      | 0.0%        |
| 400,343 · Codification/Printing                 | 0.00         | 10,000.00    | -10,000.00     | 0.0%        |
| 400,374 · Maintenance Agreements                | 1,650.23     | 10,600.00    | -8,949.77      | 15.6%       |
| 400,384 · Office Equipment Rental               | 189.50       | 1,000.00     | -810.50        | 19.0%       |
| 400,420 · Dues & Subscriptions                  | 2,717.92     | 4,100.00     | -1,382.08      | 66.3%       |
| 400,460 · Meetings & Continuing Education       | 1,723.72     | 7,000.00     | -5,276.28      | 24.6%       |
| 400,700 · Capital Purchases                     | 0.00         | 10,000.00    | -10,000.00     | 0.0%        |
| Total 400,000 · GENERAL GOVERNMENT              | 16,463.40    | 77,650.00    | -61,186.60     | 21.2%       |
| 402,000 · AUDITING                              |              |              |                |             |
| 402,105 · Audit Wages                           | 40.00        | 100.00       | -60.00         | 40.0%       |
| 402,311 · Accounting & Auditing Services        | 2,840.00     | 7,500.00     | -4,660.00      | 37.9%       |
| Total 402,000 · AUDITING                        | 2,880.00     | 7,600.00     | -4,720.00      | 37.9%       |
| 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       | 1,913.98     | 2,000.00     | -86.02         | 95.7%       |
| 403,213 · Office Equipment                      | 0.00         | 200.00       | -200.00        | 0.0%        |
| 403,215 · EIT Postage                           | 0.00         | 200.00       | -200.00        | 0.0%        |

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

|   | Jan - Mar 15     | Budget            | \$ 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 Servc            | 0.00             | 500.00            | -500.00            | 0.0%         |
| 403.319 · Tax Refunds                               | 370.15           | 1,000.00          | -629.85            | 37.0%        |
| 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>2,284.13</b>  | <b>8,000.00</b>   | <b>-5,715.87</b>   | <b>28.6%</b> |
| 404.000 · SOLICITOR/LEGAL                           |                  |                   |                    |              |
| 404.310 · Legal Services                            | 10,075.75        | 25,000.00         | -14,924.25         | 40.3%        |
| 404.314 · Legal Services - Human Resource           | 0.00             | 1,500.00          | -1,500.00          | 0.0%         |
| <b>Total 404.000 · SOLICITOR/LEGAL</b>              | <b>10,075.75</b> | <b>26,500.00</b>  | <b>-16,424.25</b>  | <b>38.0%</b> |
| 405.000 · PERSONNEL SERVICES                        |                  |                   |                    |              |
| 405.140 · Office Staff Wages                        | 71,855.29        | 309,000.00        | -237,144.71        | 23.5%        |
| 405.200 · Office Supplies                           | 1,460.15         | 4,000.00          | -2,539.85          | 36.5%        |
| 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>74,962.37</b> | <b>314,500.00</b> | <b>-239,537.63</b> | <b>23.8%</b> |
| 406.000 · GENERAL GOVT. ADMINISTRATION              |                  |                   |                    |              |
| 406.280 · General Administrative Expense            | 0.00             | 300.00            | -300.00            | 0.0%         |
| 406.316 · Drug Testing                              | 60.00            | 500.00            | -440.00            | 12.0%        |
| 406.317 · Employee Record Checks                    | 0.00             | 200.00            | -200.00            | 0.0%         |
| 406.318 · Bank Fees                                 | 2.00             | 50.00             | -48.00             | 4.0%         |
| 406.319 · Reimburse private prop damage             | 50.00            | 150.00            | -100.00            | 33.3%        |
| 406.325 · Internet fees / Website Develop           | 0.00             | 1,750.00          | -1,750.00          | 0.0%         |
| 406.331 · Milenge                                   | 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                     | 0.00             | 500.00            | -500.00            | 0.0%         |
| 406.421 · License & Permit Renewal                  | 449.00           | 150.00            | 299.00             | 299.3%       |
| <b>Total 406.000 · GENERAL GOVT. ADMINISTRATION</b> | <b>680.60</b>    | <b>3,950.00</b>   | <b>-3,269.40</b>   | <b>17.2%</b> |
| 407.000 · DATA PROCESSING                           |                  |                   |                    |              |
| 407.213 · Data Processing Equipment                 | 258.00           | 1,500.00          | -1,242.00          | 17.2%        |
| 407.215 · Software                                  | 0.00             | 2,000.00          | -2,000.00          | 0.0%         |
| 407.370 · Computer Services                         | 1,250.00         | 4,000.00          | -2,750.00          | 31.3%        |
| <b>Total 407.000 · DATA PROCESSING</b>              | <b>1,508.00</b>  | <b>7,500.00</b>   | <b>-5,992.00</b>   | <b>20.1%</b> |
| 408.000 · ENGINEERING SERVICES                      |                  |                   |                    |              |
| 408.310 · Engineering Services - Gen Con            | 1,185.25         | 8,000.00          | -6,814.75          | 14.8%        |
| 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>1,185.25</b>  | <b>15,050.00</b>  | <b>-13,864.75</b>  | <b>7.9%</b>  |
| 409.000 · GEN GOVT. BUILDINGS                       |                  |                   |                    |              |
| 409.200 · Supplies                                  | 895.54           | 2,500.00          | -1,604.46          | 35.8%        |
| 409.230 · Heating Fuel                              | 18,780.41        | 25,000.00         | -6,219.59          | 75.1%        |
| 409.300 · Facilities Maintenance                    | 1,857.94         | 5,000.00          | -1,142.06          | 61.9%        |

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

|  | Jan - Mar 15      | Budget              | \$ Over Budget     | % of Budget  |
|--|-------------------|---------------------|--------------------|--------------|
| 409.318 · Building Security Systems        | 225.57            | 3,500.00            | -3,274.43          | 6.4%         |
| 409.360 · Public Utilities                 |                   |                     |                    |              |
| 409.361 · Electricity                      | 2,727.57          | 11,000.00           | -8,272.43          | 24.8%        |
| 409.366 · Water                            | 397.28            | 1,500.00            | -1,102.72          | 26.5%        |
| <b>Total 409.360 · Public Utilities</b>    | <b>3,124.85</b>   | <b>12,500.00</b>    | <b>-9,375.15</b>   | <b>25.0%</b> |
| 409.367 · Trash Removal                    | 0.00              | 750.00              | -750.00            | 0.0%         |
| 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>25,204.75</b>  | <b>63,100.00</b>    | <b>-37,895.25</b>  | <b>39.9%</b> |
| 410.000 · PUBLIC SAFETY                    |                   |                     |                    |              |
| 410.160 · Police Pension                   | 0.00              | 65,000.00           | -65,000.00         | 0.0%         |
| 410.200 · Fire-Police Supplies             | 1,908.00          | 7,000.00            | -5,092.00          | 27.3%        |
| 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         | 295,699.50        | 1,183,000.00        | -887,300.50        | 25.0%        |
| <b>Total 410.000 · PUBLIC SAFETY</b>       | <b>297,607.50</b> | <b>1,255,100.00</b> | <b>-957,492.50</b> | <b>23.7%</b> |
| 411.000 · FIRE                             |                   |                     |                    |              |
| 411.300 · Building Capital Reserve         | 3,035.31          | 80,000.00           | -76,964.69         | 3.8%         |
| 411.500 · Contributions                    | 16,465.56         | 80,000.00           | -63,534.44         | 20.5%        |
| 411.541 · Fire Relief                      | 0.00              | 80,000.00           | -80,000.00         | 0.0%         |
| 411.600 · Water Hydrant Assessment         | 16,260.00         | 65,000.00           | -48,740.00         | 25.0%        |
| 411.700 · Truck Capital Reserve            | 0.00              | 80,000.00           | -80,000.00         | 0.0%         |
| 411.740 · Equipment Purchase               | 6,609.05          | 25,000.00           | -18,390.95         | 26.4%        |
| <b>Total 411.000 · FIRE</b>                | <b>42,309.92</b>  | <b>410,000.00</b>   | <b>-367,690.08</b> | <b>10.3%</b> |
| 412.000 · AMBULANCE                        |                   |                     |                    |              |
| 412.140 · Ambulance personnel              | 0.00              | 0.00                | 0.00               | 0.0%         |
| 412.542 · Operation Contribution           | 0.00              | 30,000.00           | -30,000.00         | 0.0%         |
| 412.700 · Truck Fund Capital Reserve       | 0.00              | 0.00                | 0.00               | 0.0%         |
| <b>Total 412.000 · AMBULANCE</b>           | <b>0.00</b>       | <b>30,000.00</b>    | <b>-30,000.00</b>  | <b>0.0%</b>  |
| 413.000 · CODE ENFORCEMENT                 |                   |                     |                    |              |
| 413.100 · Zoning Administrator             | 13,978.75         | 62,000.00           | -48,021.25         | 22.5%        |
| 413.121 · Sewage Enforcement Officer       | 330.88            | 1,000.00            | -669.12            | 33.1%        |
| 413.200 · Supplies                         | 120.43            | 700.00              | -579.57            | 17.2%        |
| 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>14,430.06</b>  | <b>65,400.00</b>    | <b>-50,969.94</b>  | <b>22.1%</b> |
| 414.000 · PLANNING & ZONING                |                   |                     |                    |              |
| 414.112 · Stenographer, ZH & PC            | 510.00            | 1,300.00            | -790.00            | 39.2%        |
| 414.116 · Zoning Hearing Ed Compensation   | 0.00              | 3,000.00            | -3,000.00          | 0.0%         |
| 414.117 · Planning Commission Comp.        | 400.00            | 3,000.00            | -2,600.00          | 13.3%        |
| 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                         | 4,822.63          | 15,000.00           | -10,177.37         | 32.2%        |
| 414.340 · Zoning Hearing Advertisements    | 394.60            | 3,000.00            | -2,605.40          | 13.2%        |



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

04/28/15

|   | Jan - Mar 15 | Budget     | S Over Budget | % of Budget |
|---|--------------|------------|---------------|-------------|
| Total 414.000 · PLANNING & ZONING         | 6,127.23     | 30,900.00  | -24,772.77    | 19.8%       |
| 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%        |
| 426.000 · SANITATION EXPENSE              |              |            |               |             |
| 426.421 · FRCA Membership                 | 0.00         | 50.00      | -50.00        | 0.0%        |
| Total 426.000 · SANITATION EXPENSE        | 0.00         | 50.00      | -50.00        | 0.0%        |
| 429.000 · PUBLIC WORKS - SANITATION       |              |            |               |             |
| 429.364 · Sanitary Sewer Expenses         | 696.60       | 6,000.00   | -5,303.40     | 11.6%       |
| Total 429.000 · PUBLIC WORKS - SANITATION | 696.60       | 6,000.00   | -5,303.40     | 11.6%       |
| 430.000 · HWYS., ROADS & STREETS          |              |            |               |             |
| 430.100 · Personnel Services              | 106,569.85   | 430,000.00 | -323,430.15   | 24.8%       |
| 430.245 · Supplies                        | 4,151.15     | 8,000.00   | -3,848.85     | 51.9%       |
| 430.300 · Facilities Maintenance          | 0.00         | 1,500.00   | -1,500.00     | 0.0%        |
| 430.320 · Telephone                       |              |            |               |             |
| 430.321 · Local                           | 487.25       | 2,000.00   | -1,512.75     | 24.4%       |
| 430.322 · Long Distance                   | 124.05       | 400.00     | -275.95       | 31.0%       |
| 430.329 · Wireless                        | 1,083.64     | 3,200.00   | -2,116.36     | 33.9%       |
| Total 430.320 · Telephone                 | 1,694.94     | 5,600.00   | -3,905.06     | 30.3%       |
| 430.330 · Heating Fuel                    | 4,958.22     | 10,000.00  | -5,041.78     | 49.6%       |
| 430.360 · Electricity                     | 1,015.05     | 3,500.00   | -2,484.95     | 29.0%       |
| 430.384 · Equip/Machinery Rental          | 0.00         | 11,000.00  | -11,000.00    | 0.0%        |
| 430.450 · Contracted Services             | 132.07       | 800.00     | -667.93       | 16.5%       |
| 430.460 · Continuing Education            | 615.00       | 2,500.00   | -1,885.00     | 24.6%       |
| 430.600 · Capital Construction            | 0.00         | 9,000.00   | -9,000.00     | 0.0%        |
| 430.740 · Equipment Purchase              | 4,200.00     | 45,000.00  | -40,800.00    | 9.3%        |
| 430.750 · Misc. Shop Tools & Equipment    | 3,368.28     | 5,000.00   | -1,631.72     | 67.4%       |
| Total 430.000 · HWYS., ROADS & STREETS    | 126,704.56   | 531,900.00 | -405,195.44   | 23.8%       |
| 432.000 · WINTER MAINTENANCE              |              |            |               |             |
| 432.100 · Winter Maintenance Materials    | 58,743.16    | 45,000.00  | 13,743.16     | 130.5%      |
| Total 432.000 · WINTER MAINTENANCE        | 58,743.16    | 45,000.00  | 13,743.16     | 130.5%      |
| 433.000 · TRAFFIC CONTROL DEVICES         |              |            |               |             |
| 433.200 · Traffic signs                   | 0.00         | 5,500.00   | -5,500.00     | 0.0%        |
| 433.246 · Pavement Marking Supplies       | 0.00         | 2,500.00   | -2,500.00     | 0.0%        |
| 433.249 · Traffic Control Supplies-signal | 1,937.00     | 2,200.00   | -263.00       | 88.0%       |
| 433.360 · Traffic signal electric         | 622.73       | 2,750.00   | -2,127.27     | 22.6%       |
| 433.375 · Line Painting                   | 0.00         | 500.00     | -500.00       | 0.0%        |
| 433.450 · Signals contracted service      | 1,775.00     | 2,500.00   | -725.00       | 71.0%       |
| Total 433.000 · TRAFFIC CONTROL DEVICES   | 4,334.73     | 15,950.00  | -11,615.27    | 27.2%       |
| 434.000 · STREET LIGHTING                 |              |            |               |             |
| 434.360 · St Light. Electricity           | 855.08       | 5,000.00   | -4,144.92     | 17.1%       |
| Total 434.000 · STREET LIGHTING           | 855.08       | 5,000.00   | -4,144.92     | 17.1%       |
| 437.000 · EQUIPMENT REPAIRS-FUEL          |              |            |               |             |

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

|   | Jan - Mar 15     | Budget            | \$ Over Budget     | % of Budget  |
|---|------------------|-------------------|--------------------|--------------|
| 437.200 · Tool & Equipment Repairs                          | 773.85           | 4,000.00          | -3,226.15          | 19.3%        |
| 437.213 · Equipment Parts & Supplies                        | 10,895.40        | 25,000.00         | -14,104.60         | 43.6%        |
| 437.233 · Equipment Motor Fuel                              | 11,232.46        | 32,500.00         | -21,267.54         | 34.6%        |
| <b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>               | <b>22,901.71</b> | <b>61,500.00</b>  | <b>-38,598.29</b>  | <b>37.2%</b> |
| 438.000 · HIGHWAY MAINT & REPAIR                            |                  |                   |                    |              |
| 438.271 · Paving and Patching Materials                     | 3,335.54         | 4,000.00          | -664.46            | 83.4%        |
| 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>3,335.54</b>  | <b>13,000.00</b>  | <b>-9,664.46</b>   | <b>25.7%</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                                       | 0.00             | 10,000.00         | -10,000.00         | 0.0%         |
| 452.249 · Recreation Programs                               | 0.00             | 3,000.00          | -3,000.00          | 0.0%         |
| 452.300 · Recreation Safety Insurance                       | 228.33           | 23,000.00         | -22,771.67         | 1.0%         |
| <b>Total 452.000 · RECREATION &amp; CULTURE</b>             | <b>228.33</b>    | <b>36,000.00</b>  | <b>-35,771.67</b>  | <b>0.6%</b>  |
| 454.000 · PARKS   |                  |                   |                    |              |
| 454.115 · Park Personnel                                    | 440.00           | 7,000.00          | -6,560.00          | 6.3%         |
| 454.200 · Park supplies                                     | 0.00             | 2,500.00          | -2,500.00          | 0.0%         |
| 454.230 · Fuel  | 1,340.70         | 3,500.00          | -2,159.30          | 38.3%        |
| 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                       | 0.00             | 2,000.00          | -2,000.00          | 0.0%         |
| 454.500 · Contracted Services                               | 15.36            | 5,000.00          | -4,984.64          | 0.3%         |
| 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>1,796.06</b>  | <b>23,000.00</b>  | <b>-21,203.94</b>  | <b>7.8%</b>  |
| 456.000 · LIBRARY   |                  |                   |                    |              |
| 456.520 · Library Contribution                              | 22,758.75        | 91,000.00         | -68,241.25         | 25.0%        |
| <b>Total 456.000 · LIBRARY</b>                              | <b>22,758.75</b> | <b>91,000.00</b>  | <b>-68,241.25</b>  | <b>25.0%</b> |
| 480.000 · INSURANCE & EMPLOYEE BENEFITS                     |                  |                   |                    |              |
| 481.100 · Social Security Employer Paid                     | 12,251.75        | 48,000.00         | -35,748.25         | 25.5%        |
| 481.200 · Medicare Employer Paid                            | 2,865.30         | 12,000.00         | -9,134.70          | 23.9%        |
| 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                            | 23,601.00        | 36,000.00         | -12,399.00         | 65.6%        |
| 487.196 · Health Insurance                                  | 51,362.37        | 213,150.00        | -161,787.63        | 24.1%        |
| 487.197 · Other Group Benefits                              | 4,286.81         | 18,500.00         | -14,213.19         | 23.2%        |
| <b>Total 480.000 · INSURANCE &amp; EMPLOYEE BENEFITS...</b> | <b>94,462.91</b> | <b>446,150.00</b> | <b>-351,687.09</b> | <b>21.2%</b> |

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

|   | Jan - Mar 15      | Budget              | \$ Over Budget       | % of Budget    |
|---|-------------------|---------------------|----------------------|----------------|
| 486,000 · Insurance                           | 21,762.12         | 61,000.00           | -39,237.88           | 35.7%          |
| 486,350 · Liability Insurance                 |                   |                     |                      |                |
| <b>Total 486,000 · Insurance</b>              | <b>21,762.12</b>  | <b>61,000.00</b>    | <b>-39,237.88</b>    | <b>35.7%</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       | 12,637.80         |                     |                      |                |
| 6561 · *Payroll Expenses                      |                   |                     |                      |                |
| 6561.1 · Taxable Third Party Sick Pay         | 0.00              |                     |                      |                |
| 6561 · *Payroll Expenses - Other              | 139.60            |                     |                      |                |
| <b>Total 6561 · *Payroll Expenses</b>         | <b>139.60</b>     |                     |                      |                |
| 6999 · Uncategorized Expenses                 | 1.00              |                     |                      |                |
| <b>Total Expense</b>                          | <b>867,076.91</b> | <b>3,744,750.00</b> | <b>-2,877,673.09</b> | <b>23.2%</b>   |
| <b>Net Income</b>                             | <b>657,543.68</b> | <b>-146,580.00</b>  | <b>804,123.68</b>    | <b>-448.6%</b> |

**LNT Revenue Fund-Host Fee-05**  
**Balance Sheet**  
As of March 31, 2015

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|  | <u>Mar 31, 15</u>        |
|--|--------------------------|
| <b>ASSETS</b>                              |                          |
| Current Assets                             |                          |
| Checking/Savings                           |                          |
| 106.000 · Host Fee Savings Account         |                          |
| 106.001 · Road Account                     | 132,012.64               |
| 106.002 · Fire/Ambulance                   | 33,436.51                |
| 106.003 · Recycling                        | 12,654.71                |
| 106.000 · Host Fee Savings Account - Other | 2.37                     |
| Total 106.000 · Host Fee Savings Account   | <u>178,106.23</u>        |
| Total Checking/Savings                     | <u>178,106.23</u>        |
| Total Current Assets                       | <u>178,106.23</u>        |
| <b>TOTAL ASSETS</b>                        | <u><u>178,106.23</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>            |                          |
| Equity                                     |                          |
| 270.000 · Opening Bal Equity               | 98,047.04                |
| 3900 · Retained Earnings                   | 80,052.60                |
| Net Income                                 | 6.59                     |
| Total Equity                               | <u>178,106.23</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>      | <u><u>178,106.23</u></u> |

**LNT Palmer Sewer Fund - 08**  
**Balance Sheet**  
As of March 31, 2015

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|   | <u>Mar 31, 15</u>        |
|---|--------------------------|
| <b>ASSETS</b>                           |                          |
| Current Assets                          |                          |
| Checking/Savings                        |                          |
| 100.000 · Palmer Sewer Checking Account | 718.31                   |
| 106.000 · Palmer Sewer Savings Account  | <u>169,920.99</u>        |
| Total Checking/Savings                  | <u>170,639.30</u>        |
| Total Current Assets                    | <u>170,639.30</u>        |
| <b>TOTAL ASSETS</b>                     | <u><u>170,639.30</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>         |                          |
| Equity                                  |                          |
| 270.000 · Opening Bal Equity            | 123,677.26               |
| 3900 · Retained Earnings                | 46,919.97                |
| Net Income                              | <u>42.07</u>             |
| Total Equity                            | <u>170,639.30</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <u><u>170,639.30</u></u> |

**LNT Nazareth Sewer Fund - 09**  
**Balance Sheet**  
As of March 31, 2015

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|   | <u>Mar 31, 15</u>       |
|---|-------------------------|
| <b>ASSETS</b>                             |                         |
| Current Assets                            |                         |
| Checking/Savings                          |                         |
| 100.000 · Nazareth Sewer Checking Account | 1,006.89                |
| 106.000 · Nazareth Sewer Savings Account  | <u>10,319.55</u>        |
| Total Checking/Savings                    | <u>11,326.44</u>        |
| Total Current Assets                      | <u>11,326.44</u>        |
| <b>TOTAL ASSETS</b>                       | <u><u>11,326.44</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>117.78</u>           |
| Total Equity                              | <u>11,326.44</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>     | <u><u>11,326.44</u></u> |

**LNT Open Space Fund-16**  
**Balance Sheet**  
As of March 31, 2015

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|                                       | <u>Mar 31, 15</u>          |
|---------------------------------------|----------------------------|
| <b>ASSETS</b>                         |                            |
| Current Assets                        |                            |
| Checking/Savings                      |                            |
| 100.000 · LAB Checking Account        | 514,735.70                 |
| 106.000 · PLGIT Savings Account       | 794,893.41                 |
| Total Checking/Savings                | <u>1,309,629.11</u>        |
| Total Current Assets                  | <u>1,309,629.11</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>1,309,629.11</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                            | 12,155.56                  |
| Total Equity                          | <u>1,309,629.11</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>1,309,629.11</u></u> |

**LNT Capital Sewer-Signals Fund-18**  
**Balance Sheet**  
As of March 31, 2015

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|                                       | <u>Mar 31, 15</u>          |
|---------------------------------------|----------------------------|
| <b>ASSETS</b>                         |                            |
| Current Assets                        |                            |
| Checking/Savings                      |                            |
| 100.00 · Swr/Signal PLGIT Account     | 338,021.67                 |
| 106.000 · Swr/Signal PLUS Account     | 776,166.83                 |
| Total Checking/Savings                | <u>1,114,188.50</u>        |
| Total Current Assets                  | <u>1,114,188.50</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>1,114,188.50</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                            |
| Equity                                |                            |
| 270.000 · Opening Bal Equity          | 852,411.21                 |
| 3900 · Retained Earnings              | 259,226.66                 |
| Net Income                            | 2,550.63                   |
| Total Equity                          | <u>1,114,188.50</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>1,114,188.50</u></u> |



12:53 PM

04/28/15

Accrual Basis

(95)LNT Fiscal Stability Fund  
Balance Sheet  
As of March 31, 2015

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|   | <u>Mar 31, 15</u>       |
|---|-------------------------|
| <b>ASSETS</b>                           |                         |
| Current Assets                          |                         |
| Checking/Savings                        |                         |
| 106.000 · Fiscal Stability MM / Savings | 39,237.90               |
| Total Checking/Savings                  | <u>39,237.90</u>        |
| Total Current Assets                    | <u>39,237.90</u>        |
| <b>TOTAL ASSETS</b>                     | <u><u>39,237.90</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>         |                         |
| Equity                                  |                         |
| 3900 · Retained Earnings                | 39,223.39               |
| Net Income                              | <u>14.51</u>            |
| Total Equity                            | <u>39,237.90</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <u><u>39,237.90</u></u> |

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

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|   | <u>Mar 31, 15</u> |
|---|-------------------|
| <b>ASSETS</b>                                     |                   |
| Current Assets                                    |                   |
| Checking/Savings                                  |                   |
| 106.000 · Capital Reserve Savings Account         |                   |
| 106.001 · CAPITAL PURCHASES                       | 258,343.74        |
| 106.000 · Capital Reserve Savings Account - Other | 172.26            |
|   | <hr/>             |
| Total 106.000 · Capital Reserve Savings Account   | 258,516.00        |
|   | <hr/>             |
| Total Checking/Savings                            | 258,516.00        |
|   | <hr/>             |
| Total Current Assets                              | 258,516.00        |
|   | <hr/>             |
| Other Assets                                      |                   |
| 130.02 · Due from Master Escrow                   | 80.51             |
|   | <hr/>             |
| Total Other Assets                                | 80.51             |
|   | <hr/>             |
| <b>TOTAL ASSETS</b>                               | <b>258,596.51</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  | -2,861.27         |
|   | <hr/>             |
| Total Equity                                      | 258,596.51        |
|   | <hr/>             |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>             | <b>258,596.51</b> |
|   | <hr/> <hr/>       |

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

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|   | <u>Mar 31, 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 | 3.99                     |
| Total 106.000 · Fire CR Savings Account   | <u>107,964.01</u>        |
| Total Checking/Savings                    | <u>107,964.01</u>        |
| Total Current Assets                      | <u>107,964.01</u>        |
| <b>TOTAL ASSETS</b>                       | <u><u>107,964.01</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>           |                          |
| Equity                                    |                          |
| 270.000 · Opening Bal Equity              | 234,597.63               |
| 3900 · Retained Earnings                  | -126,637.61              |
| Net Income                                | 3.99                     |
| Total Equity                              | <u>107,964.01</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>     | <u><u>107,964.01</u></u> |

**LNT Capital Reserve Ambulance-32**  
**Balance Sheet**  
As of March 31, 2015

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|  | <u>Mar 31, 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 | 1.82              |
|  | <hr/>             |
| Total 106.000 · Ambulance CR Savings Account   | 49,135.75         |
|  | <hr/>             |
| Total Checking/Savings                         | 49,135.75         |
|  | <hr/>             |
| Total Current Assets                           | 49,135.75         |
|  | <hr/>             |
| <b>TOTAL ASSETS</b>                            | <b>49,135.75</b>  |
|  | <hr/> <hr/>       |
| <b>LIABILITIES &amp; EQUITY</b>                |                   |
| Equity   |                   |
| 270.000 · Opening Bal Equity                   | 98,708.23         |
| 3900 · Retained Earnings                       | -49,574.30        |
| Net Income                                     | 1.82              |
|  | <hr/>             |
| Total Equity                                   | 49,135.75         |
|  | <hr/>             |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>          | <b>49,135.75</b>  |
|  | <hr/> <hr/>       |

12:44 PM

04/28/15

Accrual Basis

# 37LNT Highway Reconstruction & Rehabilitation

## Balance Sheet

As of March 31, 2015

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|   | <u>Mar 31, 15</u>        |
|---|--------------------------|
| <b>ASSETS</b>                             |                          |
| Current Assets                            |                          |
| Checking/Savings                          |                          |
| 100.000 · Hwy Recon/Rehab Checking Acct   | 212.61                   |
| 106.000 · Hwy Recon/Rehab MM/Savings Acct | <u>305,490.77</u>        |
| Total Checking/Savings                    | <u>305,703.38</u>        |
| Total Current Assets                      | <u>305,703.38</u>        |
| <b>TOTAL ASSETS</b>                       | <u><u>305,703.38</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>           |                          |
| Equity                                    |                          |
| 3900 · Retained Earnings                  | 309,092.59               |
| Net Income                                | <u>-3,389.21</u>         |
| Total Equity                              | <u>305,703.38</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>     | <u><u>305,703.38</u></u> |

12:49 PM

04/28/15

Accrual Basis

**LNT Capital Reserve - Equipment Replacement**  
**Balance Sheet**  
As of March 31, 2015

|   | <u>Mar 31, 15</u>      |
|---|------------------------|
| <b>ASSETS</b>                                     |                        |
| Current Assets                                    |                        |
| Checking/Savings                                  |                        |
| 100.000 · CR Equip Replacement - Checking         |                        |
| 100.002 · EQUIPMENT REPLACEMENT                   | 1,114.88               |
| 100.000 · CR Equip Replacement - Checking - Other | 0.36                   |
|   | <u>1,115.24</u>        |
| Total 100.000 · CR Equip Replacement - Checking   |                        |
| 106.000 · CR Equip Replacement MM/Savings         |                        |
| 106.002 · EQUIPMENT REPLACEMENT                   | 5,982.32               |
| 106.000 · CR Equip Replacement MM/Savings - Other | 51.29                  |
|   | <u>6,033.61</u>        |
| Total 106.000 · CR Equip Replacement MM/Savings   |                        |
| Total Checking/Savings                            | <u>7,148.85</u>        |
| Total Current Assets                              | <u>7,148.85</u>        |
| <b>TOTAL ASSETS</b>                               | <u><u>7,148.85</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>                   |                        |
| Equity  |                        |
| 3900 · Retained Earnings                          | 7,147.52               |
| Net Income  | 1.33                   |
|   | <u>7,148.85</u>        |
| Total Equity                                      | <u>7,148.85</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>             | <u><u>7,148.85</u></u> |

11:55 AM

04/28/15

Accrual Basis

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of March 31, 2015

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|                                       | <u>Mar 31, 15</u>       |
|---------------------------------------|-------------------------|
| <b>ASSETS</b>                         |                         |
| Current Assets                        |                         |
| Checking/Savings                      |                         |
| 102.000 · Embassy Savings Account     | 21,888.99               |
| 103.000 · Embassy Checking Account    | 2,263.09                |
| Total Checking/Savings                | <u>24,152.08</u>        |
| Total Current Assets                  | <u>24,152.08</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>24,152.08</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                         |
| Equity                                |                         |
| 3900 · Retained Earnings              | 28,847.63               |
| Net Income                            | -4,695.55               |
| Total Equity                          | <u>24,152.08</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>24,152.08</u></u> |

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of March 31, 2015

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|                                       | <u>Mar 31, 15</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| Current Assets                        |                          |
| Checking/Savings                      |                          |
| 106.000 · SLF Savings Account         | 466,098.67               |
| Total Checking/Savings                | 466,098.67               |
| Total Current Assets                  | 466,098.67               |
| <b>TOTAL ASSETS</b>                   | <u><u>466,098.67</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| Equity                                |                          |
| 270.000 · Opening Bal Equity          | 109,419.53               |
| 3900 · Retained Earnings              | 149,345.88               |
| Net Income                            | 207,333.26               |
| Total Equity                          | 466,098.67               |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>466,098.67</u></u> |



1:07 PM  
04/28/15  
Accrual Basis

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of March 31, 2015

|                                       | <u>Mar 31, 15</u>          |
|---------------------------------------|----------------------------|
| <b>ASSETS</b>                         |                            |
| Current Assets                        |                            |
| Checking/Savings                      |                            |
| 100.000 Traffic Impact Account        | 4,117.46                   |
| 106.000 Traffic Impact Account        | 1,635,151.42               |
| Total Checking/Savings                | <u>1,639,268.88</u>        |
| Total Current Assets                  | <u>1,639,268.88</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>1,639,268.88</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                            |
| Equity                                |                            |
| Retained Earnings                     | 1,636,812.31               |
| Net Income                            | 2,456.57                   |
| Total Equity                          | <u>1,639,268.88</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>1,639,268.88</u></u> |

**Lower Nazareth Township Master Escrow**  
**Balance Sheet**  
As of March 31, 2015

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|  | Mar 31, 15          |
|--|---------------------|
| <b>ASSETS</b>                            |                     |
| Current Assets                           |                     |
| Checking/Savings                         |                     |
| 100.00 Master Escrow-Owed to GF          | 607.68              |
| 101.000 · Master Escrow Checking - LAB   | 416.36              |
| 102.000 · SAVINGS ACCOUNTS - LAB         | 1,862,349.80        |
| 106.000 · SAVING ACCOUNTS                | 37,299.76           |
| 109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB | 11,128.46           |
| Total Checking/Savings                   | 1,911,802.06        |
| Total Current Assets                     | 1,911,802.06        |
| <b>TOTAL ASSETS</b>                      | <b>1,911,802.06</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                               | 1,345,907.14        |
| Total Equity                             | 1,909,471.55        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b>1,911,802.06</b> |

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04/28/15  
Accrual Basis

**LNT Griffin Sewer Fund**  
**Balance Sheet**  
As of March 31, 2015

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|                                       | <u>Mar 31, 15</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| Current Assets                        |                          |
| Checking/Savings                      |                          |
| 100.000 · Checking Account            | 200,072.52               |
| Total Checking/Savings                | <u>200,072.52</u>        |
| Total Current Assets                  | <u>200,072.52</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>200,072.52</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| Equity                                |                          |
| 32000 · Retained Earnings             | 200,060.21               |
| Net Income                            | 12.31                    |
| Total Equity                          | <u>200,072.52</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>200,072.52</u></u> |

**Lower Nazareth Township**  
**Balance Sheet**  
As of March 31, 2015

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|   | <u>Mar 31, 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 | 204,861.99        |
| 100.000 · Checking Account - Other      | 966.26            |
|   | <hr/>             |
| Total 100.000 · Checking Account        | 227,104.08        |
|   | <hr/>             |
| Total Checking/Savings                  | 227,104.08        |
|   | <hr/>             |
| Total Current Assets                    | 227,104.08        |
|   | <hr/>             |
| <b>TOTAL ASSETS</b>                     | <b>227,104.08</b> |
|   | <hr/> <hr/>       |
| <b>LIABILITIES &amp; EQUITY</b>         |                   |
| Equity                                  |                   |
| 270.000 · Opening Bal Equity            | 60,713.53         |
| 3900 · Retained Earnings                | 92,770.98         |
| Net Income                              | 73,619.57         |
|   | <hr/>             |
| Total Equity                            | 227,104.08        |
|   | <hr/>             |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <b>227,104.08</b> |
|   | <hr/> <hr/>       |