



**Lower Nazareth Township**  
**Financial Report**  
*September 2015*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Sep-15

<b>General Fund - 01</b>	\$ 976,788
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 111,062
<b>Palmer Sewer Fund - 08</b>	\$ 170,725
<b>Nazareth Sewer Fund - 09</b>	\$ 12,746
<b>Capital Reserve - Open Space Fund - 16</b>	\$ 1,457,962
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 2,741
<b>Fiscal Stability Fund -</b>	\$ 139,374
<b>Capital Reserve - Municipal - 30</b>	\$ 214,350
<b>Capital Reserve - Fire Fund - 31</b>	\$ 107,978
<b>Capital Reserve - Ambulance Fund- 32</b>	\$ 49,142
<b>Highway Reconstruction/Rehabilitation -</b>	\$ 400,977
<b>Capital Reserve - Equipment Replacement -</b>	\$ 178,975
<b>Refuse/Recycling Collection - 33</b>	\$ 12,388
<b>State Liquid Fuels Fund - 35</b>	\$ 466,157
<b>Traffic Impact - 091</b>	\$ 1,654,169
<i><b>Total Township Funds...</b></i>	<u><u><b>\$5,955,534</b></u></u>

<b>Master Escrow Account</b>	\$ 712,708
<b>Griffin Sewer Fund</b>	\$ 200,098
<b>Development &amp; Inspection Account</b>	\$ 147,902
<i><b>Total Escrow Accounts...</b></i>	<u><u><b>\$1,060,708</b></u></u>

Lower Nazareth Township  
Balance Sheet  
As of September 30, 2015

	<u>Sep 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	14,359.38
105.000 · Payroll Account	43,509.95
106.000 · LAB Savings Account	825,642.02
106.100 · PLGIT Account	77,746.29
106.200 · Real Estate Tax Collections	13,051.00
110.000 · Petty Cash	100.00
120.000 · Real Estate Petty Cash	150.00
Total Checking/Savings	<u>974,558.64</u>
Other Current Assets	
Employee Advance	-20.94
Total Other Current Assets	<u>-20.94</u>
Total Current Assets	974,537.70
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	<u>2,250.00</u>
<b>TOTAL ASSETS</b>	<u><u>976,787.70</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	-24.80
212 · Earned Income Tax Withheld	2,449.23
213 · Medicare Withheld	-5.80
219 · Occup Privilege Tax Withheld	148.00
223 · Unemployment Withheld	145.64
Total 210.000 · PAYROLL LIABILITIES	<u>2,712.27</u>
Total Other Current Liabilities	<u>2,712.27</u>
Total Current Liabilities	<u>2,712.27</u>
Total Liabilities	2,712.27
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	66,245.70
Net Income	135,977.25
Total Equity	<u>974,075.43</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>976,787.70</u></u>

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

10/26/15

	Jan - Sep 15	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>300.000 · TAXES</b>				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,459,800.10	1,460,000.00	-199.90	100.0%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	23,966.40	30,000.00	-6,033.60	79.9%
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>1,483,766.50</b>	<b>1,490,050.00</b>	<b>-6,283.50</b>	<b>99.6%</b>
<b>310.000 · LOCAL ENABLING ACT TAXES</b>				
310.100 · Real Estate Transfer Tax	132,126.16	140,000.00	-7,873.84	94.4%
310.210 · Earned Income - Current	760,944.98	1,100,000.00	-339,055.02	69.2%
310.220 · Earned Income - Prior	76,777.30	70,000.00	6,777.30	109.7%
310.510 · Local Services Tax	277,113.85	330,000.00	-52,886.15	84.0%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
<b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>	<b>1,246,962.29</b>	<b>1,640,000.00</b>	<b>-393,037.71</b>	<b>76.0%</b>
<b>Total 300.000 · TAXES</b>	<b>2,730,728.79</b>	<b>3,130,050.00</b>	<b>-399,321.21</b>	<b>87.2%</b>
<b>320.000 · LICENSES &amp; PERMITS</b>				
321.800 · Cable TV franchise	124,638.74	65,000.00	59,638.74	191.8%
322.400 · Yard Waste Recycling	0.00	0.00	0.00	0.0%
<b>Total 320.000 · LICENSES &amp; PERMITS</b>	<b>124,638.74</b>	<b>65,000.00</b>	<b>59,638.74</b>	<b>191.8%</b>
<b>330.000 · FINES &amp; FORFEITS</b>				
331.110 · Vehicle Code Violations	21,807.47	30,000.00	-8,192.53	72.7%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	52,569.54	5,000.00	47,569.54	1,051.4%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<b>74,377.01</b>	<b>35,010.00</b>	<b>39,367.01</b>	<b>212.4%</b>
<b>340.000 · INTEREST, RENTS &amp; ROYALTIES</b>				
341.000 · Interest Earnings				
341.01 · Interest on checking	74.38	100.00	-25.62	74.4%
341.02 · Interest on Savings	615.32	500.00	115.32	123.1%
<b>Total 341.000 · Interest Earnings</b>	<b>689.70</b>	<b>600.00</b>	<b>89.70</b>	<b>115.0%</b>
342.000 · Rents and Royalties				
342.20 · Property Rental Income	9,450.00	60,000.00	-50,550.00	15.8%
<b>Total 342.000 · Rents and Royalties</b>	<b>9,450.00</b>	<b>60,000.00</b>	<b>-50,550.00</b>	<b>15.8%</b>
<b>Total 340.000 · INTEREST, RENTS &amp; ROYALTIES</b>	<b>10,139.70</b>	<b>60,600.00</b>	<b>-50,460.30</b>	<b>16.7%</b>
<b>350.000 · INTERGOVERNMENTAL REVENUES</b>				
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%
<b>Total 354.000 · STATE CAPITAL &amp; OPER. GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

10/26/15

	Jan - Sep 15	Budget	\$ Over Budget	% of Budget
<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	2,000.00	2,000.00	0.00	100.0%
355.051 - Non-Uniform	50,970.85	40,000.00	10,970.85	127.4%
355.052 - Police Department	66,660.46	65,000.00	1,660.46	102.6%
355.070 - Fire Relief	75,859.58	80,000.00	-4,140.42	94.8%
<b>Total 355.000 - STATE SHARED REVENUES</b>	<b>195,490.89</b>	<b>191,100.00</b>	<b>4,390.89</b>	<b>102.3%</b>
<b>Total 350.000 - INTERGOVERNMENTAL REVENUES</b>	<b>195,490.89</b>	<b>191,100.00</b>	<b>4,390.89</b>	<b>102.3%</b>
<b>360.000 - CHARGES FOR SERVICES</b>				
361.000 - General Government				
361.310 - Subdivision & Land Development	4,641.34	10,000.00	-5,358.66	46.4%
361.330 - Zoning Hearings	11,250.00	7,000.00	4,250.00	160.7%
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	99.84	500.00	-400.16	20.0%
<b>Total 361.500 - Maps &amp; Publications</b>	<b>132.84</b>	<b>500.00</b>	<b>-367.16</b>	<b>26.6%</b>
361.630 - Proceeds from tax collection	21,429.04	30,000.00	-8,570.96	71.4%
361.74 - Postage collected	110.93	250.00	-139.07	44.4%
<b>Total 361.000 - General Government</b>	<b>37,564.15</b>	<b>47,750.00</b>	<b>-10,185.85</b>	<b>78.7%</b>
<b>362.000 - PUBLIC SAFETY</b>				
362.140 - Alarm Permits	130.00	200.00	-70.00	65.0%
362.410 - Building & Zoning Permits	4,300.00	15,000.00	-10,700.00	28.7%
362.440 - Sewer Permits	1,765.00	1,000.00	765.00	176.5%
362.451 - Use & Occupancy Permits	40.00	50.00	-10.00	80.0%
362.452 - Moving Permits	445.00	400.00	45.00	111.3%
362.470 - Driveway Permits	1,950.00	2,000.00	-50.00	97.5%
362.480 - Grading Permits	16,446.50	11,000.00	5,446.50	149.5%
362.481 - Swimming Pool Grading Permits	4,900.00	2,500.00	2,400.00	196.0%
362.490 - Peddling Permit	225.00	100.00	125.00	225.0%
<b>Total 362.000 - PUBLIC SAFETY</b>	<b>30,201.50</b>	<b>32,250.00</b>	<b>-2,048.50</b>	<b>93.6%</b>
<b>Total 360.000 - CHARGES FOR SERVICES</b>	<b>67,765.65</b>	<b>80,000.00</b>	<b>-12,234.35</b>	<b>84.7%</b>
<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	367.50	100.00	267.50	367.5%
363.500 - Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
<b>Total 363.000 - HIGHWAYS AND STREETS</b>	<b>367.50</b>	<b>300.00</b>	<b>67.50</b>	<b>122.5%</b>
<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	4,050.00	2,500.00	1,550.00	162.0%
<b>Total 367.000 - CULTURE-RECREATION</b>	<b>13,570.00</b>	<b>11,010.00</b>	<b>2,560.00</b>	<b>123.3%</b>

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

10/26/15

	Jan - Sep 15	Budget	\$ Over Budget	% of Budget
389.000 · MISCELLANEOUS INCOME				
389.196 · Mini-Cobra Premiums	0.00	50.00	-50.00	0.0%
389.000 · MISCELLANEOUS INCOME - Other	104.92	50.00	54.92	209.8%
<b>Total 389.000 · MISCELLANEOUS INCOME</b>	<b>104.92</b>	<b>100.00</b>	<b>4.92</b>	<b>104.9%</b>
391.000 · Proceeds of Gen. Fxd. Asset Dis				
391.100 · Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
<b>Total 391.000 · Proceeds of Gen. Fxd. Asset Dis</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
395.000 · Refund of Prior Yr Expenditures	43,503.56	25,000.00	18,503.56	174.0%
49900 · Uncategorized Income	0.00			
<b>Total Income</b>	<b>3,260,686.76</b>	<b>3,598,170.00</b>	<b>-337,483.24</b>	<b>90.6%</b>
<b>Gross Profit</b>	<b>3,260,686.76</b>	<b>3,598,170.00</b>	<b>-337,483.24</b>	<b>90.6%</b>
<b>Expense</b>				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	9,374.85	12,500.00	-3,125.15	75.0%
400.215 · Postage	2,742.90	3,000.00	-257.10	91.4%
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	3,685.89	6,000.00	-2,314.11	61.4%
400.322 · Long Distance	280.85	400.00	-119.15	70.2%
400.324 · Wireless	1,180.68	1,500.00	-319.32	78.7%
<b>Total 400.320 · Telephone</b>	<b>5,147.42</b>	<b>7,900.00</b>	<b>-2,752.58</b>	<b>65.2%</b>
400.340 · Advertising	3,304.32	4,500.00	-1,195.68	73.4%
400.342 · Public Relations Printing	2,685.00	5,000.00	-2,315.00	53.7%
400.343 · Codification/Printing	20.00	10,000.00	-9,980.00	0.2%
400.374 · Maintenance Agreements	6,624.69	10,600.00	-3,975.31	62.5%
400.384 · Office Equipment Rental	568.50	1,000.00	-431.50	56.9%
400.420 · Dnes & Subscriptions	3,282.60	4,100.00	-817.40	80.1%
400.460 · Meetings & Continuing Education	7,431.23	7,000.00	431.23	106.2%
400.700 · Capital Purchases	2,566.56	10,000.00	-7,433.44	25.7%
<b>Total 400.000 · GENERAL GOVERNMENT</b>	<b>45,156.07</b>	<b>77,650.00</b>	<b>-32,493.93</b>	<b>58.2%</b>
402.000 · AUDITING				
402.105 · Audit Wages	40.00	100.00	-60.00	40.0%
402.311 · Accounting & Auditing Services	13,850.00	7,500.00	6,350.00	184.7%
<b>Total 402.000 · AUDITING</b>	<b>13,890.00</b>	<b>7,600.00</b>	<b>6,290.00</b>	<b>182.8%</b>
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	1,977.96	2,000.00	-22.04	98.9%
403.213 · Office Equipment	93.74	200.00	-106.26	46.9%
403.215 · EIT Postage	114.73	200.00	-85.27	57.4%
403.216 · Real Estate Postage	1,265.91	1,400.00	-134.09	90.4%
403.310 · Computer Services	0.00	0.00	0.00	0.0%

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

10/26/15

	Jan - Sep 15	Budget	\$ Over Budget	% of Budget
403.311 · Audit	0.00	2,300.00	-2,300.00	0.0%
403.317 · Tax Collection Committee Servc	228.89	500.00	-271.11	45.8%
403.319 · Tax Refunds	24,322.83	1,000.00	23,322.83	2,432.3%
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>28,004.06</b>	<b>8,000.00</b>	<b>20,004.06</b>	<b>350.1%</b>
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	18,943.75	25,000.00	-6,056.25	75.8%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
<b>Total 404.000 · SOLICITOR/LEGAL</b>	<b>18,943.75</b>	<b>26,500.00</b>	<b>-7,556.25</b>	<b>71.5%</b>
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	226,104.15	309,000.00	-82,895.85	73.2%
405.200 · Office Supplies	5,810.94	4,000.00	1,810.94	145.3%
405.300 · Bond	1,500.00	1,500.00	0.00	100.0%
<b>Total 405.000 · PERSONNEL SERVICES</b>	<b>233,415.09</b>	<b>314,500.00</b>	<b>-81,084.91</b>	<b>74.2%</b>
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense				
406.316 · Drug Testing	652.81	300.00	352.81	217.6%
406.317 · Employee Record Checks	240.00	500.00	-260.00	48.0%
406.318 · Bank Fees	218.00	200.00	18.00	109.0%
406.319 · Reimburse private prop damage	30.99	50.00	-19.01	62.0%
406.325 · Internet fees / Website Develop	50.00	150.00	-100.00	33.3%
406.331 · Mileage	2,955.31	1,750.00	1,205.31	168.9%
406.338 · Highway/Toll Reimbursement	119.60	250.00	-130.40	47.8%
406.341 · Personnel Advertising	0.00	100.00	-100.00	0.0%
406.421 · License & Permit Renewal	631.50	500.00	131.50	126.3%
	136.00	150.00	-14.00	90.7%
<b>Total 406.000 · GENERAL GOVT. ADMINISTRATION</b>	<b>5,034.21</b>	<b>3,950.00</b>	<b>1,084.21</b>	<b>127.4%</b>
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	2,455.00	1,500.00	955.00	163.7%
407.215 · Software	805.63	2,000.00	-1,194.37	40.3%
407.370 · Computer Services	4,559.38	4,000.00	559.38	109.0%
<b>Total 407.000 · DATA PROCESSING</b>	<b>7,820.01</b>	<b>7,500.00</b>	<b>320.01</b>	<b>101.6%</b>
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	4,734.50	8,000.00	-3,265.50	59.2%
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>4,734.50</b>	<b>15,050.00</b>	<b>-10,315.50</b>	<b>31.5%</b>
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	2,123.87	2,500.00	-376.13	85.0%
409.230 · Heating Fuel	22,009.89	25,000.00	-2,990.11	88.0%
409.300 · Facilities Maintenance	6,904.60	3,000.00	3,904.60	230.2%
409.318 · Building Security Systems	676.71	3,500.00	-2,823.29	19.3%
409.360 · Public Utilities				
409.361 · Electricity	9,997.59	11,000.00	-1,002.41	90.9%

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

	Jan - Sep 15	Budget	\$ Over Budget	% of Budget
409.366 · Water	1,450.54	1,500.00	-49.46	96.7%
<b>Total 409.360 · Public Utilities</b>	<b>11,448.13</b>	<b>12,500.00</b>	<b>-1,051.87</b>	<b>91.6%</b>
409.367 · Trash Removal	504.70	750.00	-245.30	67.3%
409.375 · Communication Equip Repair/Main	0.00	350.00	-350.00	0.0%
409.386 · Rental Property Expenses	600.66	500.00	100.66	120.1%
409.600 · Capital Construction	0.00	15,000.00	-15,000.00	0.0%
<b>Total 409.000 · GEN GOVT. BUILDINGS</b>	<b>44,268.56</b>	<b>63,100.00</b>	<b>-18,831.44</b>	<b>70.2%</b>
<b>410.000 · PUBLIC SAFETY</b>				
410.160 · Police Pension	0.00	65,000.00	-65,000.00	0.0%
410.200 · Fire-Police Supplies	3,378.86	7,000.00	-3,621.14	48.3%
410.250 · Repair Lights	0.00	50.00	-50.00	0.0%
410.527 · Radio Repair	0.00	50.00	-50.00	0.0%
410.500 · Police Services Contract	887,098.50	1,183,000.00	-295,901.50	75.0%
<b>Total 410.000 · PUBLIC SAFETY</b>	<b>890,477.36</b>	<b>1,255,100.00</b>	<b>-364,622.64</b>	<b>70.9%</b>
<b>411.000 · FIRE</b>				
411.300 · Building Capital Reserve	75,913.01	80,000.00	-4,086.99	94.9%
411.500 · Contributions	64,664.33	80,000.00	-15,335.67	80.8%
411.541 · Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 · Water Hydrant Assessment	49,260.00	65,000.00	-15,740.00	75.8%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	17,374.68	25,000.00	-7,625.32	69.5%
<b>Total 411.000 · FIRE</b>	<b>207,212.02</b>	<b>410,000.00</b>	<b>-202,787.98</b>	<b>50.5%</b>
<b>412.000 · AMBULANCE</b>				
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>
<b>413.000 · CODE ENFORCEMENT</b>				
413.100 · Zoning Administrator	47,546.81	62,000.00	-14,453.19	76.7%
413.121 · Sewage Enforcement Officer	959.88	1,000.00	-40.12	96.0%
413.200 · Supplies	184.41	700.00	-515.59	26.3%
413.325 · Postage	510.75	700.00	-189.25	73.0%
413.400 · Court Costs	0.00	1,000.00	-1,000.00	0.0%
<b>Total 413.000 · CODE ENFORCEMENT</b>	<b>49,201.85</b>	<b>65,400.00</b>	<b>-16,198.15</b>	<b>75.2%</b>
<b>414.000 · PLANNING &amp; ZONING</b>				
414.112 · Stenographer, ZH & PC	1,020.00	1,300.00	-280.00	78.5%
414.116 · Zoning Hearing Bd Compensation	700.00	3,000.00	-2,300.00	23.3%
414.117 · Planning Commission Comp.	1,200.00	3,000.00	-1,800.00	40.0%
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	17,748.38	15,000.00	2,748.38	118.3%
414.340 · Zoning Hearing Advertisements	2,259.80	3,000.00	-740.20	75.3%
<b>Total 414.000 · PLANNING &amp; ZONING</b>	<b>22,928.18</b>	<b>30,900.00</b>	<b>-7,971.82</b>	<b>74.2%</b>
<b>415.114 · EMERGENCY MANAGEMENT COORD</b>	<b>1,800.00</b>	<b>2,400.00</b>	<b>-600.00</b>	<b>75.0%</b>



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

10/26/15

	Jan - Sep 15	Budget	\$ Over Budget	% of Budget
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%
<b>Total 426.000 - SANITATION EXPENSE</b>	<b>0.00</b>	<b>50.00</b>	<b>-50.00</b>	<b>0.0%</b>
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	4,504.80	6,000.00	-1,495.20	75.1%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	<b>4,504.80</b>	<b>6,000.00</b>	<b>-1,495.20</b>	<b>75.1%</b>
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	306,579.42	430,000.00	-123,420.58	71.5%
430.245 - Supplies	6,879.89	8,000.00	-1,120.11	86.0%
430.300 - Facilities Maintenance	462.05	1,500.00	-1,037.95	30.8%
430.320 - Telephone				
430.321 - Local	1,351.45	2,000.00	-648.55	67.6%
430.322 - Long Distance	260.70	400.00	-139.30	65.2%
430.329 - Wireless	2,704.45	3,200.00	-495.55	84.5%
<b>Total 430.000 - HWYS., ROADS &amp; STREETS</b>	<b>4,316.60</b>	<b>5,600.00</b>	<b>-1,283.40</b>	<b>77.1%</b>
430.330 - Heating Fuel	5,500.55	10,000.00	-4,499.45	55.0%
430.360 - Electricity	2,502.70	3,500.00	-997.30	71.5%
430.384 - Equip/Machinery Rental	11,593.78	11,000.00	593.78	105.4%
430.450 - Contracted Services	636.26	800.00	-163.74	79.5%
430.460 - Continuing Education	5,715.64	2,500.00	3,215.64	228.6%
430.600 - Capital Construction	0.00	9,000.00	-9,000.00	0.0%
430.740 - Equipment Purchase	4,898.00	45,000.00	-40,102.00	10.9%
430.750 - Misc. Shop Tools & Equipment	9,956.68	5,000.00	4,956.68	199.1%
<b>Total 430.000 - HWYS., ROADS &amp; STREETS</b>	<b>359,041.57</b>	<b>531,900.00</b>	<b>-172,858.43</b>	<b>67.5%</b>
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	58,743.16	45,000.00	13,743.16	130.5%
<b>Total 432.000 - WINTER MAINTENANCE</b>	<b>58,743.16</b>	<b>45,000.00</b>	<b>13,743.16</b>	<b>130.5%</b>
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	587.55	5,500.00	-4,912.45	10.7%
433.246 - Pavement Marking Supplies	796.90	2,500.00	-1,703.10	31.9%
433.249 - Traffic Control Supplies-signal	1,957.00	2,200.00	-263.00	88.0%
433.360 - Traffic signal electric	1,897.07	2,750.00	-852.93	69.0%
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%
<b>Total 433.000 - TRAFFIC CONTROL DEVICES</b>	<b>6,993.52</b>	<b>15,950.00</b>	<b>-8,956.48</b>	<b>43.8%</b>
434.000 - STREET LIGHTING				
434.360 - St. Light. Electricity	2,640.47	5,000.00	-2,359.53	52.8%
<b>Total 434.000 - STREET LIGHTING</b>	<b>2,640.47</b>	<b>5,000.00</b>	<b>-2,359.53</b>	<b>52.8%</b>
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	1,921.68	4,000.00	-2,078.32	48.0%
437.213 - Equipment Parts & Supplies	35,416.51	25,000.00	10,416.51	141.7%

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

	Jan - Sep 15	Budget	\$ Over Budget	% of Budget
437.233 · Equipment Motor Fuel	21,563.96	32,500.00	-10,936.04	66.4%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>58,902.15</b>	<b>61,500.00</b>	<b>-2,597.85</b>	<b>95.8%</b>
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	4,001.27	4,000.00	1.27	100.0%
438.272 · Aggregate Supplies	0.00	2,500.00	-2,500.00	0.0%
438.273 · Pipe and Drainage Supplies	1,337.91	2,500.00	-1,162.09	53.5%
438.274 · Pavement/Maintenance Supplies	4,284.30	4,000.00	284.30	107.1%
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>9,623.48</b>	<b>13,000.00</b>	<b>-3,376.52</b>	<b>74.0%</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	9,580.40	10,000.00	-419.60	95.8%
452.249 · Recreation Programs	2,746.91	3,000.00	-253.09	91.6%
452.300 · Recreation Safety Insurance	4,190.63	23,000.00	-18,809.37	18.2%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>16,517.94</b>	<b>36,000.00</b>	<b>-19,482.06</b>	<b>45.9%</b>
454.000 · PARKS				
454.115 · Park Personnel	5,964.75	7,000.00	-1,035.25	85.2%
454.200 · Park supplies	4,672.95	2,500.00	2,172.95	186.9%
454.230 · Fuel	2,204.86	3,500.00	-1,295.14	63.0%
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	906.02	2,000.00	-1,093.98	45.3%
454.500 · Contracted Services	1,735.36	5,000.00	-3,264.64	34.7%
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>15,483.94</b>	<b>23,000.00</b>	<b>-7,516.06</b>	<b>67.3%</b>
456.000 · LIBRARY				
456.520 · Library Contribution	68,276.25	91,000.00	-22,723.75	75.0%
<b>Total 456.000 · LIBRARY</b>	<b>68,276.25</b>	<b>91,000.00</b>	<b>-22,723.75</b>	<b>75.0%</b>
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	38,983.45	48,000.00	-9,016.55	81.2%
481.200 · Medicare Employer Paid	9,117.13	12,000.00	-2,882.87	76.0%
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	2,075.00	2,500.00	-425.00	83.0%
484.354 · Workers Comp Insurance	39,973.00	36,000.00	3,973.00	111.0%
487.196 · Health Insurance	157,231.76	213,150.00	-55,918.24	73.8%
487.197 · Other Group Benefits	15,152.30	18,500.00	-3,347.70	81.9%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>	<b>262,628.32</b>	<b>446,150.00</b>	<b>-183,521.68</b>	<b>58.9%</b>
486.000 · Insurance				

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

	Jan - Sep 15	Budget	\$ Over Budget	% of Budget
486.350 · Liability Insurance	45,602.35	61,000.00	-15,397.65	74.8%
<b>Total 486.000 · Insurance</b>	45,602.35	61,000.00	-15,397.65	74.8%
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>	0.00	100.00	-100.00	0.0%
492.000 · Interfund Operating Transfers	612,637.80			
6561 · *Payroll Expenses				
6561.1 · Taxable Third Party Sick Pay	0.00			
6561 · *Payroll Expenses - Other	428.10			
<b>Total 6561 · *Payroll Expenses</b>	428.10			
<b>Total Expense</b>	3,124,709.51	3,744,750.00	-620,040.49	83.4%
<b>Net Income</b>	135,977.25	-146,580.00	282,557.25	-92.8%

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

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	<u>Sep 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	55,543.67
106.002 · Fire/Ambulance	38,149.49
106.003 · Recycling	17,366.57
106.000 · Host Fee Savings Account - Other	2.37
Total 106.000 · Host Fee Savings Account	<u>111,062.10</u>
Total Checking/Savings	<u>111,062.10</u>
Total Current Assets	<u>111,062.10</u>
<b>TOTAL ASSETS</b>	<u><u>111,062.10</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	80,052.60
Net Income	-67,037.54
Total Equity	<u>111,062.10</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>111,062.10</u></u>

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

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	<u>Sep 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	718.67
106.000 · Palmer Sewer Savings Account	<u>170,006.21</u>
Total Checking/Savings	<u>170,724.88</u>
Total Current Assets	<u>170,724.88</u>
<b>TOTAL ASSETS</b>	<b><u>170,724.88</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	46,919.97
Net Income	<u>127.65</u>
Total Equity	<u>170,724.88</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>170,724.88</u></b>

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

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	<u>Sep 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,122.43
106.000 · Nazareth Sewer Savings Account	<u>11,623.31</u>
Total Checking/Savings	<u>12,745.74</u>
Total Current Assets	<u>12,745.74</u>
<b>TOTAL ASSETS</b>	<b><u>12,745.74</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	5,998.33
Net Income	<u>1,537.08</u>
Total Equity	<u>12,745.74</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>12,745.74</u></b>

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

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	<u>Sep 30, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · LAB Checking Account	662,968.28
106.000 · PLGIT Savings Account	794,993.50
<b>Total Checking/Savings</b>	<u>1,457,961.78</u>
<b>Total Current Assets</b>	<u>1,457,961.78</u>
<b>TOTAL ASSETS</b>	<u><u>1,457,961.78</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,266,978.60
Net Income	160,488.23
<b>Total Equity</b>	<u>1,457,961.78</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,457,961.78</u></u>

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

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	<u>Sep 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	2,618.64
106.000 · Swr/Signal PLUS Account	<u>122.65</u>
Total Checking/Savings	<u>2,741.29</u>
Total Current Assets	<u>2,741.29</u>
<b>TOTAL ASSETS</b>	<u><u>2,741.29</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>-1,108,896.58</u>
Total Equity	<u>2,741.29</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,741.29</u></u>



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

	<u>Sep 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	139,374.43
Total Checking/Savings	<u>139,374.43</u>
Total Current Assets	<u>139,374.43</u>
<b>TOTAL ASSETS</b>	<u><u>139,374.43</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	39,223.39
Net Income	<u>100,151.04</u>
Total Equity	<u>139,374.43</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>139,374.43</u></u>

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

	Sep 30, 15
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	214,064.07
106.001 · CAPITAL PURCHASES	205.79
106.000 · Capital Reserve Savings Account - Other	214,269.86
Total 106.000 · Capital Reserve Savings Account	214,269.86
Total Checking/Savings	214,269.86
<b>Total Current Assets</b>	<b>214,269.86</b>
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
<b>TOTAL ASSETS</b>	<b>214,350.37</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	52,490.10
Net Income	-47,107.41
Total Equity	214,350.37
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>214,350.37</b>

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

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	<u>Sep 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	17.58
Total 106.000 · Fire CR Savings Account	<u>107,977.60</u>
Total Checking/Savings	<u>107,977.60</u>
Total Current Assets	<u>107,977.60</u>
<b>TOTAL ASSETS</b>	<b><u>107,977.60</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-126,637.61
Net Income	17.58
Total Equity	<u>107,977.60</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>107,977.60</u></b>

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

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	<u>Sep 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	8.01
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Total 106.000 · Ambulance CR Savings Account	49,141.94
	<hr/>
Total Checking/Savings	49,141.94
	<hr/>
Total Current Assets	49,141.94
	<hr/>
<b>TOTAL ASSETS</b>	<b>49,141.94</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	8.01
	<hr/>
Total Equity	49,141.94
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>49,141.94</b>
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10/26/15

Accrual Basis

**37LNT Highway Reconstruction & Rehabilitation**  
**Balance Sheet**  
As of September 30, 2015

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	<u>Sep 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	14,936.32
106.000 · Hwy Recon/Rehab MM/Savings Acct	<u>386,040.24</u>
Total Checking/Savings	<u>400,976.56</u>
Total Current Assets	<u>400,976.56</u>
<b>TOTAL ASSETS</b>	<b><u>400,976.56</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	309,092.59
Net Income	<u>91,883.97</u>
Total Equity	<u>400,976.56</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>400,976.56</u></b>

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10/26/15

Accrual Basis

**LNT Capital Reserve - Equipment Replacement**  
**Balance Sheet**  
As of September 30, 2015

	<u>Sep 30, 15</u>
<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	<u>1.69</u>
Total 100.000 · CR Equip Replacement - Checking	8,435.09
106.000 · CR Equip Replacement MM/Savings	
106.002 · EQUIPMENT REPLACEMENT	170,320.32
106.000 · CR Equip Replacement MM/Savings - Other	<u>219.15</u>
Total 106.000 · CR Equip Replacement MM/Savings	<u>170,539.47</u>
Total Checking/Savings	<u>178,974.56</u>
Total Current Assets	<u>178,974.56</u>
<b>TOTAL ASSETS</b>	<b><u>178,974.56</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	7,147.52
Net Income	<u>171,827.04</u>
Total Equity	<u>178,974.56</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>178,974.56</u></b>

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Lower Nazareth Township - Refuse/Recycling Collection

10/26/15

Balance Sheet

Accrual Basis

As of September 30, 2015

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	<u>Sep 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	10,354.30
103.000 · Embassy Checking Account	<u>2,034.15</u>
Total Checking/Savings	<u>12,388.45</u>
Total Current Assets	<u>12,388.45</u>
<b>TOTAL ASSETS</b>	<u><u>12,388.45</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	28,847.63
Net Income	<u>-16,459.18</u>
Total Equity	<u>12,388.45</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>12,388.45</u></u>

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

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	<u>Sep 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	466,157.36
<b>Total Checking/Savings</b>	<u>466,157.36</u>
<b>Total Current Assets</b>	<u>466,157.36</u>
<b>TOTAL ASSETS</b>	<u><u>466,157.36</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	149,345.88
Net Income	207,391.95
<b>Total Equity</b>	<u>466,157.36</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>466,157.36</u></u>



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10/26/15

Accrual Basis

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

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	<u>Sep 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	7,579.36
106.000 Traffic Impact Account	1,646,589.75
Total Checking/Savings	<u>1,654,169.11</u>
Total Current Assets	<u>1,654,169.11</u>
<b>TOTAL ASSETS</b>	<u><u>1,654,169.11</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,636,812.31
Net Income	17,356.80
Total Equity	<u>1,654,169.11</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,654,169.11</u></u>

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

	Sep 30, 15
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.00 Master Escrow-Owed to GF	607.68
101.000 · Master Escrow Checking - LAB	177.18
102.000 · SAVINGS ACCOUNTS - LAB	667,065.58
106.000 · SAVING ACCOUNTS	37,307.22
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	7,550.60
<b>Total Checking/Savings</b>	712,708.26
<b>Total Current Assets</b>	712,708.26
<b>TOTAL ASSETS</b>	712,708.26
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
230.000 · Due to Other Funds	2,330.51
<b>Total Other Current Liabilities</b>	2,330.51
<b>Total Current Liabilities</b>	2,330.51
<b>Total Liabilities</b>	2,330.51
<b>Equity</b>	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(280,506.30)
Net Income	146,813.34
<b>Total Equity</b>	710,377.75
<b>TOTAL LIABILITIES &amp; EQUITY</b>	712,708.26

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10/26/15

Accrual Basis

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

	<u>Sep 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	200,097.57
Total Checking/Savings	<u>200,097.57</u>
Total Current Assets	<u>200,097.57</u>
<b>TOTAL ASSETS</b>	<u><u>200,097.57</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	200,060.21
Net Income	37.36
Total Equity	<u>200,097.57</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>200,097.57</u></u>

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

	Sep 30, 15
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	125,571.73
100.000 · Checking Account - Other	1,054.28
Total 100.000 · Checking Account	147,901.84
Total Checking/Savings	147,901.84
Total Current Assets	147,901.84
<b>TOTAL ASSETS</b>	<b>147,901.84</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	92,770.98
Net Income	-5,582.67
Total Equity	147,901.84
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>147,901.84</b>