



Lower Nazareth Township
Financial Report
July 2016

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

| | <u>Jul-16</u> |
|-------------------------------------------|---------------------------|
| General Fund - 01 | \$ 1,249,876 |
| Special Revenue Fund - Host Fee - 05 | \$ 115,478 |
| Palmer Sewer Fund - 08 | \$ 170,867 |
| Nazareth Sewer Fund - 09 | \$ 16,620 |
| Capital Reserve - Open Space Fund - 16 | \$ 1,913,445 |
| Capital Reserve - Sewer/Signals Fund - 18 | \$ 6,724 |
| Fiscal Stability Fund - 95 | \$ 239,704 |
| Capital Reserve - Municipal - 30 | \$ 253,791 |
| Capital Reserve - Fire Fund - 31 | \$ 346,999 |
| Capital Reserve - Ambulance Fund- 32 | \$ 49,227 |
| Highway Reconstruction/Rehabilitation - | \$ 67,848 |
| Capital Reserve - Equipment Replacement - | \$ 245,274 |
| Refuse/Recycling Collection - 33 | \$ 2,212 |
| State Liquid Fuels Fund - 35 | \$ 682,339 |
| Traffic Impact - 091 | \$ 2,037,955 |
| <i>Total Township Funds...</i> | <u><u>\$7,398,359</u></u> |
| | |
| Lower Nazareth Township Sewer Department | \$ 200,103 |
| Master Escrow Account | \$ 695,223 |
| Griffin Sewer Fund | \$ - |
| Development & Inspection Account | \$ 160,808 |
| <i>Total Escrow Accounts...</i> | <u><u>\$856,031</u></u> |

Lower Nazareth Township
GENERAL FUND BALANCE SHEET

As of July 31, 2016

| | Jul 31, 16 |
|--------------------------------------------|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Checking Account | 22,107.41 |
| 105.000 · Payroll Account | 5,811.52 |
| 106.000 · LAB Savings Account | 1,031,281.19 |
| 106.100 · PLGIT Account | 79,501.57 |
| 106.200 · Real Estate Tax Collections | 108,695.61 |
| 110.000 · Petty Cash | 100.00 |
| 120.000 · Real Estate Petty Cash | 150.00 |
| | 1,247,647.30 |
| Other Current Assets | |
| Employee Advance | -20.94 |
| | -20.94 |
| Total Current Assets | 1,247,626.36 |
| Other Assets | |
| 130.500 · Due from Master Escrow Account | 2,250.00 |
| | 2,250.00 |
| TOTAL ASSETS | 1,249,876.36 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 210.000 · PAYROLL LIABILITIES | |
| 211 · FICA Withheld | -24.80 |
| 212 · Earned Income Tax Withheld | 888.07 |
| 213 · Medicare Withheld | -5.80 |
| 219 · Occup Privilege Tax Withheld | 52.00 |
| 223 · Unemployment Withheld | 50.34 |
| | 959.81 |
| Total 210.000 · PAYROLL LIABILITIES | 959.81 |
| Total Other Current Liabilities | 959.81 |
| Total Current Liabilities | 959.81 |
| Total Liabilities | 959.81 |
| Equity | |
| 270 · Opening Bal Equity | 771,852.48 |
| 3900 · Retained Earnings | -4,341.94 |
| Net Income | 481,406.01 |
| | 1,248,916.55 |
| Total Equity | 1,248,916.55 |
| TOTAL LIABILITIES & EQUITY | 1,249,876.36 |

Lower Nazareth Township
General Fund Budget vs. Actual
January through July 2016

08/24/16

| | Jan - Jul 16 | Budget | \$ Over Budget | % of Budget |
|----------------------------------------------|--------------|--------------|----------------|-------------|
| Income | | | | |
| 300.000 - TAXES | | | | |
| 301.000 - REAL PROPERTY TAXES | | | | |
| 301.100 - Real Estate - Current | 1,569,139.78 | 1,470,000.00 | 99,139.78 | 106.7% |
| 301.200 - Real Estate - Prior | 0.00 | 50.00 | -50.00 | 0.0% |
| 301.400 - Real Estate - Delinquent | 4,492.76 | 50,000.00 | -25,507.24 | 15.0% |
| Total 301.000 - REAL PROPERTY TAXES | 1,573,632.54 | 1,500,050.00 | 73,582.54 | 104.9% |
| 310.000 - LOCAL ENABLING ACT TAXES | | | | |
| 310.100 - Real Estate Transfer Tax | 360,640.03 | 160,000.00 | 200,640.03 | 225.4% |
| 310.210 - Earned Income - Current | 745,889.00 | 1,200,000.00 | -454,111.00 | 62.2% |
| 310.220 - Earned Income - Prior | 57,146.40 | 75,000.00 | -17,853.60 | 76.2% |
| 310.510 - Local Services Tax | 204,184.59 | 350,000.00 | -145,815.41 | 58.3% |
| Total 310.000 - LOCAL ENABLING ACT TAXES | 1,367,860.02 | 1,785,000.00 | -417,139.98 | 76.6% |
| Total 300.000 - TAXES | 2,941,492.56 | 3,285,050.00 | -343,557.44 | 89.5% |
| 320.000 - LICENSES & PERMITS | | | | |
| 321.800 - Cable TV Franchise | 51,092.49 | 80,000.00 | -28,907.51 | 63.9% |
| Total 320.000 - LICENSES & PERMITS | 51,092.49 | 80,000.00 | -28,907.51 | 63.9% |
| 330.000 - FINES & FORFEITS | | | | |
| 331.110 - Vehicle Code Violations | 28,283.64 | 30,000.00 | -1,716.36 | 94.3% |
| 331.121 - Earned Income Tax Fines | 0.00 | 10.00 | -10.00 | 0.0% |
| 331.122 - Ordinance Violations | 4,124.53 | 5,000.00 | -875.47 | 82.5% |
| Total 330.000 - FINES & FORFEITS | 32,408.17 | 35,010.00 | -2,601.83 | 92.6% |
| 340.000 - INTEREST, RENTS & ROYALTIES | | | | |
| 341.000 - Interest Earnings | | | | |
| 341.01 - Interest on checking | 60.54 | 100.00 | -39.46 | 60.5% |
| 341.02 - Interest on Savings | 675.58 | 750.00 | -74.42 | 90.1% |
| Total 341.000 - Interest Earnings | 736.12 | 850.00 | -113.88 | 86.6% |
| 342.000 - Rents and Royalties | | | | |
| 342.20 - Property Rental Income | 20,300.00 | 75,000.00 | -54,700.00 | 27.1% |
| Total 342.000 - Rents and Royalties | 20,300.00 | 75,000.00 | -54,700.00 | 27.1% |
| Total 340.000 - INTEREST, RENTS & ROYALTIES | 21,036.12 | 75,850.00 | -54,813.88 | 27.7% |
| 350.000 - INTERGOVERNMENTAL REVENUES | | | | |
| 351.000 - FEDERAL CAP & OPER GRANTS | | | | |
| 351.12 - FEMA - Emergency Reimbursement | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 351.000 - FEDERAL CAP & OPER GRANTS | 0.00 | 0.00 | 0.00 | 0.0% |
| 354.000 - STATE CAPITAL & OPER. GRANTS | | | | |
| 354.12 - Emergency Disaster Relief-PEMA | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 354.000 - STATE CAPITAL & OPER. GRANTS | 0.00 | 0.00 | 0.00 | 0.0% |

Lower Nazareth Township
General Fund Budget vs. Actual
January through July 2016

| | Jan - Jul 16 | Budget | \$ Over Budget | % of Budget |
|---------------------------------------------------|--------------|------------|----------------|-------------|
| 355.000 - STATE SHARED REVENUES | | | | |
| 355.010 - Public Utility Realty Tax | 0.00 | 4,100.00 | -4,100.00 | 0.0% |
| 355.040 - Alcoholic Beverage Licenses | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 355.051 - Non-Uniform | 0.00 | 45,000.00 | -45,000.00 | 0.0% |
| 355.052 - Police Department | 0.00 | 65,000.00 | -65,000.00 | 0.0% |
| 355.070 - Fire Relief | 0.00 | 75,000.00 | -75,000.00 | 0.0% |
| Total 355.000 - STATE SHARED REVENUES | 0.00 | 191,100.00 | -191,100.00 | 0.0% |
| Total 350.000 - INTERGOVERNMENTAL REVENUES | 0.00 | 191,100.00 | -191,100.00 | 0.0% |
| 360.000 - CHARGES FOR SERVICES | | | | |
| 361.000 - General Government | | | | |
| 361.310 - Subdivision & Land Development | 30,127.35 | 5,000.00 | 25,127.35 | 602.5% |
| 361.330 - Zoning Hearings | 3,500.00 | 7,000.00 | -3,500.00 | 50.0% |
| 361.500 - Maps & Publications | | | | |
| 361.51 - Map Sales | 0.00 | 0.00 | 0.00 | 0.0% |
| 361.53 - SALDO | 0.00 | 0.00 | 0.00 | 0.0% |
| 361.54 - Zoning Ordinance | 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 | 287.90 | 200.00 | 87.90 | 144.0% |
| Total 361.500 - Maps & Publications | 287.90 | 200.00 | 87.90 | 144.0% |
| 361.630 - Proceeds from tax collection | 22,896.04 | 28,000.00 | -5,103.96 | 81.8% |
| 361.74 - Postage collected | 102.02 | 150.00 | -47.98 | 68.0% |
| Total 361.000 - General Government | 56,913.31 | 40,350.00 | 16,563.31 | 141.0% |
| 362.000 - PUBLIC SAFETY | | | | |
| 362.140 - Alarm Permits | 120.00 | 200.00 | -80.00 | 60.0% |
| 362.410 - Building & Zoning Permits | 3,715.00 | 16,500.00 | -12,785.00 | 22.5% |
| 362.440 - Sewer Permits | 1,665.00 | 1,400.00 | 265.00 | 118.9% |
| 362.451 - Use & Occupancy Permits | 20.00 | 40.00 | -20.00 | 50.0% |
| 362.452 - Moving Permits | 330.00 | 450.00 | -120.00 | 73.3% |
| 362.470 - Driveway Permits | 2,400.00 | 2,200.00 | 200.00 | 109.1% |
| 362.480 - Grading Permits | 26,285.00 | 15,000.00 | 11,285.00 | 175.2% |
| 362.481 - Swimming Pool Grading Permits | 3,200.00 | 3,500.00 | -300.00 | 91.4% |
| 362.490 - Peddling Permit | 0.00 | 150.00 | -150.00 | 0.0% |
| Total 362.000 - PUBLIC SAFETY | 37,735.00 | 39,440.00 | -1,705.00 | 95.7% |
| Total 360.000 - CHARGES FOR SERVICES | 94,648.31 | 79,790.00 | 14,858.31 | 118.6% |
| 363.000 - HIGHWAYS AND STREETS | | | | |
| 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% |
| Total 363.000 - HIGHWAYS AND STREETS | 0.00 | 300.00 | -300.00 | 0.0% |
| 367.000 - CULTURE-RECREATION | | | | |
| 367.300 - Summer Park Program | 9,680.00 | 8,500.00 | 1,180.00 | 113.9% |
| 367.301 - Business Donations | 0.00 | 0.00 | 0.00 | 0.0% |
| 367.350 - Field Use Fees | 2,220.00 | 2,500.00 | -280.00 | 88.8% |
| Total 367.000 - CULTURE-RECREATION | 11,900.00 | 11,000.00 | 900.00 | 108.2% |

Lower Nazareth Township
General Fund Budget vs. Actual
January through July 2016

| | Jan - Jul 16 | Budget | \$ Over Budget | % of Budget |
|--------------------------------------------------------|---------------------|---------------------|--------------------|--------------|
| 389.000 - MISCELLANEOUS INCOME | | | | |
| 389.196 - Mini-Cobra Premiums | 0.00 | 10.00 | -10.00 | 0.0% |
| 389.000 - MISCELLANEOUS INCOME - Other | 0.00 | 50.00 | -50.00 | 0.0% |
| Total 389.000 - MISCELLANEOUS INCOME | 0.00 | 60.00 | -60.00 | 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 | 7,978.22 | 25,000.00 | -17,021.78 | 31.9% |
| 49900 - Uncategorized Income | 0.10 | | | |
| Total Income | 3,160,555.97 | 3,783,160.00 | -622,604.03 | 83.5% |
| Gross Profit | 3,160,555.97 | 3,783,160.00 | -622,604.03 | 83.5% |
| Expense | | | | |
| 400.000 - GENERAL GOVERNMENT | | | | |
| 400.105 - Salary | 7,291.55 | 12,500.00 | -5,208.45 | 58.3% |
| 400.215 - Postage | 3,955.35 | 3,100.00 | 855.35 | 127.6% |
| 400.300 - Miscellaneous | 0.00 | 50.00 | -50.00 | 0.0% |
| 400.310 - Stenographer/BOS | 1,782.00 | 1,500.00 | 282.00 | 118.8% |
| 400.317 - Professional Services | 0.00 | 500.00 | -500.00 | 0.0% |
| 400.320 - Telephone | | | | |
| 400.321 - Local | 2,211.66 | 4,000.00 | -1,788.34 | 55.3% |
| 400.322 - Long Distance | 0.00 | 400.00 | -400.00 | 0.0% |
| 400.324 - Wireless | 975.84 | 1,500.00 | -524.16 | 65.1% |
| Total 400.320 - Telephone | 3,187.50 | 5,900.00 | -2,712.50 | 54.0% |
| 400.340 - Advertising | 4,520.61 | 4,000.00 | 520.61 | 113.0% |
| 400.342 - Public Relations Printing | 2,706.00 | 5,000.00 | -2,294.00 | 54.1% |
| 400.343 - Codification/Printing | 1,724.84 | 5,000.00 | -3,275.16 | 34.5% |
| 400.374 - Maintenance Agreements | 7,454.28 | 10,000.00 | -2,545.72 | 74.5% |
| 400.384 - Office Equipment Rental | 559.00 | 900.00 | -341.00 | 62.1% |
| 400.420 - Dues & Subscriptions | 3,277.68 | 4,100.00 | -822.32 | 79.9% |
| 400.460 - Meetings & Continuing Education | 8,510.05 | 7,000.00 | 1,510.05 | 118.7% |
| 400.700 - Capital Purchases | 6,957.99 | 7,000.00 | -42.01 | 99.4% |
| Total 400.000 - GENERAL GOVERNMENT | 51,726.85 | 66,550.00 | -14,823.15 | 77.7% |
| 402.000 - AUDITING | | | | |
| 402.105 - Audit Wages | 40.00 | 100.00 | -60.00 | 40.0% |
| 402.311 - Accounting & Auditing Services | 6,040.00 | 7,800.00 | -1,760.00 | 77.4% |
| Total 402.000 - AUDITING | 6,080.00 | 7,900.00 | -1,820.00 | 77.0% |

Lower Nazareth Township
General Fund Budget vs. Actual
January through July 2016

08/24/16

| | Jan - Jul 16 | Budget | \$ Over Budget | % of Budget |
|----------------------------------------------|--------------|------------|----------------|-------------|
| 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 | 35.11 | 0.00 | 35.11 | 100.0% |
| 403.201 · Real Estate Collection Supplies | 1,875.61 | 2,000.00 | -124.39 | 93.8% |
| 403.213 · Office Equipment | 0.00 | 200.00 | -200.00 | 0.0% |
| 403.215 · EIT Postage | 0.00 | 200.00 | -200.00 | 0.0% |
| 403.216 · Real Estate Postage | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 403.310 · Computer Services | 0.00 | 0.00 | 0.00 | 0.0% |
| 403.311 · Audit | 0.00 | 2,300.00 | -2,300.00 | 0.0% |
| 403.317 · Tax Collection Committee Service | 0.00 | 400.00 | -400.00 | 0.0% |
| 403.319 · Tax Refunds | 615.23 | 1,000.00 | -384.77 | 61.5% |
| 403.350 · Insurance & Bonding | 0.00 | 300.00 | -300.00 | 0.0% |
| 403.400 · Court Costs | 0.00 | 50.00 | -50.00 | 0.0% |
| 403.430 · Tax Appeals | 3,738.86 | 50.00 | 3,688.86 | 7,477.7% |
| Total 403.000 · TAX COLLECTION | 6,264.81 | 8,000.00 | -1,735.19 | 78.3% |
| 404.000 · SOLICITOR/LEGAL | | | | |
| 404.310 · Legal Services | 20,439.33 | 25,000.00 | -4,560.67 | 81.8% |
| 404.314 · Legal Services - Human Resource | 98.00 | 1,500.00 | -1,402.00 | 6.5% |
| Total 404.000 · SOLICITOR/LEGAL | 20,537.33 | 26,500.00 | -5,962.67 | 77.5% |
| 405.000 · PERSONNEL SERVICES | | | | |
| 405.140 · Office Staff Wages | 193,222.54 | 323,000.00 | -129,777.46 | 59.8% |
| 405.200 · Office Supplies | 3,899.44 | 4,500.00 | -600.56 | 86.7% |
| 405.300 · Bond | 1,500.00 | 1,500.00 | 0.00 | 100.0% |
| Total 405.000 · PERSONNEL SERVICES | 198,621.98 | 329,000.00 | -130,378.02 | 60.4% |
| 406.000 · GENERAL GOVT. ADMINISTRATION | | | | |
| 406.280 · General Administrative Expense | 318.52 | 600.00 | -281.48 | 53.1% |
| 406.316 · Drug Testing | 405.00 | 500.00 | -95.00 | 81.0% |
| 406.317 · Employee Record Checks | 82.25 | 230.00 | -147.75 | 35.8% |
| 406.318 · Bank Fees | 6.11 | 50.00 | -43.89 | 12.2% |
| 406.319 · Reimburse private prop damage | 0.00 | 150.00 | -150.00 | 0.0% |
| 406.325 · Internet fees / Website Develop | 3,529.30 | 6,200.00 | -2,670.70 | 56.9% |
| 406.331 · Mileage | 0.00 | 250.00 | -250.00 | 0.0% |
| 406.338 · Highway/Toll Reimbursement | 193.00 | 100.00 | 93.00 | 193.0% |
| 406.341 · Personnel Advertising | 246.48 | 600.00 | -353.52 | 41.1% |
| 406.421 · License & Permit Renewal | 44.00 | 150.00 | -106.00 | 29.3% |
| Total 406.000 · GENERAL GOVT. ADMINISTRATION | 4,824.66 | 8,830.00 | -4,005.34 | 54.6% |
| 407.000 · DATA PROCESSING | | | | |
| 407.213 · Data Processing Equipment | 293.94 | 2,000.00 | -1,706.06 | 14.7% |
| 407.215 · Software | 1,666.34 | 2,300.00 | -633.66 | 72.4% |
| 407.370 · Computer Services | 6,891.19 | 4,000.00 | 2,891.19 | 172.3% |
| Total 407.000 · DATA PROCESSING | 8,851.47 | 8,300.00 | 551.47 | 106.6% |

Lower Nazareth Township
General Fund Budget vs. Actual
January through July 2016

| | Jan - Jul 16 | Budget | \$ Over Budget | % of Budget |
|---------------------------------------------|-------------------|---------------------|--------------------|--------------|
| 408.000 · ENGINEERING SERVICES | | | | |
| 408.310 · Engineering Services - Gen Con | 3,373.50 | 7,000.00 | -3,626.50 | 48.2% |
| 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% |
| Total 408.000 · ENGINEERING SERVICES | 3,373.50 | 14,050.00 | -10,676.50 | 24.0% |
| 409.000 · GEN GOVT. BUILDINGS | | | | |
| 409.200 · Supplies | 1,367.46 | 3,000.00 | -1,632.54 | 45.6% |
| 409.230 · Heating Fuel | 10,748.69 | 28,000.00 | -17,251.31 | 38.4% |
| 409.300 · Facilities Maintenance | 5,067.27 | 3,000.00 | 2,067.27 | 168.9% |
| 409.318 · Building Security Systems | 451.14 | 3,000.00 | -2,548.86 | 15.0% |
| 409.360 · Public Utilities | | | | |
| 409.361 · Electricity | 6,890.42 | 11,000.00 | -4,109.58 | 62.6% |
| 409.366 · Water | 1,411.95 | 2,000.00 | -588.05 | 70.6% |
| Total 409.360 · Public Utilities | 8,302.37 | 13,000.00 | -4,697.63 | 63.9% |
| 409.367 · Trash Removal | 588.20 | 750.00 | -161.80 | 78.4% |
| 409.375 · Communication Equip Repair/Main | 0.00 | 300.00 | -300.00 | 0.0% |
| 409.386 · Rental Property Expenses | 880.39 | 800.00 | 80.39 | 110.0% |
| 409.600 · Capital Construction | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Total 409.000 · GEN GOVT. BUILDINGS | 27,405.52 | 61,850.00 | -34,444.48 | 44.3% |
| 410.000 · PUBLIC SAFETY | | | | |
| 410.160 · Police Pension | 0.00 | 65,000.00 | -65,000.00 | 0.0% |
| 410.200 · Fire-Police Supplies | 0.00 | 7,000.00 | -7,000.00 | 0.0% |
| 410.250 · Repair Lights | 0.00 | 50.00 | -50.00 | 0.0% |
| 410.327 · Radio Repair | 0.00 | 50.00 | -50.00 | 0.0% |
| 410.500 · Police Services Contract | 719,976.74 | 1,250,000.00 | -530,023.26 | 57.6% |
| Total 410.000 · PUBLIC SAFETY | 719,976.74 | 1,322,100.00 | -602,123.26 | 54.5% |
| 411.000 · FIRE | | | | |
| 411.300 · Building Capital Reserve | 73,889.47 | 80,000.00 | -6,110.53 | 92.4% |
| 411.500 · Contributions | 41,316.63 | 80,000.00 | -38,683.37 | 51.6% |
| 411.541 · Fire Relief | 0.00 | 75,000.00 | -75,000.00 | 0.0% |
| 411.600 · Water Hydrant Assessment | 52,920.00 | 67,000.00 | -14,080.00 | 79.0% |
| 411.700 · Truck Capital Reserve | 0.00 | 80,000.00 | -80,000.00 | 0.0% |
| 411.740 · Equipment Purchase | 13,513.64 | 25,000.00 | -11,486.36 | 54.1% |
| Total 411.000 · FIRE | 181,639.74 | 407,000.00 | -225,360.26 | 44.6% |
| 412.000 · AMBULANCE | | | | |
| 412.140 · Ambulance personnel | 0.00 | 0.00 | 0.00 | 0.0% |
| 412.300 · Ambulance Building Maintenance | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 412.542 · Operation Contribution | 30,000.00 | 30,000.00 | 0.00 | 100.0% |
| 412.600 · Capital Construction | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 412.700 · Truck Fund Capital Reserve | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 412.000 · AMBULANCE | 30,000.00 | 32,000.00 | -2,000.00 | 93.8% |

Lower Nazareth Township
 General Fund Budget vs. Actual
 January through July 2016

08/24/16

| | Jan - Jul 16 | Budget | \$ Over Budget | % of Budget |
|---------------------------------------------------|-------------------|-------------------|--------------------|--------------|
| 413.000 · CODE ENFORCEMENT | | | | |
| 413.100 · Zoning Administrator | 39,289.85 | 64,000.00 | -24,710.15 | 61.4% |
| 413.121 · Sewage Enforcement Officer | 469.75 | 1,000.00 | -530.25 | 47.0% |
| 413.200 · Supplies | 346.03 | 500.00 | -153.97 | 69.2% |
| 413.325 · Postage | 0.00 | 600.00 | -600.00 | 0.0% |
| 413.400 · Court Costs | 0.00 | 500.00 | -500.00 | 0.0% |
| Total 413.000 · CODE ENFORCEMENT | 40,105.63 | 66,600.00 | -26,494.37 | 60.2% |
| 414.000 · PLANNING & ZONING | | | | |
| 414.112 · Stenographer, ZH & PC | 215.00 | 1,400.00 | -1,185.00 | 15.4% |
| 414.116 · Zoning Hearing Bd Compensation | 500.00 | 3,000.00 | -2,500.00 | 16.7% |
| 414.117 · Planning Commission Comp. | 1,350.00 | 3,000.00 | -1,650.00 | 45.0% |
| 414.120 · Legal | 0.00 | 3,500.00 | -3,500.00 | 0.0% |
| 414.310 · Developer Refunds | 0.00 | 100.00 | -100.00 | 0.0% |
| 414.313 · Engineer | 22,678.88 | 20,000.00 | 2,678.88 | 113.4% |
| 414.340 · Zoning Hearing Advertisements | 1,456.70 | 3,000.00 | -1,543.30 | 48.6% |
| Total 414.000 · PLANNING & ZONING | 26,200.58 | 34,000.00 | -7,799.42 | 77.1% |
| 415.114 · EMERGENCY MANAGEMENT COORD | 1,400.00 | 2,400.00 | -1,000.00 | 58.3% |
| 419.540 · Crime Watch | 0.00 | 0.00 | 0.00 | 0.0% |
| 422.450 · Animal Control | 0.00 | 200.00 | -200.00 | 0.0% |
| 426.000 · SANITATION EXPENSE | | | | |
| 426.421 · FRCA Membership | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Total 426.000 · SANITATION EXPENSE | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 427.450 · TRASH/RECYCLING COLLECTION | | | | |
| 429.000 · PUBLIC WORKS - SANITATION | 0.00 | 7,000.00 | -7,000.00 | 0.0% |
| 429.364 · Sanitary Sewer Expenses | 4,649.50 | 7,000.00 | -2,350.50 | 66.4% |
| Total 429.000 · PUBLIC WORKS - SANITATION | 4,649.50 | 7,000.00 | -2,350.50 | 66.4% |
| 430.000 · HWYS., ROADS & STREETS | | | | |
| 430.100 · Personnel Services | 233,745.41 | 443,000.00 | -209,254.59 | 52.8% |
| 430.245 · Supplies | 7,212.99 | 8,000.00 | -787.01 | 90.2% |
| 430.300 · Facilities Maintenance | 465.10 | 1,500.00 | -1,034.90 | 31.0% |
| 430.320 · Telephone | | | | |
| 430.321 · Local | 335.65 | 600.00 | -264.35 | 55.9% |
| 430.322 · Long Distance | 0.00 | 10.00 | -10.00 | 0.0% |
| 430.329 · Wireless | 1,919.68 | 3,300.00 | -1,380.32 | 58.2% |
| Total 430.320 · Telephone | 2,255.33 | 3,910.00 | -1,654.67 | 57.7% |
| 430.330 · Heating Fuel | 3,946.14 | 9,000.00 | -5,053.86 | 43.8% |
| 430.360 · Electricity | 1,533.59 | 3,400.00 | -1,866.41 | 45.1% |
| 430.384 · Equip/Machinery Rental | 10,800.00 | 12,000.00 | -1,200.00 | 90.0% |
| 430.450 · Contracted Services | 403.96 | 900.00 | -496.04 | 44.9% |
| 430.460 · Continuing Education | 1,195.00 | 2,500.00 | -1,305.00 | 47.8% |
| 430.600 · Capital Construction | 0.00 | 8,000.00 | -8,000.00 | 0.0% |
| 430.740 · Equipment Purchase | 9,034.22 | 45,000.00 | -35,965.78 | 20.1% |
| 430.750 · Misc. Shop Tools & Equipment | 4,743.21 | 7,000.00 | -2,256.79 | 67.8% |
| Total 430.000 · HWYS., ROADS & STREETS | 275,334.95 | 544,210.00 | -268,875.05 | 50.6% |

Lower Nazareth Township
General Fund Budget vs. Actual
January through July 2016

08/24/16

| | Jan - Jul 16 | Budget | \$ Over Budget | % of Budget |
|-------------------------------------------------------------|------------------|------------------|-------------------|--------------|
| 432.000 · WINTER MAINTENANCE | | | | |
| 432.100 · Winter Maintenance Materials | 47,412.46 | 50,000.00 | -2,587.54 | 94.8% |
| Total 432.000 · WINTER MAINTENANCE | 47,412.46 | 50,000.00 | -2,587.54 | 94.8% |
| 433.000 · TRAFFIC CONTROL DEVICES | | | | |
| 433.200 · Traffic signs | 2,004.00 | 5,000.00 | -2,996.00 | 40.1% |
| 433.246 · Pavement Marking Supplies | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| 433.249 · Traffic Control Supplies-signal | 1,400.17 | 2,200.00 | -799.83 | 63.6% |
| 433.560 · Traffic signal electric | 1,711.97 | 2,700.00 | -988.03 | 63.4% |
| 433.375 · Line Painting | 0.00 | 300.00 | -300.00 | 0.0% |
| 433.450 · Signals contracted service | 1,775.00 | 2,300.00 | -525.00 | 77.2% |
| Total 433.000 · TRAFFIC CONTROL DEVICES | 6,891.14 | 15,000.00 | -8,108.86 | 45.9% |
| 434.00 · STREET LIGHTING | | | | |
| 434.360 · St. Light. Electricity | 2,068.39 | 4,500.00 | -2,431.61 | 46.0% |
| Total 434.00 · STREET LIGHTING | 2,068.39 | 4,500.00 | -2,431.61 | 46.0% |
| 437.000 · EQUIPMENT REPAIRS-FUEL | | | | |
| 437.200 · Tool & Equipment Repairs | 3,186.81 | 4,000.00 | -813.19 | 79.7% |
| 437.213 · Equipment Parts & Supplies | 25,099.62 | 30,000.00 | -4,900.38 | 83.7% |
| 437.233 · Equipment Motor Fuel | 10,066.97 | 32,500.00 | -22,433.03 | 31.0% |
| 437.000 · EQUIPMENT REPAIRS-FUEL - Other | 55.00 | | | |
| Total 437.000 · EQUIPMENT REPAIRS-FUEL | 38,408.40 | 66,500.00 | -28,091.60 | 57.8% |
| 438.000 · HIGHWAY MAINT & REPAIR | | | | |
| 438.271 · Paving and Patching Materials | 1,785.96 | 4,000.00 | -2,214.04 | 44.6% |
| 438.272 · Aggregate Supplies | 1,261.57 | 2,500.00 | -1,238.63 | 50.5% |
| 438.273 · Pipe and Drainage Supplies | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| 438.274 · Pavement Maintenance Supplies | 2,250.00 | 4,000.00 | -1,750.00 | 56.3% |
| Total 438.000 · HIGHWAY MAINT & REPAIR | 5,297.53 | 13,000.00 | -7,702.67 | 40.7% |
| 439.000 · HWY CONST & REBUILDING PRJCTS | | | | |
| 439.313 · Engineer | 0.00 | 500.00 | -500.00 | 0.0% |
| 439.600 · Construction/Rebuilding | 2,250.00 | 90,000.00 | -87,750.00 | 2.5% |
| Total 439.000 · HWY CONST & REBUILDING PRJCTS... | 2,250.00 | 90,500.00 | -88,250.00 | 2.5% |
| 452.000 · RECREATION & CULTURE | | | | |
| 452.115 · Staff Wages | 12,571.42 | 10,000.00 | 2,571.42 | 125.7% |
| 452.249 · Recreation Programs | 2,788.97 | 3,000.00 | -211.03 | 93.0% |
| 452.300 · Recreation Safety Insurance | 2,710.45 | 23,000.00 | -20,289.55 | 11.8% |
| Total 452.000 · RECREATION & CULTURE | 18,070.84 | 36,000.00 | -17,929.16 | 50.2% |

Lower Nazareth Township
 General Fund Budget vs. Actual
 January through July 2016

08/24/16

| | Jan - Jul 16 | Budget | \$ Over Budget | % of Budget |
|----------------------------------------------------------|---------------------|---------------------|----------------------|----------------|
| 454.000 · PARKS | | | | |
| 454.115 · Park Personnel | 4,103.23 | 500.00 | 3,603.23 | 820.6% |
| 454.200 · Park supplies | 3,663.00 | 3,000.00 | 663.00 | 122.1% |
| 454.230 · Fuel | 1,363.74 | 2,900.00 | -1,536.26 | 47.0% |
| 454.367 · Trash Removal | 0.00 | 0.00 | 0.00 | 0.0% |
| 454.370 · Park Facilities Maintenance | 3,999.80 | 1,500.00 | 2,499.80 | 266.7% |
| 454.500 · Contracted Services | 1,400.00 | 3,000.00 | -1,600.00 | 46.7% |
| 454.600 · Capital Construction | 260.01 | 1,000.00 | -739.99 | 26.0% |
| 454.700 · Capital Purchases | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 454.710 · Park Land Acquisition | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 454.000 · PARKS | 14,789.78 | 12,900.00 | 1,889.78 | 114.6% |
| 456.000 · LIBRARY | | | | |
| 456.520 · Library Contribution | 69,046.65 | 92,500.00 | -23,453.35 | 74.6% |
| Total 456.000 · LIBRARY | 69,046.65 | 92,500.00 | -23,453.35 | 74.6% |
| 480.000 · INSURANCE & EMPLOYEE BENEFITS | | | | |
| 481.100 · Social Security Employer Paid | 30,597.88 | 50,000.00 | -19,402.12 | 61.2% |
| 481.200 · Medicare Employer Paid | 7,155.99 | 12,500.00 | -5,344.01 | 57.2% |
| 481.300 · Unemployment Comp Employer Paid | 608.43 | 1,000.00 | -391.57 | 60.8% |
| 483.197 · Non-Uniform Pension Plan Contrib | 0.00 | 115,000.00 | -115,000.00 | 0.0% |
| 483.310 · Pension Plan Admin Fees | 2,850.00 | 2,100.00 | 750.00 | 135.7% |
| 484.354 · Workers Comp Insurance | 31,971.00 | 39,000.00 | -7,029.00 | 82.0% |
| 487.196 · Health Insurance | 124,523.43 | 222,500.00 | -97,976.57 | 56.0% |
| 487.197 · Other Group Benefits | 14,886.67 | 20,000.00 | -5,113.33 | 74.4% |
| Total 480.000 · INSURANCE & EMPLOYEE BENEFITS | 212,593.40 | 462,100.00 | -249,506.60 | 46.0% |
| 486.000 · Insurance | | | | |
| 486.350 · Liability Insurance | 42,325.26 | 61,000.00 | -18,674.74 | 69.4% |
| Total 486.000 · Insurance | 42,325.26 | 61,000.00 | -18,674.74 | 69.4% |
| 489.000 · JUDGEMENT & LOSSES | | | | |
| 489.411 · Refund of fines collected | 0.00 | 50.00 | -50.00 | 0.0% |
| 489.000 · JUDGEMENT & LOSSES - Other | 0.00 | 50.00 | -50.00 | 0.0% |
| Total 489.000 · JUDGEMENT & LOSSES | 0.00 | 100.00 | -100.00 | 0.0% |
| 492.000 · Interfund Operating Transfers | 612,637.80 | | | |
| 6561 · *Payroll Expenses | 365.25 | | | |
| Total Expense | 2,679,149.96 | 3,867,590.00 | -1,188,440.04 | 69.3% |
| Net Income | 481,406.01 | -84,430.00 | 565,836.01 | -570.2% |

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of July 31, 2016

| | <u>Jul 31, 16</u> |
|-------------------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Host Fee Savings Account | |
| 106.001 · Road Account | 65,287.55 |
| 106.002 · Fire/Ambulance | 43,016.55 |
| 106.003 · Recycling | 7,171.46 |
| 106.000 · Host Fee Savings Account - Other | 2.37 |
| Total 106.000 · Host Fee Savings Account | <u>115,477.93</u> |
| Total Checking/Savings | <u>115,477.93</u> |
| Total Current Assets | <u>115,477.93</u> |
| TOTAL ASSETS | <u><u>115,477.93</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 98,047.04 |
| 3900 · Retained Earnings | 19,532.44 |
| Net Income | -2,101.55 |
| Total Equity | <u>115,477.93</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>115,477.93</u></u> |

LNT Palmer Sewer Fund - 08
Balance Sheet
As of July 31, 2016

| | <u>Jul 31, 16</u> |
|-----------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Palmer Sewer Checking Account | 719.27 |
| 106.000 · Palmer Sewer Savings Account | 170,148.04 |
| Total Checking/Savings | <u>170,867.31</u> |
| Total Current Assets | <u>170,867.31</u> |
| TOTAL ASSETS | <u><u>170,867.31</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 123,677.26 |
| 3900 · Retained Earnings | 47,090.65 |
| Net Income | 99.40 |
| Total Equity | <u>170,867.31</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>170,867.31</u></u> |

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of July 31, 2016

| | <u>Jul 31, 16</u> |
|-------------------------------------------|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Nazareth Sewer Checking Account | 1,238.44 |
| 106.000 · Nazareth Sewer Savings Account | <u>15,381.86</u> |
| Total Checking/Savings | <u>16,620.30</u> |
| Total Current Assets | <u>16,620.30</u> |
| TOTAL ASSETS | <u><u>16,620.30</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 5,210.33 |
| 3900 · Retained Earnings | 9,482.15 |
| Net Income | <u>1,927.82</u> |
| Total Equity | <u>16,620.30</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>16,620.30</u></u> |

LNT Open Space Fund-16
Balance Sheet
As of July 31, 2016

| | <u>Jul 31, 16</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · LAB Checking Account | 1,120,824.98 |
| 106.000 · PLGIT Savings Account | 792,619.54 |
| Total Checking/Savings | <u>1,913,444.52</u> |
| Total Current Assets | <u>1,913,444.52</u> |
| TOTAL ASSETS | <u><u>1,913,444.52</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 30,494.95 |
| 3900 · Retained Earnings | 1,459,813.93 |
| Net Income | 423,135.64 |
| Total Equity | <u>1,913,444.52</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,913,444.52</u></u> |

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of July 31, 2016

| | Jul 31, 16 |
|---------------------------------------|------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.00 · Swr/Signal PLGIT Account | 6,594.97 |
| 106.000 · Swr/Signal PLUS Account | 128.86 |
| Total Checking/Savings | <u>6,723.83</u> |
| Total Current Assets | <u>6,723.83</u> |
| TOTAL ASSETS | <u><u>6,723.83</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 852,411.21 |
| 3900 · Retained Earnings | -847,163.30 |
| Net Income | 1,475.92 |
| Total Equity | <u>6,723.83</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>6,723.83</u></u> |

10:40 AM

08/24/16

Accrual Basis

(95)LNT Fiscal Stability Fund
Balance Sheet
As of July 31, 2016

| | <u>Jul 31, 16</u> |
|-----------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Fiscal Stability MM / Savings | 239,704.36 |
| Total Checking/Savings | <u>239,704.36</u> |
| Total Current Assets | <u>239,704.36</u> |
| TOTAL ASSETS | <u>239,704.36</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 139,462.28 |
| Net Income | 100,242.08 |
| Total Equity | <u>239,704.36</u> |
| TOTAL LIABILITIES & EQUITY | <u>239,704.36</u> |

LNT Capital Reserve - 30
Balance Sheet
As of July 31, 2016

| | <u>Jul 31, 16</u> |
|---------------------------------------------------|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Capital Reserve Savings Account | |
| 106.001 · CAPITAL PURCHASES | 253,162.02 |
| 106.000 · Capital Reserve Savings Account - Other | 548.63 |
| | <hr/> |
| Total 106.000 · Capital Reserve Savings Account | 253,710.65 |
| | <hr/> |
| Total Checking/Savings | 253,710.65 |
| | <hr/> |
| Total Current Assets | 253,710.65 |
| | <hr/> |
| Other Assets | |
| 130.02 · Due from Master Escrow | 80.51 |
| | <hr/> |
| Total Other Assets | 80.51 |
| | <hr/> |
| TOTAL ASSETS | 253,791.16 |
| | <hr/> <hr/> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 208,967.68 |
| 3900 · Retained Earnings | -15,853.67 |
| Net Income | 60,677.15 |
| | <hr/> |
| Total Equity | 253,791.16 |
| | <hr/> |
| TOTAL LIABILITIES & EQUITY | 253,791.16 |
| | <hr/> <hr/> |

LNT Capital Reserve Fire-31
Balance Sheet
As of July 31, 2016

| | Jul 31, 16 |
|-------------------------------------------|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Fire CR Savings Account | |
| 106.001 · Fire Truck Fund | 315,218.79 |
| 106.002 · Building Land Fund | 9,033.74 |
| 106.003 · Fire Police Fund | 22,414.09 |
| 106.000 · Fire CR Savings Account - Other | 332.06 |
| Total 106.000 · Fire CR Savings Account | 346,998.68 |
| Total Checking/Savings | 346,998.68 |
| Total Current Assets | 346,998.68 |
| TOTAL ASSETS | 346,998.68 |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 234,597.63 |
| 3900 · Retained Earnings | -87,931.01 |
| Net Income | 200,332.06 |
| Total Equity | 346,998.68 |
| TOTAL LIABILITIES & EQUITY | 346,998.68 |

LNT Capital Reserve Ambulance-32
Balance Sheet
As of July 31, 2016

| | Jul 31, 16 |
|-----------------------------------------------------|------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Ambulance CR Savings Account | |
| 106.001 · Truck Fund | 40,044.64 |
| 106.002 · Land/Building Fund | 9,104.82 |
| 106.000 · Ambulance CR Savings Account - Other | 77.18 |
| Total 106.000 · Ambulance CR Savings Account | 49,226.64 |
| Total Checking/Savings | 49,226.64 |
| Total Current Assets | 49,226.64 |
| TOTAL ASSETS | 49,226.64 |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 98,708.23 |
| 3900 · Retained Earnings | -49,558.77 |
| Net Income | 77.18 |
| Total Equity | 49,226.64 |
| TOTAL LIABILITIES & EQUITY | 49,226.64 |

10:37 AM

37LNT Highway Reconstruction & Rehabilitation

08/24/16

Balance Sheet

Accrual Basis

As of July 31, 2016

| | <u>Jul 31, 16</u> |
|-------------------------------------------|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Hwy Recon/Rehab Checking Acct | 6,603.01 |
| 106.000 · Hwy Recon/Rehab MM/Savings Acct | 61,245.13 |
| Total Checking/Savings | <u>67,848.14</u> |
| Total Current Assets | <u>67,848.14</u> |
| TOTAL ASSETS | <u><u>67,848.14</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 90,002.94 |
| Net Income | -22,154.80 |
| Total Equity | <u>67,848.14</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>67,848.14</u></u> |

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of July 31, 2016

| | <u>Jul 31, 16</u> |
|---------------------------------------------------|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · CR Equip Replacement - Checking | |
| 100.002 · EQUIPMENT REPLACEMENT | 183,961.00 |
| 100.000 · CR Equip Replacement - Checking - Other | 8,454.38 |
| | <hr/> |
| Total 100.000 · CR Equip Replacement - Checking | 192,415.38 |
| | |
| 106.000 · CR Equip Replacement MM/Savings | 52,858.48 |
| | <hr/> |
| Total Checking/Savings | 245,273.86 |
| | <hr/> |
| Total Current Assets | 245,273.86 |
| | <hr/> |
| TOTAL ASSETS | 245,273.86 |
| | <hr/> <hr/> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 106,951.68 |
| Net Income | 138,322.18 |
| | <hr/> |
| Total Equity | 245,273.86 |
| | <hr/> |
| TOTAL LIABILITIES & EQUITY | 245,273.86 |
| | <hr/> <hr/> |

10:29 AM

Lower Nazareth Township - Refuse/Recycling Collection

08/24/16

Balance Sheet

Accrual Basis

As of July 31, 2016

| | <u>Jul 31, 16</u> |
|---------------------------------------|------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 102.000 · Embassy Savings Account | 1,967.06 |
| 103.000 · Embassy Checking Account | 244.98 |
| Total Checking/Savings | <u>2,212.04</u> |
| Total Current Assets | <u>2,212.04</u> |
| TOTAL ASSETS | <u><u>2,212.04</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 5,563.29 |
| Net Income | -3,351.25 |
| Total Equity | <u>2,212.04</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>2,212.04</u></u> |

LNT Liquid Fuels Fund-35
Balance Sheet
As of July 31, 2016

| | <u>Jul 31, 16</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · SLF Savings Account | 682,338.64 |
| Total Checking/Savings | <u>682,338.64</u> |
| Total Current Assets | <u>682,338.64</u> |
| TOTAL ASSETS | <u><u>682,338.64</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 109,419.53 |
| 3900 · Retained Earnings | 343,066.70 |
| Net Income | 229,852.41 |
| Total Equity | <u>682,338.64</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>682,338.64</u></u> |

LNT Traffic Impact Account
Balance Sheet
As of July 31, 2016

| | <u>Jul 31, 16</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 Traffic Impact Account | 8,539.17 |
| 106.000 Traffic Impact Account | 2,029,416.05 |
| Total Checking/Savings | <u>2,037,955.22</u> |
| Total Current Assets | <u>2,037,955.22</u> |
| TOTAL ASSETS | <u><u>2,037,955.22</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| Retained Earnings | 1,661,462.10 |
| Net Income | 376,493.12 |
| Total Equity | <u>2,037,955.22</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>2,037,955.22</u></u> |

10:51 AM

08/24/16

Accrual Basis

Lower Nazareth Township Sewer Department
Balance Sheet
As of July 31, 2016

| | <u>Jul 31, 16</u> |
|-------------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · LNT Sewer Department - Checking | 944.66 |
| 102.000 · LNT Sewer Department - Savings | 199,158.28 |
| Total Checking/Savings | <u>200,102.94</u> |
| Total Current Assets | <u>200,102.94</u> |
| TOTAL ASSETS | <u>200,102.94</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| Net Income | 200,102.94 |
| Total Equity | <u>200,102.94</u> |
| TOTAL LIABILITIES & EQUITY | <u>200,102.94</u> |

**Lower Nazareth Township Master Escrow
Balance Sheet
As of July 31, 2016**

| | Jul 31, 16 |
|------------------------------------------|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.00 Master Escrow-Owed to GF | 607.68 |
| 101.000 · Master Escrow Checking - LAB | 174.03 |
| 102.000 · SAVINGS ACCOUNTS - LAB | 672,227.55 |
| 106.000 · SAVING ACCOUNTS | 0.08 |
| 109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB | 22,214.15 |
| Total Checking/Savings | 695,223.49 |
| Total Current Assets | 695,223.49 |
| TOTAL ASSETS | 695,223.49 |
| LIABILITIES & EQUITY | |
| 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 | (154,427.96) |
| Net Income | 3,250.23 |
| Total Equity | 692,892.98 |
| TOTAL LIABILITIES & EQUITY | 695,223.49 |

LNT Griffin Sewer Fund
Balance Sheet
As of July 31, 2016

| | Jul 31, 16 |
|----------------------------|-------------|
| ASSETS | 0.00 |
| LIABILITIES & EQUITY | |
| Equity | |
| 32000 · Retained Earnings | 200,110.16 |
| Net Income | -200,110.16 |
| Total Equity | 0.00 |
| TOTAL LIABILITIES & EQUITY | 0.00 |

Lower Nazareth Township
Balance Sheet
As of July 31, 2016

| | <u>Jul 31, 16</u> |
|-----------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Checking Account | |
| 100.100 · Developer's Escrow | 21,275.83 |
| 100.200 · Code Enforcement & Inspection | 138,324.23 |
| 100.000 · Checking Account - Other | <u>1,207.94</u> |
| Total 100.000 · Checking Account | <u>160,808.00</u> |
| Total Checking/Savings | <u>160,808.00</u> |
| Total Current Assets | <u>160,808.00</u> |
| TOTAL ASSETS | <u>160,808.00</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 60,713.53 |
| 3900 · Retained Earnings | 97,622.88 |
| Net Income | <u>2,471.59</u> |
| Total Equity | <u>160,808.00</u> |
| TOTAL LIABILITIES & EQUITY | <u>160,808.00</u> |