



**Lower Nazareth Township**  
**Financial Report**  
*December 2015*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Dec-15

|   |                           |
|---|---------------------------|
| General Fund - 01                         | \$ 769,919                |
| Special Revenue Fund - Host Fee - 05      | \$ 117,579                |
| Palmer Sewer Fund - 08                    | \$ 170,768                |
| Nazareth Sewer Fund - 09                  | \$ 14,692                 |
| Capital Reserve - Open Space Fund - 16    | \$ 1,490,309              |
| Capital Reserve - Sewer/Signals Fund - 18 | \$ 5,248                  |
| Fiscal Stability Fund -                   | \$ 139,433                |
| Capital Reserve - Municipal - 30          | \$ 193,114                |
| Capital Reserve - Fire Fund - 31          | \$ 146,667                |
| Capital Reserve - Ambulance Fund- 32      | \$ 49,149                 |
| Highway Reconstruction/Rehabilitation -   | \$ 89,990                 |
| Capital Reserve - Equipment Replacement - | \$ 106,930                |
| Refuse/Recycling Collection - 33          | \$ 5,563                  |
| State Liquid Fuels Fund - 35              | \$ 452,486                |
| Traffic Impact - 091                      | \$ 1,661,462              |
| <i>Total Township Funds...</i>            | <u><u>\$5,413,311</u></u> |

|                                  |                           |
|----------------------------------|---------------------------|
| Master Escrow Account            | \$ 691,973                |
| Griffin Sewer Fund               | \$ 200,110                |
| Development & Inspection Account | \$ 158,336                |
| <i>Total Escrow Accounts...</i>  | <u><u>\$1,050,420</u></u> |

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

|  | <u>Dec 31, 15</u> |
|--|-------------------|
| <b>ASSETS</b>                              |                   |
| <b>Current Assets</b>                      |                   |
| <b>Checking/Savings</b>                    |                   |
| 100.000 · Checking Account                 | 13,829.89         |
| 105.000 · Payroll Account                  | 37,435.16         |
| 106.000 · LAB Savings Account              | 577,502.57        |
| 106.100 · PLGIT Account                    | 80,242.83         |
| 106.200 · Real Estate Tax Collections      | 58,429.68         |
| 110.000 · Petty Cash                       | 100.00            |
| 120.000 · Real Estate Petty Cash           | 150.00            |
|  | <hr/>             |
| <b>Total Checking/Savings</b>              | 767,690.13        |
| <b>Other Current Assets</b>                |                   |
| Employee Advance                           | -20.94            |
|  | <hr/>             |
| <b>Total Other Current Assets</b>          | -20.94            |
|  | <hr/>             |
| <b>Total Current Assets</b>                | 767,669.19        |
| <b>Other Assets</b>                        |                   |
| 130.500 · Due from Master Escrow Account   | 2,250.00          |
|  | <hr/>             |
| <b>Total Other Assets</b>                  | 2,250.00          |
|  | <hr/>             |
| <b>TOTAL ASSETS</b>                        | <b>769,919.19</b> |
|  | <hr/> <hr/>       |
| <b>LIABILITIES &amp; EQUITY</b>            |                   |
| <b>Liabilities</b>                         |                   |
| <b>Current Liabilities</b>                 |                   |
| <b>Other Current Liabilities</b>           |                   |
| 210.000 · PAYROLL LIABILITIES              |                   |
| 211 · FICA Withheld                        | -24.80            |
| 213 · Medicare Withheld                    | -5.80             |
| 223 · Unemployment Withheld                | -0.28             |
|  | <hr/>             |
| <b>Total 210.000 · PAYROLL LIABILITIES</b> | -30.88            |
|  | <hr/>             |
| <b>Total Other Current Liabilities</b>     | -30.88            |
|  | <hr/>             |
| <b>Total Current Liabilities</b>           | -30.88            |
|  | <hr/>             |
| <b>Total Liabilities</b>                   | -30.88            |
| <b>Equity</b>                              |                   |
| 270 · Opening Bal Equity                   | 771,852.48        |
| 3900 · Retained Earnings                   | 66,245.70         |
| Net Income                                 | -68,148.11        |
|  | <hr/>             |
| <b>Total Equity</b>                        | 769,950.07        |
|  | <hr/>             |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>      | <b>769,919.19</b> |
|  | <hr/> <hr/>       |

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

01/27/16

|   | Jan - Dec 15        | Budget              | \$ Over Budget    | % of Budget   |
|---|---------------------|---------------------|-------------------|---------------|
| <b>Income</b>   |                     |                     |                   |               |
| 300.000 - TAXES   |                     |                     |                   |               |
| 301.000 - REAL PROPERTY TAXES                           |                     |                     |                   |               |
| 301.100 - Real Estate - Current                         | 1,499,005.99        | 1,460,000.00        | 39,005.99         | 102.7%        |
| 301.200 - Real Estate - Prior                           | 0.00                | 50.00               | -50.00            | 0.0%          |
| 301.400 - Real Estate - Delinquent                      | 25,799.72           | 30,000.00           | -4,200.28         | 86.0%         |
| <b>Total 301.000 - REAL PROPERTY TAXES</b>              | <b>1,524,805.71</b> | <b>1,490,050.00</b> | <b>34,755.71</b>  | <b>102.3%</b> |
| 310.000 - LOCAL ENABLING ACT TAXES                      |                     |                     |                   |               |
| 310.100 - Real Estate Transfer Tax                      | 224,891.00          | 140,000.00          | 84,891.00         | 160.6%        |
| 310.210 - Earned Income - Current                       | 1,215,795.01        | 1,100,000.00        | 115,795.01        | 110.5%        |
| 310.220 - Earned Income - Prior                         | 76,777.50           | 70,000.00           | 6,777.50          | 109.7%        |
| 310.510 - Local Services Tax                            | 374,479.98          | 330,000.00          | 44,479.98         | 113.5%        |
| 310.610 - Admission Tax                                 | 0.00                | 0.00                | 0.00              | 0.0%          |
| <b>Total 310.000 - LOCAL ENABLING ACT TAXES</b>         | <b>1,891,943.29</b> | <b>1,540,000.00</b> | <b>251,943.29</b> | <b>115.4%</b> |
| <b>Total 300.000 - TAXES</b>                            | <b>3,416,749.00</b> | <b>3,130,050.00</b> | <b>286,699.00</b> | <b>109.2%</b> |
| 320.000 - LICENSES & PERMITS                            |                     |                     |                   |               |
| 321.800 - Cable TV franchise                            | 146,248.77          | 65,000.00           | 81,248.77         | 225.0%        |
| <b>Total 320.000 - LICENSES &amp; PERMITS</b>           | <b>146,248.77</b>   | <b>65,000.00</b>    | <b>81,248.77</b>  | <b>225.0%</b> |
| 330.000 - FINES & FORFEITS                              |                     |                     |                   |               |
| 331.110 - Vehicle Code Violations                       | 34,096.03           | 30,000.00           | 4,096.03          | 113.7%        |
| 331.121 - Earned Income Tax Fines                       | 0.00                | 10.00               | -10.00            | 0.0%          |
| 331.122 - Ordinance Violations                          | 53,660.37           | 5,000.00            | 48,660.37         | 1,073.2%      |
| <b>Total 330.000 - FINES &amp; FORFEITS</b>             | <b>87,756.40</b>    | <b>35,010.00</b>    | <b>52,746.40</b>  | <b>250.7%</b> |
| 340.000 - INTEREST, RENTS & ROYALTIES                   |                     |                     |                   |               |
| 341.000 - Interest Earnings                             |                     |                     |                   |               |
| 341.01 - Interest on checking                           | 107.54              | 100.00              | 7.54              | 107.5%        |
| 341.02 - Interest on Savings                            | 779.79              | 500.00              | 279.79            | 156.0%        |
| <b>Total 341.000 - Interest Earnings</b>                | <b>887.33</b>       | <b>600.00</b>       | <b>287.33</b>     | <b>147.9%</b> |
| 342.000 - Rents and Royalties                           |                     |                     |                   |               |
| 342.20 - Property Rental Income                         | 98,164.92           | 60,000.00           | 38,164.92         | 163.6%        |
| <b>Total 342.000 - Rents and Royalties</b>              | <b>98,164.92</b>    | <b>60,000.00</b>    | <b>38,164.92</b>  | <b>163.6%</b> |
| <b>Total 340.000 - INTEREST, RENTS &amp; ROYALTIES</b>  | <b>99,052.25</b>    | <b>60,600.00</b>    | <b>38,452.25</b>  | <b>165.5%</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%          |
| <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>   |
| 355.000 - STATE SHARED REVENUES                         |                     |                     |                   |               |
| 355.010 - Public Utility Realty Tax                     | 3,953.27            | 4,100.00            | -146.73           | 96.4%         |

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

|   | Jan - Dec 15      | Budget            | \$ Over Budget   | % of Budget   |
|---|-------------------|-------------------|------------------|---------------|
| 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>199,444.16</b> | <b>191,100.00</b> | <b>8,344.16</b>  | <b>104.4%</b> |
| <b>Total 350.000 - INTERGOVERNMENTAL REVENUES</b> | <b>199,444.16</b> | <b>191,100.00</b> | <b>8,344.16</b>  | <b>104.4%</b> |
| <b>360.000 - CHARGES FOR SERVICES</b>             |                   |                   |                  |               |
| 361.000 - General Government                      |                   |                   |                  |               |
| 361.310 - Subdivision & Land Development          | 23,631.35         | 10,000.00         | 13,631.35        | 236.3%        |
| 361.330 - Zoning Hearings                         | 14,750.00         | 7,000.00          | 7,750.00         | 210.7%        |
| 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               | 117.76            | 500.00            | -382.24          | 23.6%         |
| <b>Total 361.500 - Maps &amp; Publications</b>    | <b>150.76</b>     | <b>500.00</b>     | <b>-349.24</b>   | <b>30.2%</b>  |
| 361.630 - Proceeds from tax collection            | 33,279.65         | 30,000.00         | 3,279.65         | 110.9%        |
| 361.74 - Postage collected                        | 159.26            | 250.00            | -90.74           | 63.7%         |
| <b>Total 361.000 - General Government</b>         | <b>71,971.02</b>  | <b>47,750.00</b>  | <b>24,221.02</b> | <b>150.7%</b> |
| <b>362.000 - PUBLIC SAFETY</b>                    |                   |                   |                  |               |
| 362.140 - Alarm Permits                           | 160.00            | 200.00            | -40.00           | 80.0%         |
| 362.410 - Building & Zoning Permits               | 20,634.60         | 15,000.00         | 5,634.60         | 137.6%        |
| 362.440 - Sewer Permits                           | 2,280.00          | 1,000.00          | 1,280.00         | 228.0%        |
| 362.451 - Use & Occupancy Permits                 | 80.00             | 50.00             | 30.00            | 160.0%        |
| 362.452 - Moving Permits                          | 600.00            | 400.00            | 200.00           | 150.0%        |
| 362.470 - Driveway Permits                        | 3,750.00          | 2,000.00          | 1,750.00         | 187.5%        |
| 362.480 - Grading Permits                         | 22,146.50         | 11,000.00         | 11,146.50        | 201.3%        |
| 362.481 - Swimming Pool Grading Permits           | 6,100.00          | 2,500.00          | 3,600.00         | 244.0%        |
| 362.490 - Peddling Permit                         | 225.00            | 100.00            | 125.00           | 225.0%        |
| <b>Total 362.000 - PUBLIC SAFETY</b>              | <b>55,976.10</b>  | <b>32,250.00</b>  | <b>23,726.10</b> | <b>173.6%</b> |
| <b>Total 360.000 - CHARGES FOR SERVICES</b>       | <b>127,947.12</b> | <b>80,000.00</b>  | <b>47,947.12</b> | <b>159.9%</b> |
| <b>363.000 - HIGHWAYS AND STREETS</b>             |                   |                   |                  |               |
| 363.239 - Proceeds from Public Prop Damage        | 2,010.25          | 100.00            | 1,910.25         | 2,010.3%      |
| 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>2,377.75</b>   | <b>300.00</b>     | <b>2,077.75</b>  | <b>792.6%</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                          | 4,210.00          | 2,500.00          | 1,710.00         | 168.4%        |
| <b>Total 367.000 - CULTURE-RECREATION</b>         | <b>13,730.00</b>  | <b>11,010.00</b>  | <b>2,720.00</b>  | <b>124.7%</b> |
| <b>389.000 - MISCELLANEOUS INCOME</b>             |                   |                   |                  |               |
| 389.196 - Mini-Cobra Premiums                     | 0.00              | 50.00             | -50.00           | 0.0%          |

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

|  | Jan - Dec 15        | Budget              | \$ Over Budget    | % of Budget   |
|--|---------------------|---------------------|-------------------|---------------|
| 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              | 0.00                | 0.00                | 0.00              | 0.0%          |
| 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             | 68,264.56           | 25,000.00           | 43,264.56         | 273.1%        |
| 499.000 - Uncategorized Income                         | 0.00                | 0.00                | 0.00              | 0.0%          |
| <b>Total Income</b>                                    | <b>4,161,674.93</b> | <b>3,598,170.00</b> | <b>563,504.93</b> | <b>115.7%</b> |
| <b>Expense</b>   |                     |                     |                   |               |
| 400.000 - GENERAL GOVERNMENT                           |                     |                     |                   |               |
| 400.105 - Salary                                       | 12,499.80           | 12,500.00           | -0.20             | 100.0%        |
| 400.215 - Postage                                      | 3,150.92            | 3,000.00            | 150.92            | 105.0%        |
| 400.300 - Miscellaneous                                | 28.00               | 50.00               | -22.00            | 56.0%         |
| 400.310 - Stenographer/BOS                             | 1,498.50            | 1,500.00            | -1.50             | 99.9%         |
| 400.320 - Telephone                                    |                     |                     |                   |               |
| 400.321 - Local  | 4,630.32            | 6,000.00            | -1,369.68         | 77.2%         |
| 400.322 - Long Distance                                | 280.85              | 400.00              | -119.15           | 70.2%         |
| 400.324 - Wireless                                     | 1,538.88            | 1,500.00            | 38.88             | 102.6%        |
| <b>Total 400.320 - Telephone</b>                       | <b>6,450.05</b>     | <b>7,900.00</b>     | <b>-1,449.95</b>  | <b>81.6%</b>  |
| 400.340 - Advertising                                  | 4,563.52            | 4,500.00            | 63.52             | 101.4%        |
| 400.342 - Public Relations Printing                    | 5,421.00            | 5,000.00            | 421.00            | 108.4%        |
| 400.343 - Codification/Printing                        | 20.00               | 10,000.00           | -9,980.00         | 0.2%          |
| 400.374 - Maintenance Agreements                       | 10,242.76           | 10,600.00           | -357.24           | 96.6%         |
| 400.384 - Office Equipment Rental                      | 758.00              | 1,000.00            | -242.00           | 75.8%         |
| 400.420 - Dues & Subscriptions                         | 3,942.52            | 4,100.00            | -157.48           | 96.2%         |
| 400.460 - Meetings & Continuing Education              | 7,914.58            | 7,000.00            | 914.58            | 113.1%        |
| 400.700 - Capital Purchases                            | 2,566.56            | 10,000.00           | -7,433.44         | 25.7%         |
| <b>Total 400.000 - GENERAL GOVERNMENT</b>              | <b>59,056.21</b>    | <b>77,150.00</b>    | <b>-18,093.79</b> | <b>76.5%</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              | 2,009.95            | 2,000.00            | 9.95              | 100.5%        |
| 403.213 - Office Equipment                             | 93.74               | 200.00              | -106.26           | 46.9%         |
| 403.215 - EIT Postage                                  | 141.41              | 200.00              | -58.59            | 70.7%         |
| 403.216 - Real Estate Postage                          | 1,333.58            | 1,400.00            | -66.42            | 95.3%         |
| 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 Serv                | 238.89              | 500.00              | -271.11           | 45.8%         |
| 403.319 - Tax Refunds                                  | 24,457.83           | 1,000.00            | 23,457.83         | 2,443.8%      |
| 403.350 - Insurance & Bonding                          | 250.00              | 300.00              | -50.00            | 83.3%         |
| 403.400 - Court Costs                                  | 0.00                | 50.00               | -50.00            | 0.0%          |

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

01/27/16

|   | Jan - Dec 15      | Budget            | \$ Over Budget   | % of Budget   |
|---|-------------------|-------------------|------------------|---------------|
| 403.450 · Tax Appeals                               | 0.00              | 50.00             | -50.00           | 0.0%          |
| <b>Total 403.000 · TAX COLLECTION</b>               | <b>28,495.40</b>  | <b>8,000.00</b>   | <b>20,495.40</b> | <b>356.2%</b> |
| 404.000 · SOLICITOR/LEGAL                           | 29,000.00         | 25,000.00         | 4,000.00         | 116.0%        |
| 404.310 · Legal Services                            | 367.50            | 1,500.00          | -1,132.50        | 24.5%         |
| 404.314 · Legal Services - Human Resource           |                   |                   |                  |               |
| <b>Total 404.000 · SOLICITOR/LEGAL</b>              | <b>29,367.50</b>  | <b>26,500.00</b>  | <b>2,867.50</b>  | <b>110.8%</b> |
| 405.000 · PERSONNEL SERVICES                        | 311,832.94        | 309,000.00        | 2,832.94         | 100.9%        |
| 405.140 · Office Staff Wages                        | 7,502.91          | 4,000.00          | 3,502.91         | 187.6%        |
| 405.200 · Office Supplies                           | 1,500.00          | 1,500.00          | 0.00             | 100.0%        |
| 405.300 · Bond                                      |                   |                   |                  |               |
| <b>Total 405.000 · PERSONNEL SERVICES</b>           | <b>320,835.85</b> | <b>314,500.00</b> | <b>6,335.85</b>  | <b>102.0%</b> |
| 406.000 · GENERAL GOVT. ADMINISTRATION              | 802.67            | 300.00            | 502.67           | 267.6%        |
| 406.280 · General Administrative Expense            | 360.00            | 500.00            | -140.00          | 72.0%         |
| 406.316 · Drug Testing                              | 226.00            | 200.00            | 26.00            | 113.0%        |
| 406.317 · Employee Record Checks                    | 103.74            | 50.00             | 53.74            | 207.5%        |
| 406.318 · Bank Fees                                 | 50.00             | 150.00            | -100.00          | 33.3%         |
| 406.319 · Reimburse private prop damage             | 4,776.68          | 1,750.00          | 3,026.68         | 273.0%        |
| 406.325 · Internet fees / Website Develop           | 119.60            | 250.00            | -130.40          | 47.8%         |
| 406.331 · Mileage                                   | 0.00              | 100.00            | -100.00          | 0.0%          |
| 406.338 · Highway/Toll Reimbursement                | 631.50            | 500.00            | 131.50           | 126.3%        |
| 406.341 · Personnel Advertising                     | 171.00            | 150.00            | 21.00            | 114.0%        |
| 406.421 · License & Permit Renewal                  |                   |                   |                  |               |
| <b>Total 406.000 · GENERAL GOVT. ADMINISTRATION</b> | <b>7,241.19</b>   | <b>3,950.00</b>   | <b>3,291.19</b>  | <b>183.3%</b> |
| 407.000 · DATA PROCESSING                           | 2,455.00          | 1,500.00          | 955.00           | 163.7%        |
| 407.213 · Data Processing Equipment                 | 2,986.63          | 2,000.00          | 986.63           | 149.3%        |
| 407.215 · Software                                  | 4,578.13          | 4,000.00          | 578.13           | 114.5%        |
| 407.370 · Computer Services                         |                   |                   |                  |               |
| <b>Total 407.000 · DATA PROCESSING</b>              | <b>10,019.76</b>  | <b>7,500.00</b>   | <b>2,519.76</b>  | <b>133.6%</b> |
| 408.000 · ENGINEERING SERVICES                      | 5,182.51          | 8,000.00          | -2,817.49        | 64.8%         |
| 408.310 · Engineering Services - Gen Con            | 0.00              | 2,000.00          | -2,000.00        | 0.0%          |
| 408.317 · Act 537 Plan                              | 0.00              | 50.00             | -50.00           | 0.0%          |
| 408.318 · Traffic Impact Study                      | 500.00            | 5,000.00          | -4,500.00        | 10.0%         |
| 408.319 · Special Projects                          |                   |                   |                  |               |
| <b>Total 408.000 · ENGINEERING SERVICES</b>         | <b>5,682.51</b>   | <b>15,050.00</b>  | <b>-9,367.49</b> | <b>37.8%</b>  |
| 409.000 · GEN GOVT. BUILDINGS                       | 2,293.93          | 2,500.00          | -206.07          | 91.8%         |
| 409.200 · Supplies                                  | 23,146.30         | 25,000.00         | -1,853.70        | 92.6%         |
| 409.230 · Heating Fuel                              | 8,079.98          | 3,000.00          | 5,079.98         | 269.3%        |
| 409.300 · Facilities Maintenance                    | 902.28            | 3,500.00          | -2,597.72        | 25.8%         |
| 409.318 · Building Security Systems                 |                   |                   |                  |               |
| 409.360 · Public Utilities                          | 12,833.33         | 11,000.00         | 1,833.33         | 116.7%        |
| 409.361 · Electricity                               | 1,938.67          | 1,500.00          | 438.67           | 129.2%        |
| 409.366 · Water                                     |                   |                   |                  |               |
| <b>Total 409.360 · Public Utilities</b>             | <b>14,772.00</b>  | <b>12,500.00</b>  | <b>2,272.00</b>  | <b>118.2%</b> |
| 409.367 · Trash Removal                             | 715.90            | 750.00            | -34.10           | 95.5%         |

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

|  | Jan - Dec 15        | Budget              | \$ Over Budget    | % of Budget   |
|--|---------------------|---------------------|-------------------|---------------|
| 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>50,511.05</b>    | <b>63,100.00</b>    | <b>-12,588.95</b> | <b>80.0%</b>  |
| <b>410.000 · PUBLIC SAFETY</b>               |                     |                     |                   |               |
| 410.160 · Police Pension                     | 66,660.46           | 65,000.00           | 1,660.46          | 102.6%        |
| 410.200 · Fire-Police Supplies               | 7,000.00            | 7,000.00            | 0.00              | 100.0%        |
| 410.250 · Repair Lights                      | 0.00                | 50.00               | -50.00            | 0.0%          |
| 410.500 · Police Services Contract           | 1,179,303.40        | 1,183,000.00        | -3,696.60         | 99.7%         |
| <b>Total 410.000 · PUBLIC SAFETY</b>         | <b>1,252,963.86</b> | <b>1,255,050.00</b> | <b>-2,086.14</b>  | <b>99.8%</b>  |
| <b>411.000 · FIRE</b>                        |                     |                     |                   |               |
| 411.300 · Building Capital Reserve           | 80,000.00           | 80,000.00           | 0.00              | 100.0%        |
| 411.500 · Contributions                      | 80,000.00           | 80,000.00           | 0.00              | 100.0%        |
| 411.541 · Fire Relief                        | 75,859.58           | 80,000.00           | -4,140.42         | 94.8%         |
| 411.600 · Water Hydrant Assessment           | 66,060.00           | 65,000.00           | 1,060.00          | 101.6%        |
| 411.700 · Truck Capital Reserve              | 80,000.00           | 80,000.00           | 0.00              | 100.0%        |
| 411.740 · Equipment Purchase                 | 25,000.00           | 25,000.00           | 0.00              | 100.0%        |
| <b>Total 411.000 · FIRE</b>                  | <b>406,919.58</b>   | <b>410,000.00</b>   | <b>-3,080.42</b>  | <b>99.2%</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               | 64,552.58           | 62,000.00           | 2,552.58          | 104.1%        |
| 413.121 · Sewage Enforcement Officer         | 1,295.88            | 1,000.00            | 295.88            | 129.6%        |
| 413.200 · Supplies                           | 374.08              | 700.00              | -325.92           | 53.4%         |
| 413.325 · Postage                            | 640.43              | 700.00              | -59.57            | 91.5%         |
| 413.400 · Court Costs                        | 0.00                | 1,000.00            | -1,000.00         | 0.0%          |
| <b>Total 413.000 · CODE ENFORCEMENT</b>      | <b>66,862.97</b>    | <b>65,400.00</b>    | <b>1,462.97</b>   | <b>102.2%</b> |
| <b>414.000 · PLANNING &amp; ZONING</b>       |                     |                     |                   |               |
| 414.112 · Stenographer, ZH & PC              | 1,370.00            | 1,300.00            | 70.00             | 105.4%        |
| 414.116 · Zoning Hearing Bd Compensation     | 1,350.00            | 3,000.00            | -1,650.00         | 45.0%         |
| 414.117 · Planning Commission Comp.          | 1,450.00            | 3,000.00            | -1,550.00         | 48.3%         |
| 414.120 · Legal                              | 3,476.90            | 5,500.00            | -2,023.10         | 63.2%         |
| 414.310 · Developer Refunds                  | 0.00                | 100.00              | -100.00           | 0.0%          |
| 414.313 · Engineer                           | 23,131.13           | 15,000.00           | 8,131.13          | 154.2%        |
| 414.340 · Zoning Hearing Advertisements      | 3,400.80            | 3,000.00            | 400.80            | 113.4%        |
| <b>Total 414.000 · PLANNING &amp; ZONING</b> | <b>34,178.83</b>    | <b>30,900.00</b>    | <b>3,278.83</b>   | <b>110.6%</b> |
| <b>415.000 · EMERGENCY MANAGEMENT COORD</b>  |                     |                     |                   |               |
| 415.540 · Crime Watch                        | 2,400.00            | 2,400.00            | 0.00              | 100.0%        |
| 422.450 · Animal Control                     | 0.00                | 250.00              | -250.00           | 0.0%          |
| 426.000 · SANITATION EXPENSE                 | 0.00                | 200.00              | -200.00           | 0.0%          |
| 426.421 · FRCA Membership                    | 0.00                | 50.00               | -50.00            | 0.0%          |



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

|   | Jan - Dec 15 | Budget     | \$ Over Budget | % of Budget |
|---|--------------|------------|----------------|-------------|
| Total 426.000 · SANITATION EXPENSE        | 0.00         | 50.00      | -50.00         | 0.0%        |
| 429.000 · PUBLIC WORKS - SANITATION       |              |            |                |             |
| 429.364 · Sanitary Sewer Expenses         | 7,616.40     | 6,000.00   | 1,616.40       | 126.9%      |
| Total 429.000 · PUBLIC WORKS - SANITATION | 7,616.40     | 6,000.00   | 1,616.40       | 126.9%      |
| 430.000 · HWYS, ROADS & STREETS           |              |            |                |             |
| 430.100 · Personnel Services              | 416,595.19   | 430,000.00 | -13,404.81     | 96.9%       |
| 430.245 · Supplies                        | 7,368.36     | 8,000.00   | -631.64        | 92.1%       |
| 430.300 · Facilities Maintenance          | 573.02       | 1,500.00   | -926.98        | 38.2%       |
| 430.370 · Telephone                       |              |            |                |             |
| 430.321 · Local                           | 1,495.30     | 2,000.00   | -504.70        | 74.8%       |
| 430.322 · Long Distance                   | 260.70       | 400.00     | -139.30        | 65.2%       |
| 430.329 · Wireless                        | 3,523.51     | 3,200.00   | 323.51         | 110.1%      |
| Total 430.370 · Telephone                 | 5,279.51     | 5,600.00   | -320.49        | 94.3%       |
| 430.330 · Heating Fuel                    | 6,100.12     | 10,000.00  | -3,899.88      | 61.0%       |
| 430.360 · Electricity                     | 3,234.16     | 3,500.00   | -265.84        | 92.4%       |
| 430.384 · Equip/Machinery Rental          | 11,593.78    | 11,000.00  | 593.78         | 105.4%      |
| 430.450 · Contracted Services             | 890.16       | 800.00     | 90.16          | 111.3%      |
| 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              | 10,762.40    | 45,000.00  | -34,237.60     | 23.9%       |
| 430.750 · Misc. Shop Tools & Equipment    | 10,047.44    | 5,000.00   | 5,047.44       | 200.9%      |
| Total 430.000 · HWYS, ROADS & STREETS     | 478,159.78   | 531,900.00 | -53,740.22     | 89.9%       |
| 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                   | 917.55       | 5,500.00   | -4,582.45      | 16.7%       |
| 433.246 · Pavement Marking Supplies       | 796.90       | 2,500.00   | -1,703.10      | 31.9%       |
| 433.249 · Traffic Control Supplies-signal | 3,970.36     | 2,200.00   | 1,770.36       | 180.5%      |
| 433.360 · Traffic signal electric         | 2,605.51     | 2,750.00   | -144.49        | 94.7%       |
| 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   | 10,065.32    | 15,950.00  | -5,884.68      | 63.1%       |
| 434.00 · STREET LIGHTING                  |              |            |                |             |
| 434.360 · St. Lght. Electricity           | 3,547.43     | 5,000.00   | -1,452.57      | 70.9%       |
| Total 434.00 · STREET LIGHTING            | 3,547.43     | 5,000.00   | -1,452.57      | 70.9%       |
| 437.000 · EQUIPMENT REPAIRS-FUEL          |              |            |                |             |
| 437.200 · Tool & Equipment Repairs        | 3,156.64     | 4,000.00   | -843.36        | 78.9%       |
| 437.213 · Equipment Parts & Supplies      | 39,172.30    | 25,000.00  | 14,172.30      | 156.7%      |
| 437.233 · Equipment Motor Fuel            | 25,105.32    | 32,500.00  | -7,394.68      | 77.2%       |
| Total 437.000 · EQUIPMENT REPAIRS-FUEL    | 67,434.26    | 61,500.00  | 5,934.26       | 109.6%      |
| 438.000 · HIGHWAY MAINT & REPAIR          |              |            |                |             |
| 438.271 · Paving and Patching Materials   | 4,229.09     | 4,000.00   | 229.09         | 105.7%      |

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

|  | Jan - Dec 15      | Budget            | \$ Over Budget    | % of Budget   |
|--|-------------------|-------------------|-------------------|---------------|
| 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>9,851.30</b>   | <b>13,000.00</b>  | <b>-3,148.70</b>  | <b>75.8%</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                    | 23,000.00         | 23,000.00         | 0.00              | 100.0%        |
| <b>Total 452.000 · RECREATION &amp; CULTURE</b>          | <b>35,327.31</b>  | <b>36,000.00</b>  | <b>-672.69</b>    | <b>98.1%</b>  |
| 454.000 · PARKS  |                   |                   |                   |               |
| 454.115 · Park Personnel                                 | 9,311.75          | 7,000.00          | 2,311.75          | 133.0%        |
| 454.200 · Park supplies                                  | 5,518.35          | 2,500.00          | 3,018.35          | 220.7%        |
| 454.230 · Fuel   | 2,681.77          | 3,500.00          | -818.23           | 76.6%         |
| 454.367 · Trash Removal                                  | 0.00              | 0.00              | 0.00              | 0.0%          |
| 454.370 · Park Facilities Maintenance                    | 1,142.28          | 2,000.00          | -857.72           | 57.1%         |
| 454.500 · Contracted Services                            | 1,810.36          | 5,000.00          | -3,189.64         | 36.2%         |
| 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>20,464.51</b>  | <b>23,000.00</b>  | <b>-2,535.49</b>  | <b>89.0%</b>  |
| 456.000 · LIBRARY  |                   |                   |                   |               |
| 456.520 · Library Contribution                           | 91,035.00         | 91,000.00         | 35.00             | 100.0%        |
| <b>Total 456.000 · LIBRARY</b>                           | <b>91,035.00</b>  | <b>91,000.00</b>  | <b>35.00</b>      | <b>100.0%</b> |
| 480.000 · INSURANCE & EMPLOYEE BENEFITS                  |                   |                   |                   |               |
| 481.100 · Social Security Employer Paid                  | 52,668.24         | 48,000.00         | 4,668.24          | 109.7%        |
| 481.200 · Medicare Employer Paid                         | 12,317.60         | 12,000.00         | 317.60            | 102.6%        |
| 481.300 · Unemployment Comp Employer Paid                | 95.68             | 1,000.00          | -904.32           | 9.6%          |
| 483.197 · Non-Uniform Pension Plan Contrib               | 115,000.00        | 115,000.00        | 0.00              | 100.0%        |
| 483.310 · Pension Plan Admin Fees                        | 2,075.00          | 2,500.00          | -425.00           | 83.0%         |
| 484.354 · Workers Comp Insurance                         | 42,538.00         | 36,000.00         | 6,538.00          | 118.2%        |
| 487.196 · Health Insurance                               | 214,060.69        | 213,150.00        | 910.69            | 100.4%        |
| 487.197 · Other Group Benefits                           | 20,515.48         | 18,500.00         | 2,015.48          | 110.9%        |
| <b>Total 480.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b> | <b>459,270.69</b> | <b>446,150.00</b> | <b>13,120.69</b>  | <b>102.9%</b> |
| 486.000 · Insurance                                      |                   |                   |                   |               |
| 486.350 · Liability Insurance                            | 60,046.27         | 61,000.00         | -953.73           | 98.4%         |
| 486.354 · Worker's Compensation                          | -3,400.00         |                   |                   |               |
| <b>Total 486.000 · Insurance</b>                         | <b>56,646.27</b>  | <b>61,000.00</b>  | <b>-4,353.73</b>  | <b>92.9%</b>  |
| 489.000 · JUDGEMENT & LOSSES                             |                   |                   |                   |               |
| 489.411 · Refund of fines collected                      | 0.00              | 50.00             | -50.00            | 0.0%          |

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

|   | Jan - Dec 15        | Budget              | \$ Over Budget    | % of Budget   |
|---|---------------------|---------------------|-------------------|---------------|
| <b>Total 489,000 - JUDGEMENT &amp; LOSSES</b> |                     |                     |                   |               |
| 492,000 - Interfund Operating Transfers       | 0.00                | 50.00               | -50.00            | 0.0%          |
| 6561 - *Payroll Expenses                      | 612,637.80          |                     |                   |               |
| 6561.1 - Taxable Third Party Sick Pay         | 0.00                |                     |                   |               |
| 6561 - *Payroll Expenses - Other              | 599.10              |                     |                   |               |
| <b>Total 6561 - *Payroll Expenses</b>         | <b>599.10</b>       |                     |                   |               |
| <b>Total Expense</b>                          | <b>4,229,823.04</b> | <b>3,744,150.00</b> | <b>485,673.04</b> | <b>113.0%</b> |
| <b>Net Income</b>                             | <b>-68,148.11</b>   | <b>-145,980.00</b>  | <b>77,831.89</b>  | <b>46.7%</b>  |

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

|  | Dec 31, 15        |
|--|-------------------|
| <b>ASSETS</b>                              |                   |
| Current Assets                             |                   |
| Checking/Savings                           |                   |
| 106.000 · Host Fee Savings Account         |                   |
| 106.001 · Road Account                     | 58,802.36         |
| 106.002 · Fire/Ambulance                   | 39,778.84         |
| 106.003 · Recycling                        | 18,995.91         |
| 106.000 · Host Fee Savings Account - Other | 2.37              |
| Total 106.000 · Host Fee Savings Account   | 117,579.48        |
| Total Checking/Savings                     | 117,579.48        |
| Total Current Assets                       | 117,579.48        |
| <b>TOTAL ASSETS</b>                        | <b>117,579.48</b> |
| <b>LIABILITIES &amp; EQUITY</b>            |                   |
| Equity                                     |                   |
| 270.000 · Opening Bal Equity               | 98,047.04         |
| 3900 · Retained Earnings                   | 80,052.60         |
| Net Income                                 | -60,520.16        |
| Total Equity                               | 117,579.48        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>      | <b>117,579.48</b> |

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

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|   | <u>Dec 31, 15</u>        |
|---|--------------------------|
| <b>ASSETS</b>                           |                          |
| Current Assets                          |                          |
| Checking/Savings                        |                          |
| 100.000 · Palmer Sewer Checking Account | 718.85                   |
| 106.000 · Palmer Sewer Savings Account  | 170,049.06               |
| Total Checking/Savings                  | <u>170,767.91</u>        |
| Total Current Assets                    | <u>170,767.91</u>        |
| <b>TOTAL ASSETS</b>                     | <u><u>170,767.91</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>         |                          |
| Equity                                  |                          |
| 270.000 · Opening Bal Equity            | 123,677.26               |
| 3900 · Retained Earnings                | 46,919.97                |
| Net Income                              | 170.68                   |
| Total Equity                            | <u>170,767.91</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <u><u>170,767.91</u></u> |

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

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|   | <u>Dec 31, 15</u>       |
|---|-------------------------|
| <b>ASSETS</b>                             |                         |
| Current Assets                            |                         |
| Checking/Savings                          |                         |
| 100.000 · Nazareth Sewer Checking Account | 1,237.74                |
| 106.000 · Nazareth Sewer Savings Account  | 13,454.74               |
| Total Checking/Savings                    | <u>14,692.48</u>        |
| Total Current Assets                      | <u>14,692.48</u>        |
| <b>TOTAL ASSETS</b>                       | <b><u>14,692.48</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>           |                         |
| Equity                                    |                         |
| 270.000 · Opening Bal Equity              | 5,210.33                |
| 3900 · Retained Earnings                  | 5,998.33                |
| Net Income                                | 3,483.82                |
| Total Equity                              | <u>14,692.48</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>     | <b><u>14,692.48</u></b> |

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

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|                                       | <u>Dec 31, 15</u>          |
|---------------------------------------|----------------------------|
| <b>ASSETS</b>                         |                            |
| Current Assets                        |                            |
| Checking/Savings                      |                            |
| 100.000 · LAB Checking Account        | 695,193.75                 |
| 106.000 · PLGIT Savings Account       | 795,115.13                 |
| Total Checking/Savings                | <u>1,490,308.88</u>        |
| Total Current Assets                  | <u>1,490,308.88</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>1,490,308.88</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                            | 192,835.33                 |
| Total Equity                          | <u>1,490,308.88</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>1,490,308.88</u></u> |

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

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|                                       | <u>Dec 31, 15</u>      |
|---------------------------------------|------------------------|
| <b>ASSETS</b>                         |                        |
| Current Assets                        |                        |
| Checking/Savings                      |                        |
| 100.00 · Swr/Signal PLGIT Account     | 5,119.28               |
| 106.000 · Swr/Signal PLUS Account     | 128.63                 |
| Total Checking/Savings                | <u>5,247.91</u>        |
| Total Current Assets                  | <u>5,247.91</u>        |
| <b>TOTAL ASSETS</b>                   | <b><u>5,247.91</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                        |
| Equity                                |                        |
| 270.000 · Opening Bal Equity          | 852,411.21             |
| 3900 · Retained Earnings              | 259,226.66             |
| Net Income                            | <u>-1,106,389.96</u>   |
| Total Equity                          | <u>5,247.91</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>5,247.91</u></b> |



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

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|   | <u>Dec 31, 15</u>        |
|---|--------------------------|
| <b>ASSETS</b>                           |                          |
| Current Assets                          |                          |
| Checking/Savings                        |                          |
| 106.000 · Fiscal Stability MM / Savings | 139,432.67               |
| Total Checking/Savings                  | <u>139,432.67</u>        |
| Total Current Assets                    | <u>139,432.67</u>        |
| <b>TOTAL ASSETS</b>                     | <b><u>139,432.67</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>         |                          |
| Equity                                  |                          |
| 3900 · Retained Earnings                | 39,223.39                |
| Net Income                              | <u>100,209.28</u>        |
| Total Equity                            | <u>139,432.67</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <b><u>139,432.67</u></b> |

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

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|   | <u>Dec 31, 15</u>               |
|---|---------------------------------|
| <b>ASSETS</b>                                     |                                 |
| Current Assets                                    |                                 |
| Checking/Savings                                  |                                 |
| 106.000 · Capital Reserve Savings Account         |                                 |
| 106.001 · CAPITAL PURCHASES                       | 192,796.37                      |
| 106.000 · Capital Reserve Savings Account - Other | 237.13                          |
| Total 106.000 · Capital Reserve Savings Account   | <u>193,033.50</u>               |
| Total Checking/Savings                            | <u>193,033.50</u>               |
| Total Current Assets                              | 193,033.50                      |
| Other Assets                                      |                                 |
| 130.02 · Due from Master Escrow                   | 80.51                           |
| Total Other Assets                                | <u>80.51</u>                    |
| <b>TOTAL ASSETS</b>                               | <b><u><u>193,114.01</u></u></b> |
| <b>LIABILITIES &amp; EQUITY</b>                   |                                 |
| Equity  |                                 |
| 270.000 · Opening Bal Equity                      | 208,967.68                      |
| 3900 · Retained Earnings                          | 52,490.10                       |
| Net Income  | -68,343.77                      |
| Total Equity                                      | <u>193,114.01</u>               |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>             | <b><u><u>193,114.01</u></u></b> |

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

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|   | <u>Dec 31, 15</u>        |
|---|--------------------------|
| <b>ASSETS</b>                             |                          |
| Current Assets                            |                          |
| Checking/Savings                          |                          |
| 106.000 · Fire CR Savings Account         |                          |
| 106.001 · Fire Truck Fund                 | 115,190.02               |
| 106.002 · Building Land Fund              | 9,031.55                 |
| 106.003 · Fire Police Fund                | 22,408.63                |
| 106.000 · Fire CR Savings Account - Other | 36.42                    |
| Total 106.000 · Fire CR Savings Account   | <u>146,666.62</u>        |
| Total Checking/Savings                    | <u>146,666.62</u>        |
| Total Current Assets                      | <u>146,666.62</u>        |
| <b>TOTAL ASSETS</b>                       | <b><u>146,666.62</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>           |                          |
| Equity                                    |                          |
| 270.000 · Opening Bal Equity              | 234,597.63               |
| 3900 · Retained Earnings                  | -126,637.61              |
| Net Income                                | 38,706.60                |
| Total Equity                              | <u>146,666.62</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>     | <b><u>146,666.62</u></b> |

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

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|  | <u>Dec 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 | 15.53             |
|  | <hr/>             |
| Total 106.000 · Ambulance CR Savings Account   | 49,149.46         |
|  | <hr/>             |
| Total Checking/Savings                         | 49,149.46         |
|  | <hr/>             |
| Total Current Assets                           | 49,149.46         |
|  | <hr/>             |
| <b>TOTAL ASSETS</b>                            | <b>49,149.46</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                                     | 15.53             |
|  | <hr/>             |
| Total Equity                                   | 49,149.46         |
|  | <hr/>             |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>          | <b>49,149.46</b>  |
|  | <hr/> <hr/>       |

**37LNT Highway Reconstruction & Rehabilitation**  
**Balance Sheet**  
As of December 31, 2015

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|   | <u>Dec 31, 15</u>       |
|---|-------------------------|
| <b>ASSETS</b>                             |                         |
| Current Assets                            |                         |
| Checking/Savings                          |                         |
| 100.000 · Hwy Recon/Rehab Checking Acct   | 18,839.22               |
| 106.000 · Hwy Recon/Rehab MM/Savings Acct | 71,150.83               |
| Total Checking/Savings                    | <u>89,990.05</u>        |
| Total Current Assets                      | <u>89,990.05</u>        |
| <b>TOTAL ASSETS</b>                       | <b><u>89,990.05</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>           |                         |
| Equity                                    |                         |
| 3900 · Retained Earnings                  | 309,092.59              |
| Net Income                                | <u>-219,102.54</u>      |
| Total Equity                              | <u>89,990.05</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>     | <b><u>89,990.05</u></b> |

10:37 AM

# LNT Capital Reserve - Equipment Replacement

01/27/16

## Balance Sheet

Accrual Basis

As of December 31, 2015

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|   | <u>Dec 31, 15</u>        |
|---|--------------------------|
| <b>ASSETS</b>                             |                          |
| Current Assets                            |                          |
| Checking/Savings                          |                          |
| 100.000 · CR Equip Replacement - Checking | 8,435.80                 |
| 106.000 · CR Equip Replacement MM/Savings | <u>98,494.61</u>         |
| Total Checking/Savings                    | <u>106,930.41</u>        |
| Total Current Assets                      | <u>106,930.41</u>        |
| <b>TOTAL ASSETS</b>                       | <u><u>106,930.41</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>           |                          |
| Equity                                    |                          |
| 3900 · Retained Earnings                  | 7,147.52                 |
| Net Income                                | <u>99,782.89</u>         |
| Total Equity                              | <u>106,930.41</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>     | <u><u>106,930.41</u></u> |

## Lower Nazareth Township - Refuse/Recycling Collection

## Balance Sheet

01/27/16

As of December 31, 2015

Accrual Basis

|                                       | <u>Dec 31, 15</u>      |
|---------------------------------------|------------------------|
| <b>ASSETS</b>                         |                        |
| Current Assets                        |                        |
| Checking/Savings                      |                        |
| 102.000 · Embassy Savings Account     | 4,355.86               |
| 103.000 · Embassy Checking Account    | 1,207.43               |
| Total Checking/Savings                | <u>5,563.29</u>        |
| Total Current Assets                  | <u>5,563.29</u>        |
| <b>TOTAL ASSETS</b>                   | <b><u>5,563.29</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                        |
| Equity                                |                        |
| 3900 · Retained Earnings              | 28,847.63              |
| Net Income                            | <u>-23,284.34</u>      |
| Total Equity                          | <u>5,563.29</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>5,563.29</u></b> |

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

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|                                       | <u>Dec 31, 15</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| Current Assets                        |                          |
| Checking/Savings                      |                          |
| 106.000 · SLF Savings Account         | 452,486.23               |
| Total Checking/Savings                | <u>452,486.23</u>        |
| Total Current Assets                  | <u>452,486.23</u>        |
| <b>TOTAL ASSETS</b>                   | <b><u>452,486.23</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| Equity                                |                          |
| 270.000 · Opening Bal Equity          | 109,419.53               |
| 3900 · Retained Earnings              | 149,345.88               |
| Net Income                            | <u>193,720.82</u>        |
| Total Equity                          | <u>452,486.23</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>452,486.23</u></b> |



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

|                                       | <u>Dec 31, 15</u>          |
|---------------------------------------|----------------------------|
| <b>ASSETS</b>                         |                            |
| Current Assets                        |                            |
| Checking/Savings                      |                            |
| 100.000 Traffic Impact Account        | 8,546.69                   |
| 106.000 Traffic Impact Account        | 1,652,915.41               |
| Total Checking/Savings                | <u>1,661,462.10</u>        |
| Total Current Assets                  | <u>1,661,462.10</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>1,661,462.10</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                            |
| Equity                                |                            |
| Retained Earnings                     | 1,636,812.31               |
| Net Income                            | 24,649.79                  |
| Total Equity                          | <u>1,661,462.10</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>1,661,462.10</u></u> |

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

|  | Dec 31, 15        |
|--|-------------------|
| <b>ASSETS</b>                            |                   |
| Current Assets                           |                   |
| Checking/Savings                         |                   |
| 100.00 Master Escrow-Owed to GF          | 607.68            |
| 101.000 · Master Escrow Checking - LAB   | 744.09            |
| 102.000 · SAVINGS ACCOUNTS - LAB         | 646,405.06        |
| 106.000 · SAVING ACCOUNTS                | 37,310.99         |
| 109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB | 6,905.44          |
| <b>Total Checking/Savings</b>            | <b>691,973.26</b> |
| <b>Total Current Assets</b>              | <b>691,973.26</b> |
| <b>TOTAL ASSETS</b>                      | <b>691,973.26</b> |
| <b>LIABILITIES &amp; EQUITY</b>          |                   |
| Liabilities                              |                   |
| Current Liabilities                      |                   |
| Other Current Liabilities                |                   |
| 230.000 · Due to Other Funds             | 2,330.51          |
| <b>Total Other Current Liabilities</b>   | <b>2,330.51</b>   |
| <b>Total Current Liabilities</b>         | <b>2,330.51</b>   |
| <b>Total Liabilities</b>                 | <b>2,330.51</b>   |
| Equity                                   |                   |
| 3000 · Opening Bal Equity                | 844,070.71        |
| 32000 · Retained Earnings                | (280,506.30)      |
| Net Income                               | 126,078.34        |
| <b>Total Equity</b>                      | <b>689,642.75</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b>691,973.26</b> |

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

|                                       | <u>Dec 31, 15</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| Current Assets                        |                          |
| Checking/Savings                      |                          |
| 100.000 · Checking Account            | 200,110.16               |
| Total Checking/Savings                | <u>200,110.16</u>        |
| Total Current Assets                  | <u>200,110.16</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>200,110.16</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| Equity                                |                          |
| 32000 · Retained Earnings             | 200,060.21               |
| Net Income                            | 49.95                    |
| Total Equity                          | <u>200,110.16</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>200,110.16</u></u> |

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

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|   | <u>Dec 31, 15</u>        |
|---|--------------------------|
| <b>ASSETS</b>                           |                          |
| <b>Current Assets</b>                   |                          |
| <b>Checking/Savings</b>                 |                          |
| 100.000 · Checking Account              |                          |
| 100.100 · Developer's Escrow            | 21,275.83                |
| 100.200 · Code Enforcement & Inspection | 120,093.84               |
| 100.300 · Holding Account               | 15,890.89                |
| 100.000 · Checking Account - Other      | <u>1,075.85</u>          |
| <b>Total 100.000 · Checking Account</b> | <u>158,336.41</u>        |
| <b>Total Checking/Savings</b>           | <u>158,336.41</u>        |
| <b>Total Current Assets</b>             | <u>158,336.41</u>        |
| <b>TOTAL ASSETS</b>                     | <u><u>158,336.41</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>         |                          |
| <b>Equity</b>                           |                          |
| 270.000 · Opening Bal Equity            | 60,713.53                |
| 3900 · Retained Earnings                | 92,770.98                |
| Net Income                              | <u>4,851.90</u>          |
| <b>Total Equity</b>                     | <u>158,336.41</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <u><u>158,336.41</u></u> |