



**Lower Nazareth Township**  
**Financial Report**  
*November 2016*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Nov-16

General Fund - 01	\$ 1,040,249
Special Revenue Fund - Host Fee - 05	\$ 115,005
Palmer Sewer Fund - 08	\$ 170,924
Nazareth Sewer Fund - 09	\$ 16,626
Capital Reserve - Open Space Fund - 16	\$ 1,772,424
Capital Reserve - Sewer/Signals Fund - 18	\$ 6,730
Fiscal Stability Fund - 95	\$ 239,908
Capital Reserve - Municipal - 30	\$ 294,296
Capital Reserve - Fire Fund - 31	\$ 254,424
Capital Reserve - Ambulance Fund- 32	\$ -
Highway Reconstruction/Rehabilitation -	\$ 55,522
Capital Reserve - Equipment Replacement -	\$ 200,891
Refuse/Recycling Collection - 33	\$ 1,913
State Liquid Fuels Fund - 35	\$ 326,802
Traffic Impact - 091	\$ 2,082,731
<i>Total Township Funds...</i>	<u><u>\$6,578,444</u></u>

Lower Nazareth Township Sewer Department	\$ 109,601
Master Escrow Account	\$ 667,422
Development & Inspection Account	\$ 113,445
<i>Total Escrow Accounts...</i>	<u><u>\$780,868</u></u>

**Lower Nazareth Township  
General Fund Balance Sheet**

As of November 30, 2016

	Nov 30, 16
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	36,725.87
105.000 · Payroll Account	7,212.45
106.000 · LAB Savings Account	892,348.81
106.100 · PLGIT Account	77,095.01
106.200 · Real Estate Tax Collections	24,354.96
110.000 · Petty Cash	250.00
	1,037,987.10
<b>Total Checking/Savings</b>	1,037,987.10
<b>Other Current Assets</b>	
Employee Advance	11.94
	11.94
<b>Total Other Current Assets</b>	11.94
<b>Total Current Assets</b>	1,037,999.04
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	1,040,249.04
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,557.26
219 · Occup Privilege Tax Withheld	112.00
223 · Unemployment Withheld	89.06
	1,758.32
<b>Total 210.000 · PAYROLL LIABILITIES</b>	1,758.32
<b>Total Other Current Liabilities</b>	1,758.32
<b>Total Current Liabilities</b>	1,758.32
<b>Total Liabilities</b>	1,758.32
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	-4,339.90
Net Income	270,978.14
	1,038,490.72
<b>Total Equity</b>	1,038,490.72
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,040,249.04

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

01/25/17

	Jan - Nov 16	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,591,636.50	1,470,000.00	121,636.50	108.3%
301.200 · Real Estate - Prior	0.00	50.00	-50.00	0.0%
301.400 · Real Estate - Delinquent	14,922.07	30,000.00	-15,077.93	49.7%
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>1,606,558.57</b>	<b>1,500,050.00</b>	<b>106,508.57</b>	<b>107.1%</b>
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	451,917.60	160,000.00	291,917.60	282.4%
310.210 · Earned Income - Current	1,134,232.83	1,200,000.00	-65,767.17	94.5%
310.220 · Earned Income - Prior	57,146.40	75,000.00	-17,853.60	76.2%
310.510 · Local Services Tax	367,341.55	350,000.00	17,341.55	105.0%
<b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>	<b>2,010,638.38</b>	<b>1,785,000.00</b>	<b>225,638.38</b>	<b>112.6%</b>
<b>Total 300.000 · TAXES</b>	<b>3,617,196.95</b>	<b>3,285,050.00</b>	<b>332,146.95</b>	<b>110.1%</b>
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	90,818.64	80,000.00	10,818.64	113.5%
<b>Total 320.000 · LICENSES &amp; PERMITS</b>	<b>90,818.64</b>	<b>80,000.00</b>	<b>10,818.64</b>	<b>113.5%</b>
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	38,854.54	30,000.00	8,854.54	129.5%
331.121 · Earned Income Tax Fines	0.00	10.00	-10.00	0.0%
331.122 · Ordinance Violations	6,822.11	5,000.00	1,822.11	136.4%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<b>45,676.65</b>	<b>35,010.00</b>	<b>10,666.65</b>	<b>130.5%</b>
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	102.45	100.00	2.45	102.5%
341.02 · Interest on Savings	1,087.56	750.00	337.56	145.0%
<b>Total 341.000 · Interest Earnings</b>	<b>1,190.01</b>	<b>850.00</b>	<b>340.01</b>	<b>140.0%</b>
342.000 · Rents and Royalties				
342.20 · Property Rental Income	108,132.60	75,000.00	33,132.60	144.2%
<b>Total 342.000 · Rents and Royalties</b>	<b>108,132.60</b>	<b>75,000.00</b>	<b>33,132.60</b>	<b>144.2%</b>
<b>Total 340.000 · INTEREST, RENTS &amp; ROYALTIES</b>	<b>109,322.61</b>	<b>75,850.00</b>	<b>33,472.61</b>	<b>144.1%</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	30,697.28	0.00	30,697.28	100.0%
<b>Total 354.000 · STATE CAPITAL &amp; OPER. GRANTS</b>	<b>30,697.28</b>	<b>0.00</b>	<b>30,697.28</b>	<b>100.0%</b>

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

01/23/17

	Jan - Nov 16	Budget	\$ Over Budget	% of Budget
<b>355.000 - STATE SHARED REVENUES</b>				
355.010 - Public Utility Realty Tax	3,837.57	4,100.00	-262.43	93.6%
355.040 - Alcoholic Beverage Licenses	2,000.00	2,000.00	0.00	100.0%
355.051 - Non-Uniform	56,870.40	45,000.00	11,870.40	126.4%
355.052 - Police Department	0.00	65,000.00	-65,000.00	0.0%
355.070 - Fire Relief	75,844.32	75,000.00	844.32	101.1%
<b>Total 355.000 - STATE SHARED REVENUES</b>	<b>138,552.29</b>	<b>191,100.00</b>	<b>-52,547.71</b>	<b>72.5%</b>
<b>Total 350.000 - INTERGOVERNMENTAL REVENUES</b>	<b>169,249.57</b>	<b>191,100.00</b>	<b>-21,850.43</b>	<b>88.6%</b>
<b>360.000 - CHARGES FOR SERVICES</b>				
361.000 - General Government				
361.310 - Subdivision & Land Development	30,547.55	5,000.00	25,547.55	610.9%
361.330 - Zoning Hearings	6,000.00	7,000.00	-1,000.00	85.7%
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	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	409.37	200.00	209.37	204.7%
<b>Total 361.500 - Maps &amp; Publications</b>	<b>409.37</b>	<b>200.00</b>	<b>209.37</b>	<b>204.7%</b>
361.630 - Proceeds from tax collection	27,813.84	28,000.00	-186.16	99.3%
361.74 - Postage collected	152.22	150.00	2.22	101.5%
<b>Total 361.000 - General Government</b>	<b>64,922.78</b>	<b>40,350.00</b>	<b>24,572.78</b>	<b>160.9%</b>
<b>362.000 - PUBLIC SAFETY</b>				
362.140 - Alarm Permits	160.00	200.00	-40.00	80.0%
362.410 - Building & Zoning Permits	23,230.30	16,500.00	6,730.30	140.8%
362.440 - Sewer Permits	2,315.00	1,400.00	915.00	165.4%
362.451 - Use & Occupancy Permits	20.00	40.00	-20.00	50.0%
362.452 - Moving Permits	645.00	450.00	195.00	143.3%
362.470 - Driveway Permits	4,300.00	2,200.00	2,100.00	195.5%
362.480 - Grading Permits	34,385.00	15,000.00	19,385.00	229.2%
362.481 - Swimming Pool Grading Permits	4,500.00	3,500.00	1,000.00	128.6%
362.490 - Peddling Permit	0.00	150.00	-150.00	0.0%
<b>Total 362.000 - PUBLIC SAFETY</b>	<b>69,555.30</b>	<b>39,440.00</b>	<b>30,115.30</b>	<b>176.4%</b>
<b>Total 360.000 - CHARGES FOR SERVICES</b>	<b>134,478.08</b>	<b>79,790.00</b>	<b>54,688.08</b>	<b>168.5%</b>
<b>363.000 - HIGHWAYS AND STREETS</b>				
363.239 - Proceeds from Public Prop Damage	0.00	100.00	-100.00	0.0%
363.246 - Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
363.500 - Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
<b>Total 363.000 - HIGHWAYS AND STREETS</b>	<b>0.00</b>	<b>300.00</b>	<b>-300.00</b>	<b>0.0%</b>
<b>367.000 - CULTURE-RECREATION</b>				
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	3,700.00	2,500.00	1,200.00	148.0%
<b>Total 367.000 - CULTURE-RECREATION</b>	<b>13,380.00</b>	<b>11,000.00</b>	<b>2,380.00</b>	<b>121.6%</b>

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

01/23/17

	Jan - Nov 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%
<b>Total 389.000 - MISCELLANEOUS INCOME</b>	<b>0.00</b>	<b>60.00</b>	<b>-60.00</b>	<b>0.0%</b>
391.000 - Proceeds of Gen. Fxd. Asset Dis				
391.100 - Sales of General Fixed Assets	0.00	0.00	0.00	0.0%
<b>Total 391.000 - Proceeds of Gen. Fxd. Asset Dis</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
395.000 - Refund of Prior Yr Expenditures	13,418.22	25,000.00	-11,581.78	53.7%
49900 - Uncategorized Income	0.00			
<b>Total Income</b>	<b>4,193,540.72</b>	<b>3,783,160.00</b>	<b>410,380.72</b>	<b>110.8%</b>
<b>Gross Profit</b>	<b>4,193,540.72</b>	<b>3,783,160.00</b>	<b>410,380.72</b>	<b>110.8%</b>
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	11,458.15	12,500.00	-1,041.85	91.7%
400.215 - Postage	3,079.67	3,100.00	-20.33	99.3%
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	3,474.14	4,000.00	-525.86	86.9%
400.322 - Long Distance	0.00	400.00	-400.00	0.0%
400.324 - Wireless	1,454.82	1,500.00	-45.18	97.0%
<b>Total 400.320 - Telephone</b>	<b>4,928.96</b>	<b>5,900.00</b>	<b>-971.04</b>	<b>83.5%</b>
400.340 - Advertising	5,386.10	4,000.00	1,386.10	134.7%
400.342 - Public Relations Printing	5,428.00	5,000.00	428.00	108.6%
400.343 - Codification/Printing	1,724.84	5,000.00	-3,275.16	34.5%
400.374 - Maintenance Agreements	12,195.79	10,000.00	2,195.79	122.0%
400.384 - Office Equipment Rental	1,099.00	900.00	199.00	122.1%
400.420 - Dues & Subscriptions	4,097.44	4,100.00	-2.56	99.9%
400.460 - Meetings & Continuing Education	10,117.14	7,000.00	3,117.14	144.5%
400.700 - Capital Purchases	6,957.99	7,000.00	-42.01	99.4%
<b>Total 400.000 - GENERAL GOVERNMENT</b>	<b>68,255.08</b>	<b>66,550.00</b>	<b>1,705.08</b>	<b>102.6%</b>
402.000 - AUDITING				
402.105 - Audit Wages	40.00	100.00	-60.00	40.0%
402.311 - Accounting & Auditing Services	7,950.00	7,800.00	150.00	101.9%
<b>Total 402.000 - AUDITING</b>	<b>7,990.00</b>	<b>7,900.00</b>	<b>90.00</b>	<b>101.1%</b>

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

01/23/17

	Jan - Nov 16	Budget	\$ Over Budget	% of Budget
<b>403.000 · TAX COLLECTION</b>				
403.105 · R.E. Tax Collector Salary	0.00	0.00	0.00	0.0%
403.110 · EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 · EIT Collection Supplies	0.00	0.00	0.00	0.0%
403.201 · Real Estate Collection Supplies	1,939.72	2,000.00	-60.28	97.0%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	43.61	200.00	-156.39	21.8%
403.216 · Real Estate Postage	1,292.50	1,500.00	-207.50	86.2%
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	0.00	400.00	-400.00	0.0%
403.319 · Tax Refunds	1,515.06	1,000.00	515.06	151.5%
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%
<b>Total 403.000 · TAX COLLECTION</b>	<b>8,529.75</b>	<b>8,000.00</b>	<b>\$29.75</b>	<b>106.6%</b>
<b>404.000 · SOLICITOR/LEGAL</b>				
404.310 · Legal Services	23,237.28	25,000.00	-1,762.72	92.9%
404.314 · Legal Services - Human Resource	98.00	1,500.00	-1,402.00	6.5%
<b>Total 404.000 · SOLICITOR/LEGAL</b>	<b>23,335.28</b>	<b>26,500.00</b>	<b>-3,164.72</b>	<b>88.1%</b>
<b>405.000 · PERSONNEL SERVICES</b>				
405.140 · Office Staff Wages	304,770.48	323,000.00	-18,229.52	94.4%
405.200 · Office Supplies	5,643.29	4,500.00	1,143.29	125.4%
405.300 · Bond	1,500.00	1,500.00	0.00	100.0%
<b>Total 405.000 · PERSONNEL SERVICES</b>	<b>311,913.77</b>	<b>329,000.00</b>	<b>-17,086.23</b>	<b>94.8%</b>
<b>406.000 · GENERAL GOVT. ADMINISTRATION</b>				
406.280 · General Administrative Expense	689.49	600.00	89.49	114.9%
406.316 · Drug Testing	405.00	500.00	-95.00	81.0%
406.317 · Employee Record Checks	90.25	230.00	-139.75	39.2%
406.318 · Bank Fees	2.11	50.00	-47.89	4.2%
406.319 · Reimburse private prop damage	0.00	150.00	-150.00	0.0%
406.325 · Internet fees / Website Develop	5,480.90	6,200.00	-719.10	88.4%
406.331 · Mileage	0.00	250.00	-250.00	0.0%
406.338 · Highway/Toll Reimbursement	269.00	100.00	169.00	269.0%
406.341 · Personnel Advertising	369.72	600.00	-230.28	61.6%
406.421 · License & Permit Renewal	169.00	150.00	19.00	112.7%
<b>Total 406.000 · GENERAL GOVT. ADMINISTRATION</b>	<b>7,475.47</b>	<b>8,830.00</b>	<b>-1,354.53</b>	<b>84.7%</b>
<b>407.000 · DATA PROCESSING</b>				
407.213 · Data Processing Equipment	293.94	2,000.00	-1,706.06	14.7%
407.215 · Software	2,091.34	2,300.00	-208.66	90.9%
407.370 · Computer Services	8,609.94	4,000.00	4,609.94	215.2%
<b>Total 407.000 · DATA PROCESSING</b>	<b>10,995.22</b>	<b>8,300.00</b>	<b>2,695.22</b>	<b>132.5%</b>

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

01/23/17

	Jan - Nov 16	Budget	\$ Over Budget	% of Budget
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	4,378.50	7,000.00	-2,621.50	62.6%
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	500.00	5,000.00	-4,500.00	10.0%
Total 408.000 · ENGINEERING SERVICES	4,878.50	14,050.00	-9,171.50	34.7%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,653.27	3,000.00	-1,346.73	55.1%
409.230 · Heating Fuel	14,159.18	28,000.00	-13,840.82	50.6%
409.300 · Facilities Maintenance	3,989.15	3,000.00	989.15	133.0%
409.318 · Building Security Systems	683.49	3,000.00	-2,316.51	22.8%
409.360 · Public Utilities				
409.361 · Electricity	11,558.05	11,000.00	558.05	105.1%
409.366 · Water	2,657.59	2,000.00	657.59	132.9%
Total 409.360 · Public Utilities	14,215.64	13,000.00	1,215.64	109.4%
409.367 · Trash Removal	770.20	750.00	20.20	102.7%
409.375 · Communication Equip Repair/Main	0.00	300.00	-300.00	0.0%
409.386 · Rental Property Expenses	442.92	800.00	-357.08	55.4%
409.600 · Capital Construction	0.00	10,000.00	-10,000.00	0.0%
Total 409.000 · GEN GOVT. BUILDINGS	35,913.85	61,850.00	-25,936.15	58.1%
410.000 · PUBLIC SAFETY				
410.160 · Police Pension	0.00	65,000.00	-65,000.00	0.0%
410.200 · Fire-Police Supplies	680.80	7,000.00	-6,319.20	9.7%
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	1,131,392.02	1,250,000.00	-118,607.98	90.5%
Total 410.000 · PUBLIC SAFETY	1,132,072.82	1,322,100.00	-190,027.18	85.6%
411.000 · FIRE				
411.300 · Building Capital Reserve	77,936.55	80,000.00	-2,063.45	97.4%
411.500 · Contributions	75,219.96	80,000.00	-4,780.04	94.0%
411.541 · Fire Relief	75,844.32	75,000.00	844.32	101.1%
411.600 · Water Hydrant Assessment	70,875.00	67,000.00	3,875.00	105.8%
411.700 · Truck Capital Reserve	49,239.72	80,000.00	-30,760.28	61.5%
411.740 · Equipment Purchase	21,235.72	25,000.00	-3,764.28	84.9%
Total 411.000 · FIRE	370,351.27	407,000.00	-36,648.73	91.0%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 · Ambulance Building Maintenance	484.70	1,000.00	-515.30	48.5%
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	30,484.70	32,000.00	-1,515.30	95.3%



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

01/23/17

	Jan - Nov 16	Budget	\$ Over Budget	% of Budget
<b>413.000 - CODE ENFORCEMENT</b>				
413.100 - Zoning Administrator	60,403.77	64,000.00	-3,596.23	94.4%
413.121 - Sewage Enforcement Officer	535.38	1,000.00	-464.62	53.5%
413.200 - Supplies	493.27	500.00	-6.73	98.7%
413.325 - Postage	323.22	600.00	-276.78	53.9%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 - CODE ENFORCEMENT</b>	<b>61,755.64</b>	<b>66,600.00</b>	<b>-4,844.36</b>	<b>92.7%</b>
<b>414.000 - PLANNING &amp; ZONING</b>				
414.112 - Stenographer, ZH & PC	300.00	1,400.00	-1,100.00	21.4%
414.116 - Zoning Hearing Bd Compensation	700.00	3,000.00	-2,300.00	23.3%
414.117 - Planning Commission Comp.	1,550.00	3,000.00	-1,450.00	51.7%
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%
414.315 - Engineer	35,835.89	20,000.00	15,835.89	179.2%
414.340 - Zoning Hearing Advertisements	1,456.70	3,000.00	-1,543.30	48.6%
<b>Total 414.000 - PLANNING &amp; ZONING</b>	<b>39,842.59</b>	<b>34,000.00</b>	<b>5,842.59</b>	<b>117.2%</b>
<b>415.114 - EMERGENCY MANAGEMENT COORD</b>				
415.114 - Crime Watch	2,200.00	2,400.00	-200.00	91.7%
419.540 - Animal Control	0.00	0.00	0.00	0.0%
422.450 - Animal Control	0.00	200.00	-200.00	0.0%
<b>426.000 - SANITATION EXPENSE</b>				
426.115 - Recycling Collection Wages	7,866.36	7,000.00	866.36	112.4%
426.421 - FRCA Membership	0.00	10,000.00	-10,000.00	0.0%
<b>Total 426.000 - SANITATION EXPENSE</b>	<b>7,866.36</b>	<b>17,000.00</b>	<b>-9,133.64</b>	<b>46.3%</b>
<b>427.450 - TRASH/RECYCLING COLLECTION</b>				
429.000 - PUBLIC WORKS - SANITATION	0.00	0.00	0.00	0.0%
429.364 - Sanitary Sewer Expenses	9,299.00	7,000.00	2,299.00	132.8%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	<b>9,299.00</b>	<b>7,000.00</b>	<b>2,299.00</b>	<b>132.8%</b>
<b>430.000 - HWYS., ROADS &amp; STREETS</b>				
430.100 - Personnel Services	381,547.12	443,000.00	-61,452.88	86.1%
430.245 - Supplies	10,462.91	8,000.00	2,462.91	130.8%
430.300 - Facilities Maintenance	465.10	1,500.00	-1,034.90	31.0%
430.320 - Telephone				
430.321 - Local	527.45	600.00	-72.55	87.9%
430.322 - Long Distance	0.00	10.00	-10.00	0.0%
430.329 - Wireless	2,953.00	3,300.00	-347.00	89.5%
<b>Total 430.320 - Telephone</b>	<b>3,480.45</b>	<b>3,910.00</b>	<b>-429.55</b>	<b>89.0%</b>
430.330 - Heating Fuel	3,946.14	9,000.00	-5,053.86	43.8%
430.360 - Electricity	2,061.40	3,400.00	-1,338.60	60.6%
430.384 - Equip/Machinery Rental	10,800.00	12,000.00	-1,200.00	90.0%
430.450 - Contracted Services	633.36	900.00	-266.64	70.4%
430.460 - Continuing Education	1,360.00	2,500.00	-1,140.00	54.4%
430.600 - Capital Construction	0.00	8,000.00	-8,000.00	0.0%
430.740 - Equipment Purchase	10,484.07	45,000.00	-34,515.93	23.3%
430.750 - Misc. Shop Tools & Equipment	5,140.13	7,000.00	-1,859.87	73.4%
<b>Total 430.000 - HWYS., ROADS &amp; STREETS</b>	<b>450,380.68</b>	<b>544,210.00</b>	<b>-113,829.32</b>	<b>79.1%</b>

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

01/23/17

	Jan - Nov 16	Budget	S Over Budget	% of Budget
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	47,412.46	50,000.00	-2,587.54	94.8%
<b>Total 432.000 · WINTER MAINTENANCE</b>	<b>47,412.46</b>	<b>50,000.00</b>	<b>-2,587.54</b>	<b>94.8%</b>
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	2,592.91	5,000.00	-2,407.09	51.9%
433.246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 · Traffic Control Supplies-signal	1,535.93	2,200.00	-664.07	69.8%
433.360 · Traffic signal electric	2,731.53	2,700.00	31.53	101.2%
433.375 · Line Painting	0.00	300.00	-300.00	0.0%
433.450 · Signals contracted service	2,045.00	2,300.00	-255.00	88.9%
<b>Total 433.000 · TRAFFIC CONTROL DEVICES</b>	<b>8,905.37</b>	<b>15,000.00</b>	<b>-6,094.63</b>	<b>59.4%</b>
434.00 · STREET LIGHTING				
434.360 · St. Light Electricity	3,168.64	4,500.00	-1,331.36	70.4%
<b>Total 434.00 · STREET LIGHTING</b>	<b>3,168.64</b>	<b>4,500.00</b>	<b>-1,331.36</b>	<b>70.4%</b>
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	5,598.89	4,000.00	1,598.89	140.0%
437.213 · Equipment Parts & Supplies	33,320.79	30,000.00	3,320.79	111.1%
437.233 · Equipment Motor Fuel	18,541.06	32,500.00	-13,958.94	57.0%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>57,460.74</b>	<b>66,500.00</b>	<b>-9,039.26</b>	<b>86.4%</b>
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	1,841.50	4,000.00	-2,158.50	46.0%
438.272 · Aggregate Supplies	1,261.37	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%
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>5,352.87</b>	<b>13,000.00</b>	<b>-7,647.13</b>	<b>41.2%</b>
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	2,735.91	90,000.00	-87,264.09	3.0%
<b>Total 439.000 · HWY CONST &amp; REBUILDING PRJC...</b>	<b>2,735.91</b>	<b>90,500.00</b>	<b>-87,764.09</b>	<b>3.0%</b>
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	12,599.67	10,000.00	2,599.67	126.0%
452.249 · Recreation Programs	3,071.52	3,000.00	71.52	102.4%
452.300 · Recreation Safety Insurance	4,699.33	23,000.00	-18,300.67	20.4%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>20,370.52</b>	<b>36,000.00</b>	<b>-15,629.48</b>	<b>56.6%</b>

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

01/23/17

	Jan - Nov 16	Budget	\$ Over Budget	% of Budget
454.000 · PARKS				
454.115 · Park Personnel	0.00	500.00	-500.00	0.0%
454.200 · Park supplies	5,244.25	3,000.00	2,244.25	174.8%
454.230 · Fuel	1,724.20	2,900.00	-1,175.80	59.5%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	4,508.01	1,500.00	3,008.01	300.5%
454.500 · Contracted Services	1,960.00	3,000.00	-1,040.00	65.3%
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%
<b>Total 454.000 · PARKS</b>	<b>13,696.47</b>	<b>12,900.00</b>	<b>796.47</b>	<b>106.2%</b>
456.000 · LIBRARY				
456.520 · Library Contribution	92,062.20	92,500.00	-437.80	99.5%
<b>Total 456.000 · LIBRARY</b>	<b>92,062.20</b>	<b>92,500.00</b>	<b>-437.80</b>	<b>99.5%</b>
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	48,705.98	50,000.00	-1,296.02	97.4%
481.200 · Medicare Employer Paid	11,390.48	12,500.00	-1,109.52	91.1%
481.300 · Unemployment Comp Employer Paid	608.43	1,000.00	-391.57	60.8%
483.197 · Non-Uniform Pension Plan Contrib	115,000.00	115,000.00	0.00	100.0%
483.310 · Pension Plan Admin Fees	2,850.00	2,100.00	750.00	135.7%
484.354 · Workers Comp Insurance	37,114.00	39,000.00	-1,886.00	95.2%
487.196 · Health Insurance	198,850.93	222,500.00	-23,649.07	89.4%
487.197 · Other Group Benefits	21,237.73	20,000.00	1,237.73	106.2%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>	<b>435,755.55</b>	<b>462,100.00</b>	<b>-26,344.45</b>	<b>94.3%</b>
486.000 · Insurance				
486.350 · Liability Insurance	58,872.32	61,000.00	-2,127.68	96.5%
<b>Total 486.000 · Insurance</b>	<b>58,872.32</b>	<b>61,000.00</b>	<b>-2,127.68</b>	<b>96.5%</b>
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%
<b>Total 489.000 · JUDGEMENT &amp; LOSSES</b>	<b>0.00</b>	<b>100.00</b>	<b>-100.00</b>	<b>0.0%</b>
492.000 · Interfund Operating Transfers	612,637.80			
6561 · *Payroll Expenses	591.75			
<b>Total Expense</b>	<b>3,922,562.58</b>	<b>3,867,590.00</b>	<b>54,972.58</b>	<b>101.4%</b>
<b>Net Income</b>	<b>270,978.14</b>	<b>-84,430.00</b>	<b>355,408.14</b>	<b>-321.0%</b>

**LNT Revenue Fund-Host Fee-05**  
**Balance Sheet**  
As of November 30, 2016

	Nov 30, 16
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Host Fee Savings Account	
106.001 · Road Account	68,544.67
106.002 · Fire/Ambulance	44,645.12
106.003 · Recycling	1,812.96
106.000 · Host Fee Savings Account - Other	2.37
<b>Total 106.000 · Host Fee Savings Account</b>	<b>115,005.12</b>
<b>Total Checking/Savings</b>	<b>115,005.12</b>
<b>Total Current Assets</b>	<b>115,005.12</b>
<b>TOTAL ASSETS</b>	<b>115,005.12</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	19,532.44
Net Income	-2,574.36
<b>Total Equity</b>	<b>115,005.12</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>115,005.12</b>

**LNT Palmer Sewer Fund - 08**  
**Balance Sheet**  
As of November 30, 2016

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	<u>Nov 30, 16</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Palmer Sewer Checking Account	719.51
106.000 · Palmer Sewer Savings Account	170,204.76
<b>Total Checking/Savings</b>	<u>170,924.27</u>
<b>Total Current Assets</b>	<u>170,924.27</u>
<b>TOTAL ASSETS</b>	<u><u>170,924.27</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,090.65
Net Income	156.36
<b>Total Equity</b>	<u>170,924.27</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>170,924.27</u></u>

**LNT Nazareth Sewer Fund - 09**  
**Balance Sheet**  
As of November 30, 2016

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	<u>Nov 30, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	1,238.84
106.000 · Nazareth Sewer Savings Account	15,386.97
Total Checking/Savings	<u>16,625.81</u>
Total Current Assets	<u>16,625.81</u>
<b>TOTAL ASSETS</b>	<b><u>16,625.81</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	9,482.15
Net Income	1,933.33
Total Equity	<u>16,625.81</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>16,625.81</u></b>

**LNT Open Space Fund-16**  
**Balance Sheet**  
As of November 30, 2016

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	<u>Nov 30, 16</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · LAB Checking Account	1,150,456.12
106.000 · PLGIT Savings Account	621,967.88
<b>Total Checking/Savings</b>	<u>1,772,424.00</u>
<b>Total Current Assets</b>	<u>1,772,424.00</u>
<b>TOTAL ASSETS</b>	<u><u>1,772,424.00</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	30,494.95
3900 · Retained Earnings	1,459,813.93
Net Income	282,115.12
<b>Total Equity</b>	<u>1,772,424.00</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,772,424.00</u></u>

**LNT Capital Sewer-Signals Fund-18**  
**Balance Sheet**  
As of November 30, 2016

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	<u>Nov 30, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	6,601.45
106.000 · Swr/Signal PLUS Account	129.00
Total Checking/Savings	<u>6,730.45</u>
Total Current Assets	<u>6,730.45</u>
<b>TOTAL ASSETS</b>	<b><u>6,730.45</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-847,163.30
Net Income	1,482.54
Total Equity	<u>6,730.45</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>6,730.45</u></b>



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01/23/17

Accrual Basis

**(95)LNT Fiscal Stability Fund**

**Balance Sheet**

As of November 30, 2016

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	<u>Nov 30, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fiscal Stability MM / Savings	239,908.02
Total Checking/Savings	<u>239,908.02</u>
Total Current Assets	<u>239,908.02</u>
<b>TOTAL ASSETS</b>	<u><u>239,908.02</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	139,462.28
Net Income	<u>100,445.74</u>
Total Equity	<u>239,908.02</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>239,908.02</u></u>

**LNT Capital Reserve - 30**  
**Balance Sheet**  
As of November 30, 2016

	Nov 30, 16
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Capital Reserve Savings Account	293,403.09
106.001 · CAPITAL PURCHASES	812.59
106.000 · Capital Reserve Savings Account - Other	812.59
<b>Total 106.000 · Capital Reserve Savings Account</b>	<b>294,215.68</b>
<b>Total Checking/Savings</b>	<b>294,215.68</b>
<b>Total Current Assets</b>	<b>294,215.68</b>
<b>Other Assets</b>	
130.02 · Due from Master Escrow	80.51
<b>Total Other Assets</b>	<b>80.51</b>
<b>TOTAL ASSETS</b>	<b>294,296.19</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-15,853.67
Net income	101,182.18
<b>Total Equity</b>	<b>294,296.19</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>294,296.19</b>

**LNT Capital Reserve Fire-31**  
**Balance Sheet**  
As of November 30, 2016

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	<u>Nov 30, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	222,309.65
106.002 · Building Land Fund	9,033.74
106.003 · Fire Police Fund	22,414.09
106.000 · Fire CR Savings Account - Other	666.16
	<hr/>
Total 106.000 · Fire CR Savings Account	254,423.64
	<hr/>
Total Checking/Savings	254,423.64
	<hr/>
Total Current Assets	254,423.64
	<hr/>
<b>TOTAL ASSETS</b>	<b>254,423.64</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-87,931.01
Net Income	107,757.02
	<hr/>
Total Equity	254,423.64
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>254,423.64</b>
	<hr/> <hr/>

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# 37LNT Highway Reconstruction & Rehabilitation

01/23/17

## Balance Sheet

Accrual Basis

As of November 30, 2016

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	<u>Nov 30, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Hwy Recon/Rehab Checking Acct	-763.82
106.000 · Hwy Recon/Rehab MM/Savings Acct	56,285.76
Total Checking/Savings	<u>55,521.94</u>
Total Current Assets	<u>55,521.94</u>
<b>TOTAL ASSETS</b>	<b><u>55,521.94</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	90,002.94
Net Income	<u>-34,481.00</u>
Total Equity	<u>55,521.94</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>55,521.94</u></b>

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# LNT Capital Reserve - Equipment Replacement

01/23/17

## Balance Sheet

Accrual Basis

As of November 30, 2016

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	<u>Nov 30, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · CR Equip Replacement - Checking	
100.002 · EQUIPMENT REPLACEMENT	139,509.24
100.000 · CR Equip Replacement - Checking - Other	8,486.91
	<hr/>
Total 100.000 · CR Equip Replacement - Checking	147,996.15
106.000 · CR Equip Replacement MM/Savings	52,894.40
	<hr/>
Total Checking/Savings	200,890.55
Total Current Assets	<hr/> 200,890.55 <hr/>
<b>TOTAL ASSETS</b>	<hr/> <b>200,890.55</b> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	106,951.68
Net Income	93,938.87
	<hr/>
Total Equity	200,890.55
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<hr/> <b>200,890.55</b> <hr/>

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Lower Nazareth Township - Refuse/Recycling Collection

01/23/17

Balance Sheet

Accrual Basis

As of November 30, 2016

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	<u>Nov 30, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
102.000 · Embassy Savings Account	1,467.70
103.000 · Embassy Checking Account	444.98
Total Checking/Savings	<u>1,912.68</u>
Total Current Assets	<u>1,912.68</u>
<b>TOTAL ASSETS</b>	<u><u>1,912.68</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	5,563.29
Net Income	-3,650.61
Total Equity	<u>1,912.68</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,912.68</u></u>

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of November 30, 2016

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	<u>Nov 30, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	326,801.79
Total Checking/Savings	<u>326,801.79</u>
Total Current Assets	<u>326,801.79</u>
<b>TOTAL ASSETS</b>	<b><u>326,801.79</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	340,582.06
Net Income	<u>-123,199.80</u>
Total Equity	<u>326,801.79</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>326,801.79</u></b>

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01/23/17

Accrual Basis

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of November 30, 2016

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	<u>Nov 30, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	8,550.59
106.000 Traffic Impact Account	2,074,180.38
<b>Total Checking/Savings</b>	<u>2,082,730.97</u>
<b>Total Current Assets</b>	<u>2,082,730.97</u>
<b>TOTAL ASSETS</b>	<u><u>2,082,730.97</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,661,462.10
Net Income	421,268.87
<b>Total Equity</b>	<u>2,082,730.97</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,082,730.97</u></u>



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01/23/17

Accrual Basis

**Lower Nazareth Township Sewer Department**  
**Balance Sheet**  
As of November 30, 2016

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	<u>Nov 30, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	393.74
102.000 · LNT Sewer Department - Savings	109,207.71
<b>Total Checking/Savings</b>	<u>109,601.45</u>
<b>Total Current Assets</b>	<u>109,601.45</u>
<b>TOTAL ASSETS</b>	<u><u>109,601.45</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Net Income	109,601.45
<b>Total Equity</b>	<u>109,601.45</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>109,601.45</u></u>

**Lower Nazareth Township Master Escrow  
Balance Sheet  
As of November 30, 2016**

	Nov 30, 16
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101.000 · Master Escrow Checking - LAB	786.13
102.000 · SAVINGS ACCOUNTS - LAB	647,145.48
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	19,490.00
<b>Total Checking/Savings</b>	667,422.21
<b>Total Current Assets</b>	667,422.21
<b>TOTAL ASSETS</b>	667,422.21
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
230.000 · Due to Other Funds	2,330.51
<b>Total Other Current Liabilities</b>	2,330.51
<b>Total Current Liabilities</b>	2,330.51
<b>Total Liabilities</b>	2,330.51
<b>Equity</b>	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(154,423.02)
Net Income	(24,555.99)
<b>Total Equity</b>	665,091.70
<b>TOTAL LIABILITIES &amp; EQUITY</b>	667,422.21

**Lower Nazareth Township**  
**Balance Sheet**  
As of November 30, 2016

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	<u>Nov 30, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	90,917.17
100.000 · Checking Account - Other	<u>1,252.46</u>
Total 100.000 · Checking Account	<u>113,445.46</u>
Total Checking/Savings	<u>113,445.46</u>
Total Current Assets	<u>113,445.46</u>
<b>TOTAL ASSETS</b>	<b><u>113,445.46</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	97,622.88
Net Income	<u>-44,890.95</u>
Total Equity	<u>113,445.46</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>113,445.46</u></b>