



**Lower Nazareth Township**  
**Financial Report**  
*May 2026*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

May-26

<b>General Fund - 01</b>	\$ 2,303,412
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 187,876
<b>Palmer Sewer Fund - 08</b>	\$ 192,353
<b>Nazareth Sewer Fund - 09</b>	\$ 96,458
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CASH</b>	\$ 234,638
<b>Capital Reserve</b>	
<b>Open Space Restricted Fund - 16 - EIT</b>	\$ 6,448,398
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CD</b>	\$ -
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$ 6,683,036
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 567,834
<b>Fiscal Stability Fund - 95 - CASH</b>	\$ 130,938
<b>Fiscal Stability Fund - 95 - CD</b>	\$ 299,032
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$ 429,969
<b>Capital Reserve - Municipal - 30</b>	\$ 493,596
<b>Capital Reserve - Fire Fund - 31</b>	\$ 561,199
<b>Highway Reconstruction/Rehabilitation - CASH</b>	\$ 860,724
<b>Highway Reconstruction/Rehabilitation - CD</b>	\$ 500,000
<b>Highway Reconstruction/Rehabilitation - TOTAL</b>	\$ 1,360,724
<b>Capital Reserve - Equipment Replacement -</b>	\$ 165,039
<b>Refuse/Recycling Collection - 33</b>	\$ 125,453
<b>State Liquid Fuels Fund - 35</b>	\$ 424,848
<b>Traffic Impact - 091 - CASH</b>	\$ 692,884
<b>Traffic Impact - 091 - CD</b>	\$ 593,034
<b>Traffic Impact - 091 - TOTAL</b>	\$ 1,285,918
<b>LNT American Rescue Plan Funds</b>	\$ 167
<b>LNT Community Events</b>	\$ 14,595
<b><i>Total Township Funds...</i></b>	<b><u><u>\$14,892,476</u></u></b>
<b>Lower Nazareth Township Sewer Department</b>	\$ 658,899
<b>Master Escrow Account</b>	\$ 2,295,255
<b>Development &amp; Inspection Account</b>	\$ 157,180
<b><i>Total Escrow Accounts...</i></b>	<b><u><u>\$3,111,334</u></u></b>

**Lower Nazareth Township**  
**General Fund Balance Sheet**

As of May 31, 2026

	May 31, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.100 · Checking Account - PSBT 2023	1,364,446.34
105.100 · Payroll Account - PSBT 2023	25,221.78
106.100 · PLGIT Account	143,837.30
106.400 · Real Estate Taxes - PSBT 2023	767,406.82
110.000 · Petty Cash	250.00
<b>Total Checking/Savings</b>	2,301,162.24
<b>Total Current Assets</b>	2,301,162.24
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	<b>2,303,412.24</b>
<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	3,458.17
219 · Occup Privilege Tax Withheld	170.00
223 · Unemployment Withheld	167.10
224 · Whole Life Insurance - Employee	-66.60
226 · Disability Insurance - Employee	-156.36
227 · Critical illness - Employee	-52.52
<b>Total 210.000 · PAYROLL LIABILITIES</b>	3,519.79
<b>Total Other Current Liabilities</b>	3,519.79
<b>Total Current Liabilities</b>	3,519.79
<b>Total Liabilities</b>	3,519.79
<b>Equity</b>	
270 · Opening Bal Equity	771,781.48
3900 · Retained Earnings	991,597.97
Net Income	536,513.00
<b>Total Equity</b>	2,299,892.45
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,303,412.24</b>

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through May 2026

	Jan - May 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>300.000 · TAXES</b>				
<b>301.000 · REAL PROPERTY TAXES</b>				
301.100 · Real Estate - Current	2,558,416.92	2,620,000.00	-61,583.08	97.65%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	7,347.33	30,000.00	-22,652.67	24.49%
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>2,565,764.25</b>	<b>2,650,000.00</b>	<b>-84,235.75</b>	<b>96.82%</b>
<b>310.000 · LOCAL ENABLING ACT TAXES</b>				
310.100 · Real Estate Transfer Tax	200,601.82	225,000.00	-24,398.18	89.16%
310.210 · Earned Income - Current	458,687.31	1,360,000.00	-901,312.69	33.73%
310.220 · Earned Income - Prior	539,900.00	575,000.00	-35,100.00	93.9%
310.510 · Local Services Tax	151,878.54	470,000.00	-318,121.46	32.32%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
310.000 · LOCAL ENABLING ACT TAXES - Other	2,000.00			
<b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>	<b>1,353,067.67</b>	<b>2,630,000.00</b>	<b>-1,276,932.33</b>	<b>51.45%</b>
<b>Total 300.000 · TAXES</b>	<b>3,918,831.92</b>	<b>5,280,000.00</b>	<b>-1,361,168.08</b>	<b>74.22%</b>
<b>320.000 · LICENSES &amp; PERMITS</b>				
321.340 · Garbage Permits	0.00	0.00	0.00	0.0%
321.800 · Cable TV franchise	33,216.91	85,000.00	-51,783.09	39.08%
<b>Total 320.000 · LICENSES &amp; PERMITS</b>	<b>33,216.91</b>	<b>85,000.00</b>	<b>-51,783.09</b>	<b>39.08%</b>
<b>330.000 · FINES &amp; FORFEITS</b>				
331.110 · Vehicle Code Violations	11,819.73	30,000.00	-18,180.27	39.4%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	2,024.75	7,500.00	-5,475.25	27.0%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<b>13,844.48</b>	<b>37,500.00</b>	<b>-23,655.52</b>	<b>36.92%</b>
<b>340.000 · INTEREST, RENTS &amp; ROYALTIES</b>				
341.000 · Interest Earnings				
341.01 · Interest on checking	19,285.66	50,000.00	-30,714.34	38.57%
341.02 · Interest on Savings	2,068.83	5,000.00	-2,931.17	41.38%

Lower Nazareth Township  
**General Fund Budget vs. Actual**  
 January through May 2026

	Jan - May 26	Budget	\$ Over Budget	% of Budget
Total 341.000 · Interest Earnings	21,354.49	55,000.00	-33,645.51	38.83%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	17,857.59	70,000.00	-52,142.41	25.51%
Total 342.000 · Rents and Royalties	17,857.59	70,000.00	-52,142.41	25.51%
Total 340.000 · INTEREST, RENTS & ROYALTIES	39,212.08	125,000.00	-85,787.92	31.37%
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	5,000.00	-5,000.00	0.0%
355.040 · Alcoholic Beverage Licenses	800.00	3,000.00	-2,200.00	26.67%
355.051 · Non-Uniform	0.00	93,000.00	-93,000.00	0.0%
355.052 · Police Department	0.00	0.00	0.00	0.0%
355.070 · Fire Relief	0.00	100,000.00	-100,000.00	0.0%
Total 355.000 · STATE SHARED REVENUES	800.00	201,000.00	-200,200.00	0.4%
Total 350.000 · INTERGOVERNMENTAL REVENUES	800.00	201,000.00	-200,200.00	0.4%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	2,908.00	15,000.00	-12,092.00	19.39%
361.330 · Zoning Hearings	8,600.00	12,000.00	-3,400.00	71.67%
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	0.00	250.00	-250.00	0.0%
361.500 · Maps & Publications - Other	286.50	0.00	286.50	100.0%
Total 361.500 · Maps & Publications	286.50	250.00	36.50	114.6%
Total 361.000 · General Government	11,794.50	27,250.00	-15,455.50	43.28%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	0.00	0.00	0.00	0.0%

Lower Nazareth Township  
**General Fund Budget vs. Actual**  
 January through May 2026

	Jan - May 26	Budget	\$ Over Budget	% of Budget
362.410 · Building & Zoning Permits	19,106.41	20,000.00	-893.59	95.53%
362.440 · Sewer Permits	14,780.00	25,000.00	-10,220.00	59.12%
362.451 · Use & Occupancy Permits	1,255.00	1,000.00	255.00	125.5%
362.452 · Moving Records	160.00	400.00	-240.00	40.0%
362.470 · Driveway Permits	750.00	1,000.00	-250.00	75.0%
362.480 · Grading Permits	4,866.00	500.00	4,366.00	973.2%
362.481 · Swimming Pool Grading Permits	900.00	4,000.00	-3,100.00	22.5%
362.490 · Peddling Permit	685.00	100.00	585.00	685.0%
<b>Total 362.000 · PUBLIC SAFETY</b>	<b>42,502.41</b>	<b>52,000.00</b>	<b>-9,497.59</b>	<b>81.74%</b>
<b>Total 360.000 · CHARGES FOR SERVICES</b>	<b>54,296.91</b>	<b>79,250.00</b>	<b>-24,953.09</b>	<b>68.51%</b>
<b>367.000 · CULTURE-RECREATION</b>				
367.300 · Summer Park Program	8,655.00	13,000.00	-4,345.00	66.58%
367.301 · Business Donations	0.00	500.00	-500.00	0.0%
367.350 · Field Use Fees	2,000.00	3,000.00	-1,000.00	66.67%
367.400 · Splash Pad Pass Sales	0.00	20,000.00	-20,000.00	0.0%
<b>Total 367.000 · CULTURE-RECREATION</b>	<b>10,655.00</b>	<b>36,500.00</b>	<b>-25,845.00</b>	<b>29.19%</b>
<b>389.000 · MISCELLANEOUS INCOME</b>	<b>143.22</b>	<b>50.00</b>	<b>-50.00</b>	<b>0.0%</b>
<b>395.000 · Refund of Prior Yr Expenditures</b>	<b>221.58</b>			
<b>49900 · Uncategorized Income</b>				
<b>Total Income</b>	<b>4,071,222.10</b>	<b>5,844,300.00</b>	<b>-1,773,077.90</b>	<b>69.66%</b>
<b>Expense</b>				
<b>400.000 · GENERAL GOVERNMENT</b>				
400.105 · Salary	7,094.94	14,950.00	-7,855.06	47.46%
400.215 · Postage	3,910.27	8,000.00	-4,089.73	48.88%
400.300 · Miscellaneous	0.00	100.00	-100.00	0.0%
400.310 · Stenographer/BOS	136.50	5,000.00	-4,863.50	2.73%
400.317 · Professional Services	0.00	0.00	0.00	0.0%
400.320 · Telephone				
400.321 · Local	1,066.92	5,000.00	-3,933.08	21.34%

**Lower Nazareth Township**  
**General Fund Budget vs. Actual**  
 January through May 2026

	Jan - May 26	Budget	\$ Over Budget	% of Budget
400.322 · Long Distance	0.00	0.00	0.00	0.0%
400.324 · Wireless	1,580.96	4,500.00	-2,919.04	35.13%
400.320 · Telephone - Other	628.51			
<b>Total 400.320 · Telephone</b>	<b>3,276.39</b>	<b>9,500.00</b>	<b>-6,223.61</b>	<b>34.49%</b>
400.340 · Advertising	6,970.66	11,000.00	-4,029.34	63.37%
400.342 · Public Relations Printing	6,438.00	13,000.00	-6,562.00	49.52%
400.343 · Codification/Printing	0.00	0.00	0.00	0.0%
400.374 · Maintenance Agreements	4,870.96	18,000.00	-13,129.04	27.06%
400.384 · Office Equipment Rental	421.98	1,000.00	-578.02	42.2%
400.420 · Dues & Subscriptions	1,996.00	3,500.00	-1,504.00	57.03%
400.460 · Meetings & Continuing Education	2,137.16	5,000.00	-2,862.84	42.74%
400.700 · Capital Purchases	0.00	0.00	0.00	0.0%
<b>Total 400.000 · GENERAL GOVERNMENT</b>	<b>37,252.86</b>	<b>89,050.00</b>	<b>-51,797.14</b>	<b>41.83%</b>
<b>402.000 · AUDITING</b>				
402.105 · Audit Wages	0.00	50.00	-50.00	0.0%
402.311 · Accounting & Auditing Services	8,000.00	14,000.00	-6,000.00	57.14%
<b>Total 402.000 · AUDITING</b>	<b>8,000.00</b>	<b>14,050.00</b>	<b>-6,050.00</b>	<b>56.94%</b>
<b>403.000 · TAX COLLECTION</b>				
403.105 · R.E. Tax Collector Salary	6,136.20	8,000.00	-1,863.80	76.7%
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	2,152.23	2,500.00	-347.77	86.09%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	0.00	0.00	0.00	0.0%
403.216 · Real Estate Postage	0.00	2,200.00	-2,200.00	0.0%
403.310 · Computer Services	0.00	0.00	0.00	0.0%
403.311 · Audit	0.00	0.00	0.00	0.0%
403.317 · Tax Collection Committee Servic	0.00	500.00	-500.00	0.0%
403.319 · Tax Refunds	75.16	7,000.00	-6,924.84	1.07%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through May 2026

	Jan - May 26	Budget	\$ Over Budget	% of Budget
403.350 · Insurance & Bonding	0.00	1,700.00	-1,700.00	0.0%
403.400 · Court Costs	0.00	0.00	0.00	0.0%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
<b>Total 403.000 · TAX COLLECTION</b>	<b>8,363.59</b>	<b>22,600.00</b>	<b>-14,236.41</b>	<b>37.01%</b>
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	25,038.42	90,000.00	-64,961.58	27.82%
404.314 · Legal Services - Human Resource	393.50	1,500.00	-1,106.50	26.23%
<b>Total 404.000 · SOLICITOR/LEGAL</b>	<b>25,431.92</b>	<b>91,500.00</b>	<b>-66,068.08</b>	<b>27.79%</b>
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	155,045.39	340,000.00	-184,954.61	45.6%
405.200 · Office Supplies	3,897.06	7,000.00	-3,102.94	55.67%
405.300 · Bond	1,920.00	2,250.00	-330.00	85.33%
<b>Total 405.000 · PERSONNEL SERVICES</b>	<b>160,862.45</b>	<b>349,250.00</b>	<b>-188,387.55</b>	<b>46.06%</b>
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	2,378.53	7,000.00	-4,621.47	33.98%
406.316 · Drug Testing	210.00	400.00	-190.00	52.5%
406.317 · Employee Record Checks	69.00	250.00	-181.00	27.6%
406.318 · Bank Fees	1,759.83	250.00	1,509.83	703.93%
406.319 · Reimburse private prop damage	390.28	100.00	290.28	390.28%
406.325 · Internet fees / Website Develop	2,749.80	7,500.00	-4,750.20	36.66%
406.331 · Mileage	0.00	100.00	-100.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	0.00	1,000.00	-1,000.00	0.0%
406.421 · License & Permit Renewal	100.00	200.00	-100.00	50.0%
<b>Total 406.000 · GENERAL GOVT. ADMINISTRATION</b>	<b>7,657.44</b>	<b>16,900.00</b>	<b>-9,242.56</b>	<b>45.31%</b>
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	0.00	3,000.00	-3,000.00	0.0%
407.215 · Software	8,618.08	15,000.00	-6,381.92	57.45%
407.370 · Computer Services	13,669.31	46,000.00	-32,330.69	29.72%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through May 2026

	Jan - May 26	Budget	\$ Over Budget	% of Budget
Total 407.000 · DATA PROCESSING	22,287.39	64,000.00	-41,712.61	34.82%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	78,418.93	175,000.00	-96,581.07	44.81%
408.317 · Act 537 Plan	0.00	0.00	0.00	0.0%
408.318 · Traffic Impact Study	0.00	0.00	0.00	0.0%
408.319 · Special Projects	3,300.00	10,000.00	-6,700.00	33.0%
Total 408.000 · ENGINEERING SERVICES	81,718.93	185,000.00	-103,281.07	44.17%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,577.07	7,500.00	-5,922.93	21.03%
409.230 · Heating Fuel	17,454.67	25,000.00	-7,545.33	69.82%
409.300 · Facilities Maintenance	12,802.35	15,000.00	-2,197.65	85.35%
409.318 · Building Security Systems	333.51	3,000.00	-2,666.49	11.12%
409.360 · Public Utilities				
409.361 · Electricity	6,353.47	18,000.00	-11,646.53	35.3%
409.366 · Water	1,161.42	5,500.00	-4,338.58	21.12%
409.360 · Public Utilities - Other	132.20			
Total 409.360 · Public Utilities	7,647.09	23,500.00	-15,852.91	32.54%
Total 409.360 · Public Utilities	679.64	3,000.00	-2,320.36	22.66%
409.375 · Communication Equip Repair/Main	0.00	0.00	0.00	0.0%
409.386 · Rental Property Expenses	0.00	0.00	0.00	0.0%
409.600 · Capital Construction	0.00	0.00	0.00	0.0%
Total 409.000 · GEN GOVT. BUILDINGS	40,494.33	77,000.00	-36,505.67	52.59%
410.000 · PUBLIC SAFETY				
410.110 · Fire/Police	0.00	0.00	0.00	0.0%
410.160 · Police Pension	0.00	0.00	0.00	0.0%
410.200 · Fire-Police Supplies	0.00	0.00	0.00	0.0%
410.250 · Repair Lights	0.00	0.00	0.00	0.0%
410.500 · Police Services Contract	1,110,811.98	2,228,000.00	-1,117,188.02	49.86%
Total 410.000 · PUBLIC SAFETY	1,110,811.98	2,228,000.00	-1,117,188.02	49.86%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through May 2026

	Jan - May 26	Budget	\$ Over Budget	% of Budget
<b>411.000 · FIRE</b>				
411.300 · Building Capital Reserve	14,721.62	70,000.00	-55,278.38	21.03%
411.500 · Contributions	39,704.78	100,000.00	-60,295.22	39.71%
411.541 · Fire Relief	0.00	100,000.00	-100,000.00	0.0%
411.600 · Water Hydrant Assessment	41,342.70	90,000.00	-48,657.30	45.94%
411.700 · Truck Capital Reserve	0.00	110,000.00	-110,000.00	0.0%
411.740 · Equipment Purchase	21,674.66	50,000.00	-28,325.34	43.35%
<b>Total 411.000 · FIRE</b>	<b>117,443.76</b>	<b>520,000.00</b>	<b>-402,556.24</b>	<b>22.59%</b>
<b>412.000 · AMBULANCE</b>				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 · Ambulance Building Maintenance	1,538.31	5,000.00	-3,461.69	30.77%
412.541 · Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 · Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
412.600 · Capital Construction	0.00	0.00	0.00	0.0%
412.700 · Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
<b>Total 412.000 · AMBULANCE</b>	<b>1,538.31</b>	<b>35,000.00</b>	<b>-33,461.69</b>	<b>4.4%</b>
<b>413.000 · CODE ENFORCEMENT</b>				
413.100 · Zoning Administrator	50,299.25	160,000.00	-109,700.75	31.44%
413.121 · Sewage Enforcement Officer	14,746.47	40,000.00	-25,253.53	36.87%
413.200 · Supplies	282.36	1,000.00	-717.64	28.24%
413.325 · Postage	52.65	1,000.00	-947.35	5.27%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 · CODE ENFORCEMENT</b>	<b>65,380.73</b>	<b>202,500.00</b>	<b>-137,119.27</b>	<b>32.29%</b>
<b>414.000 · PLANNING &amp; ZONING</b>				
414.112 · Stenographer, ZH & PC	1,340.00	5,000.00	-3,660.00	26.8%
414.116 · Zoning Hearing Bd Compensation	1,600.00	6,000.00	-4,400.00	26.67%
414.117 · Planning Commission Comp.	1,900.00	6,000.00	-4,100.00	31.67%
414.120 · Legal	0.00	15,000.00	-15,000.00	0.0%
414.310 · Developer Refunds	0.00	0.00	0.00	0.0%

**Lower Nazareth Township  
General Fund Budget vs. Actual  
January through May 2026**

	<b>Jan - May 26</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
414.313 · Engineer	12,232.00	18,000.00	-5,768.00	67.96%
414.340 · Zoning Hearing Advertisements	3,489.38	7,500.00	-4,010.62	46.53%
414.000 · PLANNING & ZONING - Other	-607.50			
<b>Total 414.000 · PLANNING &amp; ZONING</b>	<b>19,953.88</b>	<b>57,500.00</b>	<b>-37,546.12</b>	<b>34.7%</b>
415.114 · EMERGENCY MANAGEMENT COORD	1,200.00	2,400.00	-1,200.00	50.0%
419.540 · EMS Notification System Service	2,696.94	3,000.00	-303.06	89.9%
422.450 · Animal Control	100.00	5,000.00	-4,900.00	2.0%
<b>426.000 · SANITATION EXPENSE</b>				
426.115 · Recycling Collection Wages	3,339.33	13,000.00	-9,660.67	25.69%
426.421 · FRCA Membership	0.00	0.00	0.00	0.0%
<b>Total 426.000 · SANITATION EXPENSE</b>	<b>3,339.33</b>	<b>13,000.00</b>	<b>-9,660.67</b>	<b>25.69%</b>
<b>429.000 · PUBLIC WORKS - SANITATION</b>				
429.364 · Sanitary Sewer Expenses	5,614.94	13,000.00	-7,385.06	43.19%
<b>Total 429.000 · PUBLIC WORKS - SANITATION</b>	<b>5,614.94</b>	<b>13,000.00</b>	<b>-7,385.06</b>	<b>43.19%</b>
<b>430.000 · HWYS, ROADS &amp; STREETS</b>				
430.100 · Personnel Services	307,271.98	700,000.00	-392,728.02	43.9%
430.245 · Supplies	3,895.05	10,000.00	-6,104.95	38.95%
430.300 · Facilities Maintenance	1,482.10	2,000.00	-517.90	74.11%
430.320 · Telephone				
430.321 · Local	147.54	700.00	-552.46	21.08%
430.322 · Long Distance	0.00	0.00	0.00	0.0%
430.329 · Wireless	525.07	1,700.00	-1,174.93	30.89%
430.320 · Telephone - Other	98.36			
<b>Total 430.320 · Telephone</b>	<b>770.97</b>	<b>2,400.00</b>	<b>-1,629.03</b>	<b>32.12%</b>
430.330 · Heating Fuel	11,903.25	13,000.00	-1,096.75	91.56%
430.360 · Electricity	1,719.99	4,000.00	-2,280.01	43.0%
430.384 · Equip/Machinery Rental	693.00	1,000.00	-307.00	69.3%
430.450 · Contracted Services	46.13	1,000.00	-953.87	4.61%
430.460 · Continuing Education	6,015.58	5,000.00	1,015.58	120.31%

**Lower Nazareth Township**  
**General Fund Budget vs. Actual**  
 January through May 2026

	Jan - May 26	Budget	\$ Over Budget	% of Budget
430.600 · Capital Construction	0.00	0.00	0.00	0.0%
430.740 · Equipment Purchase	0.00	1,000.00	-1,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	1,320.55	2,500.00	-1,179.45	52.82%
<b>Total 430.000 · HWYS., ROADS &amp; STREETS</b>	<b>335,118.60</b>	<b>741,900.00</b>	<b>-406,781.40</b>	<b>45.17%</b>
<b>432.000 · WINTER MAINTENANCE</b>				
432.100 · Winter Maintenance Materials	163,739.72	90,000.00	73,739.72	181.93%
<b>Total 432.000 · WINTER MAINTENANCE</b>	<b>163,739.72</b>	<b>90,000.00</b>	<b>73,739.72</b>	<b>181.93%</b>
<b>433.000 · TRAFFIC CONTROL DEVICES</b>				
433.200 · Traffic signs	4,797.45	10,000.00	-5,202.55	47.98%
433.246 · Pavement Marking Supplies	0.00	500.00	-500.00	0.0%
433.249 · Traffic Control Supplies-signal	0.00	1,500.00	-1,500.00	0.0%
433.360 · Traffic signal electric	2,362.85	5,000.00	-2,637.15	47.26%
433.375 · Line Painting	0.00	0.00	0.00	0.0%
433.450 · Signals contracted service	5,638.60	8,000.00	-2,361.40	70.48%
<b>Total 433.000 · TRAFFIC CONTROL DEVICES</b>	<b>12,798.90</b>	<b>25,000.00</b>	<b>-12,201.10</b>	<b>51.2%</b>
<b>434.00 · STREET LIGHTING</b>				
434.360 · St. Lght. Electricity	1,912.39	5,000.00	-3,087.61	38.25%
<b>Total 434.00 · STREET LIGHTING</b>	<b>1,912.39</b>	<b>5,000.00</b>	<b>-3,087.61</b>	<b>38.25%</b>
<b>437.000 · EQUIPMENT REPAIRS-FUEL</b>				
437.200 · Tool & Equipment Repairs	9,075.86	15,000.00	-5,924.14	60.51%
437.213 · Equipment Parts & Supplies	34,734.31	50,000.00	-15,265.69	69.47%
437.233 · Equipment Motor Fuel	24,618.39	40,000.00	-15,381.61	61.55%
437.000 · EQUIPMENT REPAIRS-FUEL - Other	2,260.00			
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>70,688.56</b>	<b>105,000.00</b>	<b>-34,311.44</b>	<b>67.32%</b>
<b>438.000 · HIGHWAY MAINT &amp; REPAIR</b>				
438.271 · Paving and Patching Materials	4,484.15	7,000.00	-2,515.85	64.06%
438.272 · Aggregate Supplies	0.00	4,000.00	-4,000.00	0.0%
438.273 · Pipe and Drainage Supplies	530.00	2,000.00	-1,470.00	26.5%
438.274 · Pavement Maintenance Supplies	0.00	3,000.00	-3,000.00	0.0%

Lower Nazareth Township  
**General Fund Budget vs. Actual**  
 January through May 2026

	Jan - May 26	Budget	\$ Over Budget	% of Budget
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	5,014.15	16,000.00	-10,985.85	31.34%
<b>439.000 · HWY CONST &amp; REBUILDING PRJCTS</b>				
439.313 · Engineer	0.00	0.00	0.00	0.0%
439.600 · Construction/Rebuilding	0.00	0.00	0.00	0.0%
<b>Total 439.000 · HWY CONST &amp; REBUILDING PRJCTS</b>	0.00	0.00	0.00	0.0%
<b>452.000 · RECREATION &amp; CULTURE</b>				
452.115 · Staff Wages	0.00	10,000.00	-10,000.00	0.0%
452.249 · Recreation Programs	900.00	5,000.00	-4,100.00	18.0%
452.300 · Recreation Safety Insurance	4,335.93	10,000.00	-5,664.07	43.36%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	5,235.93	25,000.00	-19,764.07	20.94%
<b>454.000 · PARKS</b>				
454.115 · Park Personnel	0.00	12,000.00	-12,000.00	0.0%
454.200 · Park supplies	7,030.70	9,000.00	-1,969.30	78.12%
454.230 · Fuel	2,460.88	4,000.00	-1,539.12	61.52%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	1,220.64	30,000.00	-28,779.36	4.07%
454.500 · Contracted Services	1,490.00	5,000.00	-3,510.00	29.8%
<b>Total 454.000 · PARKS</b>	12,202.22	60,000.00	-47,797.78	20.34%
<b>456.000 · LIBRARY</b>				
456.520 · Library Contribution	47,317.02	94,650.00	-47,332.98	49.99%
<b>Total 456.000 · LIBRARY</b>	47,317.02	94,650.00	-47,332.98	49.99%
<b>459.000 · TOWNSHIP EVENTS</b>				
459.247 · Community Events	1,322.82	20,000.00	-18,677.18	6.61%
459.249 · Environmental Advisory	0.00	500.00	-500.00	0.0%
<b>Total 459.000 · TOWNSHIP EVENTS</b>	1,322.82	20,500.00	-19,177.18	6.45%
<b>480.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>				
481.100 · Social Security Employer Paid	35,811.98	75,000.00	-39,188.02	47.75%
481.200 · Medicare Employer Paid	8,375.37	18,000.00	-9,624.63	46.53%
481.300 · Unemployment Comp Employer Paid	240.81	5,000.00	-4,759.19	4.82%

Lower Nazareth Township  
**General Fund Budget vs. Actual**  
 January through May 2026

	<b>Jan - May 26</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
483.197 · Non-Uniform Penion Plan Contrib	7,104.94	100,000.00	-92,895.06	7.11%
483.310 · Pension Plan Admin Fees	4,300.00	4,500.00	-200.00	95.56%
484.354 · Workers Comp Insurance	18,485.00	45,000.00	-26,515.00	41.08%
487.196 · Health Insurance	137,085.83	325,000.00	-187,914.17	42.18%
487.197 · Other Group Benefits	11,434.86	27,000.00	-15,565.14	42.35%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>	<b>222,838.79</b>	<b>599,500.00</b>	<b>-376,661.21</b>	<b>37.17%</b>
486.000 · Insurance				
486.350 · Liability Insurance	33,855.00	73,000.00	-39,145.00	46.38%
<b>Total 486.000 · Insurance</b>	<b>33,855.00</b>	<b>73,000.00</b>	<b>-39,145.00</b>	<b>46.38%</b>
492.000 · Interfund Operating Transfers	902,516.22			
<b>Total Expense</b>	<b>3,534,709.10</b>	<b>5,844,300.00</b>	<b>-2,309,590.90</b>	<b>60.48%</b>
<b>Net Income</b>	<b>536,513.00</b>	<b>0.00</b>	<b>536,513.00</b>	<b>100.0%</b>

**LNT Revenue Fund-Host Fee-05**  
**Balance Sheet**  
As of May 31, 2026

---

	<u>May 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	74,390.79
106.002 · Fire/Ambulance	57,508.86
106.003 · Recycling	34,343.39
106.000 · Host Fee Savings Account - Other	21,633.08
Total 106.000 · Host Fee Savings Account	<u>187,876.12</u>
Total Checking/Savings	<u>187,876.12</u>
Total Current Assets	<u>187,876.12</u>
<b>TOTAL ASSETS</b>	<b><u>187,876.12</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	72,100.98
Net Income	17,728.10
Total Equity	<u>187,876.12</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>187,876.12</u></b>

# LNT Palmer Sewer Fund - 08

## Balance Sheet

As of May 31, 2026

---

	<u>May 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	192,353.03
Total Checking/Savings	<u>192,353.03</u>
Total Current Assets	<u>192,353.03</u>
<b>TOTAL ASSETS</b>	<b><u>192,353.03</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	66,527.76
Net Income	<u>2,148.01</u>
Total Equity	<u>192,353.03</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>192,353.03</u></b>

LNT Nazareth Sewer Fund - 09

**Balance Sheet**

As of May 31, 2026

---

	<u>May 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	96,457.62
Total Checking/Savings	<u>96,457.62</u>
Total Current Assets	<u>96,457.62</u>
<b>TOTAL ASSETS</b>	<b><u>96,457.62</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	90,170.15
Net Income	<u>1,077.14</u>
Total Equity	<u>96,457.62</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>96,457.62</u></b>

**LNT Open Space Fund-16**  
**Balance Sheet**  
As of May 31, 2026

---

	<u>May 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	230,959.58
102.100 · EIT Open Space - Restricted 23	6,448,397.77
106.000 · PLGIT Savings Account	3,678.65
Total Checking/Savings	<u>6,683,036.00</u>
Total Current Assets	<u>6,683,036.00</u>
<b>TOTAL ASSETS</b>	<b><u>6,683,036.00</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	5,879,248.23
Net Income	273,292.82
Total Equity	<u>6,683,036.00</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>6,683,036.00</u></b>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of May 31, 2026

---

	<u>May 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	
100.01 · Emergency Traffic Signal Repair	-3,004.40
100.02 · Georgetown Manor	268,800.00
100.00 · Swr/Signal PLGIT Account - Other	301,876.93
Total 100.00 · Swr/Signal PLGIT Account	567,672.53
106.000 · Swr/Signal PLUS Account	161.65
Total Checking/Savings	567,834.18
Total Current Assets	567,834.18
<b>TOTAL ASSETS</b>	<b><u>567,834.18</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-184,576.74
Net Income	-100,000.29
Total Equity	567,834.18
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>567,834.18</u></b>

**(95)LNT Fiscal Stability Fund**  
**Balance Sheet**  
As of May 31, 2026

---

	<u>May 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	130,937.67
109.001 · Certificate of Deposit-Embassy	299,031.54
<b>Total Checking/Savings</b>	<u>429,969.21</u>
<b>Total Current Assets</b>	<u>429,969.21</u>
<b>TOTAL ASSETS</b>	<b><u>429,969.21</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	428,507.03
Net Income	1,462.18
<b>Total Equity</b>	<u>429,969.21</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>429,969.21</u></b>

# LNT Capital Reserve - 30

## Balance Sheet

As of May 31, 2026

---

	May 31, 26
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	49,299.07
106.003 · OFFICE EQUIPMENT	9,346.56
106.004 · SPECIAL PROJECTS	89,323.67
106.006 · POLICE EQUIPMENT (CRPD)	21,053.94
106.000 · Capital Reserve Savings Account - Other	324,491.93
Total 106.000 · Capital Reserve Savings Account	493,515.17
Total Checking/Savings	493,515.17
Total Current Assets	493,515.17
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
<b>TOTAL ASSETS</b>	<b>493,595.68</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	25,061.06
Net Income	259,566.94
Total Equity	493,595.68
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>493,595.68</b>

**LNT Capital Reserve Fire-31**  
**Balance Sheet**  
As of May 31, 2026

	May 31, 26
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	348,700.60
106.002 · Building Land Fund	100,642.18
106.003 · Fire Police Fund	1,753.31
106.004 · Equipment Fund	102,222.38
106.000 · Fire CR Savings Account - Other	7,880.83
Total 106.000 · Fire CR Savings Account	561,199.30
Total Checking/Savings	561,199.30
Total Current Assets	561,199.30
<b>TOTAL ASSETS</b>	<b>561,199.30</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	321,371.84
Net Income	5,229.83
Total Equity	561,199.30
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>561,199.30</b>

## 37LNT Highway Reconstruction &amp; Rehabilitation

## Balance Sheet

As of May 31, 2026

	<u>May 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	860,723.63
109.000 · Certificate of Deposit	500,000.00
<b>Total Checking/Savings</b>	<u>1,360,723.63</u>
<b>Total Current Assets</b>	<u>1,360,723.63</u>
<b>TOTAL ASSETS</b>	<u><b>1,360,723.63</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	863,081.67
Net Income	497,641.96
<b>Total Equity</b>	<u>1,360,723.63</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>1,360,723.63</b></u>

## LNT Capital Reserve - Equipment Replacement

## Balance Sheet

As of May 31, 2026

---

	<u>May 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	165,038.72
Total Checking/Savings	<u>165,038.72</u>
Total Current Assets	<u>165,038.72</u>
<b>TOTAL ASSETS</b>	<b><u>165,038.72</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	27,364.48
Net Income	<u>137,674.24</u>
Total Equity	<u>165,038.72</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>165,038.72</u></b>

Lower Nazareth Township - Refuse/Recycling Collection  
**Balance Sheet**  
As of May 31, 2026

	<u>May 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	125,452.75
Total Checking/Savings	<u>125,452.75</u>
Total Current Assets	<u>125,452.75</u>
<b>TOTAL ASSETS</b>	<b><u>125,452.75</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	144,393.66
Net Income	<u>-18,940.91</u>
Total Equity	<u>125,452.75</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>125,452.75</u></b>

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of May 31, 2026

---

	<u>May 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	424,848.26
Total Checking/Savings	<u>424,848.26</u>
Total Current Assets	<u>424,848.26</u>
<b>TOTAL ASSETS</b>	<b><u>424,848.26</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	25,347.04
Net Income	<u>290,081.69</u>
Total Equity	<u>424,848.26</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>424,848.26</u></b>

8 PM

15/26

Annual Basis

# LNT Traffic Impact Account

## Balance Sheet

As of May 31, 2026

---

	<u>May 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	692,883.69
109.000 Certificate of Deposit	593,034.16
Total Checking/Savings	<u>1,285,917.85</u>
Total Current Assets	<u>1,285,917.85</u>
<b>TOTAL ASSETS</b>	<b><u>1,285,917.85</u></b>
<b>LIABILITIES &amp; EQUITY</b>	0.00

### 34-LNT AMERICAN RESCUE PLAN FUNDS

## Balance Sheet

As of May 31, 2026

---

	<u>May 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	166.76
Total Checking/Savings	<u>166.76</u>
Total Current Assets	<u>166.76</u>
<b>TOTAL ASSETS</b>	<b><u>166.76</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	164.90
Net Income	1.86
Total Equity	<u>166.76</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>166.76</u></b>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of May 31, 2026

---

	<u>May 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	14,594.87
Total Checking/Savings	<u>14,594.87</u>
Total Current Assets	<u>14,594.87</u>
<b>TOTAL ASSETS</b>	<b><u>14,594.87</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Unrestricted Net Assets	15,623.79
Net Income	<u>-1,028.92</u>
Total Equity	<u>14,594.87</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>14,594.87</u></b>

**Lower Nazareth Township Sewer Department**  
**Balance Sheet**  
As of May 31, 2026

---

	<u>May 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	658,899.31
Total Checking/Savings	<u>658,899.31</u>
Total Current Assets	<u>658,899.31</u>
<b>TOTAL ASSETS</b>	<b><u>658,899.31</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	636,024.62
Net Income	<u>22,874.69</u>
Total Equity	<u>658,899.31</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>658,899.31</u></b>

**Lower Nazareth Township Master Escrow**  
**Balance Sheet**  
As of May 31, 2026

	May 31, 26
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,914,895.69
101.200 · Master Escrow Sub Accounts	380,358.43
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	2,295,254.72
Total Current Assets	2,295,254.72
<b>TOTAL ASSETS</b>	<b>2,295,254.72</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	2,330.51
Total Current Liabilities	2,330.51
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	1,204,431.49
Net Income	244,422.01
Total Equity	2,292,924.21
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,295,254.72</b>

**Lower Nazareth Township**  
**Balance Sheet**  
As of May 31, 2026

---

	<u>May 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	149,964.14
101.000 · Development & Inspections - Other	7,215.61
	<hr/>
Total 101.000 · Development & Inspections	157,179.75
	<hr/>
Total Checking/Savings	157,179.75
	<hr/>
Total Current Assets	157,179.75
	<hr/>
<b>TOTAL ASSETS</b>	<b>157,179.75</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	170,992.61
Net Income	-74,526.39
	<hr/>
Total Equity	157,179.75
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>157,179.75</b>
	<hr/> <hr/>