



Lower Nazareth Township
Financial Report
January 2019

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jan-19

General Fund - 01		\$ 761,103
Special Revenue Fund - Host Fee - 05		\$ 169,407
Palmer Sewer Fund - 08		\$ 171,755
Nazareth Sewer Fund - 09		\$ 29,247
Capital Reserve - Open Space Fund - 16 - CASH	\$ 1,197,935	
Capital Reserve - Open Space Fund - 16 - CD	\$ 500,000	
Capital Reserve - Open Space Fund - 16 - TOTAL		\$ 1,697,935
Capital Reserve - Sewer/Signals Fund - 18		\$ 231,132
Fiscal Stability Fund - 95 - CASH	\$ 91,645	
Fiscal Stability Fund - 95 - CD	\$ 250,000	
Fiscal Stability Fund - 95 - TOTAL		\$ 341,645
Capital Reserve - Municipal - 30		\$ 251,265
Capital Reserve - Fire Fund - 31		\$ 67,817
Highway Reconstruction/Rehabilitation -		\$ 764,311
Capital Reserve - Equipment Replacement -		\$ 132,647
Refuse/Recycling Collection - 33		\$ 208,596
State Liquid Fuels Fund - 35		\$ 80,652
Traffic Impact - 091 - CASH	\$ 1,778,184	
Traffic Impact - 091 - CD	\$ 500,000	
Traffic Impact - 091 - TOTAL		\$ 2,278,184
<i>Total Township Funds...</i>		\$7,185,695
Lower Nazareth Township Sewer Department		\$ 220,856
Master Escrow Account		\$ 416,884
Development & Inspection Account		\$ 110,229
<i>Total Escrow Accounts...</i>		\$747,969

Lower Nazareth Township
General Fund Balance Sheet
As of January 31, 2019

	Jan 31, 19
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-42,368.23
100.500 · Checking - ICS Sweep Account	629,977.70
105.000 · Payroll Account	-678.22
105.500 · Payroll - ICS Sweep Account	46,931.12
106.000 · LAB Savings Account	730.12
106.100 · PLGIT Account	93,483.37
106.200 · Real Estate Tax Collections	30,513.96
110.000 · Petty Cash	250.00
Total Checking/Savings	758,839.82
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	758,853.08
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	761,103.08
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	866.77
219 · Occup Privilege Tax Withheld	64.00
220 · PA Unemployment Withheld - LNT	-13.00
223 · Unemployment Withheld	43.59
228 · Bond Reimbursement	770.82
229 · Direct Deposit Liability	-26,179.46
Total 210.000 · PAYROLL LIABILITIES	-24,447.28
Total Other Current Liabilities	-24,447.28
Total Current Liabilities	-24,447.28
Total Liabilities	-24,447.28
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	255,082.51
Net Income	-241,384.63
Total Equity	785,550.36
TOTAL LIABILITIES & EQUITY	761,103.08

Lower Nazareth Township
General Fund Budget vs. Actual
January 2019

	Jan 19	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	0.00	1,750,000.00	-1,750,000.00	0.0%
301.400 · Real Estate - Delinquent	0.00	17,000.00	-17,000.00	0.0%
Total 301.000 · REAL PROPERTY TAXES	0.00	1,767,000.00	-1,767,000.00	0.0%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	23,077.40	250,000.00	-226,922.60	9.2%
310.210 · Earned Income - Current	0.00	1,320,000.00	-1,320,000.00	0.0%
310.220 · Earned Income - Prior	104,196.77	80,000.00	24,196.77	130.2%
310.510 · Local Services Tax	447.31	400,000.00	-599,552.69	0.1%
Total 310.000 · LOCAL ENABLING ACT TAXES	127,721.48	2,050,000.00	-1,922,278.52	6.2%
Total 300.000 · TAXES	127,721.48	3,817,000.00	-3,689,278.52	3.3%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	0.00	95,000.00	-95,000.00	0.0%
Total 320.000 · LICENSES & PERMITS	0.00	95,000.00	-95,000.00	0.0%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	5,792.13	35,000.00	-29,207.87	16.5%
331.122 · Ordinance Violations	680.94	5,000.00	-4,319.06	13.6%
Total 330.000 · FINES & FORFEITS	6,473.07	40,000.00	-33,526.93	16.2%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	717.92	2,000.00	-1,282.08	35.9%
341.02 · Interest on Savings	178.18			
Total 341.000 · Interest Earnings	896.10	2,000.00	-1,103.90	44.8%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	2,000.00	100,000.00	-98,000.00	2.0%
Total 342.000 · Rents and Royalties	2,000.00	100,000.00	-98,000.00	2.0%
Total 340.000 · INTEREST, RENTS & ROYALTIES	2,896.10	102,000.00	-99,103.90	2.8%
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	4,000.00	-4,000.00	0.0%
355.040 · Alcoholic Beverage Licenses	0.00	2,000.00	-2,000.00	0.0%
355.051 · Non-Uniform	0.00	55,000.00	-55,000.00	0.0%
355.070 · Fire Relief	0.00	75,000.00	-75,000.00	0.0%
Total 355.000 · STATE SHARED REVENUES	0.00	136,000.00	-136,000.00	0.0%
Total 350.000 · INTERGOVERNMENTAL REVENUES	0.00	136,000.00	-136,000.00	0.0%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	7,580.00	15,000.00	-7,420.00	50.5%
361.330 · Zoning Hearings	1,500.00	4,000.00	-2,500.00	37.5%
361.500 · Maps & Publications				

Lower Nazareth Township
General Fund Budget vs. Actual
January 2019

	Jan 19	Budget	\$ Over Budget	% of Budget
361.57 - Misc. Publications/Copying	6.50	250.00	-243.50	2.6%
Total 361.500 - Maps & Publications		250.00		
Total 361.000 - General Government	9,086.50	19,250.00	-10,163.50	47.2%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	0.00	150.00	-150.00	0.0%
362.410 - Building & Zoning Permits	250.00	20,000.00	-19,750.00	1.3%
362.440 - Sewer Permits	50.00	1,500.00	-1,450.00	3.3%
362.450 - Moving & Occupancy Permits	5.00	50.00	-50.00	0.0%
362.451 - Use & Occupancy Permits	0.00	500.00	-465.00	7.0%
362.452 - Moving Permits	35.00	3,000.00	-3,000.00	0.0%
362.470 - Driveway Permits	0.00	25,000.00	-24,950.00	0.2%
362.480 - Grading Permits	50.00	5,000.00	-3,650.00	27.0%
362.481 - Swimming Pool Grading Permits	1,350.00	50.00	-50.00	0.0%
362.490 - Peddling Permit	0.00	55,250.00	-53,510.00	3.1%
Total 362.000 - PUBLIC SAFETY	1,740.00	74,500.00	-63,673.50	14.5%
Total 360.000 - CHARGES FOR SERVICES	10,826.50			
363.000 - HIGHWAYS AND STREETS				
363.239 - Proceeds from Public Prop Damage	0.00	100.00	-100.00	0.0%
363.246 - Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
363.500 - Contracted Highway & Str Work	0.00	100.00	-100.00	0.0%
Total 363.000 - HIGHWAYS AND STREETS	0.00	300.00	-300.00	0.0%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	0.00	17,500.00	-17,500.00	0.0%
367.350 - Field Use Fees	0.00	2,500.00	-2,500.00	0.0%
Total 367.000 - CULTURE-RECREATION	0.00	20,000.00	-20,000.00	0.0%
389.000 - MISCELLANEOUS INCOME				
395.000 - Refund of Prior Yr Expenditures	0.00	50.00	-50.00	0.0%
49900 - Uncategorized Income	2,748.00	15,000.00	-12,252.00	18.3%
Total Income	150,665.15	4,299,850.00	-4,149,184.85	3.5%
Gross Profit	150,665.15	4,299,850.00	-4,149,184.85	3.5%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	1,041.65	12,500.00	-11,458.35	8.3%
400.215 - Postage	655.99	3,500.00	-2,844.01	18.7%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	0.00	1,000.00	-1,000.00	0.0%
400.317 - Professional Services	2,150.00	500.00	1,650.00	430.0%
400.320 - Telephone				
400.321 - Local	317.65	4,500.00	-4,182.35	7.1%
400.322 - Long Distance	0.00	50.00	-50.00	0.0%
400.324 - Wireless	340.23	3,000.00	-2,659.77	11.3%
Total 400.320 - Telephone	657.88	7,550.00	-6,892.12	8.7%
400.340 - Advertising	1,553.82	7,500.00	-5,946.18	20.7%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2019

02/20/19

	Jan 19	Budget	\$ Over Budget	% of Budget
400.342 · Public Relations Printing	0.00	7,000.00	-7,000.00	0.0%
400.374 · Maintenance Agreements	1,934.76	18,500.00	-16,565.24	10.5%
400.384 · Office Equipment Rental	180.00	750.00	-570.00	24.0%
400.420 · Dues & Subscriptions	2,921.20	4,200.00	-1,278.80	69.6%
400.460 · Meetings & Continuing Education	280.00	7,500.00	-7,220.00	3.7%
400.700 · Capital Purchases	0.00	5,000.00	-5,000.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	11,375.30	75,550.00	-64,174.70	15.1%
402.000 · AUDITING				
402.105 · Audit Wages	20.00	50.00	-30.00	40.0%
402.311 · Accounting & Auditing Services	0.00	10,000.00	-10,000.00	0.0%
Total 402.000 · AUDITING	20.00	10,050.00	-10,030.00	0.2%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	132.35	8,000.00	-7,867.65	1.7%
403.201 · Real Estate Collection Supplies	0.00	2,500.00	-2,500.00	0.0%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	0.00	50.00	-50.00	0.0%
403.216 · Real Estate Postage	0.00	1,500.00	-1,500.00	0.0%
403.317 · Tax Collection Committee Service	0.00	400.00	-400.00	0.0%
403.319 · Tax Refunds	61.07	2,000.00	-1,938.93	3.1%
403.350 · Insurance & Bonding	1,455.00	1,500.00	-45.00	97.0%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	1,648.42	16,650.00	-15,001.58	9.9%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	0.00	40,000.00	-40,000.00	0.0%
404.314 · Legal Services - Human Resource	0.00	1,000.00	-1,000.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	0.00	41,000.00	-41,000.00	0.0%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	24,919.48	345,000.00	-320,080.52	7.2%
405.200 · Office Supplies	985.96	6,000.00	-5,014.04	16.4%
405.300 · Bond	10,000.00	1,500.00	8,500.00	666.7%
Total 405.000 · PERSONNEL SERVICES	35,905.44	352,500.00	-316,594.56	10.2%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	523.57	1,000.00	-476.43	52.4%
406.316 · Drug Testing	60.00	500.00	-440.00	12.0%
406.317 · Employee Record Checks	0.00	50.00	-50.00	0.0%
406.318 · Bank Fees	-300.00			
406.319 · Reimburse private prop damage	44.45	400.00	-355.55	11.1%
406.325 · Internet fees / Website Develop	439.90	6,000.00	-5,560.10	7.3%
406.331 · Mileage	0.00	50.00	-50.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	0.00	500.00	-500.00	0.0%
406.421 · License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	767.92	8,800.00	-8,032.08	8.7%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	0.00	2,000.00	-2,000.00	0.0%
407.215 · Software	0.00	5,000.00	-5,000.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2019

	Jan 19	Budget	\$ Over Budget	% of Budget
407.370 · Computer Services	818.25	10,000.00	-9,181.75	8.2%
Total 407.000 · DATA PROCESSING	818.25	17,000.00	-16,181.75	4.8%
408.000 · ENGINEERING SERVICES	1,459.50	15,000.00	-13,540.50	9.7%
408.310 · Engineering Services - Gen Con	0.00	25,000.00	-25,000.00	0.0%
408.319 · Special Projects				
Total 408.000 · ENGINEERING SERVICES	1,459.50	40,000.00	-38,540.50	3.6%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	130.68	3,000.00	-2,869.32	4.4%
409.230 · Heating Fuel	12,353.26	27,000.00	-14,646.74	45.8%
409.300 · Facilities Maintenance	154.50	5,000.00	-4,845.50	3.1%
409.318 · Building Security Systems	0.00	1,500.00	-1,500.00	0.0%
409.360 · Public Utilities				
409.361 · Electricity	1,026.92	15,000.00	-13,973.08	6.8%
409.366 · Water	325.71	3,000.00	-2,674.29	10.9%
Total 409.360 · Public Utilities	1,352.63	18,000.00	-16,647.37	7.5%
409.367 · Trash Removal	0.00	8,000.00	-8,000.00	0.0%
Total 409.000 · GEN GOVT. BUILDINGS	13,991.07	62,500.00	-48,508.93	22.4%
410.000 · PUBLIC SAFETY				
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	123,656.83	1,485,000.00	-1,361,343.17	8.3%
Total 410.000 · PUBLIC SAFETY	123,656.83	1,485,100.00	-1,361,443.17	8.3%
411.000 · FIRE				
411.300 · Building Capital Reserve	1,011.77	90,000.00	-88,988.23	1.1%
411.500 · Contributions	7,793.15	90,000.00	-82,206.87	8.7%
411.541 · Fire Relief	0.00	75,000.00	-75,000.00	0.0%
411.600 · Water Hydrant Assessment	18,615.54	75,000.00	-56,384.46	24.8%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	1,977.03	50,000.00	-48,022.97	4.0%
Total 411.000 · FIRE	29,397.47	460,000.00	-430,602.53	6.4%
412.000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	0.00	1,500.00	-1,500.00	0.0%
412.542 · Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
Total 412.000 · AMBULANCE	0.00	31,500.00	-31,500.00	0.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	5,148.17	115,000.00	-109,851.83	4.5%
413.121 · Sewage Enforcement Officer	0.00	750.00	-750.00	0.0%
413.200 · Supplies	839.21	700.00	139.21	119.9%
413.325 · Postage	6.70	1,000.00	-993.30	0.7%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	5,994.08	117,950.00	-111,955.92	5.1%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	112.00	1,300.00	-1,188.00	8.6%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2019

02/20/19

	Jan 19	Budget	S Over Budget	% of Budget
414.116 · Zoning Hearing Bd Compensation	0.00	2,000.00	-2,000.00	0.0%
414.117 · Planning Commission Comp.	0.00	2,500.00	-2,500.00	0.0%
414.120 · Legal	0.00	4,000.00	-4,000.00	0.0%
414.310 · Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 · Engineer	758.50	45,000.00	-44,241.50	1.7%
414.340 · Zoning Hearing Advertisements	377.60	3,000.00	-2,622.40	12.6%
Total 414.000 · PLANNING & ZONING	1,248.10	57,900.00	-56,651.90	2.2%
415.114 · EMERGENCY MANAGEMENT COORD	200.00	2,400.00	-2,200.00	8.3%
422.450 · Animal Control	725.00	3,000.00	-2,275.00	24.2%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	329.00	8,500.00	-8,171.00	3.9%
Total 426.000 · SANITATION EXPENSE	329.00	8,500.00	-8,171.00	3.9%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	529.25	10,000.00	-9,470.75	5.3%
Total 429.000 · PUBLIC WORKS - SANITATION	529.25	10,000.00	-9,470.75	5.3%
430.000 · HWYS, ROADS & STREETS				
430.100 · Personnel Services	45,189.74	535,000.00	-489,810.26	8.4%
430.245 · Supplies	724.88	13,000.00	-12,275.12	5.6%
430.300 · Facilities Maintenance	0.00	1,500.00	-1,500.00	0.0%
430.320 · Telephone				
430.321 · Local	47.95	600.00	-552.05	8.0%
430.329 · Wireless	143.58	2,000.00	-1,856.42	7.2%
Total 430.320 · Telephone	191.53	2,600.00	-2,408.47	7.4%
430.530 · Heating Fuel	1,865.24	7,000.00	-5,134.76	26.6%
430.560 · Electricity	272.84	3,000.00	-2,727.16	9.1%
430.450 · Contracted Services	32.56	1,000.00	-967.44	3.3%
430.460 · Continuing Education	0.00	5,000.00	-5,000.00	0.0%
430.740 · Equipment Purchase	0.00	25,000.00	-25,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	14.97	10,000.00	-9,985.03	0.1%
Total 430.000 · HWYS, ROADS & STREETS	48,291.76	603,100.00	-554,808.24	8.0%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	5,618.77	60,000.00	-54,381.23	9.4%
Total 432.000 · WINTER MAINTENANCE	5,618.77	60,000.00	-54,381.23	9.4%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	0.00	10,000.00	-10,000.00	0.0%
433.246 · Pavement Marking Supplies	0.00	1,000.00	-1,000.00	0.0%
433.249 · Traffic Control Supplies-signal	0.00	2,000.00	-2,000.00	0.0%
433.360 · Traffic signal electric	398.37	4,000.00	-3,601.63	10.0%
433.450 · Signals contracted service	0.00	4,000.00	-4,000.00	0.0%
Total 433.000 · TRAFFIC CONTROL DEVICES	398.37	21,000.00	-20,601.63	1.9%
434.00 · STREET LIGHTING				
434.560 · St. Light. Electricity	426.91	4,000.00	-3,573.09	10.7%
Total 434.00 · STREET LIGHTING	426.91	4,000.00	-3,573.09	10.7%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2019

	Jan 19	Budget	\$ Over Budget	% of Budget
437,000 · EQUIPMENT REPAIRS-FUEL				
437,200 · Tool & Equipment Repairs	53.00	8,000.00	-7,947.00	0.7%
437,213 · Equipment Parts & Supplies	6,736.19	45,000.00	-38,263.81	15.0%
437,233 · Equipment Motor Fuel	1,129.92	25,000.00	-23,870.08	4.5%
Total 437,000 · EQUIPMENT REPAIRS-FUEL	7,919.11	78,000.00	-70,080.89	10.2%
438,000 · HIGHWAY MAINT & REPAIR				
438,271 · Paving and Patching Materials	0.00	4,500.00	-4,500.00	0.0%
438,272 · Aggregate Supplies	0.00	2,000.00	-2,000.00	0.0%
438,273 · Pipe and Drainage Supplies	0.00	1,500.00	-1,500.00	0.0%
438,274 · Pavement Maintenance Supplies	0.00	5,000.00	-5,000.00	0.0%
Total 438,000 · HIGHWAY MAINT & REPAIR	0.00	13,000.00	-13,000.00	0.0%
439,000 · HWY CONST & REBUILDING PRJCTS				
439,313 · Engineer	0.00	500.00	-500.00	0.0%
439,600 · Construction/Rebuilding	0.00	75,000.00	-75,000.00	0.0%
Total 439,000 · HWY CONST & REBUILDING P...	0.00	75,500.00	-75,500.00	0.0%
452,000 · RECREATION & CULTURE				
452,115 · Staff Wages	0.00	13,000.00	-13,000.00	0.0%
452,249 · Recreation Programs	0.00	10,000.00	-10,000.00	0.0%
452,300 · Recreation Safety Insurance	122.47	23,000.00	-22,877.53	0.5%
Total 452,000 · RECREATION & CULTURE	122.47	46,000.00	-45,877.53	0.3%
454,000 · PARKS				
454,200 · Park supplies	0.00	3,000.00	-3,000.00	0.0%
454,230 · Fuel	0.00	3,500.00	-3,500.00	0.0%
454,370 · Park Facilities Maintenance	0.00	3,000.00	-3,000.00	0.0%
454,500 · Contracted Services	0.00	4,000.00	-4,000.00	0.0%
454,700 · Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
Total 454,000 · PARKS	0.00	14,500.00	-14,500.00	0.0%
456,000 · LIBRARY				
456,520 · Library Contribution	23,814.50	95,500.00	-71,685.50	24.9%
Total 456,000 · LIBRARY	23,814.50	95,500.00	-71,685.50	24.9%
480,000 · INSURANCE & EMPLOYEE BENEFITS				
481,100 · Social Security Employer Paid	4,772.81	62,000.00	-57,227.19	7.7%
481,200 · Medicare Employer Paid	1,116.22	16,000.00	-14,883.78	7.0%
481,300 · Unemployment Comp Employer Paid	607.68	3,000.00	-2,392.32	20.3%
483,197 · Non-Uniform Pension Plan Contrib	0.00	115,000.00	-115,000.00	0.0%
483,310 · Pension Plan Admin Fees	3,795.00	3,500.00	295.00	108.4%
484,354 · Workers Comp Insurance	11,355.75	40,000.00	-28,644.25	28.4%
487,196 · Health Insurance	29,172.08	360,000.00	-330,827.92	8.1%
487,197 · Other Group Benefits	3,727.22	26,000.00	-22,272.78	14.3%
Total 480,000 · INSURANCE & EMPLOYEE BE...	54,546.76	625,500.00	-570,953.24	8.7%
486,000 · Insurance				
486,350 · Liability Insurance	22,752.50	45,000.00	-22,247.50	50.6%
Total 486,000 · Insurance	22,752.50	45,000.00	-22,247.50	50.6%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2019

02/20/19

	Jan 19	Budget	\$ Over Budget	% of Budget
6561 - *Payroll Expenses	93.00			
Total Expense	392,049.78	4,481,500.00	-4,089,450.22	8.7%
Net Income	-241,384.63	-181,650.00	-59,734.63	132.9%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of January 31, 2019

	<u>Jan 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	94,090.05
106.002 · Fire/Ambulance	57,417.86
106.003 · Recycling	14,474.72
106.000 · Host Fee Savings Account - Other	3,424.83
Total 106.000 · Host Fee Savings Account	<u>169,407.46</u>
Total Checking/Savings	<u>169,407.46</u>
Total Current Assets	<u>169,407.46</u>
TOTAL ASSETS	<u>169,407.46</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	71,042.20
Net Income	318.22
Total Equity	<u>169,407.46</u>
TOTAL LIABILITIES & EQUITY	<u>169,407.46</u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of January 31, 2019

	<u>Jan 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	171,754.94
Total Checking/Savings	<u>171,754.94</u>
Total Current Assets	<u>171,754.94</u>
TOTAL ASSETS	<u>171,754.94</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,931.89
Net Income	145.79
Total Equity	<u>171,754.94</u>
TOTAL LIABILITIES & EQUITY	<u>171,754.94</u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of January 31, 2019

	<u>Jan 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	<u>29,247.26</u>
Total Checking/Savings	<u>29,247.26</u>
Total Current Assets	<u>29,247.26</u>
TOTAL ASSETS	<u><u>29,247.26</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	24,012.19
Net Income	<u>24.74</u>
Total Equity	<u>29,247.26</u>
TOTAL LIABILITIES & EQUITY	<u><u>29,247.26</u></u>

LNT Open Space Fund-16
Balance Sheet
As of January 31, 2019

	<u>Jan 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	-2.00
100.500 · Open Space - Sweep Account	963,181.48
106.000 · PLGIT Savings Account	234,755.31
109.000 · Certificates of Deposit	500,000.00
Total Checking/Savings	<u>1,697,934.79</u>
Total Current Assets	<u>1,697,934.79</u>
TOTAL ASSETS	<u><u>1,697,934.79</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,249,209.83
Net Income	-81,769.99
Total Equity	<u>1,697,934.79</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,697,934.79</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of January 31, 2019

	<u>Jan 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	230,999.22
106.000 · Swr/Signal PLUS Account	<u>132.48</u>
Total Checking/Savings	<u>231,131.70</u>
Total Current Assets	<u>231,131.70</u>
TOTAL ASSETS	<u>231,131.70</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-621,713.25
Net Income	<u>433.74</u>
Total Equity	<u>231,131.70</u>
TOTAL LIABILITIES & EQUITY	<u>231,131.70</u>

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Accrual Basis

(95)LNT Fiscal Stability Fund
Balance Sheet
As of January 31, 2019

	<u>Jan 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	91,645.01
109.000 · Certificate of Deposit - LAB	250,000.00
Total Checking/Savings	<u>341,645.01</u>
Total Current Assets	<u>341,645.01</u>
TOTAL ASSETS	<u><u>341,645.01</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	341,516.68
Net Income	128.33
Total Equity	<u>341,645.01</u>
TOTAL LIABILITIES & EQUITY	<u><u>341,645.01</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of January 31, 2019

	Jan 31, 19
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	248,258.53
106.000 · Capital Reserve Savings Account - Other	2,926.05
Total 106.000 · Capital Reserve Savings Account	251,184.58
Total Checking/Savings	251,184.58
Total Current Assets	251,184.58
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	251,265.09
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	87,002.61
Net Income	-44,705.20
Total Equity	251,265.09
TOTAL LIABILITIES & EQUITY	251,265.09

LNT Capital Reserve Fire-31
Balance Sheet
As of January 31, 2019

	<u>Jan 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	48,987.66
106.002 · Building Land Fund	18,701.84
106.000 · Fire CR Savings Account - Other	127.34
Total 106.000 · Fire CR Savings Account	<u>67,816.84</u>
Total Checking/Savings	<u>67,816.84</u>
Total Current Assets	<u>67,816.84</u>
TOTAL ASSETS	<u><u>67,816.84</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-166,908.13
Net Income	127.34
Total Equity	<u>67,816.84</u>
TOTAL LIABILITIES & EQUITY	<u><u>67,816.84</u></u>

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of December 31, 2018

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	764,310.95
Total Checking/Savings	<u>764,310.95</u>
Total Current Assets	<u>764,310.95</u>
TOTAL ASSETS	<u><u>764,310.95</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	417,630.18
Net Income	346,680.77
Total Equity	<u>764,310.95</u>
TOTAL LIABILITIES & EQUITY	<u><u>764,310.95</u></u>

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LNT Capital Reserve - Equipment Replacement

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Balance Sheet

Accrual Basis

As of January 31, 2019

	<u>Jan 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	132,646.69
Total Checking/Savings	<u>132,646.69</u>
Total Current Assets	<u>132,646.69</u>
TOTAL ASSETS	<u><u>132,646.69</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	132,460.95
Net Income	185.74
Total Equity	<u>132,646.69</u>
TOTAL LIABILITIES & EQUITY	<u><u>132,646.69</u></u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of December 31, 2018

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.000 · Recycling/Refuse - LAB	-100.00
104.500 · Recycling - Sweep Account	<u>207,830.73</u>
Total Checking/Savings	<u>208,595.72</u>
Total Current Assets	<u>208,595.72</u>
TOTAL ASSETS	<u>208,595.72</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	2,848.77
Net Income	<u>205,746.95</u>
Total Equity	<u>208,595.72</u>
TOTAL LIABILITIES & EQUITY	<u>208,595.72</u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of January 31, 2019

	<u>Jan 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	80,651.51
Total Checking/Savings	<u>80,651.51</u>
Total Current Assets	<u>80,651.51</u>
TOTAL ASSETS	<u><u>80,651.51</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-28,919.46
Net Income	151.44
Total Equity	<u>80,651.51</u>
TOTAL LIABILITIES & EQUITY	<u><u>80,651.51</u></u>

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02/20/19

Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of January 31, 2019

	<u>Jan 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-10.00
100.500 Traffic Impact - Sweep	1,778,194.14
109.000 Certificate of Deposit	500,000.00
Total Checking/Savings	<u>2,278,184.14</u>
Total Current Assets	<u>2,278,184.14</u>
TOTAL ASSETS	<u><u>2,278,184.14</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,776,675.71
Net Income	1,508.43
Total Equity	<u>2,278,184.14</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,278,184.14</u></u>

Lower Nazareth Township Sewer Department

Balance Sheet

As of January 31, 2019

	<u>Jan 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-250.63
100.500 · Sewer - Sweep Account	221,106.17
Total Checking/Savings	<u>220,855.54</u>
Total Current Assets	<u>220,855.54</u>
TOTAL ASSETS	<u>220,855.54</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	220,565.40
Net Income	290.14
Total Equity	<u>220,855.54</u>
TOTAL LIABILITIES & EQUITY	<u>220,855.54</u>

Lower Nazareth Township Master Escrow
Balance Sheet
As of January 31, 2019

	Jan 31, 19
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	1,228.19
102.000 · SAVINGS ACCOUNTS - LAB	400,055.12
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	15,600.36
Total Checking/Savings	416,884.27
Total Current Assets	416,884.27
TOTAL ASSETS	416,884.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	2,330.51
Total Current Liabilities	2,330.51
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(428,102.99)
Net Income	(1,413.96)
Total Equity	414,553.76
TOTAL LIABILITIES & EQUITY	416,884.27

Lower Nazareth Township
Balance Sheet
As of January 31, 2019

	Jan 31, 19
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	79,825.90
100.300 · Holding Account	7,250.00
100.000 · Checking Account - Other	-117,733.74
Total 100.000 · Checking Account	-9,382.01
100.500 · D&I Checking - Sweep Account	119,610.70
Total Checking/Savings	110,228.69
Total Current Assets	110,228.69
TOTAL ASSETS	110,228.69
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	82,931.59
Net Income	-33,416.43
Total Equity	110,228.69
TOTAL LIABILITIES & EQUITY	110,228.69