



**Lower Nazareth Township**  
**Financial Report**  
*March 2019*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Mar-19

General Fund - 01		\$ 1,587,475
Special Revenue Fund - Host Fee - 05		\$ 176,340
Palmer Sewer Fund - 08		\$ 172,033
Nazareth Sewer Fund - 09		\$ 29,295
Capital Reserve - Open Space Fund - 16 - CASH	\$ 1,291,314	
Capital Reserve - Open Space Fund - 16 - CD	\$ 500,000	
Capital Reserve - Open Space Fund - 16 - TOTAL		\$ 1,791,314
Capital Reserve - Sewer/Signals Fund - 18		\$ 231,970
Fiscal Stability Fund - 95 - CASH	\$ 91,911	
Fiscal Stability Fund - 95 - CD	\$ 250,000	
Fiscal Stability Fund - 95 - TOTAL		\$ 341,911
Capital Reserve - Municipal - 30		\$ 203,539
Capital Reserve - Fire Fund - 31		\$ 68,063
Highway Reconstruction/Rehabilitation -		\$ 767,603
Capital Reserve - Equipment Replacement -		\$ 111,047
Refuse/Recycling Collection - 33		\$ 228,266
State Liquid Fuels Fund - 35		\$ 363,055
Traffic Impact - 091 - CASH	\$ 1,779,066	
Traffic Impact - 091 - CD	\$ 500,000	
Traffic Impact - 091 - TOTAL		\$ 2,279,066
<i>Total Township Funds...</i>		<b>\$8,350,974</b>
Lower Nazareth Township Sewer Department		\$ 229,712
Master Escrow Account		\$ 415,777
Development & Inspection Account		\$ 103,726
<i>Total Escrow Accounts...</i>		<b>\$749,215</b>

**Lower Nazareth Township  
General Fund Balance Sheet**

As of March 31, 2019

	Mar 31, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	-43,389.72
100.500 · Checking - ICS Sweep Account	431,237.84
105.000 · Payroll Account	-9,112.80
105.500 · Payroll - ICS Sweep Account	37,045.03
106.000 · LAB Savings Account	730.24
106.100 · PLGIT Account	93,822.36
106.200 · Real Estate Tax Collections	1,076,891.55
110.000 · Petty Cash	250.00
	1,587,474.50
<b>Total Checking/Savings</b>	1,587,474.50
<b>Other Current Assets</b>	
Employee Advance	13.26
	13.26
<b>Total Other Current Assets</b>	13.26
<b>Total Current Assets</b>	1,587,487.76
<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>	1,589,737.76
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
220 · PA Unemployment Withheld - LNT	-13.00
223 · Unemployment Withheld	-2.06
	-15.06
<b>Total 210.000 · PAYROLL LIABILITIES</b>	-15.06
<b>Total Other Current Liabilities</b>	-15.06
<b>Total Current Liabilities</b>	-15.06
<b>Total Liabilities</b>	-15.06
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	255,082.51
Net Income	562,817.83
	1,589,752.82
<b>Total Equity</b>	1,589,752.82
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,589,737.76

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through March 2019

	Jan - Mar 19	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,025,782.02	1,750,000.00	-724,217.98	58.6%
301.400 - Real Estate - Delinquent	434.71	17,000.00	-16,565.29	2.6%
301.900 - REAL PROPERTY TAXES - Other	20,510.02			
Total 301.000 - REAL PROPERTY TAXES	1,046,726.75	1,767,000.00	-720,273.25	59.2%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	62,377.67	250,000.00	-187,622.33	25.0%
310.210 - Earned Income - Current	264,145.66	1,320,000.00	-1,055,854.34	20.0%
310.220 - Earned Income - Prior	104,196.77	80,000.00	24,196.77	130.2%
310.510 - Local Services Tax	105,881.05	400,000.00	-294,118.95	26.5%
Total 310.000 - LOCAL ENABLING ACT TAXES	536,601.15	2,050,000.00	-1,513,398.85	26.2%
Total 300.000 - TAXES	1,583,327.90	3,817,000.00	-2,233,672.10	41.5%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	24,026.63	95,000.00	-70,973.37	25.3%
Total 320.000 - LICENSES & PERMITS	24,026.63	95,000.00	-70,973.37	25.3%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	9,408.87	35,000.00	-25,591.13	26.9%
331.122 - Ordinance Violations	2,147.49	5,000.00	-2,852.51	42.9%
Total 330.000 - FINES & FORFEITS	11,556.36	40,000.00	-28,443.64	28.9%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	1,600.35	2,000.00	-399.65	80.0%
341.02 - Interest on Savings	563.82			
Total 341.000 - Interest Earnings	2,164.17	2,000.00	164.17	108.2%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	6,000.00	100,000.00	-94,000.00	6.0%
Total 342.000 - Rents and Royalties	6,000.00	100,000.00	-94,000.00	6.0%
Total 340.000 - INTEREST, RENTS & ROYALTIES	8,164.17	102,000.00	-93,835.83	8.0%
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	800.00	2,000.00	-1,200.00	40.0%
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	800.00	136,000.00	-135,200.00	0.6%
Total 350.000 - INTERGOVERNMENTAL REVE...	800.00	136,000.00	-135,200.00	0.6%
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	19,637.18	15,000.00	4,637.18	130.9%
361.330 - Zoning Hearings	1,500.00	4,000.00	-2,500.00	37.5%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through March 2019

	Jan - Mar 19	Budget	\$ Over Budget	% of Budget
361.500 · Maps & Publications	33.00			
361.54 · Zoning Ordinance	233.80	250.00	-16.20	93.5%
361.57 · Misc. Publications/Copying				
Total 361.500 · Maps & Publications	266.80	250.00	16.80	106.7%
361.74 · Postage collected	11.85			
Total 361.000 · General Government	21,415.83	19,250.00	2,165.83	111.3%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	20.00	150.00	-130.00	13.3%
362.410 · Building & Zoning Permits	750.00	20,000.00	-19,250.00	3.8%
362.440 · Sewer Permits	150.00	1,500.00	-1,350.00	10.0%
362.450 · Moving & Occupancy Permits	5.00			
362.451 · Use & Occupancy Permits	335.00	50.00	285.00	670.0%
362.452 · Moving Permits	140.00	500.00	-360.00	28.0%
362.470 · Driveway Permits	100.00	3,000.00	-2,900.00	3.3%
362.480 · Grading Permits	800.00	25,000.00	-24,200.00	3.2%
362.481 · Swimming Pool Grading Permits	2,675.00	5,000.00	-2,325.00	53.5%
362.490 · Peddling Permit	25.00	50.00	-25.00	50.0%
Total 362.000 · PUBLIC SAFETY	5,000.00	55,250.00	-50,250.00	9.0%
Total 360.000 · CHARGES FOR SERVICES	26,415.83	74,500.00	-48,084.17	35.5%
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	-100.00	17,500.00	-17,600.00	-0.6%
367.350 · Field Use Fees	0.00	2,500.00	-2,500.00	0.0%
Total 367.000 · CULTURE-RECREATION	-100.00	20,000.00	-20,100.00	-0.5%
389.000 · MISCELLANEOUS INCOME				
395.000 · Refund of Prior Yr Expenditures	0.00	50.00	-50.00	0.0%
49900 · Uncategorized Income	2,899.24	15,000.00	-12,100.76	19.3%
0.00	0.00			
Total Income	1,657,090.13	4,299,850.00	-2,642,759.87	38.5%
Gross Profit	1,657,090.13	4,299,850.00	-2,642,759.87	38.5%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	3,124.95	12,500.00	-9,375.05	25.0%
400.215 · Postage	3,062.22	3,500.00	-437.78	87.5%
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%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through March 2019

	Jan - Mar 19	Budget	\$ Over Budget	% of Budget
400.320 · Telephone				
400.321 · Local	952.95	4,500.00	-3,547.05	21.2%
400.322 · Long Distance	0.00	50.00	-50.00	0.0%
400.324 · Wireless	1,020.72	3,000.00	-1,979.28	34.0%
<b>Total 400.320 · Telephone</b>	<b>1,973.67</b>	<b>7,550.00</b>	<b>-5,576.33</b>	<b>26.1%</b>
400.340 · Advertising	3,426.36	7,500.00	-4,073.64	45.7%
400.342 · Public Relations Printing	0.00	7,000.00	-7,000.00	0.0%
400.374 · Maintenance Agreements	4,981.30	18,500.00	-13,518.70	26.9%
400.384 · Office Equipment Rental	360.00	750.00	-390.00	48.0%
400.420 · Dues & Subscriptions	3,100.20	4,200.00	-1,099.80	73.8%
400.460 · Meetings & Continuing Education	1,530.00	7,500.00	-5,970.00	20.4%
400.700 · Capital Purchases	0.00	5,000.00	-5,000.00	0.0%
<b>Total 400.000 · GENERAL GOVERNMENT</b>	<b>23,708.70</b>	<b>75,550.00</b>	<b>-51,841.30</b>	<b>31.4%</b>
402.000 · AUDITING				
402.105 · Audit Wages	20.00	50.00	-30.00	40.0%
402.311 · Accounting & Auditing Services	3,530.00	10,000.00	-6,470.00	35.3%
<b>Total 402.000 · AUDITING</b>	<b>3,550.00</b>	<b>10,050.00</b>	<b>-6,500.00</b>	<b>35.3%</b>
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	1,055.50	8,000.00	-6,944.50	13.2%
403.201 · Real Estate Collection Supplies	1,873.99	2,500.00	-626.01	75.0%
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 Servc	0.00	400.00	-400.00	0.0%
403.319 · Tax Refunds	125.07	2,000.00	-1,874.93	6.3%
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%
<b>Total 403.000 · TAX COLLECTION</b>	<b>4,509.56</b>	<b>16,650.00</b>	<b>-12,140.44</b>	<b>27.1%</b>
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	6,755.00	40,000.00	-33,245.00	16.9%
404.314 · Legal Services - Human Resource	0.00	1,000.00	-1,000.00	0.0%
<b>Total 404.000 · SOLICITOR/LEGAL</b>	<b>6,755.00</b>	<b>41,000.00</b>	<b>-34,245.00</b>	<b>16.5%</b>
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	89,095.21	345,000.00	-255,904.79	25.8%
405.200 · Office Supplies	2,212.24	6,000.00	-3,787.76	36.9%
405.300 · Bond	10,730.00	1,500.00	9,250.00	716.7%
<b>Total 405.000 · PERSONNEL SERVICES</b>	<b>102,037.45</b>	<b>352,500.00</b>	<b>-250,462.55</b>	<b>29.0%</b>

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through March 2019

	Jan - Mar 19	Budget	\$ Over Budget	% of Budget
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	684.57	1,000.00	-315.43	68.5%
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	-231.81	400.00	-355.55	11.1%
406.319 · Reimburse private prop damage	44.45	6,000.00	-4,680.30	22.0%
406.325 · Internet fees / Website Develop	1,319.70	50.00	-50.00	0.0%
406.331 · Mileage	0.00	100.00	-62.00	38.0%
406.338 · Highway/Toll Reimbursement	38.00	500.00	-500.00	0.0%
406.341 · Personnel Advertising	0.00	200.00	-200.00	0.0%
406.421 · License & Permit Renewal	0.00			
Total 406.000 · GENERAL GOVT. ADMINISTRATION	1,914.91	8,800.00	-6,885.09	21.8%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	0.00	2,000.00	-2,000.00	0.0%
407.215 · Software	754.94	5,000.00	-4,245.06	15.1%
407.370 · Computer Services	3,086.50	10,000.00	-6,913.50	30.9%
Total 407.000 · DATA PROCESSING	3,841.44	17,000.00	-13,158.56	22.6%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	4,226.60	15,000.00	-10,773.40	28.2%
408.319 · Special Projects	1,125.50	25,000.00	-23,874.50	4.5%
Total 408.000 · ENGINEERING SERVICES	5,352.10	40,000.00	-34,647.90	13.4%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,003.39	3,000.00	-1,996.61	33.4%
409.230 · Heating Fuel	16,379.60	27,000.00	-10,620.40	60.7%
409.300 · Facilities Maintenance	339.35	5,000.00	-4,660.65	6.8%
409.318 · Building Security Systems	314.34	1,500.00	-1,185.66	21.0%
409.360 · Public Utilities				
409.361 · Electricity	3,065.23	15,000.00	-11,934.77	20.4%
409.366 · Water	728.90	3,000.00	-2,271.10	24.3%
Total 409.360 · Public Utilities	3,794.13	18,000.00	-14,205.87	21.1%
409.367 · Trash Removal	121.25	8,000.00	-7,878.75	1.5%
Total 409.000 · GEN GOVT. BUILDINGS	21,952.06	62,500.00	-40,547.94	35.1%
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	370,970.49	1,485,000.00	-1,114,029.51	25.0%
Total 410.000 · PUBLIC SAFETY	370,970.49	1,485,100.00	-1,114,129.51	25.0%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through March 2019

04/22/19

	Jan - Mar 19	Budget	\$ Over Budget	% of Budget
411.000 - FIRE				
411.300 - Building Capital Reserve	3,035.31	90,000.00	-86,964.69	3.4%
411.500 - Contributions	30,111.20	90,000.00	-59,888.80	33.5%
411.541 - Fire Relief	0.00	75,000.00	-75,000.00	0.0%
411.600 - Water Hydrant Assessment	37,387.62	75,000.00	-37,612.38	49.9%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	5,931.09	50,000.00	-44,068.91	11.9%
<b>Total 411.000 - FIRE</b>	<b>76,465.22</b>	<b>460,000.00</b>	<b>-383,534.78</b>	<b>16.6%</b>
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%
<b>Total 412.000 - AMBULANCE</b>	<b>0.00</b>	<b>31,500.00</b>	<b>-31,500.00</b>	<b>0.0%</b>
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	24,487.14	115,000.00	-90,512.86	21.3%
413.121 - Sewage Enforcement Officer	144.50	750.00	-605.50	19.3%
413.200 - Supplies	839.21	700.00	139.21	119.9%
413.325 - Postage	27.45	1,000.00	-972.55	2.7%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 - CODE ENFORCEMENT</b>	<b>25,498.30</b>	<b>117,950.00</b>	<b>-92,451.70</b>	<b>21.6%</b>
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	112.00	1,300.00	-1,188.00	8.6%
414.116 - Zoning Hearing Bd Compensation	250.00	2,000.00	-1,750.00	12.5%
414.117 - Planning Commission Comp.	550.00	2,500.00	-1,950.00	22.0%
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	1,521.63	45,000.00	-43,478.37	3.4%
414.340 - Zoning Hearing Advertisements	736.50	3,000.00	-2,263.50	24.6%
<b>Total 414.000 - PLANNING &amp; ZONING</b>	<b>3,170.13</b>	<b>57,900.00</b>	<b>-54,729.87</b>	<b>5.5%</b>
415.114 - EMERGENCY MANAGEMENT COORD	600.00	2,400.00	-1,800.00	25.0%
422.450 - Animal Control	725.00	3,000.00	-2,275.00	24.2%
426.000 - SANITATION EXPENSE				
426.115 - Recycling Collection Wages	1,139.75	8,500.00	-7,360.25	13.4%
<b>Total 426.000 - SANITATION EXPENSE</b>	<b>1,139.75</b>	<b>8,500.00</b>	<b>-7,360.25</b>	<b>13.4%</b>
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	529.25	10,000.00	-9,470.75	5.3%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	<b>529.25</b>	<b>10,000.00</b>	<b>-9,470.75</b>	<b>5.3%</b>
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	169,429.25	535,000.00	-365,570.75	31.7%
430.245 - Supplies	3,108.75	13,000.00	-9,891.25	23.9%
430.300 - Facilities Maintenance	0.00	1,500.00	-1,500.00	0.0%
430.320 - Telephone	143.85	600.00	-456.15	24.0%
430.321 - Local	430.74	2,000.00	-1,569.26	21.5%
430.329 - Wireless				
<b>Total 430.320 - Telephone</b>	<b>574.59</b>	<b>2,600.00</b>	<b>-2,025.41</b>	<b>22.1%</b>



Lower Nazareth Township  
General Fund Budget vs. Actual  
January through March 2019

04/22/19

	Jan - Mar 19	Budget	\$ Over Budget	% of Budget
430.330 - Heating Fuel	5,735.48	7,000.00	-1,264.52	81.9%
430.360 - Electricity	838.46	3,000.00	-2,161.54	27.9%
430.450 - Contracted Services	101.38	1,000.00	-898.62	10.1%
430.460 - Continuing Education	640.00	5,000.00	-4,360.00	12.8%
430.740 - Equipment Purchase	1,318.39	25,000.00	-23,681.61	5.3%
430.750 - Misc. Shop Tools & Equipment	571.86	10,000.00	-9,428.14	5.7%
<b>Total 430.000 - HWYS., ROADS &amp; STREETS</b>	<b>182,318.16</b>	<b>603,100.00</b>	<b>-420,781.84</b>	<b>30.2%</b>
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	46,871.81	60,000.00	-13,128.19	78.1%
<b>Total 432.000 - WINTER MAINTENANCE</b>	<b>46,871.81</b>	<b>60,000.00</b>	<b>-13,128.19</b>	<b>78.1%</b>
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	2,589.00	10,000.00	-7,411.00	25.9%
433.246 - Pavement Marking Supplies	0.00	1,000.00	-1,000.00	0.0%
433.249 - Traffic Control Supplies-signal	315.00	2,000.00	-1,685.00	15.8%
433.360 - Traffic signal electric	947.40	4,000.00	-3,052.60	23.7%
433.450 - Signals contracted service	0.00	4,000.00	-4,000.00	0.0%
433.000 - TRAFFIC CONTROL DEVICES - Other	239.36			
<b>Total 433.000 - TRAFFIC CONTROL DEVICES</b>	<b>4,090.76</b>	<b>21,000.00</b>	<b>-16,909.24</b>	<b>19.5%</b>
434.00 - STREET LIGHTING				
434.360 - St. Light. Electricity	865.43	4,000.00	-3,134.57	21.6%
<b>Total 434.00 - STREET LIGHTING</b>	<b>865.43</b>	<b>4,000.00</b>	<b>-3,134.57</b>	<b>21.6%</b>
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	15,470.91	45,000.00	-29,529.09	34.4%
437.233 - Equipment Motor Fuel	7,139.65	25,000.00	-17,860.35	28.6%
<b>Total 437.000 - EQUIPMENT REPAIRS-FUEL</b>	<b>22,663.56</b>	<b>78,000.00</b>	<b>-55,336.44</b>	<b>29.1%</b>
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	955.04	4,500.00	-3,544.96	21.2%
438.272 - Aggregate Supplies	207.48	2,000.00	-1,792.52	10.4%
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%
<b>Total 438.000 - HIGHWAY MAINT &amp; REPAIR</b>	<b>1,162.52</b>	<b>13,000.00</b>	<b>-11,837.48</b>	<b>8.9%</b>
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%
<b>Total 439.000 - HWY CONST &amp; REBUILDING PR...</b>	<b>0.00</b>	<b>75,500.00</b>	<b>-75,500.00</b>	<b>0.0%</b>
452.000 - RECREATION & CULTURE				
452.115 - Staff Wages	0.00	13,000.00	-13,000.00	0.0%
452.249 - Recreation Programs	138.18	10,000.00	-9,861.82	1.4%
452.300 - Recreation Safety Insurance	372.20	23,000.00	-22,627.80	1.6%
<b>Total 452.000 - RECREATION &amp; CULTURE</b>	<b>510.38</b>	<b>46,000.00</b>	<b>-45,489.62</b>	<b>1.1%</b>

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through March 2019

04/22/19

	Jan - Mar 19	Budget	\$ Over Budget	% of Budget
454.000 - PARKS				
454.200 - Park supplies	0.00	3,000.00	-3,000.00	0.0%
454.230 - Fuel	847.19	3,500.00	-2,652.81	24.2%
454.370 - Park Facilities Maintenance	158.87	3,000.00	-2,841.13	5.3%
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%
<b>Total 454.000 - PARKS</b>	<b>1,006.06</b>	<b>14,500.00</b>	<b>-13,493.94</b>	<b>6.9%</b>
456.000 - LIBRARY				
456.520 - Library Contribution	23,814.50	95,500.00	-71,685.50	24.9%
<b>Total 456.000 - LIBRARY</b>	<b>23,814.50</b>	<b>95,500.00</b>	<b>-71,685.50</b>	<b>24.9%</b>
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	17,600.06	62,000.00	-44,399.94	28.4%
481.200 - Medicare Employer Paid	4,116.14	16,000.00	-11,883.86	25.7%
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	21,899.75	40,000.00	-18,100.25	54.7%
487.196 - Health Insurance	81,400.59	360,000.00	-278,599.41	22.6%
487.197 - Other Group Benefits	5,809.57	26,000.00	-20,190.63	22.3%
<b>Total 480.000 - INSURANCE &amp; EMPLOYEE BEN...</b>	<b>135,228.59</b>	<b>625,500.00</b>	<b>-490,271.41</b>	<b>21.6%</b>
486.000 - Insurance				
486.350 - Liability Insurance	22,752.50	45,000.00	-22,247.50	50.6%
<b>Total 486.000 - Insurance</b>	<b>22,752.50</b>	<b>45,000.00</b>	<b>-22,247.50</b>	<b>50.6%</b>
6561 - *Payroll Expenses	204.75			
	43.92			
69800 - Uncategorized Expenses				
<b>Total Expense</b>	<b>1,094,272.30</b>	<b>4,481,500.00</b>	<b>-3,387,227.70</b>	<b>24.4%</b>
<b>Net Income</b>	<b>562,817.83</b>	<b>-181,650.00</b>	<b>744,467.83</b>	<b>-309.8%</b>

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

	Mar 31, 19
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	97,240.05
106.001 · Road Account	58,992.86
106.002 · Fire/Ambulance	16,049.72
106.003 · Recycling	4,057.20
106.000 · Host Fee Savings Account - Other	<u>4,057.20</u>
Total 106.000 · Host Fee Savings Account	<u>176,339.83</u>
Total Checking/Savings	<u>176,339.83</u>
Total Current Assets	<u>176,339.83</u>
<b>TOTAL ASSETS</b>	<b><u>176,339.83</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	71,042.20
Net Income	<u>7,250.59</u>
Total Equity	<u>176,339.83</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>176,339.83</u></b>

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

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	<u>Mar 31, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	172,032.74
<b>Total Checking/Savings</b>	<u>172,032.74</u>
<b>Total Current Assets</b>	<u>172,032.74</u>
<b>TOTAL ASSETS</b>	<u><u>172,032.74</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,931.89
Net Income	423.59
<b>Total Equity</b>	<u>172,032.74</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>172,032.74</u></u>

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

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	<u>Mar 31, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	29,294.56
<b>Total Checking/Savings</b>	<u>29,294.56</u>
<b>Total Current Assets</b>	<u>29,294.56</u>
<b>TOTAL ASSETS</b>	<u><u>29,294.56</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	24,012.19
Net income	72.04
<b>Total Equity</b>	<u>29,294.56</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>29,294.56</u></u>

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

---

	<u>Mar 31, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	-13,010.95
100.500 · Open Space - Sweep Account	1,073,638.36
106.000 · PLGIT Savings Account	230,686.25
109.000 · Certificates of Deposit	500,000.00
	<hr/>
Total Checking/Savings	1,791,313.66
	<hr/>
Total Current Assets	1,791,313.66
	<hr/>
TOTAL ASSETS	<u>1,791,313.66</u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,249,209.83
Net Income	11,608.88
	<hr/>
Total Equity	1,791,313.66
TOTAL LIABILITIES & EQUITY	<u>1,791,313.66</u>

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

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	<u>Mar 31, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	231,836.86
106.000 · Swr/Signal PLUS Account	<u>133.25</u>
Total Checking/Savings	<u>231,970.11</u>
Total Current Assets	<u>231,970.11</u>
<b>TOTAL ASSETS</b>	<u><u>231,970.11</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-621,713.25
Net Income	<u>1,272.15</u>
Total Equity	<u>231,970.11</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>231,970.11</u></u>

12:01 PM

04/22/19

Accrual Basis

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

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	<u>Mar 31, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	91,910.90
109.000 · Certificate of Deposit - LAB	250,000.00
<b>Total Checking/Savings</b>	<u>341,910.90</u>
<b>Total Current Assets</b>	<u>341,910.90</u>
<b>TOTAL ASSETS</b>	<u><u>341,910.90</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	341,516.68
Net Income	394.22
<b>Total Equity</b>	<u>341,910.90</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>341,910.90</u></u>



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

	Mar 31, 19
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	199,667.29
106.001 · CAPITAL PURCHASES	3,790.96
106.000 · Capital Reserve Savings Account - Other	3,790.96
Total 106.000 · Capital Reserve Savings Account	203,458.25
Total Checking/Savings	203,458.25
Total Current Assets	203,458.25
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
<b>TOTAL ASSETS</b>	<b>203,538.76</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	87,002.61
Net Income	-92,431.53
Total Equity	203,538.76
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>203,538.76</b>

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

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	<u>Mar 31, 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
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	373.25
	<hr/>
<b>Total 106.000 · Fire CR Savings Account</b>	<b>68,062.75</b>
	<hr/>
<b>Total Checking/Savings</b>	<b>68,062.75</b>
	<hr/>
<b>Total Current Assets</b>	<b>68,062.75</b>
	<hr/>
<b>TOTAL ASSETS</b>	<b>68,062.75</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-166,908.13
Net Income	373.25
	<hr/>
<b>Total Equity</b>	<b>68,062.75</b>
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>68,062.75</b>
	<hr/> <hr/>

11:58 AM

# 37LNT Highway Reconstruction & Rehabilitation

04/22/19

## Balance Sheet

Accrual Basis

As of March 31, 2019

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	<u>Mar 31, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	767,603.34
<b>Total Checking/Savings</b>	<u>767,603.34</u>
<b>Total Current Assets</b>	<u>767,603.34</u>
<b>TOTAL ASSETS</b>	<u><u>767,603.34</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	764,310.95
Net Income	3,292.39
<b>Total Equity</b>	<u>767,603.34</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>767,603.34</u></u>

11:59 AM

# LNT Capital Reserve - Equipment Replacement

04/22/19

## Balance Sheet

Accrual Basis

As of March 31, 2019

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	<u>Mar 31, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · CR Equipment Replacement - LAB	-11,137.68
101.500 · Cap Res - ER - Sweep Account	122,184.75
Total Checking/Savings	<u>111,047.07</u>
Total Current Assets	<u>111,047.07</u>
<b>TOTAL ASSETS</b>	<u><u>111,047.07</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	132,460.95
Net Income	-21,413.88
Total Equity	<u>111,047.07</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>111,047.07</u></u>

11:52 AM

Lower Nazareth Township - Refuse/Recycling Collection

04/22/19

Balance Sheet

Accrual Basis

As of March 31, 2019

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	<u>Mar 31, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.500 · Recycling - Sweep Account	227,400.55
Total Checking/Savings	<u>228,265.54</u>
Total Current Assets	<u>228,265.54</u>
<b>TOTAL ASSETS</b>	<u><u>228,265.54</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	208,595.72
Net Income	19,669.82
Total Equity	<u>228,265.54</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>228,265.54</u></u>

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

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	<u>Mar 31, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	363,054.57
Total Checking/Savings	<u>363,054.57</u>
Total Current Assets	<u>363,054.57</u>
<b>TOTAL ASSETS</b>	<u><u>363,054.57</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-28,919.46
Net Income	<u>282,554.50</u>
Total Equity	<u>363,054.57</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>363,054.57</u></u>

12:07 PM  
04/22/19  
Accrual Basis

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of March 31, 2019

	<u>Mar 31, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-10.00
100.500 Traffic Impact - Sweep	1,779,075.73
109.000 Certificate of Deposit	500,000.00
<b>Total Checking/Savings</b>	<u>2,279,065.73</u>
<b>Total Current Assets</b>	<u>2,279,065.73</u>
<b>TOTAL ASSETS</b>	<u><u>2,279,065.73</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,776,675.71
Net Income	2,390.02
<b>Total Equity</b>	<u>2,279,065.73</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,279,065.73</u></u>

12:06 PM  
04/22/19  
Accrual Basis

Lower Nazareth Township Sewer Department  
**Balance Sheet**  
As of March 31, 2019

	<u>Mar 31, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	0.18
100.500 · Sewer - Sweep Account	<u>229,711.54</u>
Total Checking/Savings	<u>229,711.72</u>
Total Current Assets	<u>229,711.72</u>
<b>TOTAL ASSETS</b>	<b><u>229,711.72</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	220,565.40
Net Income	<u>9,146.32</u>
Total Equity	<u>229,711.72</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>229,711.72</u></b>



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

	Mar 31, 19
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	401,056.15
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	14,009.29
<b>Total Checking/Savings</b>	<b>415,777.14</b>
<b>Total Current Assets</b>	<b>415,777.14</b>
<b>TOTAL ASSETS</b>	<b>415,777.14</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
<b>Total Other Current Liabilities</b>	<b>2,330.51</b>
<b>Total Current Liabilities</b>	<b>2,330.51</b>
<b>Total Liabilities</b>	<b>2,330.51</b>
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(428,102.99)
Net Income	(2,521.09)
<b>Total Equity</b>	<b>413,446.63</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>415,777.14</b>

**Lower Nazareth Township**  
**Balance Sheet**  
As of March 31, 2019

	Mar 31, 19
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	80,384.78
100.000 · Checking Account - Other	-109,102.61
Total 100.000 · Checking Account	-7,442.00
100.500 · D&I Checking - Sweep Account	111,167.86
Total Checking/Savings	103,725.86
Total Current Assets	103,725.86
<b>TOTAL ASSETS</b>	<b>103,725.86</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	82,931.59
Net Income	-39,919.26
Total Equity	103,725.86
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>103,725.86</b>