



Lower Nazareth Township
Financial Report
April 2019

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Apr-19

General Fund - 01		\$ 1,677,853
Special Revenue Fund - Host Fee - 05		\$ 182,984
Palmer Sewer Fund - 08		\$ 172,174
Nazareth Sewer Fund - 09		\$ 29,319
Capital Reserve - Open Space Fund - 16 - CASH	\$1,261,019	
Capital Reserve - Open Space Fund - 16 - CD	\$ 500,000	
Capital Reserve - Open Space Fund - 16 - TOTAL		\$ 1,761,019
Capital Reserve - Sewer/Signals Fund - 18		\$ 232,398
Fiscal Stability Fund - 95 - CASH	\$ 92,058	
Fiscal Stability Fund - 95 - CD	\$ 250,000	
Fiscal Stability Fund - 95 - TOTAL		\$ 342,058
Capital Reserve - Municipal - 30		\$ 200,615
Capital Reserve - Fire Fund - 31		\$ 68,188
Highway Reconstruction/Rehabilitation -		\$ 763,035
Capital Reserve - Equipment Replacement -		\$ 56,893
Refuse/Recycling Collection - 33		\$ 223,293
State Liquid Fuels Fund - 35		\$ 363,724
Traffic Impact - 091 - CASH	\$1,814,050	
Traffic Impact - 091 - CD	\$ 500,000	
Traffic Impact - 091 - TOTAL		\$ 2,314,050
<i>Total Township Funds...</i>		<u><u>\$8,387,602</u></u>
Lower Nazareth Township Sewer Department		\$ 230,584
Master Escrow Account		\$ 432,953
Development & Inspection Account		\$ 101,106
<i>Total Escrow Accounts...</i>		<u><u>\$764,643</u></u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of April 30, 2019

	Apr 30, 19
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-364,799.58
100.500 · Checking - ICS Sweep Account	1,218,366.46
105.000 · Payroll Account	-178.03
105.500 · Payroll - ICS Sweep Account	31,120.61
106.000 · LAB Savings Account	730.30
106.100 · PLGIT Account	93,995.46
106.200 · Real Estate Tax Collections	696,104.34
110.000 · Petty Cash	250.00
Total Checking/Savings	1,675,589.56
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	1,675,602.82
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,677,852.82
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,003.58
219 · Occup Privilege Tax Withheld	60.00
220 · PA Unemployment Withheld - LNT	-13.00
223 · Unemployment Withheld	45.70
224 · Whole Life Insurance - Employee	409.28
225 · Accident Insurance - Employee	20.28
226 · Disability Insurance - Employee	86.06
227 · Critical illness - Employee	86.12
228 · Bond Reimbursement	770.82
Total 210.000 · PAYROLL LIABILITIES	2,468.84
Total Other Current Liabilities	2,468.84
Total Current Liabilities	2,468.84
Total Liabilities	2,468.84
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	255,082.51
Net Income	648,448.99
Total Equity	1,675,383.98
TOTAL LIABILITIES & EQUITY	1,677,852.82

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

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
Income				
300,000 - TAXES				
301,000 - REAL PROPERTY TAXES				
301,100 - Real Estate - Current	1,665,391.16	1,750,000.00	-84,608.84	95.2%
301,400 - Real Estate - Delinquent	1,260.56	17,000.00	-15,739.44	7.4%
Total 301,000 - REAL PROPERTY TAXES	1,666,651.72	1,767,000.00	-100,348.28	94.3%
310,000 - LOCAL ENABLING ACT TAXES				
310,100 - Real Estate Transfer Tax	78,054.10	250,000.00	-171,945.90	31.2%
310,210 - Earned Income - Current	370,445.72	1,320,000.00	-949,554.28	28.1%
310,220 - Earned Income - Prior	104,196.77	80,000.00	24,196.77	130.2%
310,510 - Local Services Tax	106,777.05	400,000.00	-293,222.95	26.7%
Total 310,000 - LOCAL ENABLING ACT TAXES	659,473.64	2,050,000.00	-1,390,526.36	32.2%
Total 300,000 - TAXES	2,326,125.36	3,817,000.00	-1,490,874.64	60.9%
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	16,160.07	35,000.00	-18,839.93	46.2%
331,122 - Ordinance Violations	3,154.12	5,000.00	-1,845.88	63.1%
Total 330,000 - FINES & FORFEITS	19,314.19	40,000.00	-20,685.81	48.3%
340,000 - INTEREST, RENTS & ROYALTIES				
341,000 - Interest Earnings				
341,01 - Interest on checking	2,096.69	2,000.00	96.69	104.8%
341,02 - Interest on Savings	850.65			
Total 341,000 - Interest Earnings	2,947.34	2,000.00	947.34	147.4%
342,000 - Rents and Royalties				
342,20 - Property Rental Income	8,000.00	100,000.00	-92,000.00	8.0%
Total 342,000 - Rents and Royalties	8,000.00	100,000.00	-92,000.00	8.0%
Total 340,000 - INTEREST, RENTS & ROYALTIES	10,947.34	102,000.00	-91,052.66	10.7%
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	\$5,000.00	-\$5,000.00	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 REVENUES	800.00	136,000.00	-135,200.00	0.6%
360,000 - CHARGES FOR SERVICES				
361,000 - General Government				
361,310 - Subdivision & Land Development	22,747.18	15,000.00	7,747.18	151.6%
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 April 2019

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
361,500 · Maps & Publications	33.00			
361,54 · Zoning Ordinance	256.10	250.00	6.10	102.4%
361,57 · Misc. Publications/Copying				
Total 361,500 · Maps & Publications	289.10	250.00	39.10	115.6%
361,74 · Postage collected	11.85			
Total 361,000 · General Government	24,548.13	19,250.00	5,298.13	127.5%
362,000 · PUBLIC SAFETY				
362,140 · Alarm Permits	40.00	150.00	-110.00	26.7%
362,410 · Building & Zoning Permits	1,850.00	20,000.00	-18,150.00	9.3%
362,440 · Sewer Permits	300.00	1,500.00	-1,200.00	20.0%
362,451 · Use & Occupancy Permits	5.00	50.00	305.00	710.0%
362,452 · Moving Permits	355.00	500.00	-340.00	32.0%
362,470 · Driveway Permits	160.00	3,000.00	-2,800.00	6.7%
362,480 · Grading Permits	200.00	25,000.00	-24,200.00	3.2%
362,481 · Swimming Pool Grading Permits	800.00	5,000.00	-1,650.00	67.0%
362,490 · Pedding Permit	3,350.00	50.00	0.00	100.0%
Total 362,000 · PUBLIC SAFETY	7,110.00	55,250.00	-48,140.00	12.9%
Total 360,000 · CHARGES FOR SERVICES	31,658.13	74,500.00	-42,841.87	42.5%
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	13,885.00	17,500.00	-3,615.00	79.3%
367,350 · Field Use Fees	330.00	2,500.00	-2,170.00	13.2%
Total 367,000 · CULTURE-RECREATION	14,215.00	20,000.00	-5,785.00	71.1%
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%
Total Income	2,429,985.89	4,299,850.00	-1,869,864.11	56.5%
Gross Profit	2,429,985.89	4,299,850.00	-1,869,864.11	56.5%
Expense				
400,000 · GENERAL GOVERNMENT				
400,105 · Salary	4,166.60	12,500.00	-8,333.40	33.3%
400,215 · Postage	3,739.21	3,500.00	239.21	106.8%
400,300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400,310 · Stenographer/BOS	95.00	1,000.00	-905.00	9.5%
400,317 · Professional Services	2,150.00	500.00	1,650.00	430.0%

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

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
400.320 - Telephone				
400.321 - Local	1,269.57	4,500.00	-3,230.43	28.2%
400.322 - Long Distance	0.00	50.00	-50.00	0.0%
400.324 - Wireless	1,360.65	3,000.00	-1,639.35	45.4%
Total 400.320 - Telephone	2,630.22	7,550.00	-4,919.78	34.8%
400.340 - Advertising	4,368.21	7,500.00	-3,131.79	58.2%
400.342 - Public Relations Printing	3,541.00	7,000.00	-3,359.00	52.0%
400.374 - Maintenance Agreements	6,557.13	18,500.00	-11,942.87	35.4%
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	2,450.88	7,500.00	-5,049.12	32.7%
400.700 - Capital Purchases	0.00	5,000.00	-5,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	33,258.45	75,550.00	-42,291.55	44.0%
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%
Total 402.000 - AUDITING	3,550.00	10,050.00	-6,500.00	35.3%
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	3,971.40	8,000.00	-4,028.60	49.6%
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 Service	0.00	400.00	-400.00	0.0%
403.319 - Tax Refunds	272.07	2,000.00	-1,727.93	13.6%
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	7,572.46	16,650.00	-9,077.54	45.5%
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%
Total 404.000 - SOLICITOR/LEGAL	6,755.00	41,000.00	-34,245.00	16.5%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	115,053.09	345,000.00	-229,946.91	33.3%
405.200 - Office Supplies	2,332.22	6,000.00	-3,667.78	38.9%
405.300 - Bond	8,052.13	1,500.00	6,552.13	536.8%
Total 405.000 - PERSONNEL SERVICES	125,437.44	352,500.00	-227,062.56	35.6%

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

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	732.76	1,000.00	-267.24	73.3%
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			
406.319 · Reimburse private prop damage	44.45	400.00	-355.55	11.1%
406.325 · Internet fees / Website Develop	1,951.60	6,000.00	-4,048.40	32.5%
406.331 · Mileage	199.52	50.00	149.52	399.0%
406.338 · Highway/Toll Reimbursement	45.00	100.00	-55.00	45.0%
406.341 · Personnel Advertising	237.60	500.00	-262.40	47.5%
406.421 · License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION...	3,039.12	8,800.00	-5,760.88	34.5%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	0.00	2,000.00	-2,000.00	0.0%
407.215 · Software	6,068.64	5,000.00	1,068.64	121.4%
407.370 · Computer Services	3,232.50	10,000.00	-6,767.50	32.3%
Total 407.000 · DATA PROCESSING	9,301.14	17,000.00	-7,698.86	54.7%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	5,595.59	15,000.00	-9,404.41	37.3%
408.319 · Special Projects	1,125.50	25,000.00	-23,874.50	4.5%
Total 408.000 · ENGINEERING SERVICES	6,721.09	40,000.00	-33,278.91	16.8%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,540.36	3,000.00	-1,459.64	51.3%
409.230 · Heating Fuel	19,171.98	27,000.00	-7,828.02	71.0%
409.300 · Facilities Maintenance	5,272.20	5,000.00	272.20	105.4%
409.318 · Building Security Systems	314.34	1,500.00	-1,185.66	21.0%
409.360 · Public Utilities				
409.361 · Electricity	4,040.67	15,000.00	-10,959.33	26.9%
409.366 · Water	728.90	3,000.00	-2,271.10	24.3%
Total 409.360 · Public Utilities	4,769.57	18,000.00	-13,230.43	26.5%
409.367 · Trash Removal	251.50	8,000.00	-7,748.50	3.1%
Total 409.000 · GEN GOVT. BUILDINGS	31,319.95	62,500.00	-31,180.05	50.1%
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	494,627.32	1,485,000.00	-990,372.68	33.3%
Total 410.000 · PUBLIC SAFETY	494,627.32	1,485,100.00	-990,472.68	33.3%

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

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
411.000 - FIRE				
411.300 - Building Capital Reserve	67,754.91	90,000.00	-22,245.09	75.3%
411.500 - Contributions	33,639.16	90,000.00	-56,360.84	37.4%
411.541 - Fire Relief	0.00	75,000.00	-75,000.00	0.0%
411.600 - Water Hydrant Assessment	37,544.16	75,000.00	-37,455.84	50.1%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	7,998.12	50,000.00	-42,091.88	15.8%
Total 411.000 - FIRE	146,846.35	460,000.00	-313,153.65	31.9%
412.000 - AMBULANCE				
412.300 - Ambulance Building Maintenance	0.00	1,500.00	-1,500.00	0.0%
412.542 - Operation Contribution	30,000.00	30,000.00	0.00	100.0%
Total 412.000 - AMBULANCE	30,000.00	31,500.00	-1,500.00	95.2%
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	32,594.67	115,000.00	-82,405.33	28.3%
413.121 - Sewage Enforcement Officer	144.50	750.00	-605.50	19.3%
413.200 - Supplies	891.87	700.00	191.87	127.4%
413.325 - Postage	37.30	1,000.00	-962.70	3.7%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	33,668.34	117,950.00	-84,281.66	28.5%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	207.00	1,300.00	-1,093.00	15.9%
414.116 - Zoning Hearing Bd Compensation	250.00	2,000.00	-1,750.00	12.5%
414.117 - Planning Commission Comp.	750.00	2,500.00	-1,750.00	30.0%
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	2,081.88	45,000.00	-42,918.12	4.6%
414.340 - Zoning Hearing Advertisements	1,095.40	3,000.00	-1,904.60	36.5%
Total 414.000 - PLANNING & ZONING	4,384.28	57,900.00	-53,515.72	7.6%
415.114 - EMERGENCY MANAGEMENT COORD				
422.450 - Animal Control	800.00	2,400.00	-1,600.00	33.3%
426.000 - SANITATION EXPENSE	1,450.00	3,000.00	-1,550.00	48.5%
426.115 - Recycling Collection Wages	2,009.25	8,500.00	-6,490.75	23.6%
Total 426.000 - SANITATION EXPENSE	2,009.25	8,500.00	-6,490.75	23.6%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	4,303.66	10,000.00	-5,696.34	43.0%
Total 429.000 - PUBLIC WORKS - SANITATION	4,303.66	10,000.00	-5,696.34	43.0%
430.000 - HWYS, ROADS & STREETS				
430.100 - Personal Services	215,900.64	535,000.00	-319,099.36	40.4%
430.245 - Supplies	4,305.63	13,000.00	-8,694.37	33.1%
430.300 - Facilities Maintenance	379.70	1,500.00	-1,120.30	25.3%
430.330 - Telephone	191.80	600.00	-408.20	32.0%
430.321 - Local	573.92	2,000.00	-1,426.08	28.7%
430.329 - Wireless				
Total 430.000 - HWYS, ROADS & STREETS	765,772	2,600,000	-1,834,228	29.5%

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

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
430,330 - Heating Fuel	6,444.92	7,000.00	-555.08	92.1%
430,360 - Electricity	1,095.62	3,000.00	-1,904.38	36.5%
430,450 - Contracted Services	145.04	1,000.00	-854.96	14.5%
430,460 - Continuing Education	7,859.76	5,000.00	2,859.76	157.2%
430,740 - Equipment Purchase	1,318.39	25,000.00	-23,681.61	5.3%
430,750 - Misc. Shop Tools & Equipment	998.18	10,000.00	-9,001.82	10.0%
Total 430,000 - HWYS, ROADS & STREETS	239,213.60	603,100.00	-363,886.40	39.7%
432,000 - WINTER MAINTENANCE				
432,100 - Winter Maintenance Materials	46,871.81	60,000.00	-13,128.19	78.1%
Total 432,000 - WINTER MAINTENANCE	46,871.81	60,000.00	-13,128.19	78.1%
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	1,245.24	4,000.00	-2,754.76	31.1%
433,450 - Signals contracted service	2,316.30	4,000.00	-1,683.70	57.9%
433,000 - TRAFFIC CONTROL DEVICES - Other	239.36			
Total 433,000 - TRAFFIC CONTROL DEVICES	6,704.90	21,000.00	-14,295.10	31.9%
434,00 - STREET LIGHTING				
434,360 - St Light Electricity	1,148.27	4,000.00	-2,851.73	28.7%
Total 434,00 - STREET LIGHTING	1,148.27	4,000.00	-2,851.73	28.7%
437,000 - EQUIPMENT REPAIRS-FUEL				
437,200 - Tool & Equipment Repairs	105.99	8,000.00	-7,894.01	1.3%
437,213 - Equipment Parts & Supplies	16,288.74	45,000.00	-28,711.26	36.2%
437,233 - Equipment Motor Fuel	10,569.56	25,000.00	-14,430.44	42.3%
Total 437,000 - EQUIPMENT REPAIRS-FUEL	26,964.29	78,000.00	-51,035.71	34.6%
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%
Total 438,000 - HIGHWAY MAINT & REPAIR	1,162.52	13,000.00	-11,837.48	8.9%
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 PRJ...	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	138.18	10,000.00	-9,861.82	1.4%
452,300 - Recreation Safety Insurance	724.27	23,000.00	-22,275.73	3.1%
Total 452,000 - RECREATION & CULTURE	862.45	46,000.00	-45,137.55	1.9%

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

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
454,000 · PARKS				
454,200 · Park supplies	1,503.66	3,000.00	-1,496.34	50.1%
454,230 · Fuel	847.19	3,500.00	-2,652.81	24.2%
454,370 · Park Facilities Maintenance	1,595.87	3,000.00	-1,404.13	53.2%
454,500 · Contracted Services	225.00	4,000.00	-3,775.00	5.6%
454,700 · Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
Total 454,000 · PARKS	4,171.72	14,500.00	-10,328.28	28.8%
456,000 · LIBRARY				
456,520 · Library Contribution	47,629.00	95,500.00	-47,871.00	49.9%
Total 456,000 · LIBRARY	47,629.00	95,500.00	-47,871.00	49.9%
490,000 · INSURANCE & EMPLOYEE BENEFITS				
481,100 · Social Security Employer Paid	22,751.89	62,000.00	-39,248.11	36.7%
481,200 · Medicare Employer Paid	5,321.00	16,000.00	-10,679.00	33.3%
481,300 · Unemployment Comp Employer Paid	964.46	3,000.00	-2,035.54	32.1%
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	27,241.50	40,000.00	-12,758.50	68.1%
487,196 · Health Insurance	108,534.12	360,000.00	-251,465.88	30.1%
487,197 · Other Group Benefits	9,706.06	26,000.00	-16,293.94	37.3%
Total 490,000 · INSURANCE & EMPLOYEE BENE...	178,314.03	625,500.00	-447,185.97	28.5%
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%
492,000 · Interfund Operating Transfers	260,436.46			
6561 · *Payroll Expenses	261.50			
Total Expense	1,781,536.90	4,481,500.00	-2,699,963.10	39.8%
Net Income	648,448.99	-181,650.00	830,098.99	-357.0%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of April 30, 2019

	<u>Apr 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	100,399.05
106.002 · Fire/Ambulance	60,572.36
106.003 · Recycling	17,629.22
106.000 · Host Fee Savings Account - Other	4,383.06
Total 106.000 · Host Fee Savings Account	<u>182,983.69</u>
Total Checking/Savings	<u>182,983.69</u>
Total Current Assets	<u>182,983.69</u>
TOTAL ASSETS	<u>182,983.69</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	71,042.20
Net Income	13,894.45
Total Equity	<u>182,983.69</u>
TOTAL LIABILITIES & EQUITY	<u>182,983.69</u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of April 30, 2019

	<u>Apr 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	172,174.17
Total Checking/Savings	<u>172,174.17</u>
Total Current Assets	<u>172,174.17</u>
TOTAL ASSETS	<u><u>172,174.17</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,931.89
Net Income	565.02
Total Equity	<u>172,174.17</u>
TOTAL LIABILITIES & EQUITY	<u><u>172,174.17</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of April 30, 2019

	<u>Apr 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	29,318.64
Total Checking/Savings	<u>29,318.64</u>
Total Current Assets	<u>29,318.64</u>
TOTAL ASSETS	<u><u>29,318.64</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	24,012.19
Net Income	96.12
Total Equity	<u>29,318.64</u>
TOTAL LIABILITIES & EQUITY	<u><u>29,318.64</u></u>

LNT Open Space Fund-16
Balance Sheet
As of April 30, 2019

	<u>Apr 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	-2.00
100.500 · Open Space - Sweep Account	1,029,908.67
106.000 · PLGIT Savings Account	231,111.86
109.000 · Certificates of Deposit	<u>500,000.00</u>
Total Checking/Savings	<u>1,761,018.53</u>
Total Current Assets	<u>1,761,018.53</u>
TOTAL ASSETS	<u><u>1,761,018.53</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,249,209.83
Net Income	<u>-18,686.25</u>
Total Equity	<u>1,761,018.53</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,761,018.53</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of April 30, 2019

	<u>Apr 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	232,264.60
106.000 · Swr/Signal PLUS Account	<u>133.25</u>
Total Checking/Savings	<u>232,397.85</u>
Total Current Assets	<u>232,397.85</u>
TOTAL ASSETS	<u>232,397.85</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-621,713.25
Net Income	<u>1,699.89</u>
Total Equity	<u>232,397.85</u>
TOTAL LIABILITIES & EQUITY	<u>232,397.85</u>

(95)LNT Fiscal Stability Fund**Balance Sheet**

As of April 30, 2019

	<u>Apr 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	92,058.32
109.000 · Certificate of Deposit - LAB	250,000.00
Total Checking/Savings	<u>342,058.32</u>
Total Current Assets	<u>342,058.32</u>
TOTAL ASSETS	<u>342,058.32</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	341,516.68
Net Income	541.64
Total Equity	<u>342,058.32</u>
TOTAL LIABILITIES & EQUITY	<u>342,058.32</u>

LNT Capital Reserve - 30
Balance Sheet
As of April 30, 2019

	<u>Apr 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	196,353.30
106.000 · Capital Reserve Savings Account - Other	4,181.00
	<hr/>
Total 106.000 · Capital Reserve Savings Account	200,534.30
	<hr/>
Total Checking/Savings	200,534.30
	<hr/>
Total Current Assets	200,534.30
Other Assets	
130.02 · Due from Master Escrow	80.51
	<hr/>
Total Other Assets	80.51
	<hr/>
TOTAL ASSETS	200,614.81
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	87,002.61
Net Income	-95,355.48
	<hr/>
Total Equity	200,614.81
	<hr/>
TOTAL LIABILITIES & EQUITY	200,614.81
	<hr/> <hr/>

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

	Apr 30, 19
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	498.82
Total 106.000 · Fire CR Savings Account	68,188.32
Total Checking/Savings	68,188.32
Total Current Assets	68,188.32
TOTAL ASSETS	68,188.32
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-166,908.13
Net Income	498.82
Total Equity	68,188.32
TOTAL LIABILITIES & EQUITY	68,188.32

8:30 AM

37LNT Highway Reconstruction & Rehabilitation

05/20/19

Balance Sheet

Accrual Basis

As of April 30, 2019

	<u>Apr 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	763,034.50
Total Checking/Savings	<u>763,034.50</u>
Total Current Assets	<u>763,034.50</u>
TOTAL ASSETS	<u>763,034.50</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	764,310.95
Net Income	<u>-1,276.45</u>
Total Equity	<u>763,034.50</u>
TOTAL LIABILITIES & EQUITY	<u>763,034.50</u>

8:38 AM

LNT Capital Reserve - Equipment Replacement

Balance Sheet

05/20/19

As of April 30, 2019

Accrual Basis

	<u>Apr 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · CR Equipment Replacement - LAB	-54,336.47
101.500 · Cap Res - ER - Sweep Account	111,229.92
Total Checking/Savings	<u>56,893.45</u>
Total Current Assets	<u>56,893.45</u>
TOTAL ASSETS	<u><u>56,893.45</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	132,460.95
Net Income	-75,567.50
Total Equity	<u>56,893.45</u>
TOTAL LIABILITIES & EQUITY	<u><u>56,893.45</u></u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of April 30, 2019

	<u>Apr 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.500 · Recycling - Sweep Account	222,427.55
Total Checking/Savings	<u>223,292.54</u>
Total Current Assets	<u>223,292.54</u>
TOTAL ASSETS	<u>223,292.54</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	208,595.72
Net Income	14,696.82
Total Equity	<u>223,292.54</u>
TOTAL LIABILITIES & EQUITY	<u>223,292.54</u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of April 30, 2019

	<u>Apr 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	363,724.40
Total Checking/Savings	<u>363,724.40</u>
Total Current Assets	<u>363,724.40</u>
TOTAL ASSETS	<u><u>363,724.40</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-28,919.46
Net Income	283,224.33
Total Equity	<u>363,724.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>363,724.40</u></u>

LNT Traffic Impact Account

Balance Sheet

As of April 30, 2019

	Apr 30, 19
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-10.45
100.500 Traffic Impact - Sweep	1,814,060.87
109.000 Certificate of Deposit	500,000.00
Total Checking/Savings	2,314,050.42
Total Current Assets	2,314,050.42
TOTAL ASSETS	2,314,050.42
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,776,675.71
Net Income	37,374.71
Total Equity	2,314,050.42
TOTAL LIABILITIES & EQUITY	2,314,050.42

Lower Nazareth Township Sewer Department

Balance Sheet

As of April 30, 2019

	<u>Apr 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-10.81
100.500 · Sewer - Sweep Account	230,595.14
Total Checking/Savings	<u>230,584.33</u>
Total Current Assets	<u>230,584.33</u>
TOTAL ASSETS	<u><u>230,584.33</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	220,565.40
Net Income	10,018.93
Total Equity	<u>230,584.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>230,584.33</u></u>

Lower Nazareth Township Master Escrow
Balance Sheet
As of April 30, 2019

	Apr 30, 19
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	422,054.86
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	10,186.29
Total Checking/Savings	432,952.85
Total Current Assets	432,952.85
TOTAL ASSETS	432,952.85
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	14,654.62
Total Equity	430,622.34
TOTAL LIABILITIES & EQUITY	432,952.85

Lower Nazareth Township
Balance Sheet
As of April 30, 2019

	Apr 30, 19
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	77,675.33
100.000 · Checking Account - Other	-99,141.16
Total 100.000 · Checking Account	-190.00
100.500 · D&I Checking - Sweep Account	101,295.51
Total Checking/Savings	101,105.51
Total Current Assets	101,105.51
TOTAL ASSETS	101,105.51
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	82,931.59
Net Income	-42,539.61
Total Equity	101,105.51
TOTAL LIABILITIES & EQUITY	101,105.51