



Lower Nazareth Township
Financial Report
February 2019

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Feb-19</u>
General Fund - 01	\$ 748,800
Special Revenue Fund - Host Fee - 05	\$ 176,004
Palmer Sewer Fund - 08	\$ 171,887
Nazareth Sewer Fund - 09	\$ 29,270
Capital Reserve - Open Space Fund - 16 - CASH	\$ 1,195,665
Capital Reserve - Open Space Fund - 16 - CD	\$ 500,000
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,695,665
Capital Reserve - Sewer/Signals Fund - 18	\$ 231,528
Fiscal Stability Fund - 95 - CASH	\$ 91,761
Fiscal Stability Fund - 95 - CD	\$ 250,000
Fiscal Stability Fund - 95 - TOTAL	\$ 341,761
Capital Reserve - Municipal - 30	\$ 214,342
Capital Reserve - Fire Fund - 31	\$ 67,933
Highway Reconstruction/Rehabilitation -	\$ 766,352
Capital Reserve - Equipment Replacement -	\$ 132,815
Refuse/Recycling Collection - 33	\$ 228,030
State Liquid Fuels Fund - 35	\$ 80,790
Traffic Impact - 091 - CASH	\$ 1,777,555
Traffic Impact - 091 - CD	\$ 500,000
Traffic Impact - 091 - TOTAL	\$ 2,277,555
Total Township Funds...	\$7,162,732
Lower Nazareth Township Sewer Department	\$ 225,011
Master Escrow Account	\$ 385,829
Development & Inspection Account	\$ 109,763
Total Escrow Accounts...	\$720,603

**Lower Nazareth Township
General Fund Balance Sheet**

As of February 28, 2019

	Feb 28, 19
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-54,733.40
100.500 · Checking - ICS Sweep Account	475,979.23
105.000 · Payroll Account	-660.60
105.500 · Payroll - ICS Sweep Account	48,252.91
106.000 · LAB Savings Account	730.18
106.100 · PLGIT Account	93,643.86
106.200 · Real Estate Tax Collections	183,074.48
110.000 · Petty Cash	250.00
	746,536.66
Total Checking/Savings	
Other Current Assets	
Employee Advance	13.26
	13.26
Total Other Current Assets	
	746,549.92
Total Current Assets	
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	
	748,799.92
TOTAL ASSETS	
	748,799.92
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,817.99
219 · Occup Privilege Tax Withheld	128.00
220 · PA Unemployment Withheld - LNT	-13.00
223 · Unemployment Withheld	94.30
228 · Bond Reimbursement	1,541.64
229 · Direct Deposit Liability	-24,767.49
	-21,198.56
Total 210.000 · PAYROLL LIABILITIES	
	-21,198.56
Total Other Current Liabilities	
	-21,198.56
Total Current Liabilities	
	-21,198.56
Total Liabilities	
	-21,198.56
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	255,082.51
Net Income	-256,936.51
	769,998.48
Total Equity	
	769,998.48
TOTAL LIABILITIES & EQUITY	
	748,799.92

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

03/25/19

	Jan - Feb 19	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	132,045.03	1,750,000.00	-1,617,954.97	7.5%
301.400 - Real Estate - Delinquent	0.00	17,000.00	-17,000.00	0.0%
301.000 - REAL PROPERTY TAXES - Other	20,510.02			
Total 301.000 - REAL PROPERTY TAXES	152,555.05	1,767,000.00	-1,614,444.95	8.6%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	35,930.81	250,000.00	-214,069.19	14.4%
310.210 - Earned Income - Current	67,510.03	1,320,000.00	-1,252,489.97	5.1%
310.220 - Earned Income - Prior	104,196.77	80,000.00	24,196.77	130.2%
310.510 - Local Services Tax	49,577.77	400,000.00	-350,422.23	12.4%
Total 310.000 - LOCAL ENABLING ACT TAXES	257,215.38	2,050,000.00	-1,792,784.62	12.5%
Total 300.000 - TAXES	409,770.43	3,817,000.00	-3,407,229.57	10.7%
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	7,731.21	35,000.00	-27,268.79	22.1%
331.122 - Ordinance Violations	1,410.29	5,000.00	-3,589.71	28.2%
Total 330.000 - FINES & FORFEITS	9,141.50	40,000.00	-30,858.50	22.9%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	1,209.26	2,000.00	-790.74	60.5%
341.02 - Interest on Savings	344.20			
Total 341.000 - Interest Earnings	1,553.46	2,000.00	-446.54	77.7%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	4,000.00	100,000.00	-96,000.00	4.0%
Total 342.000 - Rents and Royalties	4,000.00	100,000.00	-96,000.00	4.0%
Total 340.000 - INTEREST, RENTS & ROYALTIES	5,553.46	102,000.00	-96,446.54	5.4%
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	18,837.18	15,000.00	3,837.18	125.6%
361.310 - Subdivision & Land Development	1,500.00	4,000.00	-2,500.00	37.5%
361.330 - Zoning Hearings				

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

	Jan - Feb 19	Budget	\$ Over Budget	% of Budget
361.500 - Maps & Publications	33.00			
361.54 - Zoning Ordinance	211.20	250.00	-38.80	84.5%
361.57 - Misc. Publications/Copying				
Total 361.500 - Maps & Publications	244.20	250.00	-5.80	97.7%
361.74 - Postage collected	11.85			
Total 361.000 - General Government	20,593.23	19,250.00	1,343.23	107.0%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	10.00	150.00	-140.00	6.7%
362.410 - Building & Zoning Permits	500.00	20,000.00	-19,500.00	2.5%
362.440 - Sewer Permits	50.00	1,500.00	-1,450.00	3.3%
362.450 - Moving & Occupancy Permits	5.00			
362.451 - Use & Occupancy Permits	20.00	50.00	-30.00	40.0%
362.452 - Moving Permits	85.00	500.00	-415.00	17.0%
362.470 - Driveway Permits	50.00	3,000.00	-2,950.00	1.7%
362.480 - Grading Permits	800.00	25,000.00	-24,200.00	3.2%
362.481 - Swimming Pool Grading Permits	1,350.00	5,000.00	-3,650.00	27.0%
362.490 - Peddling Permit	0.00	50.00	-50.00	0.0%
Total 362.000 - PUBLIC SAFETY	2,870.00	55,250.00	-52,380.00	5.2%
Total 360.000 - CHARGES FOR SERVICES	23,463.23	74,500.00	-51,036.77	31.5%
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%
499.00 - Uncategorized Income	2,748.00	15,000.00	-12,252.00	18.3%
Total Income	474,603.25	4,299,850.00	-3,825,246.75	11.0%
Gross Profit	474,603.25	4,299,850.00	-3,825,246.75	11.0%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	2,083.30	12,500.00	-10,416.70	16.7%
400.215 - Postage	2,231.50	3,500.00	-1,268.50	63.8%
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	635.30	4,500.00	-3,864.70	14.1%
400.322 - Long Distance	0.00	50.00	-50.00	0.0%

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

03/25/19

	Jan - Feb 19	Budget	\$ Over Budget	% of Budget
400.324 · Wireless	680.46	3,000.00	-2,319.54	22.7%
Total 400.320 · Telephone	1,315.76	7,550.00	-6,234.24	17.4%
400.340 · Advertising	2,812.76	7,500.00	-4,687.24	37.5%
400.342 · Public Relations Printing	0.00	7,000.00	-7,000.00	0.0%
400.374 · Maintenance Agreements	3,994.50	18,500.00	-14,505.50	21.6%
400.584 · Office Equipment Rental	180.00	750.00	-570.00	24.0%
400.420 · Dues & Subscriptions	2,986.20	4,200.00	-1,213.80	71.1%
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%
Total 400.000 · GENERAL GOVERNMENT	19,284.02	75,550.00	-56,265.98	25.5%
402.000 · AUDITING	20.00	50.00	-30.00	40.0%
402.105 · Audit Wages	0.00	10,000.00	-10,000.00	0.0%
402.311 · Accounting & Auditing Services				
Total 402.000 · AUDITING	20.00	10,050.00	-10,030.00	0.2%
403.000 · TAX COLLECTION	222.75	8,000.00	-7,777.25	2.8%
403.105 · R.E. Tax Collector Salary	0.00	2,500.00	-2,500.00	0.0%
403.201 · Real Estate Collection Supplies	0.00	200.00	-200.00	0.0%
403.213 · Office Equipment	0.00	50.00	-50.00	0.0%
403.215 · EIT Postage	0.00	1,500.00	-1,500.00	0.0%
403.216 · Real Estate Postage	0.00	400.00	-400.00	0.0%
403.317 · Tax Collection Committee Serv	95.07	2,000.00	-1,904.93	4.8%
403.319 · Tax Refunds	1,455.00	1,500.00	-45.00	97.0%
403.350 · Insurance & Bonding	0.00	500.00	-500.00	0.0%
403.430 · Tax Appeals				
Total 403.000 · TAX COLLECTION	1,772.82	16,650.00	-14,877.18	10.6%
404.000 · SOLICITOR/LEGAL	0.00	40,000.00	-40,000.00	0.0%
404.310 · Legal Services	0.00	1,000.00	-1,000.00	0.0%
404.314 · Legal Services - Human Resource				
Total 404.000 · SOLICITOR/LEGAL	0.00	41,000.00	-41,000.00	0.0%
405.000 · PERSONNEL SERVICES	50,659.61	345,000.00	-294,340.39	14.7%
405.140 · Office Staff Wages	1,515.11	6,000.00	-4,484.89	25.3%
405.200 · Office Supplies	10,750.00	1,500.00	9,250.00	716.7%
405.300 · Bond				
Total 405.000 · PERSONNEL SERVICES	62,924.72	352,500.00	-289,575.28	17.9%
406.000 · GENERAL GOVT. ADMINISTRATION	626.22	1,000.00	-373.78	62.6%
406.280 · General Administrative Expense	60.00	500.00	-440.00	12.0%
406.316 · Drug Testing	0.00	50.00	-50.00	0.0%
406.317 · Employee Record Checks				
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	879.80	6,000.00	-5,120.20	14.7%
406.331 · Mileage	0.00	50.00	-50.00	0.0%
406.338 · Highway/Toll Reimbursement	38.00	100.00	-62.00	38.0%
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%

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

	Jan - Feb 19	Budget	\$ Over Budget	% of Budget
Total 406.000 · GENERAL GOVT. ADMINISTRATION	1,348.47	8,800.00	-7,451.53	15.3%
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	1,430.50	10,000.00	-8,569.50	14.3%
Total 407.000 · DATA PROCESSING	2,185.44	17,000.00	-14,814.56	12.9%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	3,386.71	15,000.00	-11,613.29	22.6%
408.519 · Special Projects	1,125.50	25,000.00	-23,874.50	4.5%
Total 408.000 · ENGINEERING SERVICES	4,512.21	40,000.00	-35,487.79	11.3%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	982.94	3,000.00	-2,017.06	32.8%
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	0.00	1,500.00	-1,500.00	0.0%
409.360 · Public Utilities				
409.361 · Electricity	2,070.93	15,000.00	-12,929.07	13.8%
409.366 · Water	388.14	3,000.00	-2,611.86	12.9%
Total 409.360 · Public Utilities	2,459.07	18,000.00	-15,540.93	13.7%
409.367 · Trash Removal	121.25	8,000.00	-7,878.75	1.5%
Total 409.000 · GEN GOVT. BUILDINGS	20,282.21	62,500.00	-42,217.79	32.5%
410.000 · PUBLIC SAFETY				
410.250 · Repair Lights	0.00	50.00	-50.00	0.0%
410.527 · Radio Repair	0.00	50.00	-50.00	0.0%
410.500 · Police Services Contract	247,313.66	1,485,000.00	-1,237,686.34	16.7%
Total 410.000 · PUBLIC SAFETY	247,313.66	1,485,100.00	-1,237,786.34	16.7%
411.000 · FIRE				
411.300 · Building Capital Reserve	2,023.54	90,000.00	-87,976.46	2.2%
411.500 · Contributions	22,187.88	90,000.00	-67,812.12	24.7%
411.541 · Fire Relief	0.00	75,000.00	-75,000.00	0.0%
411.600 · Water Hydrant Assessment	18,772.08	75,000.00	-56,227.92	25.0%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	3,954.06	50,000.00	-46,045.94	7.9%
Total 411.000 · FIRE	46,937.56	460,000.00	-413,062.44	10.2%
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	14,031.16	115,000.00	-100,968.84	12.2%
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%

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

03/25/19

	Jan - Feb 19	Budget	\$ Over Budget	% of Budget
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	15,042.52	117,950.00	-102,907.68	12.8%
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	100.00	2,000.00	-1,900.00	5.0%
414.117 - Planning Commission Comp.	200.00	2,500.00	-2,300.00	8.0%
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	923.50	45,000.00	-44,076.50	2.1%
414.340 - Zoning Hearing Advertisements	377.60	3,000.00	-2,622.40	12.6%
Total 414.000 - PLANNING & ZONING	1,713.10	57,900.00	-56,186.90	3.0%
415.114 - EMERGENCY MANAGEMENT COORD	400.00	2,400.00	-2,000.00	16.7%
422.450 - Animal Control	725.00	3,000.00	-2,275.00	24.2%
426.000 - SANITATION EXPENSE				
426.115 - Recycling Collection Wages	505.25	8,500.00	-7,994.75	5.9%
Total 426.000 - SANITATION EXPENSE	505.25	8,500.00	-7,994.75	5.9%
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	97,591.54	535,000.00	-437,408.46	18.2%
430.245 - Supplies	2,613.08	13,000.00	-10,386.92	20.1%
430.300 - Facilities Maintenance	0.00	1,500.00	-1,500.00	0.0%
430.320 - Telephone				
430.321 - Local	95.90	600.00	-504.10	16.0%
430.329 - Wireless	287.16	2,000.00	-1,712.84	14.4%
Total 430.320 - Telephone	383.06	2,600.00	-2,216.94	14.7%
430.330 - Heating Fuel	3,141.10	7,000.00	-3,858.90	44.9%
430.360 - Electricity	563.79	3,000.00	-2,436.21	18.8%
430.450 - Contracted Services	76.96	1,000.00	-923.04	7.7%
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	427.93	10,000.00	-9,572.07	4.3%
Total 430.000 - HWYS., ROADS & STREETS	106,755.85	603,100.00	-496,344.15	17.7%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	26,254.82	60,000.00	-33,745.18	43.8%
Total 432.000 - WINTER MAINTENANCE	26,254.82	60,000.00	-33,745.18	43.8%
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	0.00	2,000.00	-2,000.00	0.0%
433.360 - Traffic signal electric	634.44	4,000.00	-3,365.56	15.9%
433.450 - Signals contracted service	0.00	4,000.00	-4,000.00	0.0%
433.000 - TRAFFIC CONTROL DEVICES - Other	239.36			

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

03/25/19

	Jan - Feb 19	Budget	\$ Over Budget	% of Budget
Total 433.000 · TRAFFIC CONTROL DEVICES	3,462.80	21,000.00	-17,537.20	16.5%
434.00 · STREET LIGHTING				
434.360 · St. Light. Electricity	576.83	4,000.00	-3,423.17	14.4%
Total 434.00 · STREET LIGHTING	576.83	4,000.00	-3,423.17	14.4%
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	13,458.51	45,000.00	-31,541.49	29.9%
437.233 · Equipment Motor Fuel	4,931.50	25,000.00	-20,068.50	19.7%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	18,443.01	78,000.00	-59,556.99	23.6%
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 PR...	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%
452.500 · Recreation Safety Insurance	240.74	23,000.00	-22,759.26	1.0%
Total 452.000 · RECREATION & CULTURE	240.74	46,000.00	-45,759.26	0.5%
454.000 · PARKS				
454.200 · Park supplies	0.00	3,000.00	-3,000.00	0.0%
454.230 · Fuel	309.48	3,500.00	-3,190.52	8.8%
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%
Total 454.000 · PARKS	468.35	14,500.00	-14,031.65	3.2%
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	10,064.66	62,000.00	-51,935.34	16.2%
481.200 · Medicare Employer Paid	2,553.87	16,000.00	-13,646.13	14.7%
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	58,344.16	360,000.00	-301,655.84	16.2%
487.197 · Other Group Benefits	4,893.44	26,000.00	-21,106.56	18.8%

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

	Jan - Feb 19	Budget	\$ Over Budget	% of Budget
Total 480,000 · INSURANCE & EMPLOYEE BEN...	101,958.56	625,500.00	-523,541.44	16.3%
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%
6561 · *Payroll Expenses	153.25			
Total Expense	731,539.76	4,481,500.00	-3,749,960.24	16.3%
Net Income	-256,936.51	-181,650.00	-75,286.51	141.4%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of February 28, 2019

	Feb 28, 19
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	97,240.05
106.002 · Fire/Ambulance	58,992.86
106.003 · Recycling	16,049.72
106.000 · Host Fee Savings Account - Other	3,721.58
Total 106.000 · Host Fee Savings Account	176,004.21
Total Checking/Savings	176,004.21
Total Current Assets	176,004.21
TOTAL ASSETS	176,004.21
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	71,042.20
Net Income	6,914.97
Total Equity	176,004.21
TOTAL LIABILITIES & EQUITY	176,004.21

LNT Palmer Sewer Fund - 08
Balance Sheet
As of February 28, 2019

	<u>Feb 28, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	171,886.72
Total Checking/Savings	<u>171,886.72</u>
Total Current Assets	<u>171,886.72</u>
TOTAL ASSETS	<u><u>171,886.72</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,931.89
Net Income	277.57
Total Equity	<u>171,886.72</u>
TOTAL LIABILITIES & EQUITY	<u><u>171,886.72</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of February 28, 2019

	<u>Feb 28, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	29,269.70
Total Checking/Savings	<u>29,269.70</u>
Total Current Assets	<u>29,269.70</u>
TOTAL ASSETS	<u><u>29,269.70</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	24,012.19
Net Income	47.18
Total Equity	<u>29,269.70</u>
TOTAL LIABILITIES & EQUITY	<u><u>29,269.70</u></u>

LNT Open Space Fund-16
Balance Sheet
As of February 28, 2019

	<u>Feb 28, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	-2.00
100.500 · Open Space - Sweep Account	965,420.70
106.000 · PLGIT Savings Account	230,246.16
109.000 · Certificates of Deposit	500,000.00
	<hr/>
Total Checking/Savings	1,695,664.86
	<hr/>
Total Current Assets	1,695,664.86
	<hr/>
TOTAL ASSETS	1,695,664.86
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,249,209.83
Net Income	-84,039.92
	<hr/>
Total Equity	1,695,664.86
	<hr/>
TOTAL LIABILITIES & EQUITY	1,695,664.86
	<hr/> <hr/>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of February 28, 2019

	<u>Feb 28, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	231,395.79
106.000 · Swr/Signal PLUS Account	<u>132.48</u>
Total Checking/Savings	<u>231,528.27</u>
Total Current Assets	<u>231,528.27</u>
TOTAL ASSETS	<u>231,528.27</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-621,713.25
Net Income	<u>830.31</u>
Total Equity	<u>231,528.27</u>
TOTAL LIABILITIES & EQUITY	<u>231,528.27</u>

9:00 AM

03/25/19

Accrual Basis

(95)LNT Fiscal Stability Fund
Balance Sheet
As of February 28, 2019

	<u>Feb 28, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	91,761.08
109.000 · Certificate of Deposit - LAB	250,000.00
Total Checking/Savings	<u>341,761.08</u>
Total Current Assets	<u>341,761.08</u>
TOTAL ASSETS	<u><u>341,761.08</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	341,516.68
Net Income	244.40
Total Equity	<u>341,761.08</u>
TOTAL LIABILITIES & EQUITY	<u><u>341,761.08</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of February 28, 2019

	<u>Feb 28, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	210,888.42
106.000 · Capital Reserve Savings Account - Other	3,373.49
Total 106.000 · Capital Reserve Savings Account	<u>214,261.91</u>
Total Checking/Savings	<u>214,261.91</u>
Total Current Assets	214,261.91
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>214,342.42</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	87,002.61
Net Income	<u>-81,627.87</u>
Total Equity	<u>214,342.42</u>
TOTAL LIABILITIES & EQUITY	<u><u>214,342.42</u></u>

LNT Capital Reserve Fire-31
Balance Sheet
As of February 28, 2019

	<u>Feb 28, 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	243.76
	<hr/>
Total 106.000 · Fire CR Savings Account	67,933.26
	<hr/>
Total Checking/Savings	67,933.26
	<hr/>
Total Current Assets	67,933.26
	<hr/>
TOTAL ASSETS	67,933.26
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-166,908.13
Net Income	243.76
	<hr/>
Total Equity	67,933.26
	<hr/>
TOTAL LIABILITIES & EQUITY	67,933.26
	<hr/> <hr/>

8:56 AM

37LNT Highway Reconstruction & Rehabilitation

03/25/19

Balance Sheet

Accrual Basis

As of February 28, 2019

	<u>Feb 28, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	766,352.07
Total Checking/Savings	<u>766,352.07</u>
Total Current Assets	<u>766,352.07</u>
TOTAL ASSETS	<u><u>766,352.07</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	764,310.95
Net Income	2,041.12
Total Equity	<u>766,352.07</u>
TOTAL LIABILITIES & EQUITY	<u><u>766,352.07</u></u>

8:59 AM

LNT Capital Reserve - Equipment Replacement

03/25/19

Balance Sheet

Accrual Basis

As of February 28, 2019

	<u>Feb 28, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	132,814.69
Total Checking/Savings	132,814.69
Total Current Assets	132,814.69
TOTAL ASSETS	<u>132,814.69</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	132,460.95
Net Income	353.74
Total Equity	132,814.69
TOTAL LIABILITIES & EQUITY	<u>132,814.69</u>

8:50 AM

Lower Nazareth Township - Refuse/Recycling Collection

03/25/19

Balance Sheet

Accrual Basis

As of February 28, 2019

	<u>Feb 28, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.500 · Recycling - Sweep Account	227,164.79
Total Checking/Savings	<u>228,029.78</u>
Total Current Assets	<u>228,029.78</u>
TOTAL ASSETS	<u><u>228,029.78</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	208,595.72
Net Income	19,434.06
Total Equity	<u>228,029.78</u>
TOTAL LIABILITIES & EQUITY	<u><u>228,029.78</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of February 28, 2019

	<u>Feb 28, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	80,789.97
Total Checking/Savings	<u>80,789.97</u>
Total Current Assets	<u>80,789.97</u>
TOTAL ASSETS	<u><u>80,789.97</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-28,919.46
Net Income	289.90
Total Equity	<u>80,789.97</u>
TOTAL LIABILITIES & EQUITY	<u><u>80,789.97</u></u>

9:20 AM

03/25/19

Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of February 28, 2019

	<u>Feb 28, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-10.81
100.500 Traffic Impact - Sweep	1,777,565.47
109.000 Certificate of Deposit	500,000.00
Total Checking/Savings	<u>2,277,554.66</u>
Total Current Assets	<u>2,277,554.66</u>
TOTAL ASSETS	<u><u>2,277,554.66</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,776,675.71
Net Income	878.95
Total Equity	<u>2,277,554.66</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,277,554.66</u></u>

9:17 AM

Lower Nazareth Township Sewer Department

03/25/19

Balance Sheet

Accrual Basis

As of February 28, 2019

	<u>Feb 28, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-10.81
100.500 · Sewer - Sweep Account	225,021.42
Total Checking/Savings	<u>225,010.61</u>
Total Current Assets	<u>225,010.61</u>
TOTAL ASSETS	<u>225,010.61</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	220,565.40
Net Income	4,445.21
Total Equity	<u>225,010.61</u>
TOTAL LIABILITIES & EQUITY	<u>225,010.61</u>

Lower Nazareth Township Master Escrow
Balance Sheet
As of February 28, 2019

	Feb 28, 19
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.19
102.000 · SAVINGS ACCOUNTS - LAB	369,921.91
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	15,195.52
Total Checking/Savings	385,829.22
Total Current Assets	385,829.22
TOTAL ASSETS	385,829.22
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	(32,469.01)
Total Equity	383,498.71
TOTAL LIABILITIES & EQUITY	385,829.22

Lower Nazareth Township
Balance Sheet
As of February 28, 2019

	Feb 28, 19
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	79,268.28
100.300 · Holding Account	7,250.00
100.000 · Checking Account - Other	-116,788.52
Total 100.000 · Checking Account	-8,994.41
100.500 · D&I Checking - Sweep Account	118,757.59
Total Checking/Savings	109,763.18
Total Current Assets	109,763.18
TOTAL ASSETS	109,763.18
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	82,931.59
Net Income	-33,881.94
Total Equity	109,763.18
TOTAL LIABILITIES & EQUITY	109,763.18