



Lower Nazareth Township
Financial Report
July 2019

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jul-19

General Fund - 01		\$ 1,660,937
Special Revenue Fund - Host Fee - 05		\$ 184,076
Palmer Sewer Fund - 08		\$ 172,609
Nazareth Sewer Fund - 09		\$ 32,102
Capital Reserve - Open Space Fund - 16 - CASH	\$ 1,174,511	
Capital Reserve - Open Space Fund - 16 - CD	\$ 508,164	
Capital Reserve - Open Space Fund - 16 - TOTAL		\$ 1,682,675
Capital Reserve - Sewer/Signals Fund - 18		\$ 233,698
Fiscal Stability Fund - 95 - CASH	\$ 92,512	
Fiscal Stability Fund - 95 - CD	\$ 250,000	
Fiscal Stability Fund - 95 - TOTAL		\$ 342,512
Capital Reserve - Municipal - 30		\$ 146,995
Capital Reserve - Fire Fund - 31		\$ 194,223
Highway Reconstruction/Rehabilitation -		\$ 616,433
Capital Reserve - Equipment Replacement -		\$ 188,440
Refuse/Recycling Collection - 33		\$ 117,039
State Liquid Fuels Fund - 35		\$ 347,731
Traffic Impact - 091 - CASH	\$ 1,819,999	
Traffic Impact - 091 - CD	\$ 508,164	
Traffic Impact - 091 - TOTAL		\$ 2,328,163
<i>Total Township Funds...</i>		\$8,247,632
Lower Nazareth Township Sewer Department		\$ 249,307
Master Escrow Account		\$ 401,571
Development & Inspection Account		\$ 118,793
<i>Total Escrow Accounts...</i>		\$769,671

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

	Jan - Jul 19	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.300 · Real Estate - Current	1,766,651.69	1,750,000.00	16,651.69	101.0%
301.400 · Real Estate - Delinquent	12,567.22	17,000.00	-4,432.78	73.9%
301.600 · REAL PROPERTY TAXES - Other	-319.26			
Total 301.000 · REAL PROPERTY TAXES	1,778,899.65	1,767,000.00	11,899.65	100.7%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	243,021.44	250,000.00	-6,978.56	97.2%
310.210 · Earned Income - Current	855,023.56	1,320,000.00	-464,976.44	64.8%
310.220 · Earned Income - Prior	104,196.77	80,000.00	24,196.77	130.2%
310.510 · Local Services Tax	222,088.06	400,000.00	-177,911.94	55.5%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,424,329.83	2,050,000.00	-625,670.17	69.5%
Total 300.000 · TAXES	3,203,229.48	3,817,000.00	-613,770.52	83.9%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	48,420.94	95,000.00	-46,579.06	51.0%
Total 320.000 · LICENSES & PERMITS	48,420.94	95,000.00	-46,579.06	51.0%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	31,161.51	35,000.00	-3,838.49	89.0%
331.122 · Ordinance Violations	3,974.95	5,000.00	-1,025.05	79.5%
Total 330.000 · FINES & FORFEITS	35,136.46	40,000.00	-4,863.54	87.8%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	4,732.51	2,000.00	2,732.51	236.6%
341.02 · Interest on Savings	1,537.45			
Total 341.000 · Interest Earnings	6,269.96	2,000.00	4,269.96	313.5%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	16,700.00	100,000.00	-83,300.00	16.7%
Total 342.000 · Rents and Royalties	16,700.00	100,000.00	-83,300.00	16.7%
Total 340.000 · INTEREST, RENTS & ROYALTIES	22,969.96	102,000.00	-79,030.04	22.5%
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 REVENU...	800.00	136,000.00	-135,200.00	0.6%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	23,587.18	15,000.00	8,587.18	157.2%
361.330 · Zoning Hearings	3,300.00	4,000.00	-700.00	82.5%

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

	Jan - Jul 19	Budget	\$ Over Budget	% of Budget
361.500 - Maps & Publications				
361.51 - Map Sales	2.30			
361.54 - Zoning Ordinance	33.00			
361.57 - Misc. Publications/Copying	357.24	250.00	107.24	142.9%
Total 361.500 - Maps & Publications	392.54	250.00	142.54	157.0%
361.74 - Postage collected	18.60			
Total 361.000 - General Government	27,298.32	19,250.00	8,048.32	141.8%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	135.00	150.00	-15.00	90.0%
362.410 - Building & Zoning Permits	4,600.00	20,000.00	-15,400.00	23.0%
362.440 - Sewer Permits	1,015.00	1,500.00	-485.00	67.7%
362.450 - Moving & Occupancy Permits	25.00			
362.451 - Use & Occupancy Permits	210.00	50.00	160.00	420.0%
362.452 - Moving Permits	385.00	500.00	-115.00	77.0%
362.470 - Driveway Permits	800.00	3,000.00	-2,200.00	26.7%
362.480 - Grading Permits	2,300.00	25,000.00	-22,700.00	9.2%
362.481 - Swimming Pool Grading Permits	4,700.00	5,000.00	-300.00	94.0%
362.490 - Peddling Permit	325.00	50.00	275.00	650.0%
Total 362.000 - PUBLIC SAFETY	14,495.00	55,250.00	-40,755.00	26.2%
Total 360.000 - CHARGES FOR SERVICES	41,793.32	74,500.00	-32,706.68	56.1%
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	17,385.00	17,500.00	-115.00	99.3%
367.350 - Field Use Fees	330.00	2,500.00	-2,170.00	13.2%
Total 367.000 - CULTURE-RECREATION	17,715.00	20,000.00	-2,285.00	88.6%
389.000 - MISCELLANEOUS INCOME				
395.000 - Refund of Prior Yr Expenditures	0.00	50.00	-50.00	0.0%
499.00 - Uncategorized Income	37,862.07	15,000.00	22,862.07	252.4%
Total Income	3,407,929.23	4,299,850.00	-891,920.77	79.3%
Gross Profit	3,407,929.23	4,299,850.00	-891,920.77	79.3%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	7,291.55	12,500.00	-5,208.45	58.3%
400.215 - Postage	4,311.20	3,500.00	811.20	123.2%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	500.00	1,000.00	-500.00	50.0%
400.317 - Professional Services	2,150.00	500.00	1,650.00	430.0%
400.320 - Telephone				
400.321 - Local	2,224.27	4,500.00	-2,275.73	49.4%

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

	Jan - Jul 19	Budget	\$ Over Budget	% of Budget
400.322 - Long Distance	0.00	50.00	-50.00	0.0%
400.324 - Wireless	2,382.30	3,000.00	-617.70	79.4%
Total 400.320 - Telephone	4,606.57	7,550.00	-2,943.43	61.0%
400.340 - Advertising	5,173.71	7,500.00	-2,326.29	69.0%
400.342 - Public Relations Printing	3,641.00	7,000.00	-3,359.00	52.0%
400.374 - Maintenance Agreements	15,159.01	18,500.00	-3,340.99	81.9%
400.384 - Office Equipment Rental	540.00	750.00	-210.00	72.0%
400.420 - Dues & Subscriptions	3,628.20	4,200.00	-571.80	86.4%
400.460 - Meetings & Continuing Education	5,054.09	7,500.00	-2,445.91	67.4%
400.700 - Capital Purchases	0.00	5,000.00	-5,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	52,035.33	75,550.00	-23,494.67	68.9%
402.000 - AUDITING				
402.105 - Audit Wages	20.00	50.00	-30.00	40.0%
402.311 - Accounting & Auditing Services	5,770.00	10,000.00	-4,230.00	57.7%
Total 402.000 - AUDITING	5,790.00	10,050.00	-4,260.00	57.6%
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	6,727.15	8,000.00	-1,272.85	84.1%
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 Serv	0.00	400.00	-400.00	0.0%
403.319 - Tax Refunds	437.07	2,000.00	-1,562.93	21.9%
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	10,493.21	16,650.00	-6,156.79	63.0%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	18,033.75	40,000.00	-21,966.25	45.1%
404.314 - Legal Services - Human Resource	0.00	1,000.00	-1,000.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	18,033.75	41,000.00	-22,966.25	44.0%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	193,684.27	345,000.00	-151,315.73	56.1%
405.200 - Office Supplies	3,780.29	6,000.00	-2,219.71	63.0%
405.300 - Bond	5,739.67	1,500.00	4,239.67	382.6%
Total 405.000 - PERSONNEL SERVICES	203,204.23	352,500.00	-149,295.77	57.6%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	1,051.51	1,000.00	51.51	105.2%
406.316 - Drug Testing	200.00	500.00	-300.00	40.0%
406.317 - Employee Record Checks	66.00	50.00	16.00	132.0%
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	3,271.30	6,000.00	-2,728.70	54.5%
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	768.00	500.00	268.00	153.6%

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

	Jan - Jul 19	Budget	\$ Over Budget	% of Budget
406.421 - License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATI...	5,413.97	8,800.00	-3,386.03	61.5%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	1,474.66	2,000.00	-525.34	73.7%
407.215 - Software	7,651.04	5,000.00	2,651.04	153.0%
407.370 - Computer Services	5,163.00	10,000.00	-4,837.00	51.6%
Total 407.000 - DATA PROCESSING	14,288.70	17,000.00	-2,711.30	84.1%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	12,359.34	15,000.00	-2,640.66	82.4%
408.319 - Special Projects	1,125.50	25,000.00	-23,874.50	4.5%
Total 408.000 - ENGINEERING SERVICES	13,484.84	40,000.00	-26,515.16	33.7%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	1,914.16	3,000.00	-1,085.84	63.8%
409.230 - Heating Fuel	19,171.98	27,000.00	-7,828.02	71.0%
409.300 - Facilities Maintenance	5,654.56	5,000.00	654.56	113.1%
409.318 - Building Security Systems	628.68	1,500.00	-871.32	41.9%
409.360 - Public Utilities				
409.361 - Electricity	7,384.19	15,000.00	-7,615.81	49.2%
409.366 - Water	1,201.59	3,000.00	-1,798.41	40.1%
Total 409.360 - Public Utilities	8,585.78	18,000.00	-9,414.22	47.7%
409.367 - Trash Removal	910.75	8,000.00	-7,089.25	11.4%
Total 409.000 - GEN GOVT. BUILDINGS	36,865.91	62,500.00	-25,634.09	59.0%
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	865,597.81	1,485,000.00	-619,402.19	58.3%
Total 410.000 - PUBLIC SAFETY	865,597.81	1,485,100.00	-619,502.19	58.3%
411.000 - FIRE				
411.300 - Building Capital Reserve	70,790.22	90,000.00	-19,209.78	78.7%
411.500 - Contributions	41,435.13	90,000.00	-48,564.87	46.0%
411.541 - Fire Relief	0.00	75,000.00	-75,000.00	0.0%
411.600 - Water Hydrant Assessment	56,472.78	75,000.00	-18,527.22	75.3%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	13,339.21	50,000.00	-36,160.79	27.7%
Total 411.000 - FIRE	182,537.34	460,000.00	-277,462.66	39.7%
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	58,023.36	115,000.00	-56,976.64	50.5%
413.121 - Sewage Enforcement Officer	333.88	750.00	-416.12	44.5%
413.200 - Supplies	1,123.32	700.00	423.32	160.5%

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

	Jan - Jul 19	Budget	\$ Over Budget	% of Budget
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	13,038.01	21,000.00	-7,961.99	62.1%
434.00 - STREET LIGHTING	1,983.07	4,000.00	-2,016.93	49.6%
434.360 - St. Lght. Electricity				
Total 434.00 - STREET LIGHTING	1,983.07	4,000.00	-2,016.93	49.6%
437.000 - EQUIPMENT REPAIRS-FUEL	659.91	8,000.00	-7,340.09	8.2%
437.200 - Tool & Equipment Repairs	25,902.62	45,000.00	-19,097.38	57.6%
437.213 - Equipment Parts & Supplies	31,670.79	25,000.00	6,670.79	126.7%
437.233 - Equipment Motor Fuel				
Total 437.000 - EQUIPMENT REPAIRS-FUEL	58,233.32	78,000.00	-19,766.68	74.7%
438.000 - HIGHWAY MAINT & REPAIR	1,302.53	4,500.00	-3,197.47	28.9%
438.271 - Paving and Patching Materials	207.48	2,000.00	-1,792.52	10.4%
438.272 - Aggregate Supplies	930.00	1,500.00	-570.00	62.0%
438.273 - Pipe and Drainage Supplies	0.00	5,000.00	-5,000.00	0.0%
438.274 - Pavement Maintenance Supplies				
Total 438.000 - HIGHWAY MAINT & REPAIR	2,440.01	13,000.00	-10,559.99	18.8%
439.000 - HWY CONST & REBUILDING PRJCTS	0.00	500.00	-500.00	0.0%
439.313 - Engineer	0.00	75,000.00	-75,000.00	0.0%
439.600 - Construction/Rebuilding				
Total 439.000 - HWY CONST & REBUILDING PRJCT...	0.00	75,500.00	-75,500.00	0.0%
452.000 - RECREATION & CULTURE	7,053.98	13,000.00	-5,946.02	54.3%
452.115 - Staff Wages	4,555.88	10,000.00	-5,444.12	45.6%
452.249 - Recreation Programs	1,904.11	23,000.00	-21,095.89	8.3%
452.300 - Recreation Safety Insurance				
Total 452.000 - RECREATION & CULTURE	13,513.97	46,000.00	-32,486.03	29.4%
454.000 - PARKS	1,600.46	3,000.00	-1,399.54	53.3%
454.200 - Park supplies	1,039.93	3,500.00	-2,460.07	29.7%
454.230 - Fuel	2,442.25	3,000.00	-557.75	81.4%
454.370 - Park Facilities Maintenance	1,300.00	4,000.00	-2,700.00	32.5%
454.500 - Contracted Services	0.00	1,000.00	-1,000.00	0.0%
454.700 - Capital Purchases				
Total 454.000 - PARKS	6,382.64	14,500.00	-8,117.36	44.0%
456.000 - LIBRARY	71,443.50	95,500.00	-24,056.50	74.8%
456.520 - Library Contribution				
Total 456.000 - LIBRARY	71,443.50	95,500.00	-24,056.50	74.8%
480.000 - INSURANCE & EMPLOYEE BENEFITS	42,131.29	62,000.00	-19,868.71	68.0%
481.100 - Social Security Employer Paid	9,853.30	16,000.00	-6,146.70	61.6%
481.200 - Medicare Employer Paid	964.46	3,000.00	-2,035.54	32.1%
481.300 - Unemployment Comp Employer Paid	1,180.72	115,000.00	-113,819.28	1.0%
483.197 - Non-Uniform Pension Plan Contrib	3,795.00	3,500.00	295.00	108.4%
483.310 - Pension Plan Admin Fees	33,059.25	40,000.00	-6,940.75	82.6%
484.354 - Workers Comp Insurance				

Lower Nazareth Township
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 January through July 2019

	Jan - Jul 19	Budget	\$ Over Budget	% of Budget
413.325 · Postage	154.90	1,000.00	-845.10	15.5%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	59,635.46	117,950.00	-58,314.54	50.6%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	367.00	1,300.00	-933.00	28.2%
414.116 · Zoning Hearing Bd Compensation	400.00	2,000.00	-1,600.00	20.0%
414.117 · Planning Commission Comp.	1,150.00	2,500.00	-1,350.00	46.0%
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	13,710.88	45,000.00	-31,289.12	30.5%
414.340 · Zoning Hearing Advertisements	1,449.30	3,000.00	-1,550.70	48.3%
414.000 · PLANNING & ZONING - Other	165.00			
Total 414.000 · PLANNING & ZONING	17,242.18	57,900.00	-40,657.82	29.8%
415.114 · EMERGENCY MANAGEMENT COORD	1,400.00	2,400.00	-1,000.00	58.3%
422.450 · Animal Control	2,175.00	3,000.00	-825.00	72.5%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	4,559.02	8,500.00	-3,940.98	53.6%
Total 426.000 · SANITATION EXPENSE	4,559.02	8,500.00	-3,940.98	53.6%
429.000 · PUBLIC WORKS - SANITATION	4,832.81	10,000.00	-5,167.19	48.3%
429.364 · Sanitary Sewer Expenses				
Total 429.000 · PUBLIC WORKS - SANITATION	4,832.81	10,000.00	-5,167.19	48.3%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	417,227.12	535,000.00	-117,772.88	78.0%
430.245 · Supplies	6,594.48	13,000.00	-6,605.52	49.2%
430.300 · Facilities Maintenance	379.70	1,500.00	-1,120.30	25.3%
430.320 · Telephone				
430.521 · Local	335.65	600.00	-264.35	55.9%
430.329 · Wireless	1,085.58	2,000.00	-914.42	54.3%
Total 430.320 · Telephone	1,421.23	2,600.00	-1,178.77	54.7%
430.330 · Heating Fuel	6,444.92	7,000.00	-555.08	92.1%
430.360 · Electricity	1,624.97	3,000.00	-1,375.03	54.2%
430.450 · Contracted Services	501.92	1,000.00	-698.08	30.2%
430.460 · Continuing Education	10,810.72	5,000.00	5,810.72	216.2%
430.740 · Equipment Purchase	1,658.38	25,000.00	-23,341.62	6.6%
430.750 · Misc. Shop Tools & Equipment	1,621.83	10,000.00	-8,378.17	16.2%
Total 430.000 · HWYS., ROADS & STREETS	447,883.27	603,100.00	-155,214.73	74.3%
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	7,982.40	10,000.00	-2,017.60	79.8%
433.246 · Pavement Marking Supplies	0.00	1,000.00	-1,000.00	0.0%
433.249 · Traffic Control Supplies-signal	355.13	2,000.00	-1,644.87	17.8%
433.360 · Traffic signal electric	2,144.82	4,000.00	-1,855.18	53.6%

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

	Jan - Jul 19	Budget	\$ Over Budget	% of Budget
487.196 · Health Insurance	196,131.21	360,000.00	-163,868.79	54.5%
487.197 · Other Group Benefits	16,499.14	26,000.00	-9,500.86	63.5%
Total 480.000 · INSURANCE & EMPLOYEE BENEF...	303,614.37	625,500.00	-321,885.63	48.5%
486.000 · Insurance				
486.350 · Liability Insurance	22,982.50	45,000.00	-22,017.50	51.1%
Total 486.000 · Insurance	22,982.50	45,000.00	-22,017.50	51.1%
492.000 · Interfund Operating Transfers	260,436.46			
6561 · *Payroll Expenses	503.50			
69800 · Uncategorized Expenses	2.00			
Total Expense	2,776,939.99	4,481,500.00	-1,704,560.01	62.0%
Net Income	650,989.24	-181,650.00	812,639.24	-347.4%

**Lower Nazareth Township
General Fund Balance Sheet**

As of July 31, 2019

	Jul 31, 19
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	4,383.89
100.500 · Checking - ICS Sweep Account	1,349,826.39
105.000 · Payroll Account	-691.76
105.500 · Payroll - ICS Sweep Account	109,409.91
106.000 · LAB Savings Account	730.48
106.100 · PLGIT Account	96,900.97
106.200 · Real Estate Tax Collections	97,864.30
110.000 · Petty Cash	250.00
Total Checking/Savings	1,658,674.18
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	1,658,687.44
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,660,937.44
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,486.14
214 · NonUniform Pension Contribution	634.70
219 · Occup Privilege Tax Withheld	72.00
220 · PA Unemployment Withheld - LNT	-13.00
223 · Unemployment Withheld	62.55
228 · Bond Reimbursement	770.82
Total 210.000 · PAYROLL LIABILITIES	3,013.21
Total Other Current Liabilities	3,013.21
Total Current Liabilities	3,013.21
Total Liabilities	3,013.21
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	255,082.51
Net Income	630,989.24
Total Equity	1,657,924.23
TOTAL LIABILITIES & EQUITY	1,660,937.44

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

	<u>Jul 31, 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	17,697.18
106.000 · Host Fee Savings Account - Other	5,407.24
	<hr/>
Total 106.000 · Host Fee Savings Account	184,075.83
	<hr/>
Total Checking/Savings	184,075.83
	<hr/>
Total Current Assets	184,075.83
	<hr/>
TOTAL ASSETS	184,075.83
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	71,110.16
Net Income	14,918.63
	<hr/>
Total Equity	184,075.83
	<hr/>
TOTAL LIABILITIES & EQUITY	184,075.83
	<hr/> <hr/>

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

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	172,608.64
Total Checking/Savings	<u>172,608.64</u>
Total Current Assets	<u>172,608.64</u>
TOTAL ASSETS	<u>172,608.64</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,931.89
Net Income	999.49
Total Equity	<u>172,608.64</u>
TOTAL LIABILITIES & EQUITY	<u>172,608.64</u>

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

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	32,101.60
Total Checking/Savings	<u>32,101.60</u>
Total Current Assets	<u>32,101.60</u>
TOTAL ASSETS	<u><u>32,101.60</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	24,012.19
Net Income	2,879.08
Total Equity	<u>32,101.60</u>
TOTAL LIABILITIES & EQUITY	<u><u>32,101.60</u></u>

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

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	-2.00
100.500 · Open Space - Sweep Account	942,108.44
106.000 · PLGIT Savings Account	232,404.93
109.000 · Certificates of Deposit	508,163.56
Total Checking/Savings	<u>1,682,674.93</u>
Total Current Assets	<u>1,682,674.93</u>
TOTAL ASSETS	<u><u>1,682,674.93</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,249,209.83
Net Income	-97,029.85
Total Equity	<u>1,682,674.93</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,682,674.93</u></u>

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

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	233,564.13
106.000 · Swr/Signal PLUS Account	134.03
Total Checking/Savings	<u>233,698.16</u>
Total Current Assets	<u>233,698.16</u>
TOTAL ASSETS	<u>233,698.16</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-621,713.25
Net Income	3,000.20
Total Equity	<u>233,698.16</u>
TOTAL LIABILITIES & EQUITY	<u>233,698.16</u>

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

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	92,511.87
109.000 · Certificate of Deposit - LAB	250,000.00
Total Checking/Savings	<u>342,511.87</u>
Total Current Assets	<u>342,511.87</u>
TOTAL ASSETS	<u><u>342,511.87</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	341,516.68
Net Income	995.19
Total Equity	<u>342,511.87</u>
TOTAL LIABILITIES & EQUITY	<u><u>342,511.87</u></u>

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

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	141,515.98
106.000 · Capital Reserve Savings Account - Other	5,398.63
	<hr/>
Total 106.000 · Capital Reserve Savings Account	146,914.61
	<hr/>
Total Checking/Savings	146,914.61
	<hr/>
Total Current Assets	146,914.61
Other Assets	
130.02 · Due from Master Escrow	80.51
	<hr/>
Total Other Assets	80.51
	<hr/>
TOTAL ASSETS	146,995.12
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	87,002.61
Net Income	-148,975.17
	<hr/>
Total Equity	146,995.12
	<hr/>
TOTAL LIABILITIES & EQUITY	146,995.12
	<hr/> <hr/>

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

	<u>Jul 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
106.004 · Equipment Fund	125,000.00
106.000 · Fire CR Savings Account - Other	1,533.35
	<hr/>
Total 106.000 · Fire CR Savings Account	194,222.85
	<hr/>
Total Checking/Savings	194,222.85
	<hr/>
Total Current Assets	194,222.85
	<hr/>
TOTAL ASSETS	194,222.85
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-166,908.13
Net Income	126,533.35
	<hr/>
Total Equity	194,222.85
	<hr/>
TOTAL LIABILITIES & EQUITY	194,222.85
	<hr/> <hr/>

12:04 PM

37LNT Highway Reconstruction & Rehabilitation

08/21/19

Balance Sheet

Accrual Basis

As of July 31, 2019

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	616,432.87
Total Checking/Savings	<u>616,432.87</u>
Total Current Assets	<u>616,432.87</u>
TOTAL ASSETS	<u><u>616,432.87</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	764,310.95
Net Income	<u>-147,878.08</u>
Total Equity	<u>616,432.87</u>
TOTAL LIABILITIES & EQUITY	<u><u>616,432.87</u></u>

12:08 PM

LNT Capital Reserve - Equipment Replacement

08/21/19

Balance Sheet

Accrual Basis

As of July 31, 2019

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	188,439.60
Total Checking/Savings	<u>188,439.60</u>
Total Current Assets	<u>188,439.60</u>
TOTAL ASSETS	<u><u>188,439.60</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	132,460.95
Net Income	<u>55,978.65</u>
Total Equity	<u>188,439.60</u>
TOTAL LIABILITIES & EQUITY	<u><u>188,439.60</u></u>

12:00 PM

Lower Nazareth Township - Refuse/Recycling Collection

08/21/19

Balance Sheet

Accrual Basis

As of July 31, 2019

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.500 · Recycling - Sweep Account	116,174.15
Total Checking/Savings	<u>117,039.14</u>
Total Current Assets	<u>117,039.14</u>
TOTAL ASSETS	<u><u>117,039.14</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	208,595.72
Net Income	-91,556.58
Total Equity	<u>117,039.14</u>
TOTAL LIABILITIES & EQUITY	<u><u>117,039.14</u></u>

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

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>347,731.45</u>
Total Checking/Savings	<u>347,731.45</u>
Total Current Assets	<u>347,731.45</u>
TOTAL ASSETS	<u><u>347,731.45</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-28,919.46
Net Income	<u>267,231.38</u>
Total Equity	<u>347,731.45</u>
TOTAL LIABILITIES & EQUITY	<u><u>347,731.45</u></u>

12:16 PM
08/21/19
Accrual Basis

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

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-10.00
100.500 Traffic Impact - Sweep	1,820,009.10
109.000 Certificate of Deposit	508,163.65
Total Checking/Savings	<u>2,328,162.75</u>
Total Current Assets	<u>2,328,162.75</u>
TOTAL ASSETS	<u><u>2,328,162.75</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,776,675.71
Net Income	51,487.04
Total Equity	<u>2,328,162.75</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,328,162.75</u></u>

12:14 PM
08/21/19
Accrual Basis

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

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-10.54
100.500 · Sewer - Sweep Account	<u>249,318.15</u>
Total Checking/Savings	<u>249,307.61</u>
Total Current Assets	<u>249,307.61</u>
TOTAL ASSETS	<u><u>249,307.61</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	220,565.40
Net Income	<u>28,742.21</u>
Total Equity	<u>249,307.61</u>
TOTAL LIABILITIES & EQUITY	<u><u>249,307.61</u></u>

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

	Jul 31, 19
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	387,561.40
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	13,297.76
Total Checking/Savings	401,570.86
Total Current Assets	401,570.86
TOTAL ASSETS	401,570.86
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	(16,727.37)
Total Equity	399,240.35
TOTAL LIABILITIES & EQUITY	401,570.86

Lower Nazareth Township
Balance Sheet
As of July 31, 2019

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	95,097.29
100.000 · Checking Account - Other	-101,895.66
Total 100.000 · Checking Account	<u>14,477.46</u>
100.500 · D&I Checking - Sweep Account	<u>104,315.65</u>
Total Checking/Savings	<u>118,793.11</u>
Total Current Assets	<u>118,793.11</u>
TOTAL ASSETS	<u><u>118,793.11</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	82,931.59
Net Income	-24,852.01
Total Equity	<u>118,793.11</u>
TOTAL LIABILITIES & EQUITY	<u><u>118,793.11</u></u>