



**Lower Nazareth Township**  
**Financial Report**  
*June 2019*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Jun-19

General Fund - 01	\$ 1,758,294
Special Revenue Fund - Host Fee - 05	\$ 183,734
Palmer Sewer Fund - 08	\$ 172,462
Nazareth Sewer Fund - 09	\$ 29,368
Capital Reserve - Open Space Fund - 16 - CASH	\$ 1,248,379
Capital Reserve - Open Space Fund - 16 - CD	\$ 508,164
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,756,543
Capital Reserve - Sewer/Signals Fund - 18	\$ 233,264
Fiscal Stability Fund - 95 - CASH	\$ 92,359
Fiscal Stability Fund - 95 - CD	\$ 250,000
Fiscal Stability Fund - 95 - TOTAL	\$ 342,359
Capital Reserve - Municipal - 30	\$ 173,959
Capital Reserve - Fire Fund - 31	\$ 193,862
Highway Reconstruction/Rehabilitation -	\$ 615,413
Capital Reserve - Equipment Replacement -	\$ 203,190
Refuse/Recycling Collection - 33	\$ 214,238
State Liquid Fuels Fund - 35	\$ 347,085
Traffic Impact - 091 - CASH	\$ 1,818,454
Traffic Impact - 091 - CD	\$ 508,164
Traffic Impact - 091 - TOTAL	\$ 2,326,618
<i>Total Township Funds...</i>	<b>\$8,550,388</b>
Lower Nazareth Township Sewer Department	\$ 249,124
Master Escrow Account	\$ 389,832
Development & Inspection Account	\$ 102,697
<i>Total Escrow Accounts...</i>	<b>\$741,653</b>

**Lower Nazareth Township**  
**GENERAL FUND BALANCE SHEET**

As of June 30, 2019

	Jun 30, 19
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-6,324.02
100.500 · Checking - ICS Sweep Account	837,672.86
105.000 · Payroll Account	-143.92
105.500 · Payroll - ICS Sweep Account	39,885.86
106.000 · LAB Savings Account	730.42
106.100 · PLGIT Account	96,720.87
106.200 · Real Estate Tax Collections	787,238.18
110.000 · Petty Cash	250.00
Total Checking/Savings	1,756,030.25
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	1,756,043.51
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
<b>TOTAL ASSETS</b>	<b>1,758,293.51</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
214 · NonUniform Pension Contribution	966.07
220 · PA Unemployment Withheld - LNT	-13.00
223 · Unemployment Withheld	-4.75
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
Total 210.000 · PAYROLL LIABILITIES	1,550.06
Total Other Current Liabilities	1,550.06
Total Current Liabilities	1,550.06
Total Liabilities	1,550.06
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	255,082.51
Net Income	729,808.46
Total Equity	1,756,743.45
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,758,293.51</b>

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

07/18/19

	Jan - Jun 19	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,756,109.50	1,750,000.00	6,109.50	100.3%
301.400 · Real Estate - Delinquent	10,878.47	17,000.00	-6,121.53	64.0%
301.000 · REAL PROPERTY TAXES - Other	-319.26			
Total 301.000 · REAL PROPERTY TAXES	1,766,668.71	1,767,000.00	-331.29	100.0%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	133,680.64	250,000.00	-116,319.36	55.5%
310.210 · Earned Income - Current	711,869.05	1,320,000.00	-608,130.95	53.9%
310.220 · Earned Income - Prior	104,196.77	80,000.00	24,196.77	130.2%
310.510 · Local Services Tax	221,759.06	400,000.00	-178,240.94	55.4%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,171,505.52	2,050,000.00	-878,494.48	57.1%
Total 300.000 · TAXES	2,938,174.23	3,817,000.00	-878,825.77	77.0%
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	23,504.21	35,000.00	-11,495.79	67.2%
331.122 · Ordinance Violations	3,948.58	5,000.00	-1,051.62	79.0%
Total 330.000 · FINES & FORFEITS	27,452.59	40,000.00	-12,547.41	68.6%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	3,656.98	2,000.00	1,656.98	182.8%
341.02 · Interest on Savings	1,328.55			
Total 341.000 · Interest Earnings	4,985.53	2,000.00	2,985.53	249.3%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	13,800.00	100,000.00	-86,200.00	13.8%
Total 342.000 · Rents and Royalties	13,800.00	100,000.00	-86,200.00	13.8%
Total 340.000 · INTEREST, RENTS & ROYALTIES	18,785.53	102,000.00	-83,214.47	18.4%
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	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				
361.310 · Subdivision & Land Development	22,747.18	15,000.00	7,747.18	151.6%
361.330 · Zoning Hearings	3,300.00	4,000.00	-700.00	82.5%

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

	Jan - Jun 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	330.10	250.00	80.10	132.0%
<b>Total 361.500 - Maps &amp; Publications</b>	<b>365.40</b>	<b>250.00</b>	<b>115.40</b>	<b>146.2%</b>
361.74 - Postage collected	18.60			
<b>Total 361.000 - General Government</b>	<b>26,431.18</b>	<b>19,250.00</b>	<b>7,181.18</b>	<b>137.3%</b>
<b>362.000 - PUBLIC SAFETY</b>				
362.140 - Alarm Permits	105.00	150.00	-45.00	70.0%
362.410 - Building & Zoning Permits	3,850.00	20,000.00	-16,150.00	19.3%
362.440 - Sewer Permits	800.00	1,500.00	-700.00	53.3%
362.450 - Moving & Occupancy Permits	25.00			
362.451 - Use & Occupancy Permits	40.00	50.00	-10.00	80.0%
362.452 - Moving Permits	285.00	500.00	-215.00	57.0%
362.470 - Driveway Permits	550.00	3,000.00	-2,450.00	18.3%
362.480 - Grading Permits	2,300.00	25,000.00	-22,700.00	9.2%
362.481 - Swimming Pool Grading Permits	4,025.00	5,000.00	-975.00	80.5%
362.490 - Peddling Permit	275.00	50.00	225.00	550.0%
<b>Total 362.000 - PUBLIC SAFETY</b>	<b>12,255.00</b>	<b>55,250.00</b>	<b>-42,995.00</b>	<b>22.2%</b>
<b>Total 360.000 - CHARGES FOR SERVICES</b>	<b>38,686.18</b>	<b>74,500.00</b>	<b>-35,813.82</b>	<b>51.9%</b>
<b>363.000 - HIGHWAYS AND STREETS</b>				
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%
<b>Total 363.000 - HIGHWAYS AND STREETS</b>	<b>0.00</b>	<b>300.00</b>	<b>-300.00</b>	<b>0.0%</b>
<b>367.000 - CULTURE-RECREATION</b>				
367.300 - Summer Park Program	16,265.00	17,500.00	-1,235.00	92.9%
367.350 - Field Use Fees	330.00	2,500.00	-2,170.00	13.2%
<b>Total 367.000 - CULTURE-RECREATION</b>	<b>16,595.00</b>	<b>20,000.00</b>	<b>-3,405.00</b>	<b>83.0%</b>
<b>389.000 - MISCELLANEOUS INCOME</b>				
395.000 - Refund of Prior Yr Expenditures	0.00	50.00	-50.00	0.0%
49900 - Uncategorized Income	37,862.07	15,000.00	22,862.07	252.4%
<b>Total Income</b>	<b>3,126,776.54</b>	<b>4,299,850.00</b>	<b>-1,173,073.46</b>	<b>72.7%</b>
<b>Gross Profit</b>	<b>3,126,776.54</b>	<b>4,299,850.00</b>	<b>-1,173,073.46</b>	<b>72.7%</b>
<b>Expense</b>				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	6,249.90	12,500.00	-6,250.10	50.0%
400.215 - Postage	3,764.71	3,500.00	264.71	107.6%
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	450.0%
400.320 - Telephone				
400.321 - Local	1,902.81	4,500.00	-2,597.19	42.3%

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

	Jan - Jun 19	Budget	\$ Over Budget	% of Budget
400.322 · Long Distance	0.00	50.00	-50.00	0.0%
400.324 · Wireless	2,040.51	3,000.00	-959.49	68.0%
<b>Total 400.320 · Telephone</b>	<b>3,943.32</b>	<b>7,550.00</b>	<b>-3,606.68</b>	<b>52.2%</b>
400.340 · Advertising	4,880.91	7,500.00	-2,619.09	65.1%
400.342 · Public Relations Printing	3,641.00	7,000.00	-3,359.00	52.0%
400.374 · Maintenance Agreements	11,344.59	18,500.00	-7,155.41	61.3%
400.384 · Office Equipment Rental	340.00	750.00	-210.00	72.0%
400.420 · Dues & Subscriptions	3,528.20	4,200.00	-671.80	84.0%
400.460 · Meetings & Continuing Education	5,004.09	7,500.00	-2,495.91	66.7%
400.700 · Capital Purchases	0.00	5,000.00	-5,000.00	0.0%
<b>Total 400.000 · GENERAL GOVERNMENT</b>	<b>45,546.72</b>	<b>75,550.00</b>	<b>-30,003.28</b>	<b>60.3%</b>
<b>402.000 · AUDITING</b>				
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%
<b>Total 402.000 · AUDITING</b>	<b>5,790.00</b>	<b>10,050.00</b>	<b>-4,260.00</b>	<b>57.6%</b>
<b>403.000 · TAX COLLECTION</b>				
403.105 · R.E. Tax Collector Salary	6,378.35	8,000.00	-1,621.65	79.7%
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	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%
<b>Total 403.000 · TAX COLLECTION</b>	<b>10,144.41</b>	<b>16,650.00</b>	<b>-6,505.59</b>	<b>60.9%</b>
<b>404.000 · SOLICITOR/LEGAL</b>				
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>
<b>405.000 · PERSONNEL SERVICES</b>				
405.140 · Office Staff Wages	166,888.67	345,000.00	-178,111.33	48.4%
405.200 · Office Supplies	3,620.03	6,000.00	-2,379.97	60.3%
405.300 · Bond	5,739.67	1,500.00	4,239.67	382.6%
<b>Total 405.000 · PERSONNEL SERVICES</b>	<b>176,248.37</b>	<b>352,500.00</b>	<b>-176,251.63</b>	<b>50.0%</b>
<b>406.000 · GENERAL GOVT. ADMINISTRATION</b>				
406.280 · General Administrative Expense	999.73	1,000.00	-0.27	100.0%
406.316 · Drug Testing	200.00	500.00	-300.00	40.0%
406.317 · Employee Record Checks	44.00	50.00	-6.00	88.0%
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	2,831.40	6,000.00	-3,168.60	47.2%
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 June 2019

	Jan - Jun 19	Budget	\$ Over Budget	% of Budget
406.421 · License & Permit Renewal	0.00	200.00	-200.00	0.0%
<b>Total 406.000 · GENERAL GOVT. ADMINISTRATION</b>	<b>4,900.29</b>	<b>8,800.00</b>	<b>-3,899.71</b>	<b>55.7%</b>
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	4,376.00	10,000.00	-5,624.00	43.8%
<b>Total 407.000 · DATA PROCESSING</b>	<b>13,501.70</b>	<b>17,000.00</b>	<b>-3,498.30</b>	<b>79.4%</b>
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	5,812.59	15,000.00	-9,187.41	38.8%
408.319 · Special Projects	1,125.50	25,000.00	-23,874.50	4.5%
<b>Total 408.000 · ENGINEERING SERVICES</b>	<b>6,938.09</b>	<b>40,000.00</b>	<b>-33,061.91</b>	<b>17.3%</b>
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,864.64	3,000.00	-1,135.36	62.2%
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	6,180.13	15,000.00	-8,819.87	41.2%
409.366 · Water	913.66	3,000.00	-2,086.34	30.5%
<b>Total 409.360 · Public Utilities</b>	<b>7,093.79</b>	<b>18,000.00</b>	<b>-10,906.21</b>	<b>39.4%</b>
409.367 · Trash Removal	738.50	8,000.00	-7,261.50	9.2%
<b>Total 409.000 · GEN GOVT. BUILDINGS</b>	<b>35,152.15</b>	<b>62,500.00</b>	<b>-27,347.85</b>	<b>56.2%</b>
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	741,940.98	1,485,000.00	-743,059.02	50.0%
<b>Total 410.000 · PUBLIC SAFETY</b>	<b>741,940.98</b>	<b>1,485,100.00</b>	<b>-743,159.02</b>	<b>50.0%</b>
411.000 · FIRE				
411.300 · Building Capital Reserve	69,778.45	90,000.00	-20,221.55	77.5%
411.500 · Contributions	37,407.52	90,000.00	-52,592.48	41.6%
411.541 · Fire Relief	0.00	75,000.00	-75,000.00	0.0%
411.600 · Water Hydrant Assessment	37,857.24	75,000.00	-37,142.76	50.5%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	11,862.18	50,000.00	-38,137.82	23.7%
<b>Total 411.000 · FIRE</b>	<b>156,905.39</b>	<b>460,000.00</b>	<b>-303,094.61</b>	<b>34.1%</b>
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%
<b>Total 412.000 · AMBULANCE</b>	<b>30,000.00</b>	<b>31,500.00</b>	<b>-1,500.00</b>	<b>95.2%</b>
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	50,118.76	115,000.00	-64,881.24	43.6%
413.121 · Sewage Enforcement Officer	144.50	750.00	-605.50	19.3%
413.200 · Supplies	1,123.32	700.00	423.32	160.5%

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

	Jan - Jun 19	Budget	\$ Over Budget	% of Budget
413.325 - Postage	125.50	1,000.00	-874.50	12.6%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 - CODE ENFORCEMENT</b>	<b>51,512.08</b>	<b>117,950.00</b>	<b>-66,437.92</b>	<b>43.7%</b>
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.	950.00	2,500.00	-1,550.00	38.0%
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	11,613.88	45,000.00	-33,386.12	25.8%
414.340 - Zoning Hearing Advertisements	1,449.30	3,000.00	-1,550.70	48.3%
414.000 - PLANNING & ZONING - Other	165.00			
<b>Total 414.000 - PLANNING &amp; ZONING</b>	<b>14,945.18</b>	<b>57,900.00</b>	<b>-42,954.82</b>	<b>25.8%</b>
415.114 - EMERGENCY MANAGEMENT COORD	1,200.00	2,400.00	-1,200.00	50.0%
422.450 - Animal Control	2,175.00	3,000.00	-825.00	72.5%
426.000 - SANITATION EXPENSE				
426.115 - Recycling Collection Wages	3,748.27	8,500.00	-4,751.73	44.1%
<b>Total 426.000 - SANITATION EXPENSE</b>	<b>3,748.27</b>	<b>8,500.00</b>	<b>-4,751.73</b>	<b>44.1%</b>
429.364 - Sanitary Sewer Expenses	4,303.66	10,000.00	-5,696.34	43.0%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	<b>4,303.66</b>	<b>10,000.00</b>	<b>-5,696.34</b>	<b>43.0%</b>
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	345,457.60	535,000.00	-189,542.40	64.6%
430.245 - Supplies	5,921.88	13,000.00	-7,078.12	45.6%
430.300 - Facilities Maintenance	579.70	1,500.00	-1,120.30	25.3%
430.320 - Telephone	287.70	600.00	-312.30	48.0%
430.321 - Local	900.31	2,000.00	-1,099.69	45.0%
430.329 - Wireless				
<b>Total 430.320 - Telephone</b>	<b>1,188.01</b>	<b>2,600.00</b>	<b>-1,411.99</b>	<b>45.7%</b>
430.350 - Heating Fuel	6,444.92	7,000.00	-555.08	92.1%
430.360 - Electricity	1,439.53	3,000.00	-1,560.47	48.0%
430.450 - Contracted Services	256.04	1,000.00	-743.96	25.6%
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	1,396.83	10,000.00	-8,603.17	14.0%
<b>Total 430.000 - HWYS., ROADS &amp; STREETS</b>	<b>374,953.61</b>	<b>603,100.00</b>	<b>-228,146.39</b>	<b>62.2%</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	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	1,856.36	4,000.00	-2,143.64	46.4%



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

07/18/19

	Jan - Jun 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			
<b>Total 433.000 - TRAFFIC CONTROL DEVICES</b>	<b>12,749.55</b>	<b>21,000.00</b>	<b>-8,250.45</b>	<b>60.7%</b>
434.00 - STREET LIGHTING				
434.360 - St. Light Electricity	1,713.79	4,000.00	-2,286.21	42.8%
<b>Total 434.00 - STREET LIGHTING</b>	<b>1,713.79</b>	<b>4,000.00</b>	<b>-2,286.21</b>	<b>42.8%</b>
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	659.91	8,000.00	-7,340.09	8.2%
437.213 - Equipment Parts & Supplies	23,065.09	45,000.00	-21,934.91	51.3%
437.233 - Equipment Motor Fuel	24,459.43	25,000.00	-540.57	97.8%
<b>Total 437.000 - EQUIPMENT REPAIRS-FUEL</b>	<b>48,184.43</b>	<b>78,000.00</b>	<b>-29,815.57</b>	<b>61.8%</b>
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	1,108.80	4,500.00	-3,391.20	24.6%
438.272 - Aggregate Supplies	207.48	2,000.00	-1,792.52	10.4%
438.273 - Pipe and Drainage Supplies	930.00	1,500.00	-570.00	62.0%
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>2,246.28</b>	<b>13,000.00</b>	<b>-10,753.72</b>	<b>17.3%</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 PRJCTS</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	208.10	13,000.00	-12,791.90	1.6%
452.249 - Recreation Programs	3,268.37	10,000.00	-6,731.63	32.7%
452.300 - Recreation Safety Insurance	1,557.19	23,000.00	-21,442.81	6.8%
<b>Total 452.000 - RECREATION &amp; CULTURE</b>	<b>5,033.66</b>	<b>46,000.00</b>	<b>-40,966.34</b>	<b>10.9%</b>
454.000 - PARKS				
454.200 - Park supplies	1,600.46	3,000.00	-1,399.54	53.3%
454.230 - Fuel	1,039.93	3,500.00	-2,460.07	29.7%
454.370 - Park Facilities Maintenance	2,442.25	3,000.00	-557.75	81.4%
454.500 - Contracted Services	1,075.00	4,000.00	-2,925.00	26.9%
454.700 - Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
<b>Total 454.000 - PARKS</b>	<b>6,157.64</b>	<b>14,500.00</b>	<b>-8,342.36</b>	<b>42.5%</b>
456.000 - LIBRARY				
456.520 - Library Contribution	47,629.00	95,500.00	-47,871.00	49.9%
<b>Total 456.000 - LIBRARY</b>	<b>47,629.00</b>	<b>95,500.00</b>	<b>-47,871.00</b>	<b>49.9%</b>
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	35,115.58	62,000.00	-26,884.42	56.6%
481.200 - Medicare Employer Paid	8,212.49	16,000.00	-7,787.51	51.3%
481.300 - Unemployment Comp Employer Paid	964.46	3,000.00	-2,035.54	32.1%
483.197 - Non-Uniform Pension Plan Contrib	553.71	115,000.00	-114,446.29	0.5%
483.310 - Pension Plan Admin Fees	3,795.00	3,500.00	295.00	108.4%
484.354 - Workers Comp Insurance	32,583.25	40,000.00	-7,416.75	81.5%

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

	Jan - Jun 19	Budget	\$ Over Budget	% of Budget
487,196 · Health Insurance	162,801.18	360,000.00	-197,198.82	45.2%
487,197 · Other Group Benefits	11,871.64	26,000.00	-14,128.36	45.7%
<b>Total 480,000 · INSURANCE &amp; EMPLOYEE BENEF..</b>	<b>255,897.31</b>	<b>625,500.00</b>	<b>-369,602.69</b>	<b>40.9%</b>
486,000 · Insurance	22,982.50	45,000.00	-22,017.50	51.1%
486,350 · Liability Insurance	22,982.50	45,000.00	-22,017.50	51.1%
<b>Total 486,000 · Insurance</b>	<b>22,982.50</b>	<b>45,000.00</b>	<b>-22,017.50</b>	<b>51.1%</b>
492,000 · Interfund Operating Transfers	260,436.46			
6561 · *Payroll Expenses	404.75			
<b>Total Expense</b>	<b>2,396,968.08</b>	<b>4,481,500.00</b>	<b>-2,084,531.92</b>	<b>53.5%</b>
<b>Net Income</b>	<b>729,808.46</b>	<b>-181,650.00</b>	<b>911,458.46</b>	<b>-401.8%</b>

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of June 30, 2019

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	<u>Jun 30, 19</u>
<b>ASSETS</b>	
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	5,065.12
Total 106.000 · Host Fee Savings Account	<u>183,733.71</u>
Total Checking/Savings	<u>183,733.71</u>
Total Current Assets	<u>183,733.71</u>
<b>TOTAL ASSETS</b>	<b><u>183,733.71</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	71,110.16
Net Income	14,576.51
Total Equity	<u>183,733.71</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>183,733.71</u></b>

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

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	<u>Jun 30, 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	172,462.12
<b>Total Checking/Savings</b>	<u>172,462.12</u>
<b>Total Current Assets</b>	<u>172,462.12</u>
<b>TOTAL ASSETS</b>	<u><u>172,462.12</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,931.89
Net Income	852.97
<b>Total Equity</b>	<u>172,462.12</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>172,462.12</u></u>

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

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	<u>Jun 30, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	29,367.67
Total Checking/Savings	<u>29,367.67</u>
Total Current Assets	<u>29,367.67</u>
<b>TOTAL ASSETS</b>	<u><u>29,367.67</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	24,012.19
Net Income	145.15
Total Equity	<u>29,367.67</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>29,367.67</u></u>

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

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	<u>Jun 30, 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · LAB Checking Account	-2.00
100.500 · Open Space - Sweep Account	1,016,408.39
106.000 · PLGIT Savings Account	231,972.99
109.000 · Certificates of Deposit	508,163.56
<b>Total Checking/Savings</b>	<u>1,756,542.94</u>
<b>Total Current Assets</b>	<u>1,756,542.94</u>
<b>TOTAL ASSETS</b>	<u><u>1,756,542.94</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,249,209.83
Net Income	-23,161.84
<b>Total Equity</b>	<u>1,756,542.94</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,756,542.94</u></u>

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

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	<u>Jun 30, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	233,130.03
106.000 · Swr/Signal PLUS Account	134.03
<b>Total Checking/Savings</b>	<u>233,264.06</u>
<b>Total Current Assets</b>	<u>233,264.06</u>
<b>TOTAL ASSETS</b>	<u><u>233,264.06</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-621,713.25
Net Income	2,566.10
<b>Total Equity</b>	<u>233,264.06</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>233,264.06</u></u>

(95)LNT Fiscal Stability Fund  
**Balance Sheet**  
As of June 30, 2019

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	<u>Jun 30, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	92,358.79
109.000 · Certificate of Deposit - LAB	250,000.00
Total Checking/Savings	<u>342,358.79</u>
Total Current Assets	<u>342,358.79</u>
<b>TOTAL ASSETS</b>	<b><u>342,358.79</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	341,516.68
Net Income	842.11
Total Equity	<u>342,358.79</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>342,358.79</u></b>



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

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	<u>Jun 30, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	168,785.84
106.000 · Capital Reserve Savings Account - Other	<u>5,092.89</u>
Total 106.000 · Capital Reserve Savings Account	<u>173,878.53</u>
Total Checking/Savings	<u>173,878.53</u>
Total Current Assets	173,878.53
Other Assets	
130.02 · Due from Master Escrow	<u>80.51</u>
Total Other Assets	<u>80.51</u>
<b>TOTAL ASSETS</b>	<b><u>173,959.04</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	87,002.61
Net Income	<u>-122,011.25</u>
Total Equity	<u>173,959.04</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>173,959.04</u></b>

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

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	<u>Jun 30, 19</u>
<b>ASSETS</b>	
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	1,172.37
Total 106.000 · Fire CR Savings Account	<u>193,861.87</u>
Total Checking/Savings	<u>193,861.87</u>
Total Current Assets	<u>193,861.87</u>
<b>TOTAL ASSETS</b>	<b><u>193,861.87</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-166,908.13
Net Income	126,172.37
Total Equity	<u>193,861.87</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>193,861.87</u></b>

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of June 30, 2019

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	<u>Jun 30, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	615,412.85
Total Checking/Savings	<u>615,412.85</u>
Total Current Assets	<u>615,412.85</u>
<b>TOTAL ASSETS</b>	<u><u>615,412.85</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	764,310.95
Net Income	<u>-148,898.10</u>
Total Equity	<u>615,412.85</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>615,412.85</u></u>

**LNT Capital Reserve - Equipment Replacement**  
**Balance Sheet**  
As of June 30, 2019

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	<u>Jun 30, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	203,190.10
Total Checking/Savings	<u>203,190.10</u>
Total Current Assets	<u>203,190.10</u>
<b>TOTAL ASSETS</b>	<u><u>203,190.10</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	132,460.95
Net Income	<u>70,729.15</u>
Total Equity	<u>203,190.10</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>203,190.10</u></u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of June 30, 2019

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	<u>Jun 30, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.500 · Recycling - Sweep Account	213,373.43
Total Checking/Savings	<u>214,238.42</u>
Total Current Assets	<u>214,238.42</u>
<b>TOTAL ASSETS</b>	<u><u>214,238.42</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	208,595.72
Net Income	5,642.70
Total Equity	<u>214,238.42</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>214,238.42</u></u>

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

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	<u>Jun 30, 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
106.000 · SLF Savings Account	347,085.17
<b>Total Checking/Savings</b>	<u>347,085.17</u>
<b>Total Current Assets</b>	<u>347,085.17</u>
<b>TOTAL ASSETS</b>	<u><u>347,085.17</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-28,919.46
Net Income	266,585.10
<b>Total Equity</b>	<u>347,085.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>347,085.17</u></u>

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of June 30, 2019

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	<u>Jun 30, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-10.00
100.500 Traffic Impact - Sweep	1,818,464.10
109.000 Certificate of Deposit	508,163.65
Total Checking/Savings	<u>2,326,617.75</u>
Total Current Assets	<u>2,326,617.75</u>
<b>TOTAL ASSETS</b>	<b><u>2,326,617.75</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,776,675.71
Net Income	49,942.04
Total Equity	<u>2,326,617.75</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,326,617.75</u></b>

Lower Nazareth Township Sewer Department  
**Balance Sheet**  
As of June 30, 2019

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	<u>Jun 30, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-424.81
100.500 · Sewer - Sweep Account	<u>249,548.93</u>
Total Checking/Savings	<u>249,124.12</u>
Total Current Assets	<u>249,124.12</u>
<b>TOTAL ASSETS</b>	<b><u>249,124.12</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	220,565.40
Net Income	<u>28,558.72</u>
Total Equity	<u>249,124.12</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>249,124.12</u></b>



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

	Jun 30, 19
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	379,743.11
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	9,377.23
Total Checking/Savings	389,832.04
Total Current Assets	389,832.04
<b>TOTAL ASSETS</b>	<b>389,832.04</b>
<b>LIABILITIES &amp; EQUITY</b>	
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	(28,466.19)
Total Equity	387,501.53
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>389,832.04</b>

**Lower Nazareth Township**  
**Balance Sheet**  
As of June 30, 2019

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	<u>Jun 30, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	79,090.33
100.000 · Checking Account - Other	-100,488.16
Total 100.000 · Checking Account	-122.00
100.500 · D&I Checking - Sweep Account	102,819.14
Total Checking/Savings	<u>102,697.14</u>
Total Current Assets	<u>102,697.14</u>
<b>TOTAL ASSETS</b>	<u><u>102,697.14</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	82,931.59
Net Income	-40,947.98
Total Equity	<u>102,697.14</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>102,697.14</u></u>