



Lower Nazareth Township
Financial Report
May 2019



**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

May-19

General Fund - 01	\$ 1,621,264
Special Revenue Fund - Host Fee - 05	\$ 183,330
Palmer Sewer Fund - 08	\$ 172,320
Nazareth Sewer Fund - 09	\$ 29,344
Capital Reserve - Open Space Fund - 16 - CASH	\$ 1,250,611
Capital Reserve - Open Space Fund - 16 - CD	\$ 500,000
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,750,611
Capital Reserve - Sewer/Signals Fund - 18	\$ 232,837
Fiscal Stability Fund - 95 - CASH	\$ 92,211
Fiscal Stability Fund - 95 - CD	\$ 250,000
Fiscal Stability Fund - 95 - TOTAL	\$ 342,211
Capital Reserve - Municipal - 30	\$ 201,708
Capital Reserve - Fire Fund - 31	\$ 193,507
Highway Reconstruction/Rehabilitation -	\$ 614,299
Capital Reserve - Equipment Replacement -	\$ 57,034
Refuse/Recycling Collection - 33	\$ 223,819
State Liquid Fuels Fund - 35	\$ 346,450
Traffic Impact - 091 - CASH	\$ 1,816,960
Traffic Impact - 091 - CD	\$ 500,000
Traffic Impact - 091 - TOTAL	\$ 2,316,960
<i>Total Township Funds...</i>	\$8,285,694
Lower Nazareth Township Sewer Department	\$ 242,229
Master Escrow Account	\$ 370,349
Development & Inspection Account	\$ 107,242
<i>Total Escrow Accounts...</i>	\$719,821

06/26/19

**Lower Nazareth Township
General Fund Balance Sheet**

As of May 31, 2019

	May 31, 19
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-9,863.03
100.500 · Checking - ICS Sweep Account	720,504.38
105.000 · Payroll Account	-603.74
105.500 · Payroll - ICS Sweep Account	84,697.62
106.000 · LAB Savings Account	730.36
106.100 · PLGIT Account	94,173.11
106.200 · Real Estate Tax Collections	729,111.71
110.000 · Petty Cash	250.00
	1,619,000.41
Total Checking/Savings	
Other Current Assets	
Employee Advance	13.26
	13.26
Total Other Current Assets	
	1,619,013.67
Total Current Assets	
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	
	1,621,263.67
TOTAL ASSETS	
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,242.37
214 · NonUniform Pension Contribution	226.59
219 · Occup Privilege Tax Withheld	126.00
220 · PA Unemployment Withheld - LNT	-13.00
223 · Unemployment Withheld	101.71
228 · Bond Reimbursement	1,541.64
	4,225.31
Total 210.000 · PAYROLL LIABILITIES	
	4,225.31
Total Other Current Liabilities	
	4,225.31
Total Current Liabilities	
	4,225.31
Total Liabilities	
	4,225.31
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	255,082.51
Net Income	590,103.37
	1,617,038.36
Total Equity	
	1,621,263.67
TOTAL LIABILITIES & EQUITY	
	1,621,263.67

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

06/26/19

	Jan - May 19	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,698,046.66	1,750,000.00	-51,953.34	97.0%
301.400 · Real Estate - Delinquent	2,865.22	17,000.00	-14,134.78	16.9%
301.000 · REAL PROPERTY TAXES - Other	-319.26			
Total 301.000 · REAL PROPERTY TAXES	1,700,592.62	1,767,000.00	-66,407.38	96.2%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	117,938.38	250,000.00	-132,061.62	47.2%
310.210 · Earned Income - Current	457,625.81	1,320,000.00	-862,374.19	34.7%
310.220 · Earned Income - Prior	104,196.77	80,000.00	24,196.77	130.2%
310.510 · Local Services Tax	130,777.53	400,000.00	-269,222.67	32.7%
Total 310.000 · LOCAL ENABLING ACT TAXES	810,538.29	2,050,000.00	-1,239,461.71	39.5%
Total 300.000 · TAXES	2,511,130.91	3,817,000.00	-1,305,869.09	65.8%
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	18,661.56	35,000.00	-16,338.44	53.3%
331.122 · Ordinance Violations	3,783.63	5,000.00	-1,216.37	75.7%
Total 330.000 · FINES & FORFEITS	22,445.19	40,000.00	-17,554.81	56.1%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	2,139.34	2,000.00	139.34	107.0%
341.02 · Interest on Savings	1,088.22			
Total 341.000 · Interest Earnings	3,227.56	2,000.00	1,227.56	161.4%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	10,000.00	100,000.00	-90,000.00	10.0%
Total 342.000 · Rents and Royalties	10,000.00	100,000.00	-90,000.00	10.0%
Total 340.000 · INTEREST, RENTS & ROYALTIES	13,227.56	102,000.00	-88,772.44	13.0%
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	4,000.00	-4,000.00	0.0%
355.040 · Alcoholic Beverage Licenses	800.00	2,000.00	-1,200.00	40.0%
355.051 · Non-Uniform	0.00	55,000.00	-55,000.00	0.0%
355.070 · Fire Relief	0.00	75,000.00	-75,000.00	0.0%
Total 355.000 · STATE SHARED REVENUES	800.00	136,000.00	-135,200.00	0.6%
Total 350.000 · INTERGOVERNMENTAL 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	22,747.18	15,000.00	7,747.18	151.6%
361.330 · Zoning Hearings	2,300.00	4,000.00	-1,700.00	57.5%

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

	Jan - May 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	317.35	250.00	67.35	126.9%
Total 361.500 · Maps & Publications	352.65	250.00	102.65	141.1%
361.74 · Postage collected	16.25			
Total 361.000 · General Government	25,416.08	19,250.00	6,166.08	132.0%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	85.00	150.00	-65.00	56.7%
362.410 · Building & Zoning Permits	3,550.00	20,000.00	-16,450.00	17.8%
362.440 · Sewer Permits	750.00	1,500.00	-750.00	50.0%
362.450 · Moving & Occupancy Permits	25.00			
362.451 · Use & Occupancy Permits	40.00	50.00	-10.00	80.0%
362.452 · Moving Permits	250.00	500.00	-250.00	50.0%
362.470 · Driveway Permits	450.00	3,000.00	-2,550.00	15.0%
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	50.00	50.00	0.00	100.0%
Total 362.000 · PUBLIC SAFETY	11,525.00	55,250.00	-43,725.00	20.9%
Total 360.000 · CHARGES FOR SERVICES	36,941.08	74,500.00	-37,558.92	49.6%
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	15,805.00	17,500.00	-1,695.00	90.3%
367.350 · Field Use Fees	330.00	2,500.00	-2,170.00	13.2%
Total 367.000 · CULTURE-RECREATION	16,135.00	20,000.00	-3,865.00	80.7%
389.000 · MISCELLANEOUS INCOME				
395.000 · Refund of Prior Yr Expenditures	0.00	50.00	-50.00	0.0%
49900 · Uncategorized Income	37,630.46	15,000.00	22,630.46	250.9%
Total Income	2,686,731.14	4,299,850.00	-1,613,118.86	62.5%
Gross Profit	2,686,731.14	4,299,850.00	-1,613,118.86	62.5%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	5,208.25	12,500.00	-7,291.75	41.7%
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 May 2019

	Jan - May 19	Budget	\$ Over Budget	% of Budget
400.320 · Telephone				
400.321 · Local	1,586.19	4,500.00	-2,913.81	35.2%
400.322 · Long Distance	0.00	50.00	-50.00	0.0%
400.324 · Wireless	1,700.58	3,000.00	-1,299.42	56.7%
Total 400.320 · Telephone	3,286.77	7,550.00	-4,263.23	43.5%
400.340 · Advertising	4,039.51	7,500.00	-3,460.49	53.9%
400.342 · Public Relations Printing	3,641.00	7,000.00	-3,359.00	52.0%
400.374 · Maintenance Agreements	8,529.46	18,500.00	-9,970.54	46.1%
400.384 · Office Equipment Rental	360.00	750.00	-390.00	48.0%
400.420 · Dues & Subscriptions	3,414.20	4,200.00	-785.80	81.3%
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%
Total 400.000 · GENERAL GOVERNMENT	39,467.49	75,550.00	-36,082.51	52.2%
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	6,088.10	8,000.00	-1,911.90	76.1%
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 Servc	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	9,689.16	16,650.00	-6,960.84	58.2%
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	140,641.56	345,000.00	-204,358.44	40.8%
405.200 · Office Supplies	3,550.49	6,000.00	-2,449.51	59.2%
405.300 · Bond	8,052.13	1,500.00	6,552.13	536.8%
Total 405.000 · PERSONNEL SERVICES	152,244.18	352,500.00	-200,255.82	43.2%

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

06/26/19

	Jan - May 19	Budget	\$ Over Budget	% of Budget
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	868.41	1,000.00	-131.59	86.8%
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	2,391.50	6,000.00	-3,608.50	39.9%
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	649.20	500.00	149.20	129.8%
406.421 - License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	4,026.27	8,800.00	-4,773.73	45.8%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	1,658.70	2,000.00	-341.30	82.9%
407.215 - Software	7,651.04	5,000.00	2,651.04	153.0%
407.370 - Computer Services	4,032.25	10,000.00	-5,967.75	40.3%
Total 407.000 - DATA PROCESSING	13,341.99	17,000.00	-3,658.01	78.5%
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%
Total 408.000 - ENGINEERING SERVICES	6,938.09	40,000.00	-33,061.91	17.3%
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	5,654.56	5,000.00	654.56	113.1%
409.318 - Building Security Systems	314.34	1,500.00	-1,185.66	21.0%
409.360 - Public Utilities				
409.361 - Electricity	5,032.18	15,000.00	-9,967.82	33.5%
409.366 - Water	913.66	3,000.00	-2,086.34	30.5%
Total 409.360 - Public Utilities	5,945.84	18,000.00	-12,054.16	33.0%
409.367 - Trash Removal	318.00	8,000.00	-7,682.00	4.0%
Total 409.000 - GEN GOVT. BUILDINGS	32,945.08	62,500.00	-29,554.92	52.7%
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	618,284.15	1,485,000.00	-866,715.85	41.6%
Total 410.000 - PUBLIC SAFETY	618,284.15	1,485,100.00	-866,815.85	41.6%

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

06/26/19

	Jan - May 19	Budget	\$ Over Budget	% of Budget
411.000 - FIRE				
411.300 - Building Capital Reserve	68,766.68	90,000.00	-21,233.32	76.4%
411.500 - Contributions	36,267.88	90,000.00	-53,732.12	40.3%
411.541 - Fire Relief	0.00	75,000.00	-75,000.00	0.0%
411.600 - Water Hydrant Assessment	37,700.70	75,000.00	-37,299.30	50.3%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	9,885.15	50,000.00	-40,114.85	19.8%
Total 411.000 - FIRE	152,620.41	460,000.00	-307,379.59	33.2%
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	41,329.86	115,000.00	-73,670.14	35.9%
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%
413.325 - Postage	59.35	1,000.00	-940.65	5.9%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	42,657.03	117,950.00	-75,292.97	36.2%
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	9,773.88	45,000.00	-35,226.12	21.7%
414.340 - Zoning Hearing Advertisements	1,095.40	3,000.00	-1,904.60	36.5%
414.000 - PLANNING & ZONING - Other	165.00			
Total 414.000 - PLANNING & ZONING	12,241.28	57,900.00	-45,658.72	21.1%
415.114 - EMERGENCY MANAGEMENT COORD				
422.450 - Animal Control	1,000.00	2,400.00	-1,400.00	41.7%
426.000 - SANITATION EXPENSE	1,450.00	3,000.00	-1,550.00	48.3%
426.115 - Recycling Collection Wages	2,878.75	8,500.00	-5,621.25	33.9%
Total 426.000 - SANITATION EXPENSE	2,878.75	8,500.00	-5,621.25	33.9%
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 - Personnel Services	276,829.55	535,000.00	-258,170.45	51.7%
430.245 - Supplies	4,916.64	13,000.00	-8,083.36	37.8%
430.300 - Facilities Maintenance	379.70	1,500.00	-1,120.30	25.3%

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

06/26/19

	Jan - May 19	Budget	\$ Over Budget	% of Budget
430.320 · Telephone				
430.321 · Local	239.75	600.00	-360.25	40.0%
430.329 · Wireless	717.10	2,000.00	-1,282.90	35.9%
Total 430.320 · Telephone	956.85	2,600.00	-1,643.15	36.8%
430.330 · Heating Fuel	6,444.92	7,000.00	-555.08	92.1%
430.360 · Electricity	1,260.45	3,000.00	-1,739.55	42.0%
430.450 · Contracted Services	199.06	1,000.00	-800.94	19.9%
430.460 · Continuing Education	10,580.72	5,000.00	5,580.72	211.6%
430.740 · Equipment Purchase	1,658.38	25,000.00	-23,341.62	6.6%
430.750 · Misc. Shop Tools & Equipment	1,214.08	10,000.00	-8,785.92	12.1%
Total 430.000 · HWYS., ROADS & STREETS	304,440.35	603,100.00	-298,659.65	50.5%
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	315.00	2,000.00	-1,685.00	15.8%
433.360 · Traffic signal electric	1,570.58	4,000.00	-2,429.42	39.3%
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	12,425.64	21,000.00	-8,574.36	59.2%
434.00 · STREET LIGHTING				
434.360 · St. Light. Electricity	1,431.03	4,000.00	-2,568.97	35.8%
Total 434.00 · STREET LIGHTING	1,431.03	4,000.00	-2,568.97	35.8%
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	21,497.82	45,000.00	-23,502.18	47.8%
437.233 · Equipment Motor Fuel	17,164.18	25,000.00	-7,835.82	68.7%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	38,767.99	78,000.00	-39,232.01	49.7%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	1,017.16	4,500.00	-3,482.84	22.6%
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	1,224.64	13,000.00	-11,775.36	9.4%
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 PRJC...	0.00	75,500.00	-75,500.00	0.0%

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

06/26/19

	Jan - May 19	Budget	\$ Over Budget	% of Budget
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	45.75	13,000.00	-12,954.25	0.4%
452.249 · Recreation Programs	2,529.12	10,000.00	-7,470.88	25.3%
452.300 · Recreation Safety Insurance	1,201.71	23,000.00	-21,798.29	5.2%
Total 452.000 · RECREATION & CULTURE	3,776.58	46,000.00	-42,223.42	8.2%
454.000 · PARKS				
454.200 · Park supplies	1,503.66	3,000.00	-1,496.34	50.1%
454.230 · Fuel	1,039.93	3,500.00	-2,460.07	29.7%
454.370 · Park Facilities Maintenance	2,029.14	3,000.00	-970.86	67.6%
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%
Total 454.000 · PARKS	5,647.73	14,500.00	-8,852.27	38.9%
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%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	28,708.58	62,000.00	-33,291.42	46.3%
481.200 · Medicare Employer Paid	6,714.09	16,000.00	-9,285.91	42.0%
481.300 · Unemployment Comp Employer Paid	964.46	3,000.00	-2,035.54	32.1%
483.197 · Non-Uniform Pension Plan Contrib	158.12	115,000.00	-114,841.88	0.1%
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	135,667.65	360,000.00	-224,332.35	37.7%
487.197 · Other Group Benefits	10,788.85	26,000.00	-15,211.15	41.5%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	214,038.25	625,500.00	-411,461.75	34.2%
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	325.25			
Total Expense	2,096,627.77	4,481,500.00	-2,384,872.23	46.8%
Net Income	590,103.37	-181,650.00	771,753.37	-324.9%

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

	<u>May 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	17,629.22
106.000 · Host Fee Savings Account - Other	4,729.03
Total 106.000 · Host Fee Savings Account	<u>183,329.66</u>
Total Checking/Savings	<u>183,329.66</u>
Total Current Assets	<u>183,329.66</u>
TOTAL ASSETS	<u>183,329.66</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	71,042.20
Net Income	14,240.42
Total Equity	<u>183,329.66</u>
TOTAL LIABILITIES & EQUITY	<u>183,329.66</u>

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

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	172,320.46
Total Checking/Savings	<u>172,320.46</u>
Total Current Assets	<u>172,320.46</u>
TOTAL ASSETS	<u><u>172,320.46</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,931.89
Net Income	711.31
Total Equity	<u>172,320.46</u>
TOTAL LIABILITIES & EQUITY	<u><u>172,320.46</u></u>

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

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	29,343.55
Total Checking/Savings	<u>29,343.55</u>
Total Current Assets	<u>29,343.55</u>
TOTAL ASSETS	<u><u>29,343.55</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	24,012.19
Net Income	121.03
Total Equity	<u>29,343.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>29,343.55</u></u>

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

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	-19,829.82
100.500 · Open Space - Sweep Account	1,038,892.41
106.000 · PLGIT Savings Account	231,548.66
109.000 · Certificates of Deposit	500,000.00
Total Checking/Savings	<u>1,750,611.25</u>
Total Current Assets	<u>1,750,611.25</u>
TOTAL ASSETS	<u><u>1,750,611.25</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,249,209.83
Net Income	-29,093.53
Total Equity	<u>1,750,611.25</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,750,611.25</u></u>

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

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	232,703.58
106.000 · Swr/Signal PLUS Account	133.25
Total Checking/Savings	<u>232,836.83</u>
Total Current Assets	<u>232,836.83</u>
TOTAL ASSETS	<u><u>232,836.83</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-621,713.25
Net Income	2,138.87
Total Equity	<u>232,836.83</u>
TOTAL LIABILITIES & EQUITY	<u><u>232,836.83</u></u>

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Accrual Basis

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

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	92,210.90
109.000 · Certificate of Deposit - LAB	250,000.00
Total Checking/Savings	<u>342,210.90</u>
Total Current Assets	<u>342,210.90</u>
TOTAL ASSETS	<u><u>342,210.90</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	341,516.68
Net Income	694.22
Total Equity	<u>342,210.90</u>
TOTAL LIABILITIES & EQUITY	<u><u>342,210.90</u></u>

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

	May 31, 19
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	196,895.80
106.000 · Capital Reserve Savings Account - Other	4,731.48
Total 106.000 · Capital Reserve Savings Account	201,627.28
Total Checking/Savings	201,627.28
Total Current Assets	201,627.28
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	201,707.79
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	87,002.61
Net Income	-94,262.50
Total Equity	201,707.79
TOTAL LIABILITIES & EQUITY	201,707.79

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

	<u>May 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	817.75
	<hr/>
Total 106.000 · Fire CR Savings Account	193,507.25
	<hr/>
Total Checking/Savings	193,507.25
	<hr/>
Total Current Assets	193,507.25
	<hr/>
TOTAL ASSETS	193,507.25
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-166,908.13
Net Income	125,817.75
	<hr/>
Total Equity	193,507.25
	<hr/>
TOTAL LIABILITIES & EQUITY	193,507.25
	<hr/> <hr/>

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37LNT Highway Reconstruction & Rehabilitation

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Balance Sheet

Accrual Basis

As of May 31, 2019

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Highway Recon/Rehab - MM LAB	-150,000.00
101.500 · Hwy RR - Sweep Account	764,299.19
Total Checking/Savings	<u>614,299.19</u>
Total Current Assets	<u>614,299.19</u>
TOTAL ASSETS	<u>614,299.19</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	764,310.95
Net Income	-150,011.76
Total Equity	<u>614,299.19</u>
TOTAL LIABILITIES & EQUITY	<u>614,299.19</u>

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LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of May 31, 2019

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Accrual Basis

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	57,034.23
Total Checking/Savings	<u>57,034.23</u>
Total Current Assets	<u>57,034.23</u>
TOTAL ASSETS	<u><u>57,034.23</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	132,460.95
Net Income	<u>-75,426.72</u>
Total Equity	<u>57,034.23</u>
TOTAL LIABILITIES & EQUITY	<u><u>57,034.23</u></u>

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Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of May 31, 2019

06/26/19

Accrual Basis

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.000 · Recycling/Refuse - LAB	-115.00
104.500 · Recycling - Sweep Account	223,069.25
Total Checking/Savings	<u>223,819.24</u>
Total Current Assets	<u>223,819.24</u>
TOTAL ASSETS	<u><u>223,819.24</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	208,595.72
Net Income	15,223.52
Total Equity	<u>223,819.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>223,819.24</u></u>

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

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	346,450.28
Total Checking/Savings	<u>346,450.28</u>
Total Current Assets	<u>346,450.28</u>
TOTAL ASSETS	<u><u>346,450.28</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-28,919.46
Net Income	265,950.21
Total Equity	<u>346,450.28</u>
TOTAL LIABILITIES & EQUITY	<u><u>346,450.28</u></u>

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Accrual Basis

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

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-10.45
100.500 Traffic Impact - Sweep	1,816,970.25
109.000 Certificate of Deposit	500,000.00
Total Checking/Savings	<u>2,316,959.80</u>
Total Current Assets	<u>2,316,959.80</u>
TOTAL ASSETS	<u><u>2,316,959.80</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,776,675.71
Net Income	40,284.09
Total Equity	<u>2,316,959.80</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,316,959.80</u></u>

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06/26/19

Accrual Basis

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

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	11,365.96
100.500 · Sewer - Sweep Account	<u>230,863.47</u>
Total Checking/Savings	<u>242,229.43</u>
Total Current Assets	<u>242,229.43</u>
TOTAL ASSETS	<u><u>242,229.43</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	220,565.40
Net Income	<u>21,664.03</u>
Total Equity	<u>242,229.43</u>
TOTAL LIABILITIES & EQUITY	<u><u>242,229.43</u></u>

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

	May 31, 19
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	359,841.59
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	9,795.85
Total Checking/Savings	370,349.14
Total Current Assets	370,349.14
TOTAL ASSETS	370,349.14
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	(47,949.09)
Total Equity	368,018.63
TOTAL LIABILITIES & EQUITY	370,349.14

Lower Nazareth Township
Balance Sheet
As of May 31, 2019

	<u>May 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	83,723.83
100.000 · Checking Account - Other	<u>-103,816.66</u>
Total 100.000 · Checking Account	1,183.00
100.500 · D&I Checking - Sweep Account	<u>106,059.34</u>
Total Checking/Savings	<u>107,242.34</u>
Total Current Assets	<u>107,242.34</u>
TOTAL ASSETS	<u>107,242.34</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	82,931.59
Net Income	<u>-36,402.78</u>
Total Equity	<u>107,242.34</u>
TOTAL LIABILITIES & EQUITY	<u>107,242.34</u>