



Lower Nazareth Township
Financial Report
April 2020

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Apr-20

General Fund - 01	\$ 1,836,205
Special Revenue Fund - Host Fee - 05	\$ 196,885
Palmer Sewer Fund - 08	\$ 173,480
Nazareth Sewer Fund - 09	\$ 35,323
Capital Reserve - Open Space Fund - 16 - CASH	\$ 899,321
Capital Reserve - Open Space Fund - 16 - EIT	\$ 14,608
Capital Reserve - Open Space Fund - 16 - CD	\$ 513,904
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,427,833
Capital Reserve - Sewer/Signals Fund - 18	\$ 236,407
Fiscal Stability Fund - 95 - CASH	\$ 93,649
Fiscal Stability Fund - 95 - CD	\$ 256,536
Fiscal Stability Fund - 95 - TOTAL	\$ 350,185
Capital Reserve - Municipal - 30	\$ 77,198
Capital Reserve - Fire Fund - 31	\$ 116,043
Highway Reconstruction/Rehabilitation -	\$ 606,080
Capital Reserve - Equipment Replacement -	\$ 93,073
Refuse/Recycling Collection - 33	\$ 187,687
State Liquid Fuels Fund - 35	\$ 396,440
Traffic Impact - 091 - CASH	\$ 1,823,943
Traffic Impact - 091 - CD	\$ 513,904
Traffic Impact - 091 - TOTAL	\$ 2,337,848
Total Township Funds...	\$8,070,686
Lower Nazareth Township Sewer Department	\$ 254,459
Master Escrow Account	\$ 586,467
Development & Inspection Account	\$ 144,433
Total Escrow Accounts...	\$985,360

05/26/20

**Lower Nazareth Township
General Fund Balance Sheet**

As of April 30, 2020

	Apr 30, 20
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-79,929.09
100.500 · Checking - ICS Sweep Account	1,265,702.70
105.500 · Payroll - ICS Sweep Account	46,202.81
106.000 · LAB Savings Account	658.29
106.100 · PLGIT Account	100,043.29
106.200 · Real Estate Tax Collections	501,013.97
110.000 · Petty Cash	250.00
	1,833,941.97
Total Checking/Savings	
Other Current Assets	
Employee Advance	13.26
	13.26
Total Other Current Assets	
	1,833,955.23
Total Current Assets	
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	
	1,836,205.23
TOTAL ASSETS	
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,122.94
219 · Occup Privilege Tax Withheld	64.00
223 · Unemployment Withheld	44.00
224 · Whole Life Insurance - Employee	442.58
225 · Accident Insurance - Employee	20.28
226 · Disability Insurance - Employee	164.24
227 · Critical illness - Employee	26.26
	1,884.30
Total 210.000 · PAYROLL LIABILITIES	
Total Other Current Liabilities	
	1,884.30
Total Current Liabilities	
	1,884.30
Total Liabilities	
	1,884.30
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	351,869.01
Net Income	710,599.44
	1,834,320.93
Total Equity	
	1,836,205.23
TOTAL LIABILITIES & EQUITY	
	1,836,205.23

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2020

	Jan - Apr 20	Budget	\$ Over Budget	% of Budget
Income				
300,000 · TAXES				
301,000 · REAL PROPERTY TAXES				
301,100 · Real Estate - Current	1,600,292.96	17,000.00	-6,345.15	62.7%
301,400 · Real Estate - Delinquent	10,654.85	1,770,000.00	-1,770,000.00	0.0%
301,000 · REAL PROPERTY TAXES - Other	0.00			
Total 301,000 · REAL PROPERTY TAXES	1,610,947.81	1,787,000.00	-176,052.19	90.1%
310,000 · LOCAL ENABLING ACT TAXES				
310,100 · Real Estate Transfer Tax	89,085.00	275,000.00	-185,915.00	32.4%
310,210 · Earned Income - Current	435,702.97	1,350,000.00	-914,297.03	32.3%
310,220 · Earned Income - Prior	106,208.76	85,000.00	21,208.76	125.0%
310,510 · Local Services Tax	106,323.42	425,000.00	-318,676.58	25.0%
Total 310,000 · LOCAL ENABLING ACT TAXES	737,320.15	2,135,000.00	-1,397,679.85	34.5%
Total 300,000 · TAXES	2,348,267.96	3,922,000.00	-1,573,732.04	59.9%
320,000 · LICENSES & PERMITS				
321,800 · Cable TV franchise	23,939.51	95,000.00	-71,060.49	25.2%
Total 320,000 · LICENSES & PERMITS	23,939.51	95,000.00	-71,060.49	25.2%
330,000 · FINES & FORFEITS				
331,110 · Vehicle Code Violations	12,392.45	35,000.00	-22,607.55	35.4%
331,122 · Ordinance Violations	1,576.40	5,000.00	-3,423.60	31.5%
Total 330,000 · FINES & FORFEITS	13,968.85	40,000.00	-26,031.15	34.9%
340,000 · INTEREST, RENTS & ROYALTIES				
341,000 · Interest Earnings				
341,01 · Interest on checking	1,108.14	6,000.00	-4,891.86	18.5%
341,02 · Interest on Savings	466.02	2,000.00	-1,533.98	23.3%
Total 341,000 · Interest Earnings	1,574.16	8,000.00	-6,425.84	19.7%
342,000 · Rents and Royalties				
342,20 · Property Rental Income	11,600.00	110,000.00	-98,400.00	10.5%
Total 342,000 · Rents and Royalties	11,600.00	110,000.00	-98,400.00	10.5%
Total 340,000 · INTEREST, RENTS & ROYALTIES	13,174.16	118,000.00	-104,825.84	11.2%
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	60,000.00	-60,000.00	0.0%
355,070 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
Total 355,000 · STATE SHARED REVENUES	0.00	136,000.00	-136,000.00	0.0%
Total 350,000 · INTERGOVERNMENTAL REVE...	0.00	136,000.00	-136,000.00	0.0%
360,000 · CHARGES FOR SERVICES				
361,000 · General Government				
361,310 · Subdivision & Land Development	12,226.00	15,000.00	-2,774.00	81.5%
361,330 · Zoning Hearings	3,100.00	4,000.00	-900.00	77.5%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2020

	Jan - Apr 20	Budget	\$ Over Budget	% of Budget
361,500 · Maps & Publications				
361,57 · Misc. Publications/Copying	199.34	250.00	-50.66	79.7%
Total 361,500 · Maps & Publications	199.34	250.00	-50.66	79.7%
Total 361,000 · General Government	15,525.34	19,250.00	-3,724.66	80.7%
362,000 · PUBLIC SAFETY				
362,140 · Alarm Permits	10.00	150.00	-140.00	6.7%
362,410 · Building & Zoning Permits	2,200.00	20,000.00	-17,800.00	11.0%
362,440 · Sewer Permits	400.00	1,500.00	-1,100.00	26.7%
362,451 · Use & Occupancy Permits	60.00	50.00	10.00	120.0%
362,452 · Moving Permits	150.00	500.00	-350.00	30.0%
362,470 · Driveway Permits	1,100.00	3,000.00	-1,900.00	36.7%
362,480 · Grading Permits	11,275.00	15,000.00	-3,725.00	75.2%
362,481 · Swimming Pool Grading Permits	675.00	5,000.00	-4,325.00	13.5%
362,490 · Pedding Permit	75.00	50.00	25.00	150.0%
Total 362,000 · PUBLIC SAFETY	15,945.00	45,250.00	-29,305.00	35.2%
Total 360,000 · CHARGES FOR SERVICES	31,470.34	64,500.00	-33,029.66	48.8%
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%
Total 363,000 · HIGHWAYS AND STREETS	0.00	200.00	-200.00	0.0%
367,000 · CULTURE-RECREATION				
367,300 · Summer Park Program	0.00	17,500.00	-17,500.00	0.0%
367,301 · Business Donations	100.00	500.00	-50.00	90.0%
367,350 · Field Use Fees	450.00	500.00	-50.00	90.0%
Total 367,000 · CULTURE-RECREATION	550.00	18,000.00	-17,450.00	3.1%
389,000 · MISCELLANEOUS INCOME				
395,000 · Refund of Prior Yr Expenditures	0.00	50.00	-50.00	0.0%
Total Income	2,431,799.62	4,408,750.00	-1,976,950.38	55.2%
Gross Profit	2,431,799.62	4,408,750.00	-1,976,950.38	55.2%
Expense				
400,000 · GENERAL GOVERNMENT				
400,105 · Salary	4,166.60	12,500.00	-8,333.40	33.3%
400,215 · Postage	4,057.91	5,000.00	-942.09	81.2%
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	0.00	500.00	-500.00	0.0%
400,320 · Telephone				
400,321 · Local	2,298.49	4,000.00	-1,701.51	57.5%
400,324 · Wireless	1,363.50	4,000.00	-2,636.50	34.1%
Total 400,320 · Telephone	3,661.99	8,000.00	-4,338.01	45.8%
400,340 · Advertising	2,589.45	7,500.00	-4,910.55	34.5%
400,342 · Public Relations Printing	5,026.00	7,500.00	-2,474.00	67.0%
400,374 · Maintenance Agreements	4,455.32	18,500.00	-14,044.68	24.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2020

	Jan - Apr 20	Budget	\$ Over Budget	% of Budget
400.384 · Office Equipment Rental	360.00	750.00	-390.00	48.0%
400.420 · Dues & Subscriptions	3,085.48	4,200.00	-1,114.52	73.5%
400.460 · Meetings & Continuing Education	1,899.00	7,000.00	-5,101.00	27.1%
Total 400.000 · GENERAL GOVERNMENT	29,281.75	72,500.00	-43,218.25	40.4%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	50.00	-10.00	80.0%
402.311 · Accounting & Auditing Services	1,760.00	10,000.00	-8,240.00	17.6%
Total 402.000 · AUDITING	1,800.00	10,050.00	-8,250.00	17.9%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	5,149.70	8,000.00	-2,850.30	64.4%
403.201 · Real Estate Collector Supplies	1,963.77	2,500.00	-536.23	78.6%
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	300.00	-300.00	0.0%
403.319 · Tax Refunds	21,514.81		21,514.81	101.5%
403.350 · Insurance & Bonding	1,522.00	1,500.00	22.00	0.0%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	30,150.28	14,550.00	15,600.28	207.2%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	5,835.50	40,000.00	-34,164.50	14.6%
404.314 · Legal Services - Human Resource	106.00	1,000.00	-894.00	10.6%
Total 404.000 · SOLICITOR/LEGAL	5,941.50	41,000.00	-35,058.50	14.5%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	119,151.71	350,000.00	-230,848.29	34.0%
405.200 · Office Supplies	3,654.33	6,000.00	-2,345.67	60.9%
405.300 · Bond	2,968.00	1,500.00	1,468.00	197.9%
Total 405.000 · PERSONNEL SERVICES	125,774.04	357,500.00	-231,725.96	35.2%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	1,159.44	1,500.00	-340.56	77.3%
406.316 · Drug Testing	101.00	500.00	-399.00	20.2%
406.317 · Employee Record Checks	0.00	100.00	-100.00	0.0%
406.318 · Bank Fees	0.40		0.40	0.0%
406.319 · Reimburse private prop damage	0.00	500.00	-500.00	0.0%
406.325 · Internet fees / Website Develop	1,951.60	6,000.00	-4,048.40	32.5%
406.331 · Mileage	0.00	250.00	-250.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	237.60	1,000.00	-762.40	23.8%
406.421 · License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	3,450.04	10,150.00	-6,699.96	34.0%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	2,452.88	2,200.00	252.88	111.5%
407.215 · Software	2,873.67	8,000.00	-5,126.33	35.9%
407.370 · Computer Services	6,054.46	10,000.00	-3,945.54	60.5%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2020

	Jan - Apr 20	Budget	\$ Over Budget	% of Budget
Total 407,000 - DATA PROCESSING	11,381.01	20,200.00	-8,818.99	56.3%
408,000 - ENGINEERING SERVICES				
408,310 - Engineering Services - Gen Con	8,414.72	20,000.00	-11,585.28	42.1%
408,319 - Special Projects	0.00	25,000.00	-25,000.00	0.0%
Total 408,000 - ENGINEERING SERVICES	8,414.72	45,000.00	-36,585.28	18.7%
409,000 - GEN GOVT. BUILDINGS				
409,200 - Supplies	1,686.97	3,500.00	-1,813.03	48.2%
409,230 - Heating Fuel	10,968.32	28,000.00	-17,031.68	39.2%
409,300 - Facilities Maintenance	3,331.93	7,500.00	-4,168.07	44.4%
409,318 - Building Security Systems	314.34	1,500.00	-1,185.66	21.0%
409,360 - Public Utilities				
409,361 - Electricity	2,664.45	14,000.00	-11,335.55	19.0%
409,366 - Water	750.52	3,000.00	-2,249.48	25.0%
Total 409,360 - Public Utilities	3,414.97	17,000.00	-13,585.03	20.1%
409,367 - Trash Removal	2,913.75	5,000.00	-2,086.25	58.3%
409,600 - Capital Construction	249.12			
Total 409,000 - GEN GOVT. BUILDINGS	22,879.40	62,500.00	-39,620.60	36.6%
410,000 - PUBLIC SAFETY				
410,500 - Police Services Contract	689,738.75	1,655,000.00	-965,261.25	41.7%
Total 410,000 - PUBLIC SAFETY	689,738.75	1,655,000.00	-965,261.25	41.7%
411,000 - FIRE				
411,300 - Building Capital Reserve	67,754.91	90,000.00	-22,245.09	75.3%
411,500 - Contributions	30,699.31	90,000.00	-59,300.69	34.1%
411,541 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411,600 - Water Hydrant Assessment	38,289.05	78,000.00	-39,710.95	49.1%
411,700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411,740 - Equipment Purchase	7,908.12	50,000.00	-42,091.88	15.8%
Total 411,000 - FIRE	144,651.39	458,000.00	-313,348.61	31.6%
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	31,562.31	115,000.00	-83,437.69	27.4%
413,121 - Sewage Enforcement Officer	100.50	750.00	-649.50	13.4%
413,200 - Supplies	251.78	1,000.00	-748.22	25.2%
413,325 - Postage	38.75	1,000.00	-961.25	3.9%
413,400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413,000 - CODE ENFORCEMENT	31,953.34	118,250.00	-86,296.66	27.0%
414,000 - PLANNING & ZONING				
414,112 - Stenographer, ZH & PC	747.00	1,300.00	-553.00	57.5%
414,116 - Zoning Hearing Bd Compensation	350.00	1,500.00	-1,150.00	23.3%
414,117 - Planning Commission Comp.	450.00	2,500.00	-2,050.00	18.0%
414,120 - Legal	0.00	4,000.00	-4,000.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2020

	Jan - Apr 20	Budget	\$ Over Budget	% of Budget
414.310 - Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 - Engineer	4,325.50	40,000.00	-35,674.50	10.8%
414.340 - Zoning Hearing Advertisements	1,422.70	3,000.00	-1,577.30	47.4%
Total 414.000 - PLANNING & ZONING	7,295.20	52,400.00	-45,104.80	13.9%
415.114 - EMERGENCY MANAGEMENT COORD	800.00	2,400.00	-1,600.00	33.3%
419.340 - EMS Notification System Service	2,819.60	4,000.00	-1,180.40	70.5%
422.450 - Animal Control	2,900.25	3,000.00	-99.75	96.7%
426.000 - SANITATION EXPENSE				
426.115 - Recycling Collection Wages	2,004.00	8,700.00	-6,696.00	23.0%
Total 426.000 - SANITATION EXPENSE	2,004.00	8,700.00	-6,696.00	23.0%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	4,307.13	10,000.00	-5,692.87	43.1%
Total 429.000 - PUBLIC WORKS - SANITATION	4,307.13	10,000.00	-5,692.87	43.1%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	221,166.79	550,000.00	-328,833.21	40.2%
430.245 - Supplies	5,913.03	13,000.00	-7,086.97	45.5%
430.300 - Facilities Maintenance	918.70	1,500.00	-581.30	61.2%
430.320 - Telephone				
430.321 - Local	191.80	700.00	-508.20	27.4%
430.329 - Wireless	737.00	2,000.00	-1,263.00	36.9%
Total 430.320 - Telephone	928.80	2,700.00	-1,771.20	34.4%
430.330 - Heating Fuel	7,358.82	9,000.00	-1,641.18	81.8%
430.360 - Electricity	779.02	3,000.00	-2,220.98	26.0%
430.450 - Contracted Services	109.11	1,000.00	-890.89	10.9%
430.460 - Continuing Education	5,469.67	8,000.00	-2,530.33	68.4%
430.740 - Equipment Purchase	0.00	25,000.00	-25,000.00	0.0%
430.750 - Misc Shop Tools & Equipment	742.67	10,000.00	-9,257.33	7.4%
Total 430.000 - HWYS., ROADS & STREETS	243,386.61	623,200.00	-379,813.39	39.1%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	27,170.20	70,000.00	-42,829.80	38.8%
Total 432.000 - WINTER MAINTENANCE	27,170.20	70,000.00	-42,829.80	38.8%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	5,513.24	12,000.00	-6,486.76	45.9%
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	1,253.71	4,000.00	-2,746.29	31.3%
433.450 - Signals contracted service	2,223.82	4,000.00	-1,774.18	55.6%
Total 433.000 - TRAFFIC CONTROL DEVICES	8,992.77	23,000.00	-14,007.23	39.1%
434.00 - STREET LIGHTING				
434.360 - St. Light Electricity	1,101.05	4,000.00	-2,898.95	27.5%
Total 434.00 - STREET LIGHTING	1,101.05	4,000.00	-2,898.95	27.5%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	1,026.16	5,000.00	-3,973.84	20.5%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2020

	Jan - Apr 20	Budget	\$ Over Budget	% of Budget
437.213 - Equipment Parts & Supplies	24,868.34	40,000.00	-15,131.66	62.2%
437.233 - Equipment Motor Fuel	8,343.08	30,000.00	-21,656.92	27.8%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	34,237.58	75,000.00	-40,762.42	45.7%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	3,410.58	4,000.00	-589.42	85.3%
438.272 - Aggregate Supplies	681.25	2,000.00	-1,318.75	34.1%
438.273 - Pipe and Drainage Supplies	0.00	1,500.00	-1,500.00	0.0%
438.274 - Pavement Maintenance Supplies	3,948.00	7,000.00	-3,052.00	56.4%
Total 438.000 - HIGHWAY MAINT & REPAIR	8,039.83	14,500.00	-6,460.17	55.4%
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - Engineer	0.00	500.00	-500.00	0.0%
Total 439.000 - HWY CONST & REBUILDING PR...	0.00	500.00	-500.00	0.0%
452.000 - RECREATION & CULTURE				
452.115 - Staff Wages	0.00	14,000.00	-14,000.00	0.0%
452.249 - Recreation Programs	439.21	7,000.00	-6,560.79	6.3%
452.300 - Recreation Safety Insurance	622.33	17,000.00	-16,377.67	3.7%
Total 452.000 - RECREATION & CULTURE	1,061.54	38,000.00	-36,938.46	2.8%
454.000 - PARKS				
454.200 - Park supplies	0.00	3,000.00	-3,000.00	0.0%
454.230 - Fuel	1,236.29	3,500.00	-2,263.71	35.3%
454.370 - Park Facilities Maintenance	138.45	3,000.00	-2,861.55	4.6%
454.500 - Contracted Services	450.00	4,000.00	-3,550.00	11.3%
Total 454.000 - PARKS	1,824.74	13,500.00	-11,675.26	13.5%
456.000 - LIBRARY				
456.520 - Library Contribution	48,750.00	97,500.00	-48,750.00	50.0%
Total 456.000 - LIBRARY	48,750.00	97,500.00	-48,750.00	50.0%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	23,586.32	65,000.00	-41,413.68	36.3%
481.200 - Medicare Employer Paid	5,516.16	18,000.00	-12,483.84	30.6%
481.300 - Unemployment Comp Employer Paid	533.82	3,500.00	-2,966.18	15.3%
483.197 - Non-Uniform Pension Plan Contrib	-1,787.78	115,000.00	-116,787.78	-1.6%
483.310 - Pension Plan Admin Fees	3,825.00	4,000.00	-175.00	95.6%
484.354 - Workers Comp Insurance	25,977.50	40,000.00	-14,022.50	64.9%
487.196 - Health Insurance	128,833.03	370,000.00	-241,166.97	34.8%
487.197 - Other Group Benefits	10,989.41	28,000.00	-17,010.59	39.2%
Total 480.000 - INSURANCE & EMPLOYEE BEN...	197,473.46	643,500.00	-446,026.54	30.7%
486.000 - Insurance				
486.350 - Liability Insurance	23,246.50	45,000.00	-21,753.50	51.7%
Total 486.000 - Insurance	23,246.50	45,000.00	-21,753.50	51.7%
6561 - *Payroll Expenses	303.50			
69800 - Uncategorized Expenses	70.00			

05/26/20

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2020

	Jan - Apr 20	Budget	\$ Over Budget	% of Budget
Total Expense	1,721,200.18	4,624,400.00	-2,903,199.82	37.2%
Net Income	710,599.44	-215,650.00	926,249.44	-329.5%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	105,220.19
106.002 · Fire/Ambulance	63,744.11
106.003 · Recycling	20,394.73
106.000 · Host Fee Savings Account - Other	7,525.74
Total 106.000 · Host Fee Savings Account	<u>196,884.77</u>
Total Checking/Savings	<u>196,884.77</u>
Total Current Assets	<u>196,884.77</u>
TOTAL ASSETS	<u>196,884.77</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	100,160.97
Net Income	<u>-1,323.24</u>
Total Equity	<u>196,884.77</u>
TOTAL LIABILITIES & EQUITY	<u>196,884.77</u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,480.02
Total Checking/Savings	<u>173,480.02</u>
Total Current Assets	<u>173,480.02</u>
TOTAL ASSETS	<u><u>173,480.02</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,609.67
Net Income	193.09
Total Equity	<u>173,480.02</u>
TOTAL LIABILITIES & EQUITY	<u><u>173,480.02</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	35,342.54
Total Checking/Savings	<u>35,322.54</u>
Total Current Assets	<u>35,322.54</u>
TOTAL ASSETS	<u><u>35,322.54</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	30,088.83
Net Income	23.38
Total Equity	<u>35,322.54</u>
TOTAL LIABILITIES & EQUITY	<u><u>35,322.54</u></u>

LNT Open Space Fund-16
Balance Sheet
As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	-605.00
100.500 · Open Space - Sweep Account	753,649.94
102.000 · EIT Open Space Account	14,608.12
106.000 · PLGIT Savings Account	146,276.31
109.000 · Certificates of Deposit	513,904.25
	<hr/>
Total Checking/Savings	1,427,833.62
	<hr/>
Total Current Assets	1,427,833.62
	<hr/>
TOTAL ASSETS	1,427,833.62
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	893,299.95
Net Income	4,038.72
	<hr/>
Total Equity	1,427,833.62
	<hr/>
TOTAL LIABILITIES & EQUITY	1,427,833.62
	<hr/> <hr/>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	236,271.25
106.000 · Swr/Signal PLUS Account	135.87
Total Checking/Savings	<u>236,407.12</u>
Total Current Assets	<u>236,407.12</u>
TOTAL ASSETS	<u><u>236,407.12</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-616,955.53
Net Income	951.44
Total Equity	<u>236,407.12</u>
TOTAL LIABILITIES & EQUITY	<u><u>236,407.12</u></u>

11:45 AM

(95)LNT Fiscal Stability Fund

05/26/20

Balance Sheet

Accrual Basis

As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,648.56
109.000 · Certificate of Deposit - LAB	256,536.06
Total Checking/Savings	<u>350,184.62</u>
Total Current Assets	<u>350,184.62</u>
TOTAL ASSETS	<u>350,184.62</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	349,807.18
Net Income	377.44
Total Equity	<u>350,184.62</u>
TOTAL LIABILITIES & EQUITY	<u>350,184.62</u>

LNT Capital Reserve - 30
Balance Sheet
As of April 30, 2020

	Apr 30, 20
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	77,964.94
106.001 · CAPITAL PURCHASES	-7,481.33
106.004 · SPECIAL PROJECTS	6,633.86
106.000 · Capital Reserve Savings Account - Other	6,633.86
Total 106.000 · Capital Reserve Savings Account	77,117.47
Total Checking/Savings	77,117.47
Total Current Assets	77,117.47
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	77,197.98
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-102,256.67
Net Income	-29,513.03
Total Equity	77,197.98
TOTAL LIABILITIES & EQUITY	77,197.98

LNT Capital Reserve Fire-31
Balance Sheet
As of April 30, 2020

	Apr 30, 20
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	130,239.24
106.002 · Building Land Fund	33,171.55
106.003 · Fire Police Fund	1,467.85
106.004 · Equipment Fund	-49,939.36
106.000 · Fire CR Savings Account - Other	1,103.48
Total 106.000 · Fire CR Savings Account	116,042.76
Total Checking/Savings	116,042.76
Total Current Assets	116,042.76
TOTAL ASSETS	116,042.76
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	81,556.65
Net Income	-200,111.52
Total Equity	116,042.76
TOTAL LIABILITIES & EQUITY	116,042.76

11:41 AM

37LNT Highway Reconstruction & Rehabilitation

05/26/20

Balance Sheet

Accrual Basis

As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	606,080.15
Total Checking/Savings	<u>606,080.15</u>
Total Current Assets	<u>606,080.15</u>
TOTAL ASSETS	<u><u>606,080.15</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	603,668.46
Net Income	2,411.69
Total Equity	<u>606,080.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>606,080.15</u></u>

11:43 AM
05/26/20
Accrual Basis

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · CR Equipment Replacement - LAB	-13,184.00
101.500 · Cap Res - ER - Sweep Account	106,257.24
Total Checking/Savings	<u>93,073.24</u>
Total Current Assets	<u>93,073.24</u>
TOTAL ASSETS	<u><u>93,073.24</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	128,272.45
Net Income	-35,199.21
Total Equity	<u>93,073.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>93,073.24</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>396,439.88</u>
Total Checking/Savings	<u>396,439.88</u>
Total Current Assets	<u>396,439.88</u>
TOTAL ASSETS	<u>396,439.88</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	17,622.71
Net Income	<u>269,397.64</u>
Total Equity	<u>396,439.88</u>
TOTAL LIABILITIES & EQUITY	<u>396,439.88</u>

11:51 AM

05/26/20

Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,823,963.48
109.000 Certificate of Deposit	513,904.25
Total Checking/Savings	<u>2,337,847.73</u>
Total Current Assets	<u>2,337,847.73</u>
TOTAL ASSETS	<u><u>2,337,847.73</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,850,642.41
Net Income	-12,794.68
Total Equity	<u>2,337,847.73</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,337,847.73</u></u>

11:49 AM

Lower Nazareth Township Sewer Department

05/26/20

Balance Sheet

Accrual Basis

As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	254,479.40
Total Checking/Savings	<u>254,459.40</u>
Total Current Assets	<u>254,459.40</u>
TOTAL ASSETS	<u><u>254,459.40</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	276,776.44
Net Income	-22,317.04
Total Equity	<u>254,459.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>254,459.40</u></u>

Lower Nazareth Township Master Escrow
Balance Sheet
As of April 30, 2020

	Apr 30, 20
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.11
102.000 · SAVINGS ACCOUNTS - LAB	565,727.45
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	20,028.31
Total Checking/Savings	586,467.47
Total Current Assets	586,467.47
TOTAL ASSETS	586,467.47
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	(341,308.39)
Net Income	81,374.64
Total Equity	584,136.96
TOTAL LIABILITIES & EQUITY	586,467.47

Lower Nazareth Township
Balance Sheet
As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	120,123.22
100.000 · Checking Account - Other	-146,519.05
Total 100.000 · Checking Account	-5,120.00
100.500 · D&I Checking - Sweep Account	149,552.75
Total Checking/Savings	144,432.75
Total Current Assets	144,432.75
TOTAL ASSETS	144,432.75
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	39,177.64
Net Income	44,541.58
Total Equity	144,432.75
TOTAL LIABILITIES & EQUITY	144,432.75