



Lower Nazareth Township
Financial Report
August 2019

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Aug-19</u>
General Fund - 01	\$ 1,486,156
Special Revenue Fund - Host Fee - 05	\$ 190,484
Palmer Sewer Fund - 08	\$ 178,319
Nazareth Sewer Fund - 09	\$ 32,129
Capital Reserve - Open Space Fund - 16 - CASH	\$ 1,043,734
Capital Reserve - Open Space Fund - 16 - CD	\$ 508,164
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,551,898
Capital Reserve - Sewer/Signals Fund - 18	\$ 234,103
Fiscal Stability Fund - 95 - CASH	\$ 92,665
Fiscal Stability Fund - 95 - CD	\$ 250,000
Fiscal Stability Fund - 95 - TOTAL	\$ 342,665
Capital Reserve - Municipal - 30	\$ 119,539
Capital Reserve - Fire Fund - 31	\$ 194,560
Highway Reconstruction/Rehabilitation -	\$ 617,455
Capital Reserve - Equipment Replacement -	\$ 137,529
Refuse/Recycling Collection - 33	\$ 117,117
State Liquid Fuels Fund - 35	\$ 348,335
Traffic Impact - 091 - CASH	\$ 1,826,578
Traffic Impact - 091 - CD	\$ 508,164
Traffic Impact - 091 - TOTAL	\$ 2,334,742
<i>Total Township Funds...</i>	\$7,885,029
Lower Nazareth Township Sewer Department	\$ 254,118
Master Escrow Account	\$ 407,352
Development & Inspection Account	\$ 125,550
<i>Total Escrow Accounts...</i>	\$787,020

**Lower Nazareth Township
General Fund Balance Sheet**

As of August 31, 2019

	Aug 31, 19
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-2,377.46
100.500 · Checking - ICS Sweep Account	1,220,001.81
105.000 · Payroll Account	-7,826.14
105.500 · Payroll - ICS Sweep Account	76,430.50
106.000 · LAB Savings Account	730.54
106.100 · PLGIT Account	97,069.12
106.200 · Real Estate Tax Collections	101,877.40
110.000 · Petty Cash	250.00
Total Checking/Savings	1,486,155.77
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	1,486,169.03
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,488,419.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	3,462.71
219 · Occup Privilege Tax Withheld	176.00
223 · Unemployment Withheld	154.21
228 · Bond Reimbursement	1,927.05
Total 210.000 · PAYROLL LIABILITIES	5,719.97
Total Other Current Liabilities	5,719.97
Total Current Liabilities	5,719.97
Total Liabilities	5,719.97
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	255,067.37
Net Income	455,779.21
Total Equity	1,482,699.06
TOTAL LIABILITIES & EQUITY	1,488,419.03

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

	Jan - Aug 19	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,770,656.29	1,750,000.00	20,656.29	101.2%
301.400 · Real Estate - Delinquent	13,042.08	17,000.00	-3,957.92	76.7%
301.000 · REAL PROPERTY TAXES - Other	-319.26			
Total 301.000 · REAL PROPERTY TAXES	1,783,379.11	1,767,000.00	16,379.11	100.9%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	275,457.10	250,000.00	25,457.10	110.2%
310.210 · Earned Income - Current	922,534.10	1,320,000.00	-397,465.90	69.9%
310.220 · Earned Income - Prior	104,196.77	80,000.00	24,196.77	130.2%
310.510 · Local Services Tax	269,326.79	400,000.00	-130,673.21	67.3%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,571,514.76	2,050,000.00	-478,485.24	76.7%
Total 300.000 · TAXES	3,354,893.87	3,817,000.00	-462,106.13	87.9%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	72,767.97	95,000.00	-22,232.03	76.6%
Total 320.000 · LICENSES & PERMITS	72,767.97	95,000.00	-22,232.03	76.6%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	32,853.82	35,000.00	-2,146.18	93.9%
331.122 · Ordinance Violations	4,803.70	5,000.00	-196.30	96.1%
Total 330.000 · FINES & FORFEITS	37,657.52	40,000.00	-2,342.48	94.1%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	5,917.00	2,000.00	3,917.00	295.9%
341.02 · Interest on Savings	1,714.16			
Total 341.000 · Interest Earnings	7,631.16	2,000.00	5,631.16	381.6%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	19,600.00	100,000.00	-80,400.00	19.6%
Total 342.000 · Rents and Royalties	19,600.00	100,000.00	-80,400.00	19.6%
Total 340.000 · INTEREST, RENTS & ROYALTIES	27,231.16	102,000.00	-74,768.84	26.7%
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 August 2019

	Jan - Aug 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	410.46	250.00	160.46	164.2%
Total 361.500 · Maps & Publications	445.76	250.00	195.76	178.3%
361.74 · Postage collected	18.60			
Total 361.000 · General Government	27,351.54	19,250.00	8,101.54	142.1%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	135.00	150.00	-15.00	90.0%
362.410 · Building & Zoning Permits	14,691.90	20,000.00	-5,308.10	73.5%
362.440 · Sewer Permits	1,215.00	1,500.00	-285.00	81.0%
362.450 · Moving & Occupancy Permits	25.00			
362.481 · Use & Occupancy Permits	230.00	50.00	180.00	460.0%
362.452 · Moving Permits	460.00	500.00	-40.00	92.0%
362.470 · Driveway Permits	1,600.00	3,000.00	-1,400.00	53.3%
362.480 · Grading Permits	10,250.00	25,000.00	-14,750.00	41.0%
362.481 · Swimming Pool Grading Permits	6,725.00	5,000.00	1,725.00	134.5%
362.490 · Peddling Permit	350.00	50.00	300.00	700.0%
Total 362.000 · PUBLIC SAFETY	35,681.90	55,250.00	-19,568.10	64.6%
Total 360.000 · CHARGES FOR SERVICES	63,033.44	74,500.00	-11,466.56	84.6%
363.000 · HIGHWAYS AND STREETS				
363.239 · Proceeds from Public Prop Damage	503.38	100.00	403.38	503.4%
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	503.38	300.00	203.38	167.8%
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%
49900 · Uncategorized Income	37,862.07	15,000.00	22,862.07	252.4%
Total Income	3,612,466.41	4,299,850.00	-687,383.59	84.0%
Gross Profit	3,612,466.41	4,299,850.00	-687,383.59	84.0%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	9,374.85	12,500.00	-3,125.15	75.0%
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	2,545.73	4,500.00	-1,954.27	56.6%

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

	Jan - Aug 19	Budget	\$ Over Budget	% of Budget
400.322 - Long Distance	0.00	50.00	-50.00	0.0%
400.324 - Wireless	2,724.09	3,000.00	-275.91	90.8%
Total 400.320 - Telephone	5,269.82	7,550.00	-2,280.18	69.8%
400.340 - Advertising	6,165.11	7,500.00	-1,334.89	82.2%
400.342 - Public Relations Printing	3,641.00	7,000.00	-3,359.00	52.0%
400.374 - Maintenance Agreements	17,291.53	18,500.00	-1,208.47	93.5%
400.384 - Office Equipment Rental	540.00	750.00	-210.00	72.0%
400.420 - Dues & Subscriptions	4,052.20	4,200.00	-147.80	96.5%
400.460 - Meetings & Continuing Education	5,159.09	7,500.00	-2,340.91	68.8%
400.700 - Capital Purchases	0.00	5,000.00	-5,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	58,454.80	75,550.00	-17,095.20	77.4%
402.000 - AUDITING				
402.105 - Audit Wages	20.00	50.00	-30.00	40.0%
402.311 - Accounting & Auditing Services	8,950.00	10,000.00	-1,050.00	89.5%
Total 402.000 - AUDITING	8,970.00	10,050.00	-1,080.00	89.5%
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	6,777.75	8,000.00	-1,222.25	84.7%
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 Servc	0.00	400.00	-400.00	0.0%
403.319 - Tax Refunds	539.07	2,000.00	-1,460.93	27.0%
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	10,645.81	16,650.00	-6,004.19	63.9%
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	233,657.62	345,000.00	-111,342.38	67.7%
405.200 - Office Supplies	4,288.02	6,000.00	-1,711.98	71.5%
405.300 - Bond	5,739.67	1,500.00	4,239.67	382.6%
Total 405.000 - PERSONNEL SERVICES	243,685.31	352,500.00	-108,814.69	69.1%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	1,051.51	1,000.00	51.51	105.2%
406.316 - Drug Testing	270.00	500.00	-230.00	54.0%
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	3,711.20	6,000.00	-2,288.80	61.9%
406.331 - Mileage	292.32	50.00	242.32	584.5%
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 August 2019

09/16/19

	Jan - Aug 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...	6,016.67	8,800.00	-2,783.33	68.4%
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	5,744.00	10,000.00	-4,256.00	57.4%
Total 407.000 · DATA PROCESSING	14,869.70	17,000.00	-2,130.30	87.5%
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	2,195.06	3,000.00	-804.94	73.2%
409.230 · Heating Fuel	26,725.37	27,000.00	-274.63	99.0%
409.300 · Facilities Maintenance	5,984.41	5,000.00	984.41	119.7%
409.318 · Building Security Systems	628.68	1,500.00	-871.32	41.9%
409.360 · Public Utilities				
409.361 · Electricity	8,607.52	15,000.00	-6,392.48	57.4%
409.366 · Water	1,382.72	3,000.00	-1,617.28	46.1%
Total 409.360 · Public Utilities	9,990.24	18,000.00	-8,009.76	55.5%
409.367 · Trash Removal	1,006.25	8,000.00	-6,993.75	12.6%
Total 409.000 · GEN GOVT. BUILDINGS	46,530.01	62,500.00	-15,969.99	74.4%
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	989,254.64	1,485,000.00	-495,745.36	66.6%
Total 410.000 · PUBLIC SAFETY	989,254.64	1,485,100.00	-495,845.36	66.6%
411.000 · FIRE				
411.300 · Building Capital Reserve	71,801.99	90,000.00	-18,198.01	79.8%
411.500 · Contributions	54,548.56	90,000.00	-35,451.44	60.6%
411.541 · Fire Relief	0.00	75,000.00	-75,000.00	0.0%
411.600 · Water Hydrant Assessment	56,629.32	75,000.00	-18,370.68	75.5%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	15,816.24	50,000.00	-34,183.76	31.6%
Total 411.000 · FIRE	198,796.11	460,000.00	-261,203.89	43.2%
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	68,152.94	115,000.00	-46,847.06	59.3%
413.121 · Sewage Enforcement Officer	523.88	750.00	-226.12	69.9%
413.200 · Supplies	1,123.32	700.00	423.32	160.5%

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

09/16/19

	Jan - Aug 19	Budget	\$ Over Budget	% of Budget
413.325 - Postage	169.60	1,000.00	-830.40	17.0%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	69,969.74	117,950.00	-47,980.26	59.3%
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.	1,350.00	2,500.00	-1,150.00	54.0%
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	17,341.38	45,000.00	-27,658.62	38.5%
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	21,072.68	57,900.00	-36,827.32	36.4%
415.114 - EMERGENCY MANAGEMENT COORD	1,800.00	2,400.00	-600.00	75.0%
422.450 - Animal Control	2,175.00	3,000.00	-825.00	72.5%
426.000 - SANITATION EXPENSE				
426.115 - Recycling Collection Wages	5,816.27	8,500.00	-2,683.73	68.4%
Total 426.000 - SANITATION EXPENSE	5,816.27	8,500.00	-2,683.73	68.4%
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	512,046.00	535,000.00	-22,954.00	95.7%
430.245 - Supplies	7,098.49	13,000.00	-5,901.51	54.6%
430.300 - Facilities Maintenance	379.70	1,500.00	-1,120.30	25.3%
430.320 - Telephone				
430.321 - Local	383.60	600.00	-216.40	63.9%
430.329 - Wireless	1,270.85	2,000.00	-729.15	63.5%
Total 430.320 - Telephone	1,654.45	2,600.00	-945.55	63.6%
430.330 - Heating Fuel	6,444.92	7,000.00	-555.08	92.1%
430.360 - Electricity	1,843.75	3,000.00	-1,156.25	61.5%
430.450 - Contracted Services	355.94	1,000.00	-644.06	35.6%
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	1,838.18	10,000.00	-8,161.82	18.4%
Total 430.000 - HWYS., ROADS & STREETS	544,130.33	603,100.00	-58,969.67	90.2%
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	975.13	2,000.00	-1,024.87	48.8%
433.360 - Traffic signal electric	2,434.92	4,000.00	-1,565.08	60.9%

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

	Jan - Aug 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	13,948.11	21,000.00	-7,051.89	66.4%
434.00 - STREET LIGHTING	2,254.80	4,000.00	-1,745.20	56.4%
434.360 - St. Lght. Electricity				
Total 434.00 - STREET LIGHTING	2,254.80	4,000.00	-1,745.20	56.4%
437.000 - EQUIPMENT REPAIRS-FUEL	2,332.91	8,000.00	-5,667.09	29.2%
437.200 - Tool & Equipment Repairs	28,702.00	45,000.00	-16,298.00	63.8%
437.213 - Equipment Parts & Supplies	40,377.27	25,000.00	15,377.27	161.5%
437.233 - Equipment Motor Fuel				
Total 437.000 - EQUIPMENT REPAIRS-FUEL	71,412.18	78,000.00	-6,587.82	91.6%
438.000 - HIGHWAY MAINT & REPAIR	1,455.67	4,500.00	-3,044.33	32.3%
438.271 - Paving and Patching Materials	1,035.48	2,000.00	-964.52	51.8%
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	3,421.15	13,000.00	-9,578.85	26.3%
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 PRJ.C...	0.00	75,500.00	-75,500.00	0.0%
452.000 - RECREATION & CULTURE	11,234.11	13,000.00	-1,765.89	86.4%
452.115 - Staff Wages	5,956.16	10,000.00	-4,043.84	59.6%
452.249 - Recreation Programs	2,046.84	23,000.00	-20,953.16	8.9%
452.300 - Recreation Safety Insurance				
Total 452.000 - RECREATION & CULTURE	19,237.11	46,000.00	-26,762.89	41.8%
454.000 - PARKS	1,776.19	3,000.00	-1,223.81	59.2%
454.200 - Park supplies	1,342.35	5,500.00	-2,157.65	38.4%
454.250 - Fuel	3,067.25	3,000.00	67.25	102.2%
454.370 - Park Facilities Maintenance	1,750.00	4,000.00	-2,250.00	43.8%
454.500 - Contracted Services	0.00	1,000.00	-1,000.00	0.0%
454.700 - Capital Purchases				
Total 454.000 - PARKS	7,935.79	14,500.00	-6,564.21	54.7%
456.000 - LIBRARY	71,443.50	93,500.00	-24,056.50	74.8%
456.520 - Library Contribution				
Total 456.000 - LIBRARY	71,443.50	93,500.00	-24,056.50	74.8%
480.000 - INSURANCE & EMPLOYEE BENEFITS	51,464.61	62,000.00	-10,535.39	83.0%
481.100 - Social Security Employer Paid	12,036.14	16,000.00	-3,963.86	75.2%
481.200 - Medicare Employer Paid	964.46	3,000.00	-2,035.54	32.1%
481.300 - Unemployment Comp Employer Paid	1,892.01	115,000.00	-113,107.99	1.6%
483.197 - Non-Uniform Pension Plan Contrib	3,795.00	3,500.00	295.00	108.4%
483.310 - Pension Plan Admin Fees	34,368.25	40,000.00	-5,631.75	85.9%
484.354 - Workers Comp Insurance				

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

	Jan - Aug 19	Budget	\$ Over Budget	% of Budget
487.196 · Health Insurance	225,303.29	360,000.00	-134,696.71	62.6%
487.197 · Other Group Benefits	17,665.36	26,000.00	-8,334.64	67.9%
Total 480.000 · INSURANCE & EMPLOYEE BENEF..	347,489.12	625,500.00	-278,010.88	55.6%
486.000 · Insurance				
486.350 · Liability Insurance	23,075.50	45,000.00	-21,924.50	51.3%
Total 486.000 · Insurance	23,075.50	45,000.00	-21,924.50	51.3%
492.000 · Interfund Operating Transfers	260,436.46			
6561 · *Payroll Expenses	621.00			
69800 · Uncategorized Expenses	2.00			
Total Expense	3,156,687.20	4,481,500.00	-1,324,812.80	70.4%
Net Income	455,779.21	-181,650.00	637,429.21	-250.9%

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

	<u>Aug 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	103,442.55
106.002 · Fire/Ambulance	62,094.11
106.003 · Recycling	19,218.93
106.000 · Host Fee Savings Account - Other	5,728.68
Total 106.000 · Host Fee Savings Account	<u>190,484.27</u>
Total Checking/Savings	<u>190,484.27</u>
Total Current Assets	<u>190,484.27</u>
TOTAL ASSETS	<u>190,484.27</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	71,110.16
Net Income	21,327.07
Total Equity	<u>190,484.27</u>
TOTAL LIABILITIES & EQUITY	<u>190,484.27</u>

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

	<u>Aug 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	4,900.00
100.500 · Palmer Sewer - ICS Sweep Acct	<u>173,418.98</u>
Total Checking/Savings	<u>178,318.98</u>
Total Current Assets	<u>178,318.98</u>
TOTAL ASSETS	<u>178,318.98</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,931.89
Net Income	<u>6,709.83</u>
Total Equity	<u>178,318.98</u>
TOTAL LIABILITIES & EQUITY	<u>178,318.98</u>

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

	<u>Aug 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	32,128.87
Total Checking/Savings	<u>32,128.87</u>
Total Current Assets	<u>32,128.87</u>
TOTAL ASSETS	<u><u>32,128.87</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	24,012.19
Net Income	<u>2,906.35</u>
Total Equity	<u>32,128.87</u>
TOTAL LIABILITIES & EQUITY	<u><u>32,128.87</u></u>

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

	<u>Aug 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	-37,219.60
100.500 · Open Space - Sweep Account	936,121.63
106.000 · PLGIT Savings Account	144,831.92
109.000 · Certificates of Deposit	508,163.56
Total Checking/Savings	<u>1,551,897.51</u>
Total Current Assets	<u>1,551,897.51</u>
TOTAL ASSETS	<u>1,551,897.51</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,249,209.83
Net Income	<u>-227,807.27</u>
Total Equity	<u>1,551,897.51</u>
TOTAL LIABILITIES & EQUITY	<u>1,551,897.51</u>

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

	<u>Aug 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	233,969.44
106.000 · Swr/Signal PLUS Account	134.03
Total Checking/Savings	<u>234,103.47</u>
Total Current Assets	<u>234,103.47</u>
TOTAL ASSETS	<u>234,103.47</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-621,713.25
Net Income	3,405.51
Total Equity	<u>234,103.47</u>
TOTAL LIABILITIES & EQUITY	<u>234,103.47</u>

11:37 AM

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

09/16/19

Accrual Basis

	<u>Aug 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	92,665.20
109.000 · Certificate of Deposit - LAB	250,000.00
Total Checking/Savings	<u>342,665.20</u>
Total Current Assets	<u>342,665.20</u>
TOTAL ASSETS	<u><u>342,665.20</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	341,516.68
Net Income	1,148.52
Total Equity	<u>342,665.20</u>
TOTAL LIABILITIES & EQUITY	<u><u>342,665.20</u></u>

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

	<u>Aug 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	113,910.00
106.000 · Capital Reserve Savings Account - Other	5,628.84
	<hr/>
Total 106.000 · Capital Reserve Savings Account	119,538.84
	<hr/>
Total Checking/Savings	119,538.84
	<hr/>
Total Current Assets	119,538.84
Other Assets	
130.02 · Due from Master Escrow	80.51
	<hr/>
Total Other Assets	80.51
	<hr/>
TOTAL ASSETS	119,619.35
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	87,002.61
Net Income	-176,350.94
	<hr/>
Total Equity	119,619.35
	<hr/>
TOTAL LIABILITIES & EQUITY	119,619.35
	<hr/> <hr/>

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

	<u>Aug 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	1,870.39
Total 106.000 · Fire CR Savings Account	<u>194,559.89</u>
Total Checking/Savings	<u>194,559.89</u>
Total Current Assets	<u>194,559.89</u>
TOTAL ASSETS	<u>194,559.89</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-166,908.13
Net Income	126,870.39
Total Equity	<u>194,559.89</u>
TOTAL LIABILITIES & EQUITY	<u>194,559.89</u>

11:30 AM

37LNT Highway Reconstruction & Rehabilitation

09/16/19

Balance Sheet

Accrual Basis

As of August 31, 2019

	<u>Aug 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	617,454.58
Total Checking/Savings	<u>617,454.58</u>
Total Current Assets	<u>617,454.58</u>
TOTAL ASSETS	<u>617,454.58</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	764,310.95
Net Income	<u>-146,856.37</u>
Total Equity	<u>617,454.58</u>
TOTAL LIABILITIES & EQUITY	<u>617,454.58</u>

11:34 AM

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

09/16/19

Accrual Basis

	<u>Aug 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	137,528.76
Total Checking/Savings	<u>137,528.76</u>
Total Current Assets	<u>137,528.76</u>
TOTAL ASSETS	<u><u>137,528.76</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	132,460.95
Net Income	5,067.81
Total Equity	<u>137,528.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>137,528.76</u></u>

11:19 AM

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

09/16/19

As of August 31, 2019

Accrual Basis

	<u>Aug 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.500 · Recycling - Sweep Account	<u>116,251.58</u>
Total Checking/Savings	<u>117,116.57</u>
Total Current Assets	<u>117,116.57</u>
TOTAL ASSETS	<u><u>117,116.57</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	208,595.72
Net Income	<u>-91,479.15</u>
Total Equity	<u>117,116.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>117,116.57</u></u>

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

	<u>Aug 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	348,334.88
Total Checking/Savings	<u>348,334.88</u>
Total Current Assets	<u>348,334.88</u>
TOTAL ASSETS	<u><u>348,334.88</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-28,919.46
Net Income	267,834.81
Total Equity	<u>348,334.88</u>
TOTAL LIABILITIES & EQUITY	<u><u>348,334.88</u></u>

11:48 AM
09/16/19
Accrual Basis

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

	<u>Aug 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	552.74
100.500 Traffic Impact - Sweep	1,826,024.95
109.000 Certificate of Deposit	508,163.65
Total Checking/Savings	<u>2,334,741.34</u>
Total Current Assets	<u>2,334,741.34</u>
TOTAL ASSETS	<u><u>2,334,741.34</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,776,675.71
Net Income	58,065.63
Total Equity	<u>2,334,741.34</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,334,741.34</u></u>

11:45 AM

09/16/19

Accrual Basis

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

	<u>Aug 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-10.63
100.500 · Sewer - Sweep Account	254,128.30
Total Checking/Savings	<u>254,117.67</u>
Total Current Assets	<u>254,117.67</u>
TOTAL ASSETS	<u><u>254,117.67</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	220,565.40
Net Income	33,552.27
Total Equity	<u>254,117.67</u>
TOTAL LIABILITIES & EQUITY	<u><u>254,117.67</u></u>

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

	Aug 31, 19
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	389,765.32
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	16,874.97
Total Checking/Savings	407,351.99
Total Current Assets	407,351.99
TOTAL ASSETS	407,351.99
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	(10,946.24)
Total Equity	405,021.48
TOTAL LIABILITIES & EQUITY	407,351.99

Lower Nazareth Township
Balance Sheet
As of August 31, 2019

	<u>Aug 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	101,746.89
100.000 · Checking Account - Other	<u>-120,308.22</u>
Total 100.000 · Checking Account	2,714.50
100.500 · D&I Checking - Sweep Account	<u>122,835.62</u>
Total Checking/Savings	<u>125,550.12</u>
Total Current Assets	<u>125,550.12</u>
TOTAL ASSETS	<u><u>125,550.12</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	82,931.59
Net Income	<u>-18,095.00</u>
Total Equity	<u>125,550.12</u>
TOTAL LIABILITIES & EQUITY	<u><u>125,550.12</u></u>