



**Lower Nazareth Township**  
**Financial Report**  
*August 2020*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Aug-20

<b>General Fund - 01</b>	\$ 1,603,901
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 156,697
<b>Palmer Sewer Fund - 08</b>	\$ 173,538
<b>Nazareth Sewer Fund - 09</b>	\$ 38,087
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CASH</b>	\$ 541,205
<b>Capital Reserve</b>	
<b>Open Space Restricted Fund - 16 - EIT</b>	\$ 256,387
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CD</b>	\$ 520,839
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$ 1,318,431
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 236,570
<b>Fiscal Stability Fund - 95 - CASH</b>	\$ 93,783
<b>Fiscal Stability Fund - 95 - CD</b>	\$ 259,089
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$ 352,873
<b>Capital Reserve - Municipal - 30</b>	\$ 216,689
<b>Capital Reserve - Fire Fund - 31</b>	\$ 181,155
<b>Highway Reconstruction/Rehabilitation -</b>	\$ 606,952
<b>Capital Reserve - Equipment Replacement -</b>	\$ 133,666
<b>Refuse/Recycling Collection - 33</b>	\$ 120,320
<b>State Liquid Fuels Fund - 35</b>	\$ 379,165
<b>Traffic Impact - 091 - CASH</b>	\$ 1,413,947
<b>Traffic Impact - 091 - CD</b>	\$ 520,839
<b>Traffic Impact - 091 - TOTAL</b>	\$ 1,934,786
<b>Total Township Funds...</b>	<b>\$7,452,830</b>
<b>Lower Nazareth Township Sewer Department</b>	\$ 264,813
<b>Master Escrow Account</b>	\$ 735,667
<b>Development &amp; Inspection Account</b>	\$ 162,786
<b>Total Escrow Accounts...</b>	<b>\$1,163,266</b>

09/18/20

**Lower Nazareth Township**  
**General Fund Balance Sheet**

As of August 31, 2020

	Aug 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	-13,125.66
100.500 · Checking - ICS Sweep Account	1,427,366.49
105.000 · Payroll Account	-1,137.64
105.500 · Payroll - ICS Sweep Account	48,693.03
106.000 · LAB Savings Account	658.40
106.100 · PLGIT Account	102,136.42
106.200 · Real Estate Tax Collections	36,809.60
110.000 · Petty Cash	250.00
<b>Total Checking/Savings</b>	1,601,650.64
<b>Total Current Assets</b>	1,601,650.64
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	<b>1,603,900.64</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,714.92
219 · Occup Privilege Tax Withheld	160.00
223 · Unemployment Withheld	119.28
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
<b>Total 210.000 · PAYROLL LIABILITIES</b>	3,647.56
<b>Total Other Current Liabilities</b>	3,647.56
<b>Total Current Liabilities</b>	3,647.56
<b>Total Liabilities</b>	3,647.56
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	351,852.12
Net Income	476,548.48
<b>Total Equity</b>	1,600,253.08
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,603,900.64</b>

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

	Jan - Aug 20	Budget	S Over Budget	% of Budget
<b>Income</b>				
<b>300,000 - TAXES</b>				
<b>301,000 - REAL PROPERTY TAXES</b>				
301.000 - Real Estate - Current	1,794,121.64	1,770,000.00	24,121.64	101.4%
301.400 - Real Estate - Delinquent	22,817.37	17,000.00	5,817.37	134.2%
301.000 - REAL PROPERTY TAXES - Other	0.00	0.00	0.00	0.0%
<b>Total 301,000 - REAL PROPERTY TAXES</b>	<b>1,816,939.01</b>	<b>1,787,000.00</b>	<b>29,939.01</b>	<b>101.7%</b>
<b>310,000 - LOCAL ENABLING ACT TAXES</b>				
310.100 - Real Estate Transfer Tax	203,491.23	275,000.00	-71,508.77	74.0%
310.210 - Earned Income - Current	1,103,481.04	1,350,000.00	-246,518.96	81.7%
310.220 - Earned Income - Prior	106,208.76	85,000.00	21,208.76	125.0%
310.510 - Local Services Tax	253,279.21	425,000.00	-171,720.79	59.6%
<b>Total 310,000 - LOCAL ENABLING ACT TAXES</b>	<b>1,666,460.24</b>	<b>2,135,000.00</b>	<b>-468,539.76</b>	<b>78.1%</b>
<b>Total 300,000 - TAXES</b>	<b>3,483,399.25</b>	<b>3,922,000.00</b>	<b>-438,600.75</b>	<b>88.8%</b>
<b>320,000 - LICENSES &amp; PERMITS</b>				
321.800 - Cable TV Franchise	71,731.11	95,000.00	-23,268.89	75.5%
<b>Total 320,000 - LICENSES &amp; PERMITS</b>	<b>71,731.11</b>	<b>95,000.00</b>	<b>-23,268.89</b>	<b>75.5%</b>
<b>330,000 - FINES &amp; FORFEITS</b>				
331.110 - Vehicle Code Violations	22,511.12	35,000.00	-12,488.88	64.3%
331.122 - Ordinance Violations	2,878.85	5,000.00	-2,121.15	57.6%
<b>Total 330,000 - FINES &amp; FORFEITS</b>	<b>25,389.97</b>	<b>40,000.00</b>	<b>-14,610.03</b>	<b>63.5%</b>
<b>340,000 - INTEREST, RENTS &amp; ROYALTIES</b>				
<b>341,000 - Interest Earnings</b>				
341.01 - Interest on checking	1,514.62	6,000.00	-4,485.38	25.2%
341.02 - Interest on Savings	613.73	2,000.00	-1,386.27	30.7%
<b>Total 341,000 - Interest Earnings</b>	<b>2,128.35</b>	<b>8,000.00</b>	<b>-5,871.65</b>	<b>26.6%</b>
342.000 - Rents and Royalties	23,708.00	110,000.00	-86,292.00	21.6%
<b>Total 342,000 - Rents and Royalties</b>	<b>23,708.00</b>	<b>110,000.00</b>	<b>-86,292.00</b>	<b>21.6%</b>
<b>Total 340,000 - INTEREST, RENTS &amp; ROYALTIES</b>	<b>25,836.35</b>	<b>118,000.00</b>	<b>-92,163.65</b>	<b>21.9%</b>
<b>350,000 - INTERGOVERNMENTAL REVENUES</b>				
<b>355,000 - STATE SHARED REVENUES</b>				
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%
<b>Total 355,000 - STATE SHARED REVENUES</b>	<b>0.00</b>	<b>136,000.00</b>	<b>-136,000.00</b>	<b>0.0%</b>
<b>Total 350,000 - INTERGOVERNMENTAL REVENUES</b>	<b>0.00</b>	<b>136,000.00</b>	<b>-136,000.00</b>	<b>0.0%</b>
<b>360,000 - CHARGES FOR SERVICES</b>				
361.000 - General Government	21,275.56	15,000.00	6,275.56	141.8%
361.310 - Subdivision & Land Development	9,200.00	4,000.00	5,200.00	230.0%
361.330 - Zoning Hearings				

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

	Jan - Aug 20	Budget	\$ Over Budget	% of Budget
361,500 - Maps & Publications	199.34	250.00	-50.66	79.7%
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	30,674.90	19,250.00	11,424.90	159.4%
362,000 - PUBLIC SAFETY				
362,140 - Alarm Permits	40.00	150.00	-110.00	26.7%
362,410 - Building & Zoning Permits	10,340.50	20,000.00	-9,659.50	51.7%
362,440 - Sewer Permits	950.00	1,500.00	-550.00	63.3%
362,450 - Moving & Occupancy Permits	5.00	50.00	-45.00	200.0%
362,451 - Use & Occupancy Permits	100.00	500.00	-400.00	80.0%
362,452 - Moving Permits	400.00	3,000.00	-2,600.00	86.7%
362,470 - Driveway Permits	2,600.00	15,000.00	-12,400.00	164.5%
362,480 - Grading Permits	24,675.00	5,000.00	19,675.00	108.0%
362,481 - Swimming Pool Grading Permits	5,400.00	5,000.00	400.00	108.0%
362,490 - Peddling Permit	275.00	50.00	225.00	550.0%
362,000 - PUBLIC SAFETY - Other	65.00			
Total 362,000 - PUBLIC SAFETY	44,850.50	45,250.00	-399.50	99.1%
Total 360,000 - CHARGES FOR SERVICES	75,525.40	64,500.00	11,025.40	117.1%
363,000 - HIGHWAYS AND STREETS				
363,239 - Proceeds from Public Prop Damage	0.00	100.00	-100.00	0.0%
363,246 - Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
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			
367,350 - Field Use Fees	3,420.00	500.00	2,920.00	684.0%
Total 367,000 - CULTURE-RECREATION	3,520.00	18,000.00	-14,480.00	19.6%
389,000 - MISCELLANEOUS INCOME	0.00	50.00	-50.00	0.0%
395,000 - Refund of Prior Yr Expenditures	41,439.85	15,000.00	26,439.85	276.3%
49900 - Uncategorized Income	0.00			
Total Income	3,726,841.93	4,408,750.00	-681,908.07	84.5%
Gross Profit	3,726,841.93	4,408,750.00	-681,908.07	84.5%
Expense				
400,000 - GENERAL GOVERNMENT				
400,105 - Salary	8,333.20	12,500.00	-4,166.80	66.7%
400,215 - Postage	5,227.10	5,000.00	227.10	104.5%
400,300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400,310 - Stenographer/BOS	225.00	1,000.00	-775.00	22.5%
400,317 - Professional Services	0.00	500.00	-500.00	0.0%
400,320 - Telephone	3,579.65	4,000.00	-420.35	89.5%
400,321 - Local	2,731.02	4,000.00	-1,268.98	68.3%
400,324 - Wireless				
Total 400,320 - Telephone	6,310.67	8,000.00	-1,689.33	78.9%

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

	Jan - Aug 20	Budget	\$ Over Budget	% of Budget
<b>400,340 - Advertising</b>	5,785.25	7,500.00	-1,714.75	77.1%
<b>400,342 - Public Relations Printing</b>	5,026.00	7,500.00	-2,474.00	67.0%
<b>400,374 - Maintenance Agreements</b>	12,604.01	18,500.00	-5,895.99	68.1%
<b>400,384 - Office Equipment Rental</b>	540.00	750.00	-210.00	72.0%
<b>400,420 - Dues &amp; Subscriptions</b>	3,333.48	4,200.00	-866.52	79.4%
<b>400,460 - Meetings &amp; Continuing Education</b>	1,899.00	7,000.00	-5,101.00	27.1%
<b>Total 400,000 - GENERAL GOVERNMENT</b>	49,283.71	72,500.00	-23,216.29	68.0%
<b>402,000 - AUDITING</b>				
<b>402,105 - Audit Wages</b>	40.00	50.00	-10.00	80.0%
<b>402,311 - Accounting &amp; Auditing Services</b>	9,300.00	10,000.00	-700.00	93.0%
<b>Total 402,000 - AUDITING</b>	9,340.00	10,050.00	-710.00	92.9%
<b>403,000 - TAX COLLECTION</b>				
<b>403,105 - R.E. Tax Collector Salary</b>	6,699.90	8,000.00	-1,300.10	83.7%
<b>403,201 - Real Estate Collector Supplies</b>	1,963.77	2,500.00	-536.23	78.6%
<b>403,213 - Office Equipment</b>	0.00	200.00	-200.00	0.0%
<b>403,215 - EIT Postage</b>	0.00	50.00	-50.00	0.0%
<b>403,216 - Real Estate Postage</b>	0.00	1,500.00	-1,500.00	0.0%
<b>403,317 - Tax Collection Committee Servic</b>	0.00	300.00	-300.00	0.0%
<b>403,319 - Tax Refunds</b>	21,765.81	1,500.00	22.00	101.5%
<b>403,350 - Insurance &amp; Bonding</b>	1,522.00	500.00	-500.00	0.0%
<b>403,430 - Tax Appeals</b>	0.00			
<b>Total 403,000 - TAX COLLECTION</b>	31,951.48	14,550.00	17,401.48	219.6%
<b>404,000 - SOLICITOR/LEGAL</b>				
<b>404,310 - Legal Services</b>	17,680.50	40,000.00	-22,319.50	44.2%
<b>404,314 - Legal Services - Human Resource</b>	2,252.50	1,000.00	1,252.50	225.3%
<b>Total 404,000 - SOLICITOR/LEGAL</b>	19,933.00	41,000.00	-21,067.00	48.6%
<b>405,000 - PERSONNEL SERVICES</b>				
<b>405,140 - Office Staff Wages</b>	238,877.04	350,000.00	-111,122.96	68.5%
<b>405,200 - Office Supplies</b>	5,306.60	6,000.00	-693.40	88.4%
<b>405,300 - Bond</b>	2,770.28	1,500.00	1,270.28	184.7%
<b>Total 405,000 - PERSONNEL SERVICES</b>	246,953.92	357,500.00	-110,546.08	69.1%
<b>406,000 - GENERAL GOVT. ADMINISTRATION</b>				
<b>406,280 - General Administrative Expense</b>	1,582.09	1,500.00	82.09	105.5%
<b>406,316 - Drug Testing</b>	101.00	500.00	-399.00	20.2%
<b>406,317 - Employee Record Checks</b>	0.00	100.00	-100.00	0.0%
<b>406,318 - Bank Fees</b>	3.33			
<b>406,319 - Reimburse private prop damage</b>	0.00	500.00	-500.00	0.0%
<b>406,325 - Internet fees / Website Develop</b>	3,711.20	6,000.00	-2,288.80	61.9%
<b>406,331 - Mileage</b>	0.00	250.00	-250.00	0.0%
<b>406,338 - Highway/Toll Reimbursement</b>	0.00	100.00	-100.00	0.0%
<b>406,341 - Personal Advertising</b>	708.00	1,000.00	-292.00	70.8%
<b>406,421 - License &amp; Permit Renewal</b>	0.00	200.00	-200.00	0.0%
<b>Total 406,000 - GENERAL GOVT. ADMINISTRATION</b>	6,105.62	10,150.00	-4,044.38	60.2%
<b>407,000 - DATA PROCESSING</b>				
<b>407,213 - Data Processing Equipment</b>	2,452.88	2,200.00	252.88	111.5%
<b>407,215 - Software</b>	3,599.29	8,000.00	-4,400.71	45.0%

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

	Jan - Aug 20	Budget	\$ Over Budget	% of Budget
407,370 - Computer Services	7,336.21	10,000.00	-2,673.79	73.3%
Total 407,000 - DATA PROCESSING	13,378.38	20,200.00	-6,821.62	66.2%
408,000 - ENGINEERING SERVICES				
408,310 - Engineering Services - Gen Con	13,802.68	20,000.00	-6,197.32	69.0%
408,319 - Special Projects	500.00	25,000.00	-24,500.00	2.0%
Total 408,000 - ENGINEERING SERVICES	14,302.68	45,000.00	-30,697.32	31.8%
409,000 - GEN GOVT. BUILDINGS				
409,200 - Supplies	1,981.98	3,500.00	-1,518.02	56.6%
409,230 - Heating Fuel	12,507.04	28,000.00	-15,492.96	44.7%
409,300 - Facilities Maintenance	4,997.78	7,500.00	-2,502.22	66.6%
409,318 - Building Security Systems	628.68	1,500.00	-871.32	41.9%
409,360 - Public Utilities				
409,361 - Electricity	6,259.23	14,000.00	-7,740.77	44.7%
409,366 - Water	1,325.39	3,000.00	-1,674.61	44.2%
Total 409,360 - Public Utilities	7,584.62	17,000.00	-9,415.38	44.6%
409,367 - Trash Removal	3,252.25	5,000.00	-1,747.75	65.0%
409,600 - Capital Construction	249.12			
Total 409,000 - GEN GOVT. BUILDINGS	31,201.47	62,500.00	-31,298.53	49.9%
410,000 - PUBLIC SAFETY				
410,500 - Police Services Contract	1,103,582.00	1,655,000.00	-551,418.00	66.7%
Total 410,000 - PUBLIC SAFETY	1,103,582.00	1,655,000.00	-551,418.00	66.7%
411,000 - FIRE				
411,300 - Building Capital Reserve	71,801.99	90,000.00	-18,198.01	79.8%
411,500 - Contributions	53,186.61	90,000.00	-36,813.39	59.1%
411,541 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411,600 - Water Hydrant Assessment	57,960.21	78,000.00	-20,039.79	74.3%
411,700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411,740 - Equipment Purchase	13,816.24	50,000.00	-34,183.76	31.6%
Total 411,000 - FIRE	198,765.05	458,000.00	-259,234.95	43.4%
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	63,260.27	115,000.00	-51,739.73	55.0%
413,121 - Sewage Enforcement Officer	301.50	750.00	-448.50	40.2%
413,200 - Supplies	341.75	1,000.00	-658.25	34.2%
413,325 - Postage	116.25	1,000.00	-883.75	11.6%
413,400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413,000 - CODE ENFORCEMENT	64,019.77	118,250.00	-54,230.23	54.1%
414,000 - PLANNING & ZONING				
414,112 - Stenographer, ZH & PC	1,712.00	1,300.00	412.00	131.7%
414,116 - Zoning Hearing Bd Compensation	1,500.00	1,500.00	0.00	100.0%

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

	Jan - Aug 20	Budget	\$ Over Budget	% of Budget
414.117 - Planning Commission Comp.	1,450.00	2,500.00	-1,050.00	58.0%
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	10,320.00	40,000.00	-29,680.00	25.8%
414.340 - Zoning Hearing Advertisements	2,716.65	3,000.00	-283.35	90.6%
<b>Total 414.000 - PLANNING &amp; ZONING</b>	<b>17,698.65</b>	<b>52,400.00</b>	<b>-34,701.35</b>	<b>33.8%</b>
415.114 - EMERGENCY MANAGEMENT COORD	1,600.00	2,400.00	-800.00	66.7%
419.540 - EMS Notification System Service	2,819.60	4,000.00	-1,180.40	70.5%
422.450 - Animal Control	4,350.25	3,000.00	1,350.25	145.0%
426.000 - SANITATION EXPENSE				
426.115 - Recycling Collection Wages	6,000.00	8,700.00	-2,700.00	69.0%
<b>Total 426.000 - SANITATION EXPENSE</b>	<b>6,000.00</b>	<b>8,700.00</b>	<b>-2,700.00</b>	<b>69.0%</b>
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	4,835.89	10,000.00	-5,164.11	48.4%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	<b>4,835.89</b>	<b>10,000.00</b>	<b>-5,164.11</b>	<b>48.4%</b>
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	437,021.11	550,000.00	-112,978.89	79.5%
430.245 - Supplies	7,897.04	13,000.00	-5,102.96	60.7%
430.300 - Facilities Maintenance	918.70	1,500.00	-581.30	61.2%
430.320 - Telephone				
430.321 - Local	383.60	700.00	-316.40	54.8%
430.329 - Wireless	1,478.44	2,000.00	-521.56	73.9%
<b>Total 430.320 - Telephone</b>	<b>1,862.04</b>	<b>2,700.00</b>	<b>-837.96</b>	<b>69.0%</b>
430.330 - Heating Fuel	7,358.82	9,000.00	-1,641.18	81.8%
430.360 - Electricity	1,454.85	3,000.00	-1,545.15	48.5%
430.384 - Equip/Machinery Rental	2,050.00			
430.450 - Contracted Services	671.51	1,000.00	-328.49	67.2%
430.460 - Continuing Education	5,415.00	8,000.00	-2,585.00	67.7%
430.740 - Equipment Purchase	0.00	25,000.00	-25,000.00	0.0%
430.750 - Misc. Shop Tools & Equipment	1,998.26	10,000.00	-8,001.74	20.0%
<b>Total 430.000 - HWYS., ROADS &amp; STREETS</b>	<b>466,647.33</b>	<b>623,200.00</b>	<b>-156,552.67</b>	<b>74.9%</b>
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	46,215.03	70,000.00	-23,784.97	66.0%
<b>Total 432.000 - WINTER MAINTENANCE</b>	<b>46,215.03</b>	<b>70,000.00</b>	<b>-23,784.97</b>	<b>66.0%</b>
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	6,880.74	12,000.00	-5,119.26	57.3%
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	2,482.91	4,000.00	-1,517.09	62.1%
433.450 - Signals contracted service	2,521.82	4,000.00	-1,478.18	63.0%
<b>Total 433.000 - TRAFFIC CONTROL DEVICES</b>	<b>11,885.47</b>	<b>23,000.00</b>	<b>-11,114.53</b>	<b>51.7%</b>
434.00 - STREET LIGHTING				
434.360 - St. Light Electricity	2,162.17	4,000.00	-1,837.83	54.1%



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

	Jan - Aug 20	Budget	\$ Over Budget	% of Budget
<b>Total 434,000 - STREET LIGHTING</b>	2,162.17	4,000.00	-1,837.83	54.1%
437,000 - EQUIPMENT REPAIRS-FUEL				
437,200 - Tool & Equipment Repairs	3,734.21	5,000.00	-1,265.79	74.7%
437,213 - Equipment Parts & Supplies	39,795.23	40,000.00	-204.77	99.5%
437,233 - Equipment Motor Fuel	18,912.65	30,000.00	-11,087.35	63.0%
<b>Total 437,000 - EQUIPMENT REPAIRS-FUEL</b>	62,442.09	75,000.00	-12,557.91	83.3%
438,000 - HIGHWAY MAINT & REPAIR				
438,271 - Paving and Patching Materials	4,196.54	4,000.00	196.54	104.9%
438,272 - Aggregate Supplies	1,544.78	2,000.00	-455.22	77.2%
438,273 - Pipe and Drainage Supplies	3,477.85	1,500.00	1,977.85	231.9%
438,274 - Pavement Maintenance Supplies	3,948.00	7,000.00	-3,052.00	56.4%
<b>Total 438,000 - HIGHWAY MAINT &amp; REPAIR</b>	13,167.17	14,500.00	-1,332.83	90.8%
439,000 - HWY CONST & REBUILDING PRJCTS				
439,313 - Engineer	0.00	500.00	-500.00	0.0%
439,600 - Construction/Rebuilding	934.50			
<b>Total 439,000 - HWY CONST &amp; REBUILDING PRJCTS...</b>	934.50	500.00	434.50	186.9%
452,000 - RECREATION & CULTURE				
452,115 - Staff Wages	0.00	14,000.00	-14,000.00	0.0%
452,249 - Recreation Programs	934.21	7,000.00	-6,065.79	13.3%
452,300 - Recreation Safety Insurance	1,122.38	17,000.00	-15,877.62	6.6%
<b>Total 452,000 - RECREATION &amp; CULTURE</b>	2,056.59	38,000.00	-35,943.41	5.4%
454,000 - PARKS				
454,200 - Park supplies	0.00	3,000.00	-3,000.00	0.0%
454,230 - Fuel	1,450.23	3,500.00	-2,049.77	41.4%
454,370 - Park Facilities Maintenance	3,528.55	3,000.00	528.55	117.6%
454,500 - Contracted Services	1,300.00	4,000.00	-2,700.00	32.5%
<b>Total 454,000 - PARKS</b>	6,278.78	13,500.00	-7,221.22	46.5%
456,000 - LIBRARY				
456,520 - Library Contribution	73,125.00	97,500.00	-24,375.00	75.0%
<b>Total 456,000 - LIBRARY</b>	73,125.00	97,500.00	-24,375.00	75.0%
480,000 - INSURANCE & EMPLOYEE BENEFITS				
481,100 - Social Security Employer Paid	46,694.34	65,000.00	-18,305.66	71.8%
481,200 - Medicare Employer Paid	10,920.53	18,000.00	-7,079.47	60.7%
481,300 - Unemployment Comp Employer Paid	885.84	3,500.00	-2,614.16	25.3%
483,197 - Non-Uniform Pension Plan Contrib	-889.22	115,000.00	-115,889.22	-0.8%
483,310 - Pension Plan Admin Fees	3,825.00	4,000.00	-175.00	95.6%
484,354 - Workers Comp Insurance	34,763.75	40,000.00	-5,236.25	86.9%
487,196 - Health Insurance	249,713.33	370,000.00	-120,286.67	67.5%
487,197 - Other Group Benefits	18,824.11	28,000.00	-9,175.89	67.2%
<b>Total 480,000 - INSURANCE &amp; EMPLOYEE BENEF...</b>	364,737.68	643,500.00	-278,762.32	56.7%
486,000 - Insurance				
486,350 - Liability Insurance	25,212.17	45,000.00	-19,787.83	56.0%

09/18/20

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

	Jan - Aug 20	Budget	\$ Over Budget	% of Budget
Total 486,000 · Insurance	25,212.17	45,000.00	-19,787.83	56.0%
492,000 · Interfund Operating Transfers	348,610.50			
6561 · *Payroll Expenses	627.50			
69800 · Uncategorized Expenses	70.00			
Total Expense	3,250,293.45	4,624,400.00	-1,374,106.55	70.3%
Net Income	476,548.48	-215,650.00	692,198.48	-221.0%

**LNT Revenue Fund-Host Fee-05**  
**Balance Sheet**  
**As of August 31, 2020**

---

	<u>Aug 31, 20</u>
<b>ASSETS</b>	
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	-19,917.77
106.000 · Host Fee Savings Account - Other	<u>7,650.39</u>
Total 106.000 · Host Fee Savings Account	<u>156,696.92</u>
Total Checking/Savings	<u>156,696.92</u>
Total Current Assets	<u>156,696.92</u>
<b>TOTAL ASSETS</b>	<b><u>156,696.92</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	100,160.97
Net Income	<u>-41,511.09</u>
Total Equity	<u>156,696.92</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>156,696.92</u></b>

**LNT Palmer Sewer Fund - 08**  
**Balance Sheet**  
As of August 31, 2020

---

	<u>Aug 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,538.46
<b>Total Checking/Savings</b>	<u>173,538.46</u>
<b>Total Current Assets</b>	<u>173,538.46</u>
<b>TOTAL ASSETS</b>	<u><u>173,538.46</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,609.67
Net Income	251.53
<b>Total Equity</b>	<u>173,538.46</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>173,538.46</u></u>

**LNT Nazareth Sewer Fund - 09**  
**Balance Sheet**  
As of August 31, 2020

---

	<u>Aug 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	<u>38,107.44</u>
Total Checking/Savings	<u>38,087.44</u>
Total Current Assets	<u>38,087.44</u>
<b>TOTAL ASSETS</b>	<b><u>38,087.44</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	30,088.83
Net Income	<u>2,788.28</u>
Total Equity	<u>38,087.44</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>38,087.44</u></b>

**LNT Open Space Fund-16**  
**Balance Sheet**  
As of August 31, 2020

---

	<u>Aug 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Open Space Recreation- Sweep	394,828.51
102.000 · EIT Open Space - Restricted	256,386.90
106.000 · PLGIT Savings Account	146,376.92
109.000 · Certificates of Deposit	520,838.95
Total Checking/Savings	<u>1,318,431.28</u>
Total Current Assets	<u>1,318,431.28</u>
<b>TOTAL ASSETS</b>	<b><u>1,318,431.28</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	893,299.95
Net Income	-105,363.62
Total Equity	<u>1,318,431.28</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,318,431.28</u></b>

**LNT Capital Sewer-Signals Fund-18**  
**Balance Sheet**  
As of August 31, 2020

---

	<u>Aug 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.00 · Swr/Signal PLGIT Account	236,433.77
106.000 · Swr/Signal PLUS Account	136.12
<b>Total Checking/Savings</b>	<u>236,569.89</u>
<b>Total Current Assets</b>	<u>236,569.89</u>
<b>TOTAL ASSETS</b>	<u><u>236,569.89</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-616,955.53
Net Income	1,114.21
<b>Total Equity</b>	<u>236,569.89</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>236,569.89</u></u>

8:51 AM

(95)LNT Fiscal Stability Fund

Balance Sheet

09/18/20

As of August 31, 2020

Accrual Basis

---

	<u>Aug 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,783.19
109.000 · Certificate of Deposit - LAB	259,089.37
Total Checking/Savings	<u>352,872.56</u>
Total Current Assets	<u>352,872.56</u>
<b>TOTAL ASSETS</b>	<b><u>352,872.56</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	349,807.18
Net Income	3,065.38
Total Equity	<u>352,872.56</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>352,872.56</u></b>



**LNT Capital Reserve - 30**  
**Balance Sheet**  
As of August 31, 2020

---

	<u>Aug 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	165,676.92
106.003 · OFFICE EQUIPMENT	8,610.50
106.004 · SPECIAL PROJECTS	10,639.54
106.006 · POLICE EQUIPMENT (CRPD)	25,000.00
106.000 · Capital Reserve Savings Account - Other	6,761.84
<b>Total 106.000 · Capital Reserve Savings Account</b>	<u>216,688.80</u>
<b>Total Checking/Savings</b>	<u>216,688.80</u>
<b>Total Current Assets</b>	216,688.80
<b>Other Assets</b>	
130.02 · Due from Master Escrow	80.51
<b>Total Other Assets</b>	<u>80.51</u>
<b>TOTAL ASSETS</b>	<u><u>216,769.31</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-102,256.67
Net Income	110,058.30
<b>Total Equity</b>	<u>216,769.31</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>216,769.31</u></u>

**LNT Capital Reserve Fire-31**  
**Balance Sheet**  
As of August 31, 2020

---

	<u>Aug 31, 20</u>
<b>ASSETS</b>	
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	15,060.64
106.000 · Fire CR Savings Account - Other	1,215.95
Total 106.000 · Fire CR Savings Account	<u>181,155.23</u>
Total Checking/Savings	<u>181,155.23</u>
Total Current Assets	<u>181,155.23</u>
<b>TOTAL ASSETS</b>	<b><u>181,155.23</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	81,556.65
Net Income	<u>-134,999.05</u>
Total Equity	<u>181,155.23</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>181,155.23</u></b>

8:37 AM

# 37LNT Highway Reconstruction & Rehabilitation

## Balance Sheet

09/18/20

As of August 31, 2020

Accrual Basis

---

	<u>Aug 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	606,951.54
Total Checking/Savings	<u>606,951.54</u>
Total Current Assets	<u>606,951.54</u>
<b>TOTAL ASSETS</b>	<b><u>606,951.54</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	603,668.46
Net Income	3,283.08
Total Equity	<u>606,951.54</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>606,951.54</u></b>

8:40 AM

# LNT Capital Reserve - Equipment Replacement

09/18/20

## Balance Sheet

Accrual Basis

As of August 31, 2020

---

	<u>Aug 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	133,665.86
Total Checking/Savings	<u>133,665.86</u>
Total Current Assets	<u>133,665.86</u>
<b>TOTAL ASSETS</b>	<b><u>133,665.86</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	128,272.45
Net Income	5,393.41
Total Equity	<u>133,665.86</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>133,665.86</u></b>

8:33 AM

Lower Nazareth Township - Refuse/Recycling Collection

09/18/20

Balance Sheet

Accrual Basis

As of August 31, 2020

---

	<u>Aug 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-4,288.25
104.500 · Recycling - Sweep Account	124,608.64
Total Checking/Savings	<u>120,320.39</u>
Total Current Assets	<u>120,320.39</u>
<b>TOTAL ASSETS</b>	<b><u>120,320.39</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	234,668.94
Net Income	<u>-114,348.55</u>
Total Equity	<u>120,320.39</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>120,320.39</u></b>

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of August 31, 2020

---

	<u>Aug 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
106.000 · SLF Savings Account	379,165.28
<b>Total Checking/Savings</b>	<u>379,165.28</u>
<b>Total Current Assets</b>	<u>379,165.28</u>
<b>TOTAL ASSETS</b>	<u><u>379,165.28</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	17,622.71
Net Income	252,123.04
<b>Total Equity</b>	<u>379,165.28</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>379,165.28</u></u>

9:10 AM

09/18/20

Accrual Basis

**LNT Traffic Impact Account**  
**Balance Sheet**  
**As of August 31, 2020**

---

	<u>Aug 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,413,966.56
109.000 Certificate of Deposit	520,838.95
<b>Total Checking/Savings</b>	<u>1,934,785.51</u>
<b>Total Current Assets</b>	<u>1,934,785.51</u>
<b>TOTAL ASSETS</b>	<u><u>1,934,785.51</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 Opening Equity	500,000.00
Retained Earnings	1,850,642.41
Net Income	-415,856.90
<b>Total Equity</b>	<u>1,934,785.51</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,934,785.51</u></u>

9:06 AM

# Lower Nazareth Township Sewer Department

## Balance Sheet

09/18/20

As of August 31, 2020

Accrual Basis

---

	<u>Aug 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	264,833.10
Total Checking/Savings	<u>264,813.10</u>
Total Current Assets	<u>264,813.10</u>
<b>TOTAL ASSETS</b>	<u><u>264,813.10</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	276,776.44
Net Income	-11,963.34
Total Equity	<u>264,813.10</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>264,813.10</u></u>



**Lower Nazareth Township Master Escrow**  
**Balance Sheet**  
As of August 31, 2020

---

	Aug 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	716,231.25
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,723.80
<b>Total Checking/Savings</b>	735,666.75
<b>Total Current Assets</b>	735,666.75
<b>TOTAL ASSETS</b>	735,666.75
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
230.000 · Due to Other Funds	2,330.51
<b>Total Other Current Liabilities</b>	2,330.51
<b>Total Current Liabilities</b>	2,330.51
<b>Total Liabilities</b>	2,330.51
<b>Equity</b>	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(341,308.39)
Net Income	230,573.92
<b>Total Equity</b>	733,336.24
<b>TOTAL LIABILITIES &amp; EQUITY</b>	735,666.75

**Lower Nazareth Township**  
**Balance Sheet**  
As of August 31, 2020

	Aug 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	138,429.23
100.000 · Checking Account - Other	-160,707.92
<b>Total 100.000 · Checking Account</b>	-1,002.86
100.500 · D&I Checking - Sweep Account	163,788.53
<b>Total Checking/Savings</b>	162,785.67
<b>Total Current Assets</b>	162,785.67
<b>TOTAL ASSETS</b>	<b>162,785.67</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	39,177.64
Net Income	62,894.50
<b>Total Equity</b>	162,785.67
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>162,785.67</b>