



Lower Nazareth Township
Financial Report
December 2019

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Dec-19

General Fund - 01	\$ 1,279,762
Special Revenue Fund - Host Fee - 05	\$ 198,208
Palmer Sewer Fund - 08	\$ 173,287
Nazareth Sewer Fund - 09	\$ 35,299
Capital Reserve - Open Space Fund - 16 - CASH	\$ 909,791
Capital Reserve - Open Space Fund - 16 - CD	\$ 508,164
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,417,955
Capital Reserve - Sewer/Signals Fund - 18	\$ 235,456
Fiscal Stability Fund - 95 - CASH	\$ 93,271
Fiscal Stability Fund - 95 - CD	\$ 255,689
Fiscal Stability Fund - 95 - TOTAL	\$ 348,960
Capital Reserve - Municipal - 30	\$ 106,711
Capital Reserve - Fire Fund - 31	\$ 316,154
Highway Reconstruction/Rehabilitation -	\$ 603,668
Capital Reserve - Equipment Replacement -	\$ 128,272
Refuse/Recycling Collection - 33	\$ 234,669
State Liquid Fuels Fund - 35	\$ 127,042
Traffic Impact - 091 - CASH	\$ 1,836,738
Traffic Impact - 091 - CD	\$ 508,164
Traffic Impact - 091 - TOTAL	\$ 2,344,902
Total Township Funds...	\$7,550,346
Lower Nazareth Township Sewer Department	\$ 276,776
Master Escrow Account	\$ 505,093
Development & Inspection Account	\$ 99,891
Total Escrow Accounts...	\$881,760

01/21/20

**Lower Nazareth Township
General Fund Balance Sheet**

As of December 31, 2019

	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	150,437.67
100.200 · EIT Open Space	100.00
100.500 · Checking - ICS Sweep Account	884,200.88
105.000 · Payroll Account	-896.28
105.500 · Payroll - ICS Sweep Account	119,770.33
106.000 · LAB Savings Account	658.08
106.100 · PLGIT Account	99,640.65
106.200 · Real Estate Tax Collections	23,337.69
110.000 · Petty Cash	250.00
Total Checking/Savings	1,277,499.02
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	1,277,512.28
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,279,762.28
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-3.63
Total 210.000 · PAYROLL LIABILITIES	-3.63
Total Other Current Liabilities	-3.63
Total Current Liabilities	-3.63
Total Liabilities	-3.63
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	255,067.37
Net Income	252,846.06
Total Equity	1,279,765.91
TOTAL LIABILITIES & EQUITY	1,279,762.28

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

01/21/20

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,792,106.56	1,750,000.00	42,106.56	102.4%
301.400 · Real Estate - Delinquent	26,920.26	17,000.00	9,920.26	158.4%
301.000 · REAL PROPERTY TAXES - Other	-319.26			
Total 301.000 · REAL PROPERTY TAXES	1,818,707.56	1,767,000.00	51,707.56	102.9%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	422,861.19	250,000.00	172,861.19	169.1%
310.210 · Earned Income - Current	1,466,330.43	1,320,000.00	146,330.43	111.1%
310.220 · Earned Income - Prior	210,405.53	80,000.00	130,405.53	263.0%
310.510 · Local Services Tax	435,341.44	400,000.00	35,341.44	108.8%
Total 310.000 · LOCAL ENABLING ACT TAXES	2,534,938.59	2,050,000.00	484,938.59	123.7%
Total 300.000 · TAXES	4,353,646.15	3,817,000.00	536,646.15	114.1%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	97,024.45	95,000.00	2,024.45	102.1%
Total 320.000 · LICENSES & PERMITS	97,024.45	95,000.00	2,024.45	102.1%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	46,255.37	35,000.00	11,255.37	132.2%
331.122 · Ordinance Violations	6,381.84	5,000.00	1,381.84	127.6%
Total 330.000 · FINES & FORFEITS	52,637.21	40,000.00	12,637.21	131.6%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	9,691.92	2,000.00	7,691.92	484.6%
341.02 · Interest on Savings	2,290.68			
Total 341.000 · Interest Earnings	11,982.60	2,000.00	9,982.60	599.1%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	70,404.86	100,000.00	-29,595.14	70.4%
Total 342.000 · Rents and Royalties	70,404.86	100,000.00	-29,595.14	70.4%
Total 340.000 · INTEREST, RENTS & ROYALTIES	82,387.46	102,000.00	-19,612.54	80.8%
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	3,811.64	4,000.00	-188.36	95.3%
355.040 · Alcoholic Beverage Licenses	2,000.00	2,000.00	0.00	100.0%
355.051 · Non-Uniform	81,927.98	55,000.00	26,927.98	149.0%
355.070 · Fire Relief	72,996.02	75,000.00	-2,003.98	97.3%
Total 355.000 · STATE SHARED REVENUES	160,735.64	136,000.00	24,735.64	118.2%
Total 350.000 · INTERGOVERNMENTAL REVENU...	160,735.64	136,000.00	24,735.64	118.2%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	31,182.18	15,000.00	16,182.18	207.9%
361.330 · Zoning Hearings	8,500.00	4,000.00	4,500.00	212.5%

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

	Jan - Dec 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	495.08	250.00	245.08	198.0%
Total 361.500 · Maps & Publications	530.38	250.00	280.38	212.2%
361.74 · Postage collected	18.60			
Total 361.000 · General Government	40,231.16	19,250.00	20,981.16	209.0%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	165.00	150.00	15.00	110.0%
362.410 · Building & Zoning Permits	16,941.90	20,000.00	-3,058.10	84.7%
362.440 · Sewer Permits	1,765.00	1,500.00	265.00	117.7%
362.450 · Moving & Occupancy Permits	30.00			
362.451 · Use & Occupancy Permits	360.00	50.00	310.00	720.0%
362.452 · Moving Permits	695.00	500.00	195.00	139.0%
362.470 · Driveway Permits	2,750.00	3,000.00	-250.00	91.7%
362.480 · Grading Permits	19,975.00	25,000.00	-5,025.00	79.9%
362.481 · Swimming Pool Grading Permits	9,425.00	5,000.00	4,425.00	188.5%
362.490 · Peddling Permit	375.00	50.00	325.00	750.0%
Total 362.000 · PUBLIC SAFETY	52,481.90	55,250.00	-2,768.10	95.0%
Total 360.000 · CHARGES FOR SERVICES	92,713.06	74,500.00	18,213.06	124.4%
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%
367.301 · Business Donations	675.00			
367.350 · Field Use Fees	510.00	2,500.00	-1,990.00	20.4%
Total 367.000 · CULTURE-RECREATION	18,570.00	20,000.00	-1,430.00	92.9%
389.000 · MISCELLANEOUS INCOME				
395.000 · Refund of Prior Yr Expenditures	0.00	50.00	-50.00	0.0%
499.00 · Uncategorized Income	52,205.98	15,000.00	37,205.98	348.0%
Total Income	4,910,425.33	4,299,850.00	610,575.33	114.2%
Gross Profit	4,910,425.33	4,299,850.00	610,575.33	114.2%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	12,499.80	12,500.00	-0.20	100.0%
400.215 · Postage	3,642.99	3,500.00	142.99	104.1%
400.300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 · Stenographer/BOS	595.00	1,000.00	-405.00	59.5%
400.317 · Professional Services	3,200.00	500.00	2,700.00	640.0%

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

01/21/20

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
400.321 - Local	3,833.13	4,500.00	-666.87	85.2%
400.322 - Long Distance	0.00	50.00	-50.00	0.0%
400.324 - Wireless	4,092.06	3,000.00	1,092.06	136.4%
Total 400.320 - Telephone	7,925.19	7,550.00	375.19	105.0%
400.340 - Advertising	7,336.06	7,500.00	-163.94	97.8%
400.342 - Public Relations Printing	7,369.00	7,000.00	369.00	105.3%
400.374 - Maintenance Agreements	22,047.48	18,500.00	3,547.48	119.2%
400.384 - Office Equipment Rental	720.00	750.00	-30.00	96.0%
400.420 - Dues & Subscriptions	4,520.20	4,200.00	320.20	107.6%
400.460 - Meetings & Continuing Education	6,085.05	7,500.00	-1,414.95	81.1%
400.700 - Capital Purchases	0.00	5,000.00	-5,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	75,940.77	75,550.00	390.77	100.5%
402.000 - AUDITING	20.00	50.00	-30.00	40.0%
402.105 - Audit Wages	8,950.00	10,000.00	-1,050.00	89.5%
402.311 - Accounting & Auditing Services				
Total 402.000 - AUDITING	8,970.00	10,050.00	-1,080.00	89.3%
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	7,103.50	8,000.00	-896.50	88.8%
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	43.98	50.00	-6.02	88.0%
403.216 - Real Estate Postage	1,350.40	1,500.00	-149.60	90.0%
403.317 - Tax Collection Committee Serv	143.60	400.00	-256.40	35.9%
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	12,509.54	16,650.00	-4,140.46	75.1%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	31,010.50	40,000.00	-8,989.50	77.5%
404.314 - Legal Services - Human Resource	0.00	1,000.00	-1,000.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	31,010.50	41,000.00	-9,989.50	75.6%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	339,620.40	345,000.00	-5,379.60	98.4%
405.200 - Office Supplies	5,113.06	6,000.00	-886.94	85.2%
405.300 - Bond	1,425.00	1,500.00	-75.00	95.0%
Total 405.000 - PERSONNEL SERVICES	346,158.46	352,500.00	-6,341.54	98.2%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	1,392.62	1,000.00	392.62	139.3%
406.316 - Drug Testing	371.00	500.00	-129.00	74.2%
406.317 - Employee Record Checks	66.00	50.00	16.00	132.0%
406.318 - Bank Fees	-236.40			
406.319 - Reimburse private prop damage	44.45	400.00	-355.55	11.1%
406.325 - Internet fees / Website Develop	5,662.80	6,000.00	-337.20	94.4%
406.331 - Mileage	292.32	50.00	242.32	584.6%
406.338 - Highway/Toll Reimbursement	54.60	100.00	-45.40	54.6%
406.341 - Personnel Advertising	768.00	500.00	268.00	153.6%

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

01/21/20

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
406.421 - License & Permit Renewal	434.35	200.00	234.35	217.2%
Total 406.000 - GENERAL GOVT. ADMINISTRATI...	8,849.74	8,800.00	49.74	100.6%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	1,474.66	2,000.00	-525.34	73.7%
407.215 - Software	13,971.04	5,000.00	8,971.04	279.4%
407.370 - Computer Services	6,861.75	10,000.00	-3,138.25	68.6%
Total 407.000 - DATA PROCESSING	22,307.45	17,000.00	5,307.45	131.2%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	15,300.34	15,000.00	300.34	102.0%
408.319 - Special Projects	3,321.00	25,000.00	-21,679.00	13.3%
Total 408.000 - ENGINEERING SERVICES	18,621.34	40,000.00	-21,378.66	46.6%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	3,409.65	3,000.00	409.65	113.7%
409.230 - Heating Fuel	29,879.47	27,000.00	2,879.47	110.7%
409.300 - Facilities Maintenance	6,960.01	5,000.00	1,960.01	139.2%
409.318 - Building Security Systems	1,441.90	1,500.00	-58.10	96.1%
409.360 - Public Utilities				
409.361 - Electricity	12,033.36	15,000.00	-2,966.64	80.2%
409.366 - Water	1,916.44	3,000.00	-1,083.56	63.9%
Total 409.360 - Public Utilities	13,949.80	18,000.00	-4,050.20	77.5%
409.367 - Trash Removal	1,273.50	8,000.00	-6,724.50	15.9%
Total 409.000 - GEN GOVT. BUILDINGS	56,916.33	62,500.00	-5,583.67	91.1%
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	1,483,881.96	1,485,000.00	-1,118.04	99.9%
Total 410.000 - PUBLIC SAFETY	1,483,881.96	1,485,100.00	-1,218.04	99.9%
411.000 - FIRE				
411.500 - Building Capital Reserve	90,000.00	90,000.00	0.00	100.0%
411.500 - Contributions	90,000.00	90,000.00	0.00	100.0%
411.541 - Fire Relief	72,996.02	75,000.00	-2,003.98	97.3%
411.600 - Water Hydrant Assessment	75,557.94	75,000.00	557.94	100.7%
411.700 - Truck Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.740 - Equipment Purchase	50,000.00	50,000.00	0.00	100.0%
Total 411.000 - FIRE	458,553.96	460,000.00	-1,446.04	99.7%
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	100,194.22	115,000.00	-14,805.78	87.1%
413.121 - Sewage Enforcement Officer	523.88	750.00	-226.12	69.9%
413.200 - Supplies	1,259.74	700.00	559.74	180.0%

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

01/21/20

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
413.325 · Postage	1,039.35	1,000.00	39.35	103.9%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	103,017.19	117,950.00	-14,932.81	87.3%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	462.00	1,300.00	-838.00	35.5%
414.116 · Zoning Hearing Bd Compensation	600.00	2,000.00	-1,400.00	30.0%
414.117 · Planning Commission Comp.	2,100.00	2,500.00	-400.00	84.0%
414.120 · Legal	3,008.00	4,000.00	-992.00	75.2%
414.310 · Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 · Engineer	25,714.38	45,000.00	-19,285.62	57.1%
414.340 · Zoning Hearing Advertisements	1,800.30	3,000.00	-1,199.70	60.0%
414.000 · PLANNING & ZONING - Other	165.00			
Total 414.000 · PLANNING & ZONING	33,849.68	57,900.00	-24,050.32	58.5%
415.114 · EMERGENCY MANAGEMENT COORD	2,400.00	2,400.00	0.00	100.0%
422.450 · Animal Control	1,450.00	3,000.00	-1,550.00	48.3%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	8,800.77	8,500.00	300.77	103.5%
Total 426.000 · SANITATION EXPENSE	8,800.77	8,500.00	300.77	103.5%
429.000 · PUBLIC WORKS - SANITATION	8,607.11	10,000.00	-1,392.89	86.1%
429.364 · Sanitary Sewer Expenses				
Total 429.000 · PUBLIC WORKS - SANITATION	8,607.11	10,000.00	-1,392.89	86.1%
430.000 · HWYS, ROADS & STREETS				
430.100 · Personnel Services	636,589.47	535,000.00	101,589.47	119.0%
430.245 · Supplies	12,536.20	13,000.00	-463.80	96.4%
430.300 · Facilities Maintenance	379.70	1,500.00	-1,120.30	25.3%
430.320 · Telephone				
430.321 · Local	575.40	600.00	-24.60	95.9%
430.329 · Wireless	2,012.74	2,000.00	12.74	100.6%
Total 430.320 · Telephone	2,588.14	2,600.00	-11.86	99.5%
430.330 · Heating Fuel	8,065.86	7,000.00	1,065.86	115.2%
430.360 · Electricity	2,530.05	3,000.00	-469.95	84.3%
430.450 · Contracted Services	896.39	1,000.00	-103.61	89.6%
430.460 · Continuing Education	11,263.50	5,000.00	6,263.50	225.3%
430.600 · Capital Construction	1,900.00			
430.740 · Equipment Purchase	1,658.38	25,000.00	-23,341.62	6.6%
430.750 · Misc. Shop Tools & Equipment	9,115.39	10,000.00	-884.61	91.2%
430.000 · HWYS, ROADS & STREETS - Other	120.00			
Total 430.000 · HWYS, ROADS & STREETS	687,643.08	603,100.00	84,543.08	114.0%
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	10,107.26	10,000.00	107.26	101.1%
433.246 · Pavement Marking Supplies	272.88	1,000.00	-727.12	27.3%

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

01/21/20

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
433.249 - Traffic Control Supplies-signal	975.13	2,000.00	-1,024.87	48.8%
433.360 - Traffic signal electric	3,632.75	4,000.00	-367.25	90.8%
433.450 - Signals contracted service	3,092.94	4,000.00	-907.06	77.3%
433.000 - TRAFFIC CONTROL DEVICES - Other	239.36			
Total 433.000 - TRAFFIC CONTROL DEVICES	18,320.32	21,000.00	-2,679.68	87.2%
434.00 - STREET LIGHTING				
434.360 - St. Light. Electricity	3,342.50	4,000.00	-657.50	83.6%
Total 434.00 - STREET LIGHTING	3,342.50	4,000.00	-657.50	83.6%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	4,555.94	8,000.00	-3,444.06	56.9%
437.213 - Equipment Parts & Supplies	41,402.40	45,000.00	-3,597.60	92.0%
437.233 - Equipment Motor Fuel	60,341.45	25,000.00	35,341.45	241.4%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	106,299.79	78,000.00	28,299.79	136.3%
438.000 - HIGHWAY MAINT. & REPAIR				
438.271 - Paving and Patching Materials	1,579.90	4,500.00	-2,920.10	35.1%
438.272 - Aggregate Supplies	3,519.48	2,000.00	1,519.48	176.0%
438.273 - Pipe and Drainage Supplies	1,318.80	1,500.00	-181.20	87.9%
438.274 - Pavement Maintenance Supplies	0.00	5,000.00	-5,000.00	0.0%
Total 438.000 - HIGHWAY MAINT. & REPAIR	6,418.18	13,000.00	-6,581.82	49.4%
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - Engineer	0.00	500.00	-500.00	0.0%
439.600 - Construction/Rebuilding	3,064.44	75,000.00	-71,935.56	4.1%
Total 439.000 - HWY CONST & REBUILDING PRJCTS...	3,064.44	75,500.00	-72,435.56	4.1%
452.000 - RECREATION & CULTURE				
452.115 - Staff Wages	11,257.96	13,000.00	-1,742.04	86.6%
452.249 - Recreation Programs	8,137.90	10,000.00	-1,862.10	81.4%
452.500 - Recreation Safety Insurance	8,679.19	23,000.00	-14,320.81	37.7%
Total 452.000 - RECREATION & CULTURE	28,075.05	46,000.00	-17,924.95	61.0%
454.000 - PARKS				
454.200 - Park supplies	2,725.23	3,000.00	-274.77	90.8%
454.230 - Fuel	1,686.90	3,500.00	-1,813.10	48.2%
454.370 - Park Facilities Maintenance	4,105.38	3,000.00	1,105.38	136.8%
454.500 - Contracted Services	2,191.00	4,000.00	-1,809.00	54.8%
454.700 - Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
Total 454.000 - PARKS	10,708.51	14,500.00	-3,791.49	73.9%
456.000 - LIBRARY				
456.520 - Library Contribution	95,258.00	95,500.00	-242.00	99.7%
Total 456.000 - LIBRARY	95,258.00	95,500.00	-242.00	99.7%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	75,302.81	62,000.00	13,302.81	121.5%
481.200 - Medicare Employer Paid	17,611.15	16,000.00	1,611.15	110.1%
481.300 - Unemployment Comp Employer Paid	993.96	3,000.00	-2,006.04	33.1%
483.197 - Non-Uniform Pension Plan Contrib	119,042.56	115,000.00	4,042.56	103.5%

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

01/21/20

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
483.310 · Pension Plan Admin Fees	6,870.00	3,500.00	3,370.00	196.3%
484.354 · Workers Comp Insurance	43,604.50	40,000.00	3,604.50	109.0%
487.196 · Health Insurance	343,019.92	360,000.00	-16,980.08	95.3%
487.197 · Other Group Benefits	25,559.69	26,000.00	-440.31	98.3%
Total 480.000 · INSURANCE & EMPLOYEE BENEF...	632,004.59	625,500.00	6,504.59	101.0%
486.000 · Insurance	46,418.00	45,000.00	1,418.00	103.2%
486.350 · Liability Insurance				
Total 486.000 · Insurance	46,418.00	45,000.00	1,418.00	103.2%
492.000 · Interfund Operating Transfers	260,436.46			
6560 · Payroll Expenses	0.99			
6561 · *Payroll Expenses	870.75			
69800 · Uncategorized Expenses	2.00			
Total Expense	4,657,579.27	4,481,500.00	176,079.27	103.9%
Net Income	252,846.06	-181,650.00	434,496.06	-139.2%

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

	<u>Dec 31, 19</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	22,518.93
106.000 · Host Fee Savings Account - Other	6,724.78
Total 106.000 · Host Fee Savings Account	<u>198,208.01</u>
Total Checking/Savings	<u>198,208.01</u>
Total Current Assets	<u>198,208.01</u>
TOTAL ASSETS	<u><u>198,208.01</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	71,110.16
Net Income	29,050.81
Total Equity	<u>198,208.01</u>
TOTAL LIABILITIES & EQUITY	<u><u>198,208.01</u></u>

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

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,286.93
Total Checking/Savings	<u>173,286.93</u>
Total Current Assets	<u>173,286.93</u>
TOTAL ASSETS	<u><u>173,286.93</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,931.89
Net Income	1,677.78
Total Equity	<u>173,286.93</u>
TOTAL LIABILITIES & EQUITY	<u><u>173,286.93</u></u>

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

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	35,319.16
Total Checking/Savings	<u>35,299.16</u>
Total Current Assets	<u>35,299.16</u>
TOTAL ASSETS	<u>35,299.16</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	24,012.19
Net Income	6,076.64
Total Equity	<u>35,299.16</u>
TOTAL LIABILITIES & EQUITY	<u>35,299.16</u>

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

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Open Space - Sweep Account	764,103.07
106.000 · PLGIT Savings Account	145,687.58
109.000 · Certificates of Deposit	<u>508,163.56</u>
Total Checking/Savings	<u>1,417,954.21</u>
Total Current Assets	<u>1,417,954.21</u>
TOTAL ASSETS	<u>1,417,954.21</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,249,209.83
Net Income	<u>-361,750.57</u>
Total Equity	<u>1,417,954.21</u>
TOTAL LIABILITIES & EQUITY	<u>1,417,954.21</u>

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

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	235,320.31
106.000 · Swr/Signal PLUS Account	<u>135.37</u>
Total Checking/Savings	<u>235,455.68</u>
Total Current Assets	<u>235,455.68</u>
TOTAL ASSETS	<u>235,455.68</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-621,713.25
Net Income	<u>4,757.72</u>
Total Equity	<u>235,455.68</u>
TOTAL LIABILITIES & EQUITY	<u>235,455.68</u>

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01/21/20
Accrual Basis

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

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,271.12
109.000 · Certificate of Deposit - LAB	255,688.58
Total Checking/Savings	<u>348,959.70</u>
Total Current Assets	<u>348,959.70</u>
TOTAL ASSETS	<u><u>348,959.70</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	341,516.68
Net Income	7,443.02
Total Equity	<u>348,959.70</u>
TOTAL LIABILITIES & EQUITY	<u><u>348,959.70</u></u>

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

	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	100,361.28
106.001 · CAPITAL PURCHASES	6,269.22
106.000 · Capital Reserve Savings Account - Other	106,630.50
Total 106.000 · Capital Reserve Savings Account	106,630.50
Total Checking/Savings	106,630.50
Total Current Assets	106,630.50
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	106,711.01
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	87,002.61
Net Income	-189,259.28
Total Equity	106,711.01
TOTAL LIABILITIES & EQUITY	106,711.01

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

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	128,987.66
106.001 · Fire Truck Fund	32,852.77
106.002 · Building Land Fund	151,275.64
106.004 · Equipment Fund	3,038.21
106.000 · Fire CR Savings Account - Other	<u>3,038.21</u>
Total 106.000 · Fire CR Savings Account	316,154.28
Total Checking/Savings	<u>316,154.28</u>
Total Current Assets	<u>316,154.28</u>
TOTAL ASSETS	<u>316,154.28</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-166,908.13
Net Income	<u>248,464.78</u>
Total Equity	<u>316,154.28</u>
TOTAL LIABILITIES & EQUITY	<u>316,154.28</u>

2:03 PM

37LNT Highway Reconstruction & Rehabilitation

01/21/20

Balance Sheet

Accrual Basis

As of December 31, 2019

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	603,668.46
Total Checking/Savings	<u>603,668.46</u>
Total Current Assets	<u>603,668.46</u>
TOTAL ASSETS	<u><u>603,668.46</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	764,310.95
Net Income	<u>-160,642.49</u>
Total Equity	<u>603,668.46</u>
TOTAL LIABILITIES & EQUITY	<u><u>603,668.46</u></u>

2:05 PM

LNT Capital Reserve - Equipment Replacement

01/21/20

Balance Sheet

Accrual Basis

As of December 31, 2019

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	128,272.45
Total Checking/Savings	<u>128,272.45</u>
Total Current Assets	<u>128,272.45</u>
TOTAL ASSETS	<u><u>128,272.45</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	132,460.95
Net Income	<u>-4,188.50</u>
Total Equity	<u>128,272.45</u>
TOTAL LIABILITIES & EQUITY	<u><u>128,272.45</u></u>

1:57 PM

Lower Nazareth Township - Refuse/Recycling Collection

01/21/20

Balance Sheet

Accrual Basis

As of December 31, 2019

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.000 · Recycling/Refuse - LAB	-100.00
104.600 · Recycling - Sweep Account	233,903.95
	<hr/>
Total Checking/Savings	234,668.94
	<hr/>
Total Current Assets	234,668.94
	<hr/>
TOTAL ASSETS	234,668.94
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	208,595.72
Net Income	26,073.22
	<hr/>
Total Equity	234,668.94
	<hr/>
TOTAL LIABILITIES & EQUITY	234,668.94
	<hr/> <hr/>

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

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	127,042.24
Total Checking/Savings	<u>127,042.24</u>
Total Current Assets	<u>127,042.24</u>
TOTAL ASSETS	<u><u>127,042.24</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-28,919.46
Net Income	46,542.17
Total Equity	<u>127,042.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>127,042.24</u></u>

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01/21/20
Accrual Basis

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

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,836,758.16
109.000 Certificate of Deposit	508,163.65
Total Checking/Savings	<u>2,344,901.81</u>
Total Current Assets	<u>2,344,901.81</u>
TOTAL ASSETS	<u><u>2,344,901.81</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,776,675.71
Net Income	68,226.10
Total Equity	<u>2,344,901.81</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,344,901.81</u></u>

2:17 PM

01/21/20

Accrual Basis

Lower Nazareth Township Sewer Department

Balance Sheet

As of December 31, 2019

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	<u>276,796.44</u>
Total Checking/Savings	<u>276,776.44</u>
Total Current Assets	<u>276,776.44</u>
TOTAL ASSETS	<u><u>276,776.44</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	220,565.40
Net Income	<u>56,211.04</u>
Total Equity	<u>276,776.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>276,776.44</u></u>

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

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	424,751.75
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	<u>79,629.38</u>
Total Checking/Savings	<u>505,092.83</u>
Total Current Assets	<u>505,092.83</u>
TOTAL ASSETS	<u><u>505,092.83</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	<u>2,330.51</u>
Total Other Current Liabilities	<u>2,330.51</u>
Total Current Liabilities	<u>2,330.51</u>
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(428,102.99)
Net Income	<u>86,794.60</u>
Total Equity	<u>502,762.32</u>
TOTAL LIABILITIES & EQUITY	<u><u>505,092.83</u></u>

Lower Nazareth Township
Balance Sheet
As of December 31, 2019

	<u>Dec 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	75,720.78
100.000 · Checking Account - Other	<u>-96,996.61</u>
Total 100.000 · Checking Account	0.00
100.500 · D&I Checking - Sweep Account	<u>99,891.17</u>
Total Checking/Savings	<u>99,891.17</u>
Total Current Assets	<u>99,891.17</u>
TOTAL ASSETS	<u><u>99,891.17</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	82,931.59
Net Income	<u>-43,753.95</u>
Total Equity	<u>99,891.17</u>
TOTAL LIABILITIES & EQUITY	<u><u>99,891.17</u></u>