



Lower Nazareth Township
Financial Report
January 2020

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jan-20

General Fund - 01		\$ 849,773
Special Revenue Fund - Host Fee - 05		\$ 198,459
Palmer Sewer Fund - 08		\$ 173,400
Nazareth Sewer Fund - 09		\$ 35,299
Capital Reserve - Open Space Fund - 16 - CASH	\$ 910,531	
Capital Reserve - Open Space Fund - 16 - CD	\$ 513,904	
Capital Reserve - Open Space Fund - 16 - TOTAL		\$ 1,424,435
Capital Reserve - Sewer/Signals Fund - 18		\$ 235,753
Fiscal Stability Fund - 95 - CASH	\$ 93,426	
Fiscal Stability Fund - 95 - CD	\$ 256,536	
Fiscal Stability Fund - 95 - TOTAL		\$ 349,962
Capital Reserve - Municipal - 30		\$ 87,385
Capital Reserve - Fire Fund - 31		\$ 316,554
Highway Reconstruction/Rehabilitation -		\$ 590,174
Capital Reserve - Equipment Replacement -		\$ 128,485
Refuse/Recycling Collection - 33		\$ 196,043
State Liquid Fuels Fund - 35		\$ 127,203
Traffic Impact - 091 - CASH	\$ 1,842,028	
Traffic Impact - 091 - CD	\$ 513,904	
Traffic Impact - 091 - TOTAL		\$ 2,355,932
<i>Total Township Funds...</i>		\$7,068,858
Lower Nazareth Township Sewer Department		\$ 279,666
Master Escrow Account		\$ 428,675
Development & Inspection Account		\$ 116,250
<i>Total Escrow Accounts...</i>		\$824,591

Lower Nazareth Township
General Fund Balance Sheet
As of January 31, 2020

	Jan 31, 20
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-33,248.86
100.500 · Checking - ICS Sweep Account	680,704.35
105.000 · Payroll Account	-7,076.58
105.500 · Payroll - ICS Sweep Account	83,116.41
106.000 · LAB Savings Account	658.20
106.100 · PLGIT Account	99,766.59
106.200 · Real Estate Tax Collections	23,339.67
110.000 · Petty Cash	250.00
Total Checking/Savings	847,509.78
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	847,523.04
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	849,773.04
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,699.49
219 · Occup Privilege Tax Withheld	102.00
223 · Unemployment Withheld	73.41
Total 210.000 · PAYROLL LIABILITIES	1,874.90
Total Other Current Liabilities	1,874.90
Total Current Liabilities	1,874.90
Total Liabilities	1,874.90
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	351,869.01
Net Income	-275,823.35
Total Equity	847,898.14
TOTAL LIABILITIES & EQUITY	849,773.04

Lower Nazareth Township
General Fund Budget vs. Actual
January 2020

02/20/20

	Jan 20	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.400 · Real Estate - Delinquent	1,741.06	17,000.00	-15,258.94	10.2%
301.000 · REAL PROPERTY TAXES - Other	0.00	1,770,000.00	-1,770,000.00	0.0%
Total 301.000 · REAL PROPERTY TAXES	1,741.06	1,787,000.00	-1,785,258.94	0.1%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	43,001.84	275,000.00	-231,998.16	15.6%
310.210 · Earned Income - Current	63,046.11	1,350,000.00	-1,286,953.89	4.7%
310.220 · Earned Income - Prior	106,208.76	85,000.00	21,208.76	125.0%
310.510 · Local Services Tax	1,077.36	425,000.00	-423,922.64	0.3%
Total 310.000 · LOCAL ENABLING ACT TAXES	213,334.07	2,135,000.00	-1,921,665.93	10.0%
Total 300.000 · TAXES	215,075.13	3,922,000.00	-3,706,924.87	5.5%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	0.00	95,000.00	-95,000.00	0.0%
Total 320.000 · LICENSES & PERMITS	0.00	95,000.00	-95,000.00	0.0%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	0.00	35,000.00	-35,000.00	0.0%
331.122 · Ordinance Violations	7.55	5,000.00	-4,992.45	0.2%
Total 330.000 · FINES & FORFEITS	7.55	40,000.00	-39,992.45	0.0%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings	386.40	6,000.00	-5,613.60	6.4%
341.01 · Interest on checking	127.98	2,000.00	-1,872.02	6.4%
Total 341.000 · Interest Earnings	514.38	8,000.00	-7,485.62	6.4%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	2,900.00	110,000.00	-107,100.00	2.6%
Total 342.000 · Rents and Royalties	2,900.00	110,000.00	-107,100.00	2.6%
Total 340.000 · INTEREST, RENTS & ROYALTIES	3,414.38	118,000.00	-114,585.62	2.9%
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				
361.310 · Subdivision & Land Development	3,206.00	15,000.00	-11,794.00	21.4%
361.350 · Zoning Hearings	0.00	4,000.00	-4,000.00	0.0%
361.500 · Maps & Publications				

Lower Nazareth Township
General Fund Budget vs. Actual
January 2020

02/20/20

	Jan 20	Budget	\$ Over Budget	% of Budget
361.57 · Misc. Publications/Copying	56.69	250.00	-193.31	22.7%
Total 361.500 · Maps & Publications	56.69	250.00	-193.31	22.7%
Total 361.000 · General Government	3,622.69	19,250.00	-15,987.31	16.9%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	10.00	150.00	-140.00	6.7%
362.410 · Building & Zoning Permits	400.00	20,000.00	-19,600.00	2.0%
362.440 · Sewer Permits	50.00	1,500.00	-1,450.00	3.3%
362.451 · Use & Occupancy Permits	40.00	50.00	-10.00	80.0%
362.452 · Moving Permits	60.00	500.00	-440.00	12.0%
362.470 · Driveway Permits	800.00	3,000.00	-2,200.00	26.7%
362.480 · Grading Permits	6,600.00	15,000.00	-8,400.00	44.0%
362.481 · Swimming Pool Grading Permits	0.00	5,000.00	-5,000.00	0.0%
362.490 · Peddling Permit	0.00	50.00	-50.00	0.0%
Total 362.000 · PUBLIC SAFETY	7,960.00	45,250.00	-37,290.00	17.6%
Total 360.000 · CHARGES FOR SERVICES	11,222.69	64,500.00	-53,277.31	17.4%
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	0.00	500.00	-500.00	0.0%
Total 367.000 · CULTURE-RECREATION	100.00	18,000.00	-17,900.00	0.6%
389.000 · MISCELLANEOUS INCOME				
395.000 · Refund of Prior Yr Expenditures	0.00	50.00	-50.00	0.0%
Total Income	229,819.75	15,000.00	-15,000.00	0.0%
Gross Profit	229,819.75	4,408,750.00	-4,178,930.25	5.2%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	1,041.65	12,500.00	-11,458.35	8.3%
400.215 · Postage	520.99	5,000.00	-4,479.01	10.4%
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	1,343.80	4,000.00	-2,656.20	33.6%
400.321 · Local	341.01	4,000.00	-3,658.99	8.5%
400.324 · Wireless				
Total 400.320 · Telephone	1,684.81	8,000.00	-6,315.19	21.1%
400.340 · Advertising	279.80	7,500.00	-7,220.20	3.7%
400.342 · Public Relations Printing	0.00	7,500.00	-7,500.00	0.0%
400.374 · Maintenance Agreements	1,203.47	18,500.00	-17,296.53	6.5%
400.384 · Office Equipment Rental	180.00	750.00	-570.00	24.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2020

02/20/20

	Jan 20	Budget	\$ Over Budget	% of Budget
400.420 · Dues & Subscriptions	2,772.48	4,200.00	-1,427.52	66.0%
400.460 · Meetings & Continuing Education	60.00	7,000.00	-6,940.00	0.9%
Total 400.000 · GENERAL GOVERNMENT	7,743.20	72,500.00	-64,756.80	10.7%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	50.00	-10.00	80.0%
402.311 · Accounting & Auditing Services	0.00	10,000.00	-10,000.00	0.0%
Total 402.000 · AUDITING	40.00	10,050.00	-10,010.00	0.4%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	108.20	8,000.00	-7,891.80	1.4%
403.201 · Real Estate Collection Supplies	0.00	2,500.00	-2,500.00	0.0%
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 Service	0.00	300.00	-300.00	0.0%
403.319 · Tax Refunds	21,296.81	1,500.00	22.00	101.5%
403.350 · Insurance & Bonding	1,522.00	500.00	-500.00	0.0%
403.430 · Tax Appeals	0.00			
Total 403.000 · TAX COLLECTION	22,927.01	14,550.00	8,377.01	157.6%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	0.00	40,000.00	-40,000.00	0.0%
404.314 · Legal Services - Human Resource	0.00	1,000.00	-1,000.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	0.00	41,000.00	-41,000.00	0.0%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	39,338.13	350,000.00	-310,661.87	11.2%
405.200 · Office Supplies	1,520.96	6,000.00	-4,479.04	25.3%
405.300 · Bond	3,268.00	1,500.00	1,768.00	217.9%
Total 405.000 · PERSONNEL SERVICES	44,127.09	357,500.00	-313,372.91	12.3%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	382.42	1,500.00	-1,117.58	25.5%
406.316 · Drug Testing	60.00	500.00	-440.00	12.0%
406.317 · Employee Record Checks	0.00	100.00	-100.00	0.0%
406.318 · Bank Fees	-80.20			
406.319 · Reimburse private prop damage	0.00	500.00	-500.00	0.0%
406.325 · Internet fees / Website Develop	439.90	6,000.00	-5,560.10	7.3%
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	0.00	1,000.00	-1,000.00	0.0%
406.421 · License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	802.12	10,150.00	-9,347.88	7.9%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	0.00	2,200.00	-2,200.00	0.0%
407.215 · Software	1,675.29	8,000.00	-6,324.71	20.9%
407.370 · Computer Services	2,452.00	10,000.00	-7,548.00	24.5%
Total 407.000 · DATA PROCESSING	4,127.29	20,200.00	-16,072.71	20.4%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2020

	Jan 20	Budget	\$ Over Budget	% of Budget
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	0.00	20,000.00	-20,000.00	0.0%
408.319 · Special Projects	0.00	25,000.00	-25,000.00	0.0%
Total 408.000 · ENGINEERING SERVICES	0.00	45,000.00	-45,000.00	0.0%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	0.00	3,500.00	-3,500.00	0.0%
409.230 · Heating Fuel	4,268.97	28,000.00	-23,731.03	15.2%
409.300 · Facilities Maintenance	274.80	7,500.00	-7,225.20	3.7%
409.318 · Building Security Systems	0.00	1,500.00	-1,500.00	0.0%
409.360 · Public Utilities				
409.361 · Electricity	633.19	14,000.00	-13,366.81	4.5%
409.366 · Water	279.73	3,000.00	-2,720.27	9.3%
Total 409.360 · Public Utilities	912.92	17,000.00	-16,087.08	5.4%
409.367 · Trash Removal	1,598.25	5,000.00	-3,401.75	32.0%
409.600 · Capital Construction	7.64			
Total 409.000 · GEN GOVT. BUILDINGS	7,062.58	62,500.00	-55,437.42	11.3%
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	137,947.75	1,655,000.00	-1,517,052.25	8.3%
Total 410.000 · PUBLIC SAFETY	137,947.75	1,655,000.00	-1,517,052.25	8.3%
411.000 · FIRE				
411.300 · Building Capital Reserve	1,011.77	90,000.00	-88,988.23	1.1%
411.500 · Contributions	8,775.28	90,000.00	-81,224.72	9.8%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	18,615.54	78,000.00	-59,384.46	23.9%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	1,977.03	50,000.00	-48,022.97	4.0%
Total 411.000 · FIRE	30,379.62	458,000.00	-427,620.38	6.6%
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	9,165.34	115,000.00	-105,834.66	8.0%
413.121 · Sewage Enforcement Officer	0.00	750.00	-750.00	0.0%
413.200 · Supplies	232.00	1,000.00	-768.00	23.2%
413.325 · Postage	0.00	1,000.00	-1,000.00	0.0%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	9,397.34	118,250.00	-108,852.66	7.9%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	0.00	1,300.00	-1,300.00	0.0%
414.116 · Zoning Hearing Bd Compensation	0.00	1,500.00	-1,500.00	0.0%
414.117 · Planning Commission Comp.	250.00	2,500.00	-2,250.00	10.0%
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%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2020

02/20/20

	Jan 20	Budget	\$ Over Budget	% of Budget
414.313 · Engineer	340.00	40,000.00	-39,660.00	0.9%
414.340 · Zoning Hearing Advertisements	425.00	3,000.00	-2,575.00	14.2%
Total 414.000 · PLANNING & ZONING	1,015.00	52,400.00	-51,385.00	1.9%
415.114 · EMERGENCY MANAGEMENT COORD	200.00	2,400.00	-2,200.00	8.3%
419.540 · EMS Notification System Service	2,819.60	4,000.00	-1,180.40	70.5%
422.450 · Animal Control	1,450.25	3,000.00	-1,549.75	48.3%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	360.00	8,700.00	-8,340.00	4.1%
Total 426.000 · SANITATION EXPENSE	360.00	8,700.00	-8,340.00	4.1%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	0.00	10,000.00	-10,000.00	0.0%
Total 429.000 · PUBLIC WORKS - SANITATION	0.00	10,000.00	-10,000.00	0.0%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	80,096.80	550,000.00	-469,903.20	14.6%
430.245 · Supplies	3,509.77	13,000.00	-9,490.23	27.0%
430.300 · Facilities Maintenance	0.00	1,500.00	-1,500.00	0.0%
430.320 · Telephone				
430.321 · Local	47.95	700.00	-652.05	6.9%
430.329 · Wireless	184.39	2,000.00	-1,815.61	9.2%
Total 430.320 · Telephone	232.34	2,700.00	-2,467.66	8.6%
430.330 · Heating Fuel	2,884.03	9,000.00	-6,115.97	32.0%
430.360 · Electricity	210.56	3,000.00	-2,789.44	7.0%
430.450 · Contracted Services	18.81	1,000.00	-981.19	1.9%
430.460 · Continuing Education	0.00	8,000.00	-8,000.00	0.0%
430.740 · Equipment Purchase	0.00	25,000.00	-25,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	473.03	10,000.00	-9,526.97	4.7%
Total 430.000 · HWYS., ROADS & STREETS	87,425.34	623,200.00	-535,774.66	14.0%
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	513.19	12,000.00	-11,486.81	4.3%
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	302.86	4,000.00	-3,697.14	7.6%
433.450 · Signals contracted service	0.00	4,000.00	-4,000.00	0.0%
Total 433.000 · TRAFFIC CONTROL DEVICES	816.05	23,000.00	-22,183.95	3.5%
434.000 · STREET LIGHTING				
434.360 · St. Light Electricity	279.44	4,000.00	-3,720.56	7.0%
Total 434.00 · STREET LIGHTING	279.44	4,000.00	-3,720.56	7.0%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	513.81	5,000.00	-4,486.19	10.3%
437.213 · Equipment Parts & Supplies	7,529.67	40,000.00	-32,470.33	18.8%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2020

02/20/20

	Jan 20	Budget	\$ Over Budget	% of Budget
437.253 · Equipment Motor Fuel	4,927.84	30,000.00	-25,072.16	16.4%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	12,971.32	75,000.00	-62,028.68	17.3%
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 P...	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	314.21	7,000.00	-6,685.79	4.5%
452.300 · Recreation Safety Insurance	110.93	17,000.00	-16,889.07	0.7%
Total 452.000 · RECREATION & CULTURE	425.14	38,000.00	-37,574.86	1.1%
454.000 · PARKS				
454.200 · Park supplies	0.00	3,000.00	-3,000.00	0.0%
454.230 · Fuel	609.95	3,500.00	-2,890.05	17.4%
454.370 · Park Facilities Maintenance	0.00	3,000.00	-3,000.00	0.0%
454.500 · Contracted Services	0.00	4,000.00	-4,000.00	0.0%
Total 454.000 · PARKS	609.95	13,500.00	-12,890.05	4.5%
456.000 · LIBRARY				
456.520 · Library Contribution	24,375.00	97,500.00	-73,125.00	25.0%
Total 456.000 · LIBRARY	24,375.00	97,500.00	-73,125.00	25.0%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	8,009.81	65,000.00	-56,990.19	12.3%
481.200 · Medicare Employer Paid	1,873.27	18,000.00	-16,126.73	10.4%
481.300 · Unemployment Comp Employer Paid	179.36	3,500.00	-3,320.64	5.1%
483.197 · Non-Uniform Pension Plan Contrib	643.23	115,000.00	-114,356.77	0.6%
483.310 · Pension Plan Admin Fees	0.00	4,000.00	-4,000.00	0.0%
484.354 · Workers Comp Insurance	4,489.00	40,000.00	-35,511.00	11.2%
487.196 · Health Insurance	30,200.39	370,000.00	-339,799.61	8.2%
487.197 · Other Group Benefits	4,395.67	28,000.00	-23,604.33	15.7%
Total 480.000 · INSURANCE & EMPLOYEE BEN...	49,790.73	643,500.00	-593,709.27	7.7%
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	94.75			
Total Expense	505,643.10	4,624,400.00	-4,118,756.90	10.9%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2020

02/20/20

	Jan 20	Budget	\$ Over Budget	% of Budget
Net Income	-275,823.35	-215,650.00	-60,173.35	127.9%

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

	<u>Jan 31, 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	22,518.93
106.000 · Host Fee Savings Account - Other	6,975.31
Total 106.000 · Host Fee Savings Account	<u>198,458.54</u>
Total Checking/Savings	<u>198,458.54</u>
Total Current Assets	<u>198,458.54</u>
TOTAL ASSETS	<u>198,458.54</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	100,160.97
Net Income	250.53
Total Equity	<u>198,458.54</u>
TOTAL LIABILITIES & EQUITY	<u>198,458.54</u>

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

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,400.45
Total Checking/Savings	<u>173,400.45</u>
Total Current Assets	<u>173,400.45</u>
TOTAL ASSETS	<u>173,400.45</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,609.67
Net Income	113.52
Total Equity	<u>173,400.45</u>
TOTAL LIABILITIES & EQUITY	<u>173,400.45</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><u>35,299.16</u></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><u>35,299.16</u></u>

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

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Open Space - Sweep Account	764,558.96
102.000 · EIT Open Space Account	100.00
106.000 · PLGIT Savings Account	145,871.72
109.000 · Certificates of Deposit	513,904.25
Total Checking/Savings	<u>1,424,434.93</u>
Total Current Assets	<u>1,424,434.93</u>
TOTAL ASSETS	<u>1,424,434.93</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	893,299.95
Net Income	640.03
Total Equity	<u>1,424,434.93</u>
TOTAL LIABILITIES & EQUITY	<u>1,424,434.93</u>

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

	Jan 31, 20
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	235,617.74
106.000 · Swr/Signal PLUS Account	135.37
Total Checking/Savings	235,753.11
Total Current Assets	235,753.11
TOTAL ASSETS	235,753.11
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-616,955.53
Net Income	297.43
Total Equity	235,753.11
TOTAL LIABILITIES & EQUITY	235,753.11

11:18 AM
02/20/20
Accrual Basis

(95)LNT Fiscal Stability Fund
Balance Sheet
As of January 31, 2020

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,425.70
109.000 · Certificate of Deposit - LAB	256,536.06
Total Checking/Savings	<u>349,961.76</u>
Total Current Assets	<u>349,961.76</u>
TOTAL ASSETS	<u><u>349,961.76</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	349,807.18
Net Income	154.58
Total Equity	<u>349,961.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>349,961.76</u></u>

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

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	81,162.94
106.004 · SPECIAL PROJECTS	-253.88
106.000 · Capital Reserve Savings Account - Other	<u>6,395.80</u>
Total 106.000 · Capital Reserve Savings Account	<u>87,304.86</u>
Total Checking/Savings	<u>87,304.86</u>
Total Current Assets	<u>87,304.86</u>
Other Assets	
130.02 · Due from Master Escrow	<u>80.51</u>
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>87,385.37</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-102,256.67
Net Income	<u>-19,325.64</u>
Total Equity	<u>87,385.37</u>
TOTAL LIABILITIES & EQUITY	<u><u>87,385.37</u></u>

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

	<u>Jan 31, 20</u>
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	151,275.64
106.000 · Fire CR Savings Account - Other	399.61
Total 106.000 · Fire CR Savings Account	<u>316,553.89</u>
Total Checking/Savings	<u>316,553.89</u>
Total Current Assets	<u>316,553.89</u>
TOTAL ASSETS	<u>316,553.89</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	81,556.65
Net Income	399.61
Total Equity	<u>316,553.89</u>
TOTAL LIABILITIES & EQUITY	<u>316,553.89</u>

11:09 AM

37LNT Highway Reconstruction & Rehabilitation

02/20/20

Balance Sheet

Accrual Basis

As of January 31, 2020

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Highway Recon/Rehab - MM LAB	-14,494.69
101.500 · Hwy RR - Sweep Account	604,668.90
Total Checking/Savings	<u>590,174.21</u>
Total Current Assets	<u>590,174.21</u>
TOTAL ASSETS	<u><u>590,174.21</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	603,668.46
Net Income	-13,494.25
Total Equity	<u>590,174.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>590,174.21</u></u>

11:13 AM

LNT Capital Reserve - Equipment Replacement

02/20/20

Balance Sheet

Accrual Basis

As of January 31, 2020

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	128,485.03
Total Checking/Savings	<u>128,485.03</u>
Total Current Assets	<u>128,485.03</u>
TOTAL ASSETS	<u><u>128,485.03</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	128,272.45
Net Income	212.58
Total Equity	<u>128,485.03</u>
TOTAL LIABILITIES & EQUITY	<u><u>128,485.03</u></u>

11:00 AM
02/20/20
Accrual Basis

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of January 31, 2020

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.000 · Recycling/Refuse - LAB	-115.00
104.500 · Recycling - Sweep Account	195,293.39
Total Checking/Savings	<u>196,043.38</u>
Total Current Assets	<u>196,043.38</u>
TOTAL ASSETS	<u>196,043.38</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	234,668.94
Net Income	-38,625.56
Total Equity	<u>196,043.38</u>
TOTAL LIABILITIES & EQUITY	<u>196,043.38</u>

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

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>127,202.82</u>
Total Checking/Savings	<u>127,202.82</u>
Total Current Assets	<u>127,202.82</u>
TOTAL ASSETS	<u><u>127,202.82</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	17,622.71
Net Income	<u>160.58</u>
Total Equity	<u>127,202.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>127,202.82</u></u>

11:43 AM

02/20/20

Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of January 31, 2020

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	725.46
100.500 Traffic Impact - Sweep	1,841,302.28
109.000 Certificate of Deposit	513,904.25
Total Checking/Savings	<u>2,355,931.99</u>
Total Current Assets	<u>2,355,931.99</u>
TOTAL ASSETS	<u><u>2,355,931.99</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,850,642.41
Net Income	5,289.58
Total Equity	<u>2,355,931.99</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,355,931.99</u></u>

11:41 AM
02/20/20
Accrual Basis

Lower Nazareth Township Sewer Department
Balance Sheet
As of January 31, 2020

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	279,686.01
Total Checking/Savings	<u>279,666.01</u>
Total Current Assets	<u>279,666.01</u>
TOTAL ASSETS	<u><u>279,666.01</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	276,776.44
Net Income	2,889.57
Total Equity	<u>279,666.01</u>
TOTAL LIABILITIES & EQUITY	<u><u>279,666.01</u></u>

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

	Jan 31, 20
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.11
102.000 · SAVINGS ACCOUNTS - LAB	415,698.76
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	12,264.16
Total Checking/Savings	428,674.63
Total Current Assets	428,674.63
TOTAL ASSETS	428,674.63
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	(76,418.20)
Total Equity	426,344.12
TOTAL LIABILITIES & EQUITY	428,674.63

Lower Nazareth Township
Balance Sheet
As of January 31, 2020

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	91,994.28
100.000 · Checking Account - Other	-113,423.11
Total 100.000 · Checking Account	-153.00
100.500 · D&I Checking - Sweep Account	116,402.97
Total Checking/Savings	116,249.97
Total Current Assets	116,249.97
TOTAL ASSETS	116,249.97
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	39,177.64
Net Income	16,358.80
Total Equity	116,249.97
TOTAL LIABILITIES & EQUITY	116,249.97