



Lower Nazareth Township
Financial Report
July 2020

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jul-20

General Fund - 01	\$ 1,579,943
Special Revenue Fund - Host Fee - 05	\$ 156,694
Palmer Sewer Fund - 08	\$ 173,524
Nazareth Sewer Fund - 09	\$ 38,084
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 619,088
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 183,736
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ 520,839
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,323,663
Capital Reserve - Sewer/Signals Fund - 18	\$ 236,565
Fiscal Stability Fund - 95 - CASH	\$ 93,775
Fiscal Stability Fund - 95 - CD	\$ 259,089
Fiscal Stability Fund - 95 - TOTAL	\$ 352,865
Capital Reserve - Municipal - 30	\$ 222,857
Capital Reserve - Fire Fund - 31	\$ 181,152
Highway Reconstruction/Rehabilitation -	\$ 606,900
Capital Reserve - Equipment Replacement -	\$ 184,845
Refuse/Recycling Collection - 33	\$ 124,399
State Liquid Fuels Fund - 35	\$ 379,158
Traffic Impact - 091 - CASH	\$ 1,413,263
Traffic Impact - 091 - CD	\$ 520,839
Traffic Impact - 091 - TOTAL	\$ 1,934,102
Total Township Funds...	\$7,494,750
Lower Nazareth Township Sewer Department	\$ 261,023
Master Escrow Account	\$ 642,359
Development & Inspection Account	\$ 152,342
Total Escrow Accounts...	\$1,055,724

08/17/20

Lower Nazareth Township
General Fund Balance Sheet

As of July 31, 2020

	Jul 31, 20
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-1,203.39
100.500 · Checking - ICS Sweep Account	735,350.91
105.000 · Payroll Account	-3,692.03
105.500 · Payroll - ICS Sweep Account	50,089.20
106.000 · LAB Savings Account	658.38
106.100 · PLGIT Account	102,134.46
106.200 · Real Estate Tax Collections	694,105.12
110.000 · Petty Cash	250.00
Total Checking/Savings	1,577,692.65
Total Current Assets	1,577,692.65
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,579,942.65
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,626.73
214 · NonUniform Pension Contribution	199.68
219 · Occup Privilege Tax Withheld	96.00
223 · Unemployment Withheld	69.71
228 · Bond Reimbursement	293.16
Total 210.000 · PAYROLL LIABILITIES	2,285.28
Total Other Current Liabilities	2,285.28
Total Current Liabilities	2,285.28
Total Liabilities	2,285.28
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	351,852.12
Net Income	453,952.77
Total Equity	1,577,657.37
TOTAL LIABILITIES & EQUITY	1,579,942.65

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

	Jan - Jul 20	Budget	\$ Over Budget	% of Budget
Income				
300,000 - TAXES				
301,000 - REAL PROPERTY TAXES				
301,100 - Real Estate - Current	1,778,715.58	1,770,000.00	8,715.58	100.5%
301,400 - Real Estate - Delinquent	19,068.45	17,000.00	2,068.45	112.2%
301,000 - REAL PROPERTY TAXES - Other	0.00	0.00	0.00	0.0%
Total 301,000 - REAL PROPERTY TAXES	1,797,784.03	1,787,000.00	10,784.03	100.6%
310,000 - LOCAL ENABLING ACT TAXES				
310,100 - Real Estate Transfer Tax	164,911.83	275,000.00	-110,088.17	60.0%
310,210 - Earned Income - Current	885,159.70	1,350,000.00	-464,840.30	65.6%
310,220 - Earned Income - Prior	106,208.76	85,000.00	21,208.76	125.0%
310,510 - Local Services Tax	224,100.44	425,000.00	-200,899.56	52.7%
Total 310,000 - LOCAL ENABLING ACT TAXES	1,380,380.73	2,135,000.00	-754,619.27	64.7%
Total 300,000 - TAXES	3,178,164.76	3,922,000.00	-743,835.24	81.0%
320,000 - LICENSES & PERMITS				
321,800 - Cable TV franchise	55,183.04	95,000.00	-39,816.96	58.1%
Total 320,000 - LICENSES & PERMITS	55,183.04	95,000.00	-39,816.96	58.1%
330,000 - FINES & FORFEITS				
331,110 - Vehicle Code Violations	19,911.93	35,000.00	-15,088.07	56.9%
331,122 - Ordinance Violations	2,259.80	5,000.00	-2,740.20	45.2%
Total 330,000 - FINES & FORFEITS	22,171.73	40,000.00	-17,828.27	55.4%
340,000 - INTEREST, RENTS & ROYALTIES				
341,000 - Interest Earnings				
341,01 - Interest on checking	1,388.93	6,000.00	-4,611.07	23.1%
341,02 - Interest on Savings	609.21	2,000.00	-1,390.79	30.5%
Total 341,000 - Interest Earnings	1,998.14	8,000.00	-6,001.86	25.0%
342,000 - Rents and Royalties				
342,20 - Property Rental Income	20,581.00	110,000.00	-89,419.00	18.7%
Total 342,000 - Rents and Royalties	20,581.00	110,000.00	-89,419.00	18.7%
Total 340,000 - INTEREST, RENTS & ROYALTIES	22,579.14	118,000.00	-95,420.86	19.1%
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 REVENUES	0.00	136,000.00	-136,000.00	0.0%
360,000 - CHARGES FOR SERVICES				
361,000 - General Government				
361,310 - Subdivision & Land Development	19,825.56	15,000.00	4,825.56	132.2%
361,330 - Zoning Hearings	7,700.00	4,000.00	3,700.00	192.5%

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

	Jan - Jul 20	Budget	\$ Over Budget	% of Budget
361,500 - Maps & Publications				
36157 - 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	27,724.90	19,250.00	8,474.90	144.0%
362,000 - PUBLIC SAFETY				
362140 - Alarm Permits	40.00	150.00	-110.00	26.7%
362410 - Building & Zoning Permits	9,190.50	20,000.00	-10,809.50	46.0%
362440 - Sewer Permits	800.00	1,500.00	-700.00	53.3%
362450 - Moving & Occupancy Permits	5.00	50.00	-45.00	200.0%
362451 - Use & Occupancy Permits	100.00	500.00	-400.00	65.0%
362452 - Moving Permits	325.00	3,000.00	-2,675.00	81.7%
362470 - Driveway Permits	2,450.00	15,000.00	-12,550.00	153.8%
362480 - Grading Permits	23,075.00	5,000.00	18,075.00	81.0%
362481 - Swimming Pool Grading Permits	4,050.00	50.00	3,950.00	550.0%
362490 - Pedding Permit	275.00	50.00	225.00	
362,000 - PUBLIC SAFETY - Other	55.00			
Total 362,000 - PUBLIC SAFETY	40,365.50	45,250.00	-4,884.50	89.2%
Total 360,000 - CHARGES FOR SERVICES	68,090.40	64,500.00	3,590.40	105.6%
363,000 - HIGHWAYS AND STREETS				
363239 - Proceeds from Public Prop Damage	0.00	100.00	-100.00	0.0%
363246 - 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				
367300 - Summer Park Program	0.00	17,500.00	-17,500.00	0.0%
367301 - Business Donations	100.00			
367350 - Field Use Fees	2,190.00	500.00	1,690.00	438.0%
Total 367,000 - CULTURE-RECREATION	2,290.00	18,000.00	-15,710.00	12.7%
389,000 - MISCELLANEOUS INCOME				
395,000 - Refund of Prior Yr Expenditures	0.00	50.00	-50.00	0.0%
49900 - Unrecovered Income	41,439.85	15,000.00	26,439.85	276.3%
Total Income	3,389,918.92	4,408,750.00	-1,018,831.08	76.9%
Gross Profit	3,389,918.92	4,408,750.00	-1,018,831.08	76.9%
Expense				
400,000 - GENERAL GOVERNMENT				
400105 - Salary	8,333.20	12,500.00	-4,166.80	66.7%
400215 - Postage	4,684.45	5,000.00	-315.55	93.7%
400300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400310 - Stenographer/BOS	0.00	1,000.00	-1,000.00	0.0%
400317 - Professional Services	0.00	500.00	-500.00	0.0%
400320 - Telephone	3,256.38	4,000.00	-743.62	81.4%
400321 - Local	2,387.73	4,000.00	-1,612.27	59.7%
400324 - Wireless				
Total 400,320 - Telephone	5,644.11	8,000.00	-2,355.89	70.6%

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

	Jan - Jul 20	Budget	\$ Over Budget	% of Budget
400,340 - Advertising	5,092.25	7,500.00	-2,407.75	67.9%
400,342 - Public Relations Printing	5,026.00	7,500.00	-2,474.00	67.0%
400,374 - Maintenance Agreements	12,022.59	18,500.00	-6,477.41	65.0%
400,384 - Office Equipment Rental	540.00	750.00	-210.00	72.0%
400,420 - Dues & Subscriptions	3,209.48	4,200.00	-990.52	76.4%
400,460 - Meetings & Continuing Education	1,899.00	7,000.00	-5,101.00	27.1%
Total 400,000 - GENERAL GOVERNMENT	46,451.08	72,500.00	-26,048.92	64.1%
402,000 - AUDITING				
402,105 - Audit Wages	40.00	50.00	-10.00	80.0%
402,311 - Accounting & Auditing Services	4,400.00	10,000.00	-5,600.00	44.0%
Total 402,000 - AUDITING	4,440.00	10,050.00	-5,610.00	44.2%
403,000 - TAX COLLECTION				
403,105 - R.E. Tax Collector Salary	6,637.80	8,000.00	-1,362.20	83.0%
403,201 - Real Estate Collection Supplies	1,963.77	2,500.00	-536.23	78.6%
403,213 - Office Equipment	0.00	200.00	-200.00	0.0%
403,215 - EIT Postage	0.00	50.00	-50.00	0.0%
403,216 - Real Estate Postage	0.00	1,500.00	-1,500.00	0.0%
403,317 - Tax Collection Committee Service	0.00	300.00	-300.00	0.0%
403,319 - Tax Refunds	21,765.81		21,765.81	101.5%
403,350 - Insurance & Bonding	1,522.00	1,500.00	22.00	101.5%
403,430 - Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403,000 - TAX COLLECTION	31,899.38	14,550.00	17,339.38	219.2%
404,000 - SOLICITOR/LEGAL				
404,310 - Legal Services	11,926.75	40,000.00	-28,073.25	29.8%
404,314 - Legal Services - Human Resource	2,226.00	1,000.00	1,226.00	222.6%
Total 404,000 - SOLICITOR/LEGAL	14,152.75	41,000.00	-26,847.25	34.5%
405,000 - PERSONNEL SERVICES				
405,140 - Office Staff Wages	212,238.86	350,000.00	-137,761.14	60.6%
405,200 - Office Supplies	4,857.46	6,000.00	-1,142.54	81.0%
405,300 - Bond	2,770.28	1,500.00	1,270.28	184.7%
Total 405,000 - PERSONNEL SERVICES	219,866.60	357,500.00	-137,633.40	61.5%
406,000 - GENERAL GOVT. ADMINISTRATION				
406,280 - General Administrative Expense	1,519.53	1,500.00	19.53	101.3%
406,316 - Drug Testing	101.00	500.00	-399.00	20.2%
406,317 - Employee Record Checks	0.00	100.00	-100.00	0.0%
406,318 - Bank Fees	3.27		3.27	
406,319 - Reimburse private prop damage	0.00	500.00	-500.00	0.0%
406,325 - Internet fees / Website Develop	3,271.30	6,000.00	-2,728.70	54.5%
406,331 - Mileage	0.00	250.00	-250.00	0.0%
406,338 - Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406,341 - Personnel Advertising	708.00	1,000.00	-292.00	70.8%
406,421 - License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406,000 - GENERAL GOVT. ADMINISTRATION...	5,603.10	10,150.00	-4,546.90	55.2%
407,000 - DATA PROCESSING				
407,213 - Data Processing Equipment	2,452.88	2,200.00	252.88	111.3%
407,215 - Software	3,599.29	8,000.00	-4,400.71	45.0%

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

	Jan - Jul 20	Budget	\$ Over Budget	% of Budget
407.370 - Computer Services	6,372.71	10,000.00	-3,627.29	63.7%
Total 407.000 - DATA PROCESSING	12,424.88	20,200.00	-7,775.12	61.5%
408.000 - ENGINEERING SERVICES	8,527.22	20,000.00	-11,472.78	42.6%
408.310 - Engineering Services - Gen Con	0.00	25,000.00	-25,000.00	0.0%
408.319 - Special Projects				
Total 408.000 - ENGINEERING SERVICES	8,527.22	45,000.00	-36,472.78	18.9%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	1,953.76	3,500.00	-1,546.24	55.8%
409.230 - Heating Fuel	12,507.04	28,000.00	-15,492.96	44.7%
409.300 - Facilities Maintenance	4,507.48	7,500.00	-2,992.52	60.1%
409.318 - Building Security Systems	628.68	1,500.00	-871.32	41.9%
409.360 - Public Utilities				
409.361 - Electricity	4,955.68	14,000.00	-9,044.32	35.4%
409.366 - Water	1,213.36	3,000.00	-1,786.64	40.4%
Total 409.360 - Public Utilities	6,169.04	17,000.00	-10,830.96	36.3%
409.367 - Trash Removal	3,056.75	5,000.00	-1,943.25	61.1%
409.600 - Capital Construction	249.12			
Total 409.000 - GEN GOVT. BUILDINGS	29,071.87	62,500.00	-33,428.13	46.5%
410.000 - PUBLIC SAFETY				
410.500 - Police Services Contract	965,634.25	1,655,000.00	-689,365.75	58.3%
Total 410.000 - PUBLIC SAFETY	965,634.25	1,655,000.00	-689,365.75	58.3%
411.000 - FIRE				
411.300 - Building Capital Reserve	70,790.22	90,000.00	-19,209.78	78.7%
411.500 - Contributions	39,738.64	90,000.00	-50,261.36	44.2%
411.541 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 - Water Hydrant Assessment	57,803.67	78,000.00	-20,196.33	74.1%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	13,839.21	50,000.00	-36,160.79	27.7%
Total 411.000 - FIRE	182,171.74	458,000.00	-275,828.26	39.8%
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	57,656.06	115,000.00	-57,343.94	50.1%
413.121 - Sewage Enforcement Officer	100.50	750.00	-649.50	13.4%
413.200 - Supplies	251.78	1,000.00	-748.22	25.2%
413.325 - Postage	85.25	1,000.00	-914.75	8.5%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	58,093.59	118,250.00	-60,156.41	49.1%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	1,487.00	1,300.00	187.00	114.4%
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 July 2020

	Jan - Jul 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	8,700.00	40,000.00	-31,300.00	21.8%
414.340 - Zoning Hearing Advertisements	2,716.65	3,000.00	-283.35	90.6%
Total 414.000 - PLANNING & ZONING	15,853.65	52,400.00	-36,546.35	30.3%
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	2,900.25	3,000.00	-99.75	96.7%
426.000 - SANITATION EXPENSE				
426.115 - Recycling Collection Wages	5,112.00	8,700.00	-3,588.00	58.8%
Total 426.000 - SANITATION EXPENSE	5,112.00	8,700.00	-3,588.00	58.8%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	4,835.89	10,000.00	-5,164.11	48.4%
Total 429.000 - PUBLIC WORKS - SANITATION	4,835.89	10,000.00	-5,164.11	48.4%
430.000 - HWYS, ROADS & STREETS				
430.100 - Personnel Services	387,584.21	550,000.00	-162,415.79	70.5%
430.245 - Supplies	7,583.48	13,000.00	-5,616.52	56.8%
430.300 - Facilities Maintenance	918.70	1,500.00	-581.30	61.2%
430.320 - Telephone				
430.321 - Local	335.65	700.00	-364.35	48.0%
430.329 - Wireless	1,291.55	2,000.00	-708.45	64.6%
Total 430.320 - Telephone	1,627.20	2,700.00	-1,072.80	60.3%
430.330 - Heating Fuel	7,358.82	9,000.00	-1,641.18	81.8%
430.360 - Electricity	1,258.79	3,000.00	-1,741.21	42.0%
430.384 - Equip/Machinery Rental	2,050.00			
430.450 - Contracted Services	628.11	1,000.00	-371.89	62.8%
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%
Total 430.000 - HWYS, ROADS & STREETS	416,222.57	623,200.00	-206,977.43	66.8%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	46,215.03	70,000.00	-23,784.97	66.0%
Total 432.000 - WINTER MAINTENANCE	46,215.03	70,000.00	-23,784.97	66.0%
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	2,182.56	4,000.00	-1,817.44	54.6%
433.450 - Signals contracted service	2,225.82	4,000.00	-1,774.18	55.6%
Total 433.000 - TRAFFIC CONTROL DEVICES	11,289.12	23,000.00	-11,710.88	49.1%
434.00 - STREET LIGHTING				
434.360 - St. Lght. Electricity	1,903.88	4,000.00	-2,096.12	47.6%

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

	Jan - Jul 20	Budget	\$ Over Budget	% of Budget
Total 434.00 - STREET LIGHTING	1,903.88	4,000.00	-2,096.12	47.6%
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	34,296.04	40,000.00	-5,703.96	85.7%
437.233 - Equipment Motor Fuel	15,594.57	30,000.00	-14,405.43	52.0%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	53,624.82	75,000.00	-21,375.18	71.5%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	4,046.58	4,000.00	46.58	101.2%
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%
Total 438.000 - HIGHWAY MAINT & REPAIR	13,017.21	14,500.00	-1,482.79	89.8%
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - Engineer	0.00	500.00	-500.00	0.0%
439.600 - Construction/Rebuilding	934.50			
Total 439.000 - HWY CONST & REBUILDING PRJ...	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	971.84	17,000.00	-16,028.16	5.7%
Total 452.000 - RECREATION & CULTURE	1,906.05	38,000.00	-36,093.95	5.0%
454.000 - PARKS				
454.280 - 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	3,350.45	3,000.00	350.45	111.7%
454.590 - Contracted Services	1,300.00	4,000.00	-2,700.00	32.5%
Total 454.000 - PARKS	6,100.68	13,500.00	-7,399.32	45.2%
456.000 - LIBRARY				
456.520 - Library Contribution	73,125.00	97,500.00	-24,375.00	75.0%
Total 456.000 - LIBRARY	73,125.00	97,500.00	-24,375.00	75.0%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	41,571.31	65,000.00	-23,428.69	64.0%
481.200 - Medicare Employer Paid	9,722.39	18,000.00	-8,277.61	54.0%
481.300 - Unemployment Comp Employer Paid	885.84	3,500.00	-2,614.16	25.3%
483.197 - Non-Uniform Pension Plan Contrib	-1,088.90	115,000.00	-116,088.90	-0.9%
483.310 - Pension Plan Admin Fees	3,825.00	4,000.00	-175.00	95.6%
484.354 - Workers Comp Insurance	33,660.75	40,000.00	-6,339.25	84.2%
487.196 - Health Insurance	219,512.94	370,000.00	-150,487.06	59.3%
487.197 - Other Group Benefits	17,631.94	28,000.00	-10,368.06	63.0%
Total 480.000 - INSURANCE & EMPLOYEE BENE...	325,721.27	643,500.00	-317,778.73	50.6%
486.000 - Insurance				
486.350 - Liability Insurance	25,212.17	45,000.00	-19,787.83	56.0%

08/17/20

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

	Jan - Jul 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	565.50			
69800 - Uncategorized Expenses	70.00			
Total Expense	2,935,966.15	4,624,400.00	-1,688,433.85	63.5%
Net Income	453,952.77	-215,650.00	669,602.77	-210.5%

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

	<u>Jul 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	-19,917.77
106.000 · Host Fee Savings Account - Other	7,647.38
Total 106.000 · Host Fee Savings Account	<u>156,693.91</u>
Total Checking/Savings	<u>156,693.91</u>
Total Current Assets	<u>156,693.91</u>
TOTAL ASSETS	<u>156,693.91</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	100,160.97
Net Income	-41,514.10
Total Equity	<u>156,693.91</u>
TOTAL LIABILITIES & EQUITY	<u>156,693.91</u>

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

	<u>Jul 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,523.74
Total Checking/Savings	<u>173,523.74</u>
Total Current Assets	<u>173,523.74</u>
TOTAL ASSETS	<u><u>173,523.74</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,609.67
Net Income	236.81
Total Equity	<u>173,523.74</u>
TOTAL LIABILITIES & EQUITY	<u><u>173,523.74</u></u>

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

	<u>Jul 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	38,104.22
Total Checking/Savings	<u>38,084.22</u>
Total Current Assets	<u>38,084.22</u>
TOTAL ASSETS	<u>38,084.22</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	30,088.83
Net Income	2,785.06
Total Equity	<u>38,084.22</u>
TOTAL LIABILITIES & EQUITY	<u>38,084.22</u>

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

	<u>Jul 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	-147.00
100.500 · Open Space Recreation- Sweep	472,860.68
102.000 · EIT Open Space - Restricted	183,735.84
106.000 · PLGIT Savings Account	146,374.11
109.000 · Certificates of Deposit	520,838.95
Total Checking/Savings	<u>1,323,662.58</u>
Total Current Assets	<u>1,323,662.58</u>
TOTAL ASSETS	<u><u>1,323,662.58</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	893,299.95
Net Income	-100,132.32
Total Equity	<u>1,323,662.58</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,323,662.58</u></u>

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

	<u>Jul 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	236,429.23
106.000 · Swr/Signal PLUS Account	136.11
Total Checking/Savings	<u>236,565.34</u>
Total Current Assets	<u>236,565.34</u>
TOTAL ASSETS	<u>236,565.34</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-616,955.53
Net Income	1,109.66
Total Equity	<u>236,565.34</u>
TOTAL LIABILITIES & EQUITY	<u>236,565.34</u>

11:49 AM
08/17/20
Accrual Basis

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

	<u>Jul 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,775.23
109.000 · Certificate of Deposit - LAB	259,089.37
Total Checking/Savings	<u>352,864.60</u>
Total Current Assets	<u>352,864.60</u>
TOTAL ASSETS	<u><u>352,864.60</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	349,807.18
Net Income	3,057.42
Total Equity	<u>352,864.60</u>
TOTAL LIABILITIES & EQUITY	<u><u>352,864.60</u></u>

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

	Jul 31, 20
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	171,849.57
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	6,757.63
Total 106.000 · Capital Reserve Savings Account	222,857.24
Total Checking/Savings	222,857.24
Total Current Assets	222,857.24
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	222,937.75
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-102,256.67
Net Income	116,226.74
Total Equity	222,937.75
TOTAL LIABILITIES & EQUITY	222,937.75

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

	Jul 31, 20
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	130,239.24
106.002 · Building Land Fund	33,171.55
106.003 · Fire Police Fund	1,467.85
106.004 · Equipment Fund	15,060.64
106.000 · Fire CR Savings Account - Other	1,212.47
Total 106.000 · Fire CR Savings Account	181,151.75
Total Checking/Savings	181,151.75
Total Current Assets	181,151.75
TOTAL ASSETS	181,151.75
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	81,556.65
Net Income	-135,002.53
Total Equity	181,151.75
TOTAL LIABILITIES & EQUITY	181,151.75

11:45 AM

37LNT Highway Reconstruction & Rehabilitation

08/17/20

Balance Sheet

Accrual Basis

As of July 31, 2020

	<u>Jul 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	606,900.02
Total Checking/Savings	<u>606,900.02</u>
Total Current Assets	<u>606,900.02</u>
TOTAL ASSETS	<u><u>606,900.02</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	603,668.46
Net Income	3,231.56
Total Equity	<u>606,900.02</u>
TOTAL LIABILITIES & EQUITY	<u><u>606,900.02</u></u>

11:47 AM

LNT Capital Reserve - Equipment Replacement

08/17/20

Balance Sheet

Accrual Basis

As of July 31, 2020

	<u>Jul 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	184,845.20
Total Checking/Savings	<u>184,845.20</u>
Total Current Assets	<u>184,845.20</u>
TOTAL ASSETS	<u><u>184,845.20</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	128,272.45
Net Income	<u>56,572.75</u>
Total Equity	<u>184,845.20</u>
TOTAL LIABILITIES & EQUITY	<u><u>184,845.20</u></u>

11:40 AM

Lower Nazareth Township - Refuse/Recycling Collection

08/17/20

Balance Sheet

Accrual Basis

As of July 31, 2020

	<u>Jul 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.500 · Recycling - Sweep Account	123,534.15
Total Checking/Savings	<u>124,399.14</u>
Total Current Assets	<u>124,399.14</u>
TOTAL ASSETS	<u><u>124,399.14</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	234,668.94
Net Income	-110,269.80
Total Equity	<u>124,399.14</u>
TOTAL LIABILITIES & EQUITY	<u><u>124,399.14</u></u>

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

	<u>Jul 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	379,158.01
Total Checking/Savings	<u>379,158.01</u>
Total Current Assets	<u>379,158.01</u>
TOTAL ASSETS	<u>379,158.01</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	17,622.71
Net Income	252,115.77
Total Equity	<u>379,158.01</u>
TOTAL LIABILITIES & EQUITY	<u>379,158.01</u>

12:05 PM

08/17/20

Accrual Basis

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

	<u>Jul 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,413,282.94
109.000 Certificate of Deposit	520,838.95
Total Checking/Savings	<u>1,934,101.89</u>
Total Current Assets	<u>1,934,101.89</u>
TOTAL ASSETS	<u><u>1,934,101.89</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,850,642.41
Net Income	-416,540.52
Total Equity	<u>1,934,101.89</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,934,101.89</u></u>

12:02 PM
08/17/20
Accrual Basis

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

	<u>Jul 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	261,042.70
Total Checking/Savings	<u>261,022.70</u>
Total Current Assets	<u>261,022.70</u>
TOTAL ASSETS	<u><u>261,022.70</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	276,776.44
Net Income	-15,753.74
Total Equity	<u>261,022.70</u>
TOTAL LIABILITIES & EQUITY	<u><u>261,022.70</u></u>

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

	Jul 31, 20
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	622,527.57
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	19,119.83
Total Checking/Savings	642,359.10
Total Current Assets	642,359.10
TOTAL ASSETS	642,359.10
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	137,266.27
Total Equity	640,028.59
TOTAL LIABILITIES & EQUITY	642,359.10

Lower Nazareth Township
Balance Sheet
As of July 31, 2020

	<u>Jul 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	127,998.69
100.000 · Checking Account - Other	<u>-149,274.52</u>
Total 100.000 · Checking Account	0.00
100.500 · D&I Checking - Sweep Account	<u>152,341.84</u>
Total Checking/Savings	<u>152,341.84</u>
Total Current Assets	<u>152,341.84</u>
TOTAL ASSETS	<u><u>152,341.84</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	39,177.64
Net Income	<u>52,450.67</u>
Total Equity	<u>152,341.84</u>
TOTAL LIABILITIES & EQUITY	<u><u>152,341.84</u></u>