



**Lower Nazareth Township**  
**Financial Report**  
*March 2020*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Mar-20

<b>General Fund - 01</b>		\$ 1,959,035
<b>Special Revenue Fund - Host Fee - 05</b>		\$ 198,877
<b>Palmer Sewer Fund - 08</b>		\$ 173,466
<b>Nazareth Sewer Fund - 09</b>		\$ 35,340
<b>Capital Reserve - Open Space Fund - 16 - CASH</b>	\$ 919,465	
<b>Capital Reserve - Open Space Fund - 16 - EIT</b>	\$ 2,415	
<b>Capital Reserve - Open Space Fund - 16 - CD</b>	\$ 513,904	
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>		\$ 1,435,784
<b>Capital Reserve - Sewer/Signals Fund - 18</b>		\$ 236,251
<b>Fiscal Stability Fund - 95 - CASH</b>	\$ 93,599	
<b>Fiscal Stability Fund - 95 - CD</b>	\$ 256,536	
<b>Fiscal Stability Fund - 95 - TOTAL</b>		\$ 350,135
<b>Capital Reserve - Municipal - 30</b>		\$ 83,911
<b>Capital Reserve - Fire Fund - 31</b>		\$ 115,966
<b>Highway Reconstruction/Rehabilitation -</b>		\$ 591,270
<b>Capital Reserve - Equipment Replacement -</b>		\$ 128,723
<b>Refuse/Recycling Collection - 33</b>		\$ 192,920
<b>State Liquid Fuels Fund - 35</b>		\$ 396,178
<b>Traffic Impact - 091 - CASH</b>	\$ 1,845,293	
<b>Traffic Impact - 091 - CD</b>	\$ 513,904	
<b>Traffic Impact - 091 - TOTAL</b>		\$ 2,359,197
<b>Total Township Funds...</b>		<b>\$8,257,052</b>
<b>Lower Nazareth Township Sewer Department</b>		\$ 288,387
<b>Master Escrow Account</b>		\$ 567,976
<b>Development &amp; Inspection Account</b>		\$ 112,150
<b>Total Escrow Accounts...</b>		<b>\$968,514</b>

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

As of March 31, 2020

	Mar 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	-7,360.52
100.500 · Checking - ICS Sweep Account	693,512.55
105.000 · Payroll Account	-2,704.70
105.500 · Payroll - ICS Sweep Account	90,887.81
106.000 · LAB Savings Account	658.26
106.100 · PLGIT Account	99,977.18
106.200 · Real Estate Tax Collections	1,081,551.03
110.000 · Petty Cash	250.00
<b>Total Checking/Savings</b>	1,956,771.61
<b>Other Current Assets</b>	
Employee Advance	13.26
<b>Total Other Current Assets</b>	13.26
<b>Total Current Assets</b>	1,956,784.87
<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>	1,959,034.87
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	207.88
213 · Medicare Withheld	48.63
223 · Unemployment Withheld	-4.14
224 · Whole Life Insurance - Employee	-20.34
<b>Total 210.000 · PAYROLL LIABILITIES</b>	232.03
<b>Total Other Current Liabilities</b>	232.03
<b>Total Current Liabilities</b>	232.03
<b>Total Liabilities</b>	232.03
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	351,869.01
Net Income	835,081.35
<b>Total Equity</b>	1,958,802.84
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,959,034.87

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

	Jan - Mar 20	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>300,000 · TAXES</b>				
<b>301,000 · REAL PROPERTY TAXES</b>				
301.100 · Real Estate - Current	1,183,190.84	17,000.00	-6,623.61	61.0%
301.400 · Real Estate - Delinquent	10,376.39	1,770,000.00	-1,770,000.00	0.0%
301.000 · REAL PROPERTY TAXES - Other	0.00			
<b>Total 301,000 · REAL PROPERTY TAXES</b>	<b>1,193,567.23</b>	<b>1,787,000.00</b>	<b>-593,432.77</b>	<b>66.8%</b>
<b>310,000 · LOCAL ENABLING ACT TAXES</b>				
310.100 · Real Estate Transfer Tax	78,882.24	275,000.00	-196,117.76	28.7%
310.210 · Earned Income - Current	391,807.20	1,350,000.00	-958,192.80	29.0%
310.220 · Earned Income - Prior	106,208.76	85,000.00	21,208.76	125.0%
310.510 · Local Services Tax	105,431.08	425,000.00	-319,568.92	24.8%
<b>Total 310,000 · LOCAL ENABLING ACT TAXES</b>	<b>682,329.28</b>	<b>2,135,000.00</b>	<b>-1,452,670.72</b>	<b>32.0%</b>
<b>Total 300,000 · TAXES</b>	<b>1,875,896.51</b>	<b>3,922,000.00</b>	<b>-2,046,103.49</b>	<b>47.8%</b>
<b>320,000 · LICENSES &amp; PERMITS</b>				
321.800 · Cable TV franchise	23,939.51	95,000.00	-71,060.49	25.2%
<b>Total 320,000 · LICENSES &amp; PERMITS</b>	<b>23,939.51</b>	<b>95,000.00</b>	<b>-71,060.49</b>	<b>25.2%</b>
<b>330,000 · FINES &amp; FORFEITS</b>				
331.110 · Vehicle Code Violations	8,074.11	35,000.00	-26,925.89	23.1%
331.122 · Ordinance Violations	1,337.17	5,000.00	-3,662.83	26.7%
<b>Total 330,000 · FINES &amp; FORFEITS</b>	<b>9,411.28</b>	<b>40,000.00</b>	<b>-30,588.72</b>	<b>23.5%</b>
<b>340,000 · INTEREST, RENTS &amp; ROYALTIES</b>				
341.000 · Interest Earnings				
341.01 · Interest on checking	1,016.65	6,000.00	-4,983.35	16.9%
341.02 · Interest on Savings	359.15	2,000.00	-1,640.85	18.0%
<b>Total 341,000 · Interest Earnings</b>	<b>1,375.80</b>	<b>8,000.00</b>	<b>-6,624.20</b>	<b>17.2%</b>
342.000 · Rents and Royalties				
342.20 · Property Rental Income	8,700.00	110,000.00	-101,300.00	7.9%
<b>Total 342,000 · Rents and Royalties</b>	<b>8,700.00</b>	<b>110,000.00</b>	<b>-101,300.00</b>	<b>7.9%</b>
<b>Total 340,000 · INTEREST, RENTS &amp; ROYALTIES</b>	<b>10,075.80</b>	<b>118,000.00</b>	<b>-107,924.20</b>	<b>8.5%</b>
<b>350,000 · INTERGOVERNMENTAL REVENUES</b>				
<b>355,000 · STATE SHARED REVENUES</b>				
355.010 · Public Utility Ready 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 REVE...</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	12,226.00	15,000.00	-2,774.00	81.5%
361.310 · Subdivision & Land Development	3,100.00	4,000.00	-900.00	77.5%
361.330 · Zoning Hearings				

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

	Jan - Mar 20	Budget	\$ Over Budget	% of Budget
361,500 · Maps & Publications				
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	15,525.34	19,250.00	-3,724.66	80.7%
362,000 · PUBLIC SAFETY				
362,140 · Alarms Permits	10.00	150.00	-140.00	6.7%
362,410 · Building & Zoning Permits	1,550.00	20,000.00	-18,450.00	7.8%
362,440 · Sewer Permits	350.00	1,500.00	-1,150.00	23.3%
362,452 · Use & Occupancy Permits	60.00	50.00	10.00	120.0%
362,452 · Moving Permits	135.00	500.00	-365.00	27.0%
362,470 · Driveway Permits	1,050.00	3,000.00	-1,950.00	35.0%
362,480 · Grading Permits	11,275.00	15,000.00	-3,725.00	75.2%
362,481 · Swimming Pool Grading Permits	0.00	5,000.00	-5,000.00	0.0%
362,490 · Pedding Permit	75.00	50.00	25.00	150.0%
Total 362,000 · PUBLIC SAFETY	14,505.00	45,250.00	-30,745.00	32.1%
Total 360,000 · CHARGES FOR SERVICES	30,030.34	64,500.00	-34,469.66	46.6%
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	500.00	-50.00	90.0%
367,350 · Field Use Fees	450.00	500.00	-50.00	90.0%
Total 367,000 · CULTURE-RECREATION	550.00	18,000.00	-17,450.00	3.1%
389,000 · MISCELLANEOUS INCOME				
389,000 · Refund of Prior Yr Expenditures	0.00	50.00	-50.00	0.0%
Total Income	1,950,176.87	4,408,750.00	-2,458,573.13	44.2%
Gross Profit	1,950,176.87	4,408,750.00	-2,458,573.13	44.2%
Expense				
400,000 · GENERAL GOVERNMENT				
400,105 · Salary	3,124.95	12,500.00	-9,375.05	25.0%
400,215 · Postage	2,541.98	5,000.00	-2,458.02	50.8%
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	1,981.18	4,000.00	-2,018.82	49.5%
400,321 · Local	1,023.03	4,000.00	-2,976.97	25.6%
400,324 · Wireless				
Total 400,320 · Telephone	3,004.21	8,000.00	-4,995.79	37.6%
400,340 · Advertising	1,805.60	7,500.00	-5,694.40	24.1%
400,342 · Public Relations Printing	0.00	7,500.00	-7,500.00	0.0%
400,374 · Maintenance Agreements	3,868.78	18,500.00	-14,631.22	20.9%

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

	Jan - Mar 20	Budget	\$ Over Budget	% of Budget
400.384 - Office Equipment Rental	360.00	750.00	-390.00	48.0%
400.420 - Dues & Subscriptions	2,961.48	4,200.00	-1,238.52	70.5%
400.460 - Meetings & Continuing Education	2,099.00	7,000.00	-4,901.00	30.0%
<b>Total 400.000 - GENERAL GOVERNMENT</b>	<b>19,766.00</b>	<b>72,500.00</b>	<b>-52,734.00</b>	<b>27.3%</b>
402.000 - AUDITING				
402.105 - Audit Wages	40.00	50.00	-10.00	80.0%
402.311 - Accounting & Auditing Services	1,760.00	10,000.00	-8,240.00	17.6%
<b>Total 402.000 - AUDITING</b>	<b>1,800.00</b>	<b>10,050.00</b>	<b>-8,250.00</b>	<b>17.9%</b>
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	1,099.65	8,000.00	-6,900.35	13.7%
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	21,468.81	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			
<b>Total 403.000 - TAX COLLECTION</b>	<b>26,054.23</b>	<b>14,550.00</b>	<b>11,504.23</b>	<b>179.1%</b>
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	5,393.50	40,000.00	-34,606.50	13.5%
404.314 - Legal Services - Human Resource	106.00	1,000.00	-894.00	10.6%
<b>Total 404.000 - SOLICITOR/LEGAL</b>	<b>5,499.50</b>	<b>41,000.00</b>	<b>-35,500.50</b>	<b>13.4%</b>
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	92,559.71	350,000.00	-257,440.29	26.4%
405.200 - Office Supplies	3,262.52	6,000.00	-2,737.48	54.4%
405.300 - Bond	3,168.00	1,500.00	1,668.00	211.2%
<b>Total 405.000 - PERSONNEL SERVICES</b>	<b>98,990.23</b>	<b>357,500.00</b>	<b>-258,509.77</b>	<b>27.7%</b>
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	1,159.44	1,500.00	-340.56	77.3%
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	0.20			
406.319 - Reimburse private prop damage	0.00	500.00	-500.00	0.0%
406.325 - Internet fees / Website Develop	1,319.70	6,000.00	-4,680.30	22.0%
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%
<b>Total 406.000 - GENERAL GOVT. ADMINISTRATION...</b>	<b>2,580.34</b>	<b>10,150.00</b>	<b>-7,569.66</b>	<b>25.4%</b>
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	2,452.88	2,200.00	252.88	111.5%
407.215 - Software	2,525.29	8,000.00	-5,674.71	29.1%
407.370 - Computer Services	3,989.00	10,000.00	-6,011.00	39.9%

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

	Jan - Mar 20	Budget	\$ Over Budget	% of Budget
<b>Total 407,000 - DATA PROCESSING</b>	8,767.17	20,200.00	-11,432.83	43.4%
408,000 - ENGINEERING SERVICES				
408,310 - Engineering Services - Gen Con	2,633.71	20,000.00	-17,366.29	13.2%
408,319 - Special Projects	0.00	25,000.00	-25,000.00	0.0%
<b>Total 408,000 - ENGINEERING SERVICES</b>	2,633.71	45,000.00	-42,366.29	5.9%
409,000 - GEN GOVT. BUILDINGS				
409,200 - Supplies	526.96	3,500.00	-2,973.04	15.1%
409,230 - Heating Fuel	10,968.32	28,000.00	-17,031.68	39.2%
409,300 - Facilities Maintenance	3,189.93	7,500.00	-4,310.07	42.5%
409,318 - Building Security Systems	314.34	1,500.00	-1,185.66	21.0%
409,360 - Public Utilities				
409,361 - Electricity	2,044.43	14,000.00	-11,955.57	14.6%
409,366 - Water	448.74	3,000.00	-2,551.26	15.0%
<b>Total 409,360 - Public Utilities</b>	2,493.17	17,000.00	-14,506.83	14.7%
409,367 - Trash Removal	2,913.75	5,000.00	-2,086.25	58.3%
409,600 - Capital Construction	249.12			
<b>Total 409,000 - GEN GOVT. BUILDINGS</b>	20,655.59	62,500.00	-41,844.41	33.0%
410,000 - PUBLIC SAFETY				
410,500 - Police Services Contract	385,261.41	1,655,000.00	-1,269,738.59	23.3%
<b>Total 410,000 - PUBLIC SAFETY</b>	385,261.41	1,655,000.00	-1,269,738.59	23.3%
411,000 - FIRE				
411,300 - Building Capital Reserve	3,035.31	90,000.00	-86,964.69	3.4%
411,500 - Contributions	27,493.36	90,000.00	-62,506.64	30.5%
411,541 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411,600 - Water Hydrant Assessment	19,087.51	78,000.00	-58,912.49	24.5%
411,700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411,740 - Equipment Purchase	5,931.09	50,000.00	-44,068.91	11.9%
<b>Total 411,000 - FIRE</b>	55,547.27	458,000.00	-402,452.73	12.1%
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%
<b>Total 412,000 - AMBULANCE</b>	0.00	31,500.00	-31,500.00	0.0%
413,000 - CODE ENFORCEMENT				
413,100 - Zoning Administrator	22,395.11	115,000.00	-92,604.89	19.5%
413,121 - Sewage Enforcement Officer	100.50	750.00	-649.50	13.4%
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%
<b>Total 413,000 - CODE ENFORCEMENT</b>	22,727.61	118,250.00	-95,522.39	19.2%
414,000 - PLANNING & ZONING				
414,112 - Stenographer, ZH & PC	652.00	1,300.00	-648.00	50.2%
414,116 - Zoning Hearing Bd Compensation	350.00	1,500.00	-1,150.00	23.3%
414,117 - Planning Commission Comp.	450.00	2,500.00	-2,050.00	18.0%
414,120 - Legal	0.00	4,000.00	-4,000.00	0.0%

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

	Jan - Mar 20	Budget	\$ Over Budget	% of Budget
414.310 · Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 · Engineer	3,230.00	40,000.00	-36,770.00	8.1%
414.340 · Zoning Hearing Advertisements	878.70	3,000.00	-2,121.30	29.3%
<b>Total 414.000 · PLANNING &amp; ZONING</b>	<b>5,560.70</b>	<b>52,400.00</b>	<b>-46,839.30</b>	<b>10.6%</b>
415.114 · EMERGENCY MANAGEMENT COORD	600.00	2,400.00	-1,800.00	25.0%
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	1,116.00	8,700.00	-7,584.00	12.8%
<b>Total 426.000 · SANITATION EXPENSE</b>	<b>1,116.00</b>	<b>8,700.00</b>	<b>-7,584.00</b>	<b>12.8%</b>
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	528.76	10,000.00	-9,471.24	5.3%
<b>Total 429.000 · PUBLIC WORKS - SANITATION</b>	<b>528.76</b>	<b>10,000.00</b>	<b>-9,471.24</b>	<b>5.3%</b>
430.000 · HWYS, ROADS & STREETS				
430.100 · Personnel Services	174,204.77	530,000.00	-375,795.23	31.7%
430.245 · Supplies	5,940.86	13,000.00	-7,059.14	45.7%
430.300 · Facilities Maintenance	918.70	1,500.00	-581.30	61.2%
430.320 · Telephone				
430.321 · Local	143.85	700.00	-556.15	20.6%
430.329 · Wireless	553.17	2,000.00	-1,446.83	27.7%
<b>Total 430.320 · Telephone</b>	<b>697.02</b>	<b>2,700.00</b>	<b>-2,002.98</b>	<b>25.8%</b>
430.330 · Heating Fuel	6,341.58	9,000.00	-2,658.42	70.5%
430.360 · Electricity	628.09	3,000.00	-2,371.91	20.9%
430.450 · Contracted Services	79.01	1,000.00	-920.99	7.9%
430.460 · Continuing Education	375.00	8,000.00	-7,625.00	4.7%
430.740 · Equipment Purchase	0.00	25,000.00	-25,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	667.25	10,000.00	-9,332.75	6.7%
<b>Total 430.000 · HWYS, ROADS &amp; STREETS</b>	<b>189,852.28</b>	<b>623,200.00</b>	<b>-433,347.72</b>	<b>30.5%</b>
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	27,170.20	70,000.00	-42,829.80	38.8%
<b>Total 432.000 · WINTER MAINTENANCE</b>	<b>27,170.20</b>	<b>70,000.00</b>	<b>-42,829.80</b>	<b>38.8%</b>
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	5,513.24	12,000.00	-6,486.76	45.9%
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	941.65	4,000.00	-3,058.35	23.5%
433.450 · Signals contracted service	2,225.82	4,000.00	-1,774.18	55.6%
<b>Total 433.000 · TRAFFIC CONTROL DEVICES</b>	<b>8,680.71</b>	<b>23,000.00</b>	<b>-14,319.29</b>	<b>37.7%</b>
434.000 · STREET LIGHTING				
434.360 · St Light Electricity	826.46	4,000.00	-3,173.54	20.7%
<b>Total 434.000 · STREET LIGHTING</b>	<b>826.46</b>	<b>4,000.00</b>	<b>-3,173.54</b>	<b>20.7%</b>
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	1,026.16	5,000.00	-3,973.84	20.5%



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

	Jan - Mar 20	Budget	S Over Budget	% of Budget
437.213 · Equipment Parts & Supplies	23,431.51	40,000.00	-16,568.49	58.6%
437.233 · Equipment Motor Fuel	7,445.94	30,000.00	-22,554.06	24.8%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>31,903.61</b>	<b>75,000.00</b>	<b>-43,096.39</b>	<b>42.5%</b>
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%
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>8,039.83</b>	<b>14,500.00</b>	<b>-6,460.17</b>	<b>55.4%</b>
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
<b>Total 439.000 · HWY CONST &amp; REBUILDING PR...</b>	<b>0.00</b>	<b>500.00</b>	<b>-500.00</b>	<b>0.0%</b>
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	0.00	14,000.00	-14,000.00	0.0%
452.249 · Recreation Programs	439.21	7,000.00	-6,560.79	6.3%
452.300 · Recreation Safety Insurance	337.80	17,000.00	-16,662.20	2.0%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>777.01</b>	<b>38,000.00</b>	<b>-37,222.99</b>	<b>2.0%</b>
454.000 · PARKS				
454.200 · Park supplies	0.00	3,000.00	-3,000.00	0.0%
454.230 · Fuel	1,118.11	3,500.00	-2,381.89	31.9%
454.370 · Park Facilities Maintenance	138.45	3,000.00	-2,861.55	4.6%
454.500 · Contracted Services	225.00	4,000.00	-3,775.00	5.6%
<b>Total 454.000 · PARKS</b>	<b>1,481.56</b>	<b>13,500.00</b>	<b>-12,018.44</b>	<b>11.0%</b>
456.000 · LIBRARY				
456.520 · Library Contribution	24,375.00	97,500.00	-73,125.00	25.0%
<b>Total 456.000 · LIBRARY</b>	<b>24,375.00</b>	<b>97,500.00</b>	<b>-73,125.00</b>	<b>25.0%</b>
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	18,323.68	65,000.00	-46,676.32	28.2%
481.200 · Medicare Employer Paid	4,285.39	18,000.00	-13,714.61	23.8%
481.300 · Unemployment Comp Employer Paid	179.36	3,500.00	-3,320.64	5.1%
483.197 · Non-Uniform Pension Plan Contrib	-4,860.37	115,000.00	-119,860.37	4.2%
483.310 · Pension Plan Admin Fees	0.00	4,000.00	-4,000.00	0.0%
484.354 · Workers Comp Insurance	19,397.25	40,000.00	-20,602.75	48.5%
487.196 · Health Insurance	90,601.17	370,000.00	-279,398.83	24.5%
487.197 · Other Group Benefits	6,780.01	28,000.00	-21,219.99	24.2%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BEN...</b>	<b>134,706.49</b>	<b>643,500.00</b>	<b>-508,793.51</b>	<b>20.9%</b>
486.000 · Insurance				
486.350 · Liability Insurance	23,246.50	45,000.00	-21,753.50	51.7%
<b>Total 486.000 · Insurance</b>	<b>23,246.50</b>	<b>45,000.00</b>	<b>-21,753.50</b>	<b>51.7%</b>
6561 · *Payroll Expenses	227.50			
<b>Total Expense</b>	<b>1,115,095.52</b>	<b>4,624,400.00</b>	<b>-3,509,304.48</b>	<b>24.1%</b>

04/28/20

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

	Jan - Mar 20	Budget	\$ Over Budget	% of Budget
Net Income	835,081.35	-215,650.00	1,050,731.35	-387.2%

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

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	<u>Mar 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	22,518.93
106.000 · Host Fee Savings Account - Other	7,394.23
Total 106.000 · Host Fee Savings Account	<u>198,877.46</u>
Total Checking/Savings	<u>198,877.46</u>
Total Current Assets	<u>198,877.46</u>
<b>TOTAL ASSETS</b>	<u><u>198,877.46</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	100,160.97
Net Income	669.45
Total Equity	<u>198,877.46</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>198,877.46</u></u>

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

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	<u>Mar 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,465.77
Total Checking/Savings	<u>173,465.77</u>
Total Current Assets	<u>173,465.77</u>
<b>TOTAL ASSETS</b>	<u><u>173,465.77</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,609.67
Net Income	178.84
Total Equity	<u>173,465.77</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>173,465.77</u></u>

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

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	<u>Mar 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	35,359.64
<b>Total Checking/Savings</b>	<u>35,339.64</u>
<b>Total Current Assets</b>	<u>35,339.64</u>
<b>TOTAL ASSETS</b>	<u><u>35,339.64</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	30,088.83
Net Income	40.48
<b>Total Equity</b>	<u>35,339.64</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>35,339.64</u></u>

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

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	<u>Mar 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.500 · Open Space - Sweep Account	773,285.50
102.000 · EIT Open Space Account	2,414.53
106.000 · PLGIT Savings Account	146,179.64
109.000 · Certificates of Deposit	513,904.25
<b>Total Checking/Savings</b>	<u>1,435,783.92</u>
<b>Total Current Assets</b>	<u>1,435,783.92</u>
<b>TOTAL ASSETS</b>	<u><u>1,435,783.92</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	893,299.95
Net Income	11,989.02
<b>Total Equity</b>	<u>1,435,783.92</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,435,783.92</u></u>

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

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	<u>Mar 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	236,115.11
106.000 · Swr/Signal PLUS Account	135.87
<b>Total Checking/Savings</b>	<u>236,250.98</u>
<b>Total Current Assets</b>	<u>236,250.98</u>
<b>TOTAL ASSETS</b>	<u><u>236,250.98</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-616,955.53
Net Income	795.30
<b>Total Equity</b>	<u>236,250.98</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>236,250.98</u></u>

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

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	<u>Mar 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,598.58
109.000 · Certificate of Deposit - LAB	256,536.06
Total Checking/Savings	<u>350,134.64</u>
Total Current Assets	<u>350,134.64</u>
<b>TOTAL ASSETS</b>	<b><u>350,134.64</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	349,807.18
Net Income	327.46
Total Equity	<u>350,134.64</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>350,134.64</u></b>



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

	Mar 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	78,787.13
106.004 · SPECIAL PROJECTS	-1,535.13
106.000 · Capital Reserve Savings Account - Other	6,578.69
<b>Total 106.000 · Capital Reserve Savings Account</b>	83,830.69
<b>Total Checking/Savings</b>	83,830.69
<b>Total Current Assets</b>	83,830.69
<b>Other Assets</b>	
130.02 · Due from Master Escrow	80.51
<b>Total Other Assets</b>	80.51
<b>TOTAL ASSETS</b>	<b>83,911.20</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-102,256.67
Net Income	-22,799.81
<b>Total Equity</b>	83,911.20
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>83,911.20</b>

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

	Mar 31, 20
<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	-49,939.36
106.000 · Fire CR Savings Account - Other	1,026.79
Total 106.000 · Fire CR Savings Account	115,966.07
Total Checking/Savings	115,966.07
Total Current Assets	115,966.07
<b>TOTAL ASSETS</b>	<b>115,966.07</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	81,556.65
Net Income	-200,188.21
Total Equity	115,966.07
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>115,966.07</b>

9:45 AM

# 37LNT Highway Reconstruction & Rehabilitation

04/28/20

## Balance Sheet

Accrual Basis

As of March 31, 2020

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	Mar 31, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	591,269.56
Total Checking/Savings	591,269.56
Total Current Assets	591,269.56
<b>TOTAL ASSETS</b>	<b>591,269.56</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	603,668.46
Net Income	-12,398.90
Total Equity	591,269.56
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>591,269.56</b>

9:37 AM

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

04/28/20

As of March 31, 2020

Accrual Basis

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	<u>Mar 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.000 · Recycling/Refuse - LAB	-115.00
104.500 · Recycling - Sweep Account	192,169.82
<b>Total Checking/Savings</b>	<u>192,919.81</u>
<b>Total Current Assets</b>	<u>192,919.81</u>
<b>TOTAL ASSETS</b>	<u><u>192,919.81</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	234,668.94
Net Income	-41,749.13
<b>Total Equity</b>	<u>192,919.81</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>192,919.81</u></u>

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

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	<u>Mar 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	396,177.89
<b>Total Checking/Savings</b>	<u>396,177.89</u>
<b>Total Current Assets</b>	<u>396,177.89</u>
<b>TOTAL ASSETS</b>	<u><u>396,177.89</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	17,622.71
Net Income	269,135.65
<b>Total Equity</b>	<u>396,177.89</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>396,177.89</u></u>

10:02 AM

04/28/20

Accrual Basis

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

	<u>Mar 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,845,312.70
109.000 Certificate of Deposit	513,904.25
<b>Total Checking/Savings</b>	<u>2,359,196.95</u>
<b>Total Current Assets</b>	<u>2,359,196.95</u>
<b>TOTAL ASSETS</b>	<u><u>2,359,196.95</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,850,642.41
Net Income	8,554.54
<b>Total Equity</b>	<u>2,359,196.95</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,359,196.95</u></u>

9:58 AM  
04/28/20  
Accrual Basis

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

	<u>Mar 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	<u>288,407.37</u>
Total Checking/Savings	<u>288,387.37</u>
Total Current Assets	<u>288,387.37</u>
<b>TOTAL ASSETS</b>	<u><u>288,387.37</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	276,776.44
Net Income	<u>11,610.93</u>
Total Equity	<u>288,387.37</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>288,387.37</u></u>

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

	Mar 31, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.11
102.000 · SAVINGS ACCOUNTS - LAB	549,912.10
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	17,352.15
<b>Total Checking/Savings</b>	<b>567,975.96</b>
<b>Total Current Assets</b>	<b>567,975.96</b>
<b>TOTAL ASSETS</b>	<b>567,975.96</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
<b>Total Other Current Liabilities</b>	<b>2,330.51</b>
<b>Total Current Liabilities</b>	<b>2,330.51</b>
<b>Total Liabilities</b>	<b>2,330.51</b>
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(341,308.39)
Net Income	62,883.13
<b>Total Equity</b>	<b>565,645.45</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>567,975.96</b>



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

	Mar 31, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	87,851.28
100.000 · Checking Account - Other	-109,397.11
Total 100.000 · Checking Account	-270.00
100.500 · D&I Checking - Sweep Account	112,420.47
Total Checking/Savings	112,150.47
Total Current Assets	112,150.47
<b>TOTAL ASSETS</b>	<b>112,150.47</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	39,177.64
Net Income	12,259.30
Total Equity	112,150.47
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>112,150.47</b>