



Lower Nazareth Township
Financial Report
November 2019

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Nov-19

General Fund - 01		\$ 1,108,172
Special Revenue Fund - Host Fee - 05		\$ 197,953
Palmer Sewer Fund - 08		\$ 173,128
Nazareth Sewer Fund - 09		\$ 32,149
Capital Reserve - Open Space Fund - 16 - CASH	\$ 951,423	
Capital Reserve - Open Space Fund - 16 - CD	\$ 508,164	
Capital Reserve - Open Space Fund - 16 - TOTAL		\$ 1,459,587
Capital Reserve - Sewer/Signals Fund - 18		\$ 235,152
Fiscal Stability Fund - 95 - CASH	\$ 93,117	
Fiscal Stability Fund - 95 - CD	\$ 255,689	
Fiscal Stability Fund - 95 - TOTAL		\$ 348,805
Capital Reserve - Municipal - 30		\$ 129,568
Capital Reserve - Fire Fund - 31		\$ 195,431
Highway Reconstruction/Rehabilitation -		\$ 602,670
Capital Reserve - Equipment Replacement -		\$ 128,060
Refuse/Recycling Collection - 33		\$ 197,820
State Liquid Fuels Fund - 35		\$ 126,879
Traffic Impact - 091 - CASH	\$ 1,835,481	
Traffic Impact - 091 - CD	\$ 508,164	
Traffic Impact - 091 - TOTAL		\$ 2,343,644
<i>Total Township Funds...</i>		\$7,279,018
Lower Nazareth Township Sewer Department		\$ 270,398
Master Escrow Account		\$ 545,461
Development & Inspection Account		\$ 101,307
<i>Total Escrow Accounts...</i>		\$917,166

12/19/19

**Lower Nazareth Township
General Fund Balance Sheet**

As of November 30, 2019

	Nov 30, 19
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-9,017.46
100.200 · EIT Open Space	100.00
100.500 · Checking - ICS Sweep Account	939,644.41
105.000 · Payroll Account	-108.05
105.500 · Payroll - ICS Sweep Account	58,616.93
106.000 · LAB Savings Account	658.08
106.100 · PLGIT Account	97,503.83
106.200 · Real Estate Tax Collections	18,261.16
110.000 · Petty Cash	250.00
Total Checking/Savings	1,105,908.90
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	1,105,922.16
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,108,172.16
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,456.97
219 · Occup Privilege Tax Withheld	136.00
223 · Unemployment Withheld	108.44
224 · Whole Life Insurance - Employee	442.60
225 · Accident Insurance - Employee	40.56
226 · Disability Insurance - Employee	242.42
227 · Critical illness - Employee	82.70
Total 210.000 · PAYROLL LIABILITIES	3,509.69
Total Other Current Liabilities	3,509.69
Total Current Liabilities	3,509.69
Total Liabilities	3,509.69
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	255,067.37
Net Income	77,742.62
Total Equity	1,104,662.47
TOTAL LIABILITIES & EQUITY	1,108,172.16

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

	Jan - Nov 19	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,787,031.69	1,750,000.00	37,031.69	102.1%
301.400 - Real Estate - Delinquent	24,930.96	17,000.00	7,930.96	146.7%
301.000 - REAL PROPERTY TAXES - Other	-319.26			
Total 301.000 - REAL PROPERTY TAXES	1,811,643.39	1,767,000.00	44,643.39	102.5%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	353,915.40	250,000.00	103,915.40	141.6%
310.210 - Earned Income - Current	1,276,519.82	1,320,000.00	-43,480.18	96.7%
310.220 - Earned Income - Prior	104,196.77	80,000.00	24,196.77	130.2%
310.510 - Local Services Tax	383,669.49	400,000.00	-16,330.51	95.9%
Total 310.000 - LOCAL ENABLING ACT TAXES	2,118,301.48	2,050,000.00	68,301.48	103.3%
Total 300.000 - TAXES	3,929,944.87	3,817,000.00	112,944.87	103.0%
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	43,108.87	35,000.00	8,108.87	123.2%
331.122 - Ordinance Violations	6,125.68	5,000.00	1,125.68	122.5%
Total 330.000 - FINES & FORFEITS	49,234.55	40,000.00	9,234.55	123.1%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	8,973.47	2,000.00	6,973.47	448.7%
341.02 - Interest on Savings	2,160.77			
Total 341.000 - Interest Earnings	11,134.24	2,000.00	9,134.24	556.7%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	28,300.00	100,000.00	-71,700.00	28.3%
Total 342.000 - Rents and Royalties	28,300.00	100,000.00	-71,700.00	28.3%
Total 340.000 - INTEREST, RENTS & ROYALTIES	39,434.24	102,000.00	-62,565.76	38.7%
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	23,937.18	15,000.00	8,937.18	159.6%
361.330 - Zoning Hearings	6,100.00	4,000.00	2,100.00	152.5%

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

	Jan - Nov 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	476.58	250.00	226.58	190.6%
Total 361.500 · Maps & Publications	511.88	250.00	261.88	204.8%
361.74 · Postage collected	18.60			
Total 361.000 · General Government	30,567.66	19,250.00	11,317.66	158.8%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	135.00	150.00	-15.00	90.0%
362.410 · Building & Zoning Permits	16,541.90	20,000.00	-3,458.10	82.7%
362.440 · Sewer Permits	1,565.00	1,500.00	65.00	104.3%
362.450 · Moving & Occupancy Permits	30.00			
362.451 · Use & Occupancy Permits	310.00	50.00	260.00	620.0%
362.452 · Moving Permits	635.00	500.00	135.00	127.0%
362.470 · Driveway Permits	2,500.00	3,000.00	-500.00	83.3%
362.480 · Grading Permits	18,875.00	25,000.00	-6,125.00	75.5%
362.481 · Swimming Pool Grading Permits	8,750.00	5,000.00	3,750.00	175.0%
362.490 · Peddling Permit	575.00	50.00	525.00	750.0%
Total 362.000 · PUBLIC SAFETY	49,716.90	55,250.00	-5,533.10	90.0%
Total 360.000 · CHARGES FOR SERVICES	80,284.56	74,500.00	5,784.56	107.8%
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	575.00			
367.350 · Field Use Fees	510.00	2,500.00	-1,990.00	20.4%
Total 367.000 · CULTURE-RECREATION	18,470.00	20,000.00	-1,530.00	92.4%
389.000 · MISCELLANEOUS INCOME				
595.000 · Refund of Prior Yr Expenditures	0.00	50.00	-50.00	0.0%
49900 · Uncategorized Income	51,326.94	15,000.00	36,326.94	342.2%
Total Income	4,426,960.63	4,299,850.00	127,110.63	103.0%
Gross Profit	4,426,960.63	4,299,850.00	127,110.63	103.0%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	11,458.15	12,500.00	-1,041.85	91.7%
400.215 · Postage	5,729.31	3,500.00	2,229.31	163.7%
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 November 2019

	Jan - Nov 19	Budget	\$ Over Budget	% of Budget
400.320 - Telephone				
400.321 - Local	3,511.15	4,500.00	-988.85	78.0%
400.322 - Long Distance	0.00	50.00	-50.00	0.0%
400.324 - Wireless	3,750.00	3,000.00	750.00	125.0%
Total 400.320 - Telephone	7,261.15	7,550.00	-288.85	96.2%
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	21,862.48	18,500.00	3,362.48	118.2%
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	5,703.09	7,500.00	-1,796.91	76.0%
400.700 - Capital Purchases	0.00	5,000.00	-5,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	75,754.44	75,550.00	204.44	100.3%
402.000 - AUDITING				
402.105 - Audit Wages	20.00	50.00	-30.00	40.0%
402.311 - Accounting & Auditing Services	8,950.00	10,000.00	-1,050.00	89.5%
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	7,030.30	8,000.00	-969.70	87.9%
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	0.00	50.00	-50.00	0.0%
403.216 - Real Estate Postage	17.05	1,500.00	-1,482.95	1.1%
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	11,059.01	16,650.00	-5,590.99	66.4%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	26,757.50	40,000.00	-13,242.50	66.9%
404.314 - Legal Services - Human Resource	0.00	1,000.00	-1,000.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	26,757.50	41,000.00	-14,242.50	65.3%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	312,317.59	345,000.00	-32,682.41	90.5%
405.200 - Office Supplies	4,991.91	6,000.00	-1,008.09	83.2%
405.300 - Bond	1,500.00	1,500.00	0.00	100.0%
Total 405.000 - PERSONNEL SERVICES	318,809.50	352,500.00	-33,690.50	90.4%

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

	Jan - Nov 19	Budget	\$ Over Budget	% of Budget
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	1,266.77	1,000.00	266.77	126.7%
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	-196.20			
406.319 - Reimburse private prop damage	44.45	400.00	-355.55	11.1%
406.325 - Internet fees / Website Develop	5,222.90	6,000.00	-777.10	87.0%
406.331 - Mileage	292.32	50.00	242.32	584.6%
406.338 - Highway/Toll Reimbursement	45.00	100.00	-55.00	45.0%
406.341 - Personnel Advertising	768.00	500.00	268.00	153.6%
406.421 - License & Permit Renewal	434.35	200.00	234.35	217.2%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	8,314.59	8,800.00	-485.41	94.5%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	1,474.66	2,000.00	-525.34	73.7%
407.215 - Software	7,651.04	5,000.00	2,651.04	153.0%
407.370 - Computer Services	6,861.75	10,000.00	-3,138.25	68.6%
Total 407.000 - DATA PROCESSING	15,987.45	17,000.00	-1,012.55	94.0%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	13,819.34	15,000.00	-1,180.66	92.1%
408.319 - Special Projects	3,321.00	25,000.00	-21,679.00	13.3%
Total 408.000 - ENGINEERING SERVICES	17,140.34	40,000.00	-22,859.66	42.9%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	3,409.65	3,000.00	409.65	113.7%
409.230 - Heating Fuel	26,964.85	27,000.00	-35.15	99.9%
409.300 - Facilities Maintenance	6,850.02	5,000.00	1,850.02	137.0%
409.318 - Building Security Systems	1,127.56	1,500.00	-372.44	75.2%
409.360 - Public Utilities				
409.361 - Electricity	11,398.93	15,000.00	-3,601.07	76.0%
409.366 - Water	1,916.44	3,000.00	-1,083.56	63.9%
Total 409.360 - Public Utilities	13,315.37	18,000.00	-4,684.63	74.0%
409.367 - Trash Removal	1,275.50	8,000.00	-6,724.50	15.9%
Total 409.000 - GEN GOVT. BUILDINGS	52,942.95	62,500.00	-9,557.05	84.7%
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	1,360,225.13	1,485,000.00	-124,774.87	91.6%
Total 410.000 - PUBLIC SAFETY	1,360,225.13	1,485,100.00	-124,874.87	91.6%

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

	Jan - Nov 19	Budget	\$ Over Budget	% of Budget
411.000 - FIRE				
411.300 - Building Capital Reserve	74,837.30	90,000.00	-15,162.70	83.2%
411.500 - Contributions	83,594.63	90,000.00	-6,405.37	92.9%
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	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	21,747.33	50,000.00	-28,252.67	43.5%
Total 411.000 - FIRE	328,733.22	460,000.00	-131,266.78	71.5%
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	92,254.50	115,000.00	-22,745.50	80.2%
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%
413.325 - Postage	294.55	1,000.00	-705.45	29.5%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	94,332.67	117,950.00	-23,617.33	80.0%
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.	1,900.00	2,500.00	-600.00	76.0%
414.120 - Legal	12.00	4,000.00	-3,988.00	0.3%
414.310 - Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 - Engineer	25,029.38	45,000.00	-19,970.62	55.6%
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	29,968.68	57,900.00	-27,931.32	51.8%
415.114 - EMERGENCY MANAGEMENT COORD	2,200.00	2,400.00	-200.00	91.7%
422.450 - Animal Control	2,900.00	3,000.00	-100.00	96.7%
426.000 - SANITATION EXPENSE				
426.115 - Recycling Collection Wages	8,424.77	8,500.00	-75.23	99.1%
Total 426.000 - SANITATION EXPENSE	8,424.77	8,500.00	-75.23	99.1%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	8,607.11	10,000.00	-1,392.89	86.1%
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	700,754.97	535,000.00	165,754.97	131.0%
430.245 - Supplies	11,106.61	13,000.00	-1,893.39	85.4%
430.300 - Facilities Maintenance	379.70	1,500.00	-1,120.30	25.3%

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

	Jan - Nov 19	Budget	\$ Over Budget	% of Budget
430.320 - Telephone				
430.321 - Local	527.45	600.00	-72.55	87.9%
430.329 - Wireless	1,827.20	2,000.00	-172.80	91.4%
Total 430.320 - Telephone	2,354.65	2,600.00	-245.35	90.6%
430.330 - Heating Fuel	7,196.82	7,000.00	196.82	102.8%
430.360 - Electricity	2,319.61	3,000.00	-680.39	77.3%
430.450 - Contracted Services	874.16	1,000.00	-125.84	87.4%
430.460 - Continuing Education	11,260.72	5,000.00	6,260.72	225.2%
430.600 - Capital Construction	1,900.00			
430.740 - Equipment Purchase	1,658.58	25,000.00	-23,341.62	6.6%
430.750 - Misc. Shop Tools & Equipment	2,359.81	10,000.00	-7,640.19	23.6%
430.000 - HWYS., ROADS & STREETS - Other	120.00			
Total 430.000 - HWYS., ROADS & STREETS	742,285.43	603,100.00	139,185.43	123.1%
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%
433.249 - Traffic Control Supplies-signal	975.13	2,000.00	-1,024.87	48.8%
433.360 - Traffic signal electric	3,333.65	4,000.00	-666.35	83.3%
433.450 - Signals contracted service	3,092.94	4,000.00	-907.06	77.5%
433.000 - TRAFFIC CONTROL DEVICES - Other	239.36			
Total 433.000 - TRAFFIC CONTROL DEVICES	18,021.22	21,000.00	-2,978.78	85.8%
434.00 - STREET LIGHTING				
434.360 - St. Light. Electricity	3,070.18	4,000.00	-929.82	76.8%
Total 434.00 - STREET LIGHTING	3,070.18	4,000.00	-929.82	76.8%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	4,480.95	8,000.00	-3,519.05	56.0%
437.213 - Equipment Parts & Supplies	41,200.77	45,000.00	-3,799.23	91.6%
437.233 - Equipment Motor Fuel	59,579.25	25,000.00	34,579.25	238.3%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	105,260.97	78,000.00	27,260.97	134.9%
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	930.00	1,500.00	-570.00	62.0%
438.274 - Pavement Maintenance Supplies	0.00	5,000.00	-5,000.00	0.0%
Total 438.000 - HIGHWAY MAINT & REPAIR	6,029.38	13,000.00	-6,970.62	46.4%
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%

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

	Jan - Nov 19	Budget	\$ Over Budget	% of Budget
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	11,257.96	13,000.00	-1,742.04	86.6%
452.249 · Recreation Programs	7,941.70	10,000.00	-2,058.30	79.4%
452.300 · Recreation Safety Insurance	3,309.62	23,000.00	-19,690.38	14.4%
Total 452.000 · RECREATION & CULTURE	22,509.28	46,000.00	-23,490.72	48.9%
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	69,390.96	62,000.00	7,390.96	111.9%
481.200 · Medicare Employer Paid	16,228.55	16,000.00	228.55	101.4%
481.300 · Unemployment Comp Employer Paid	993.96	3,000.00	-2,006.04	33.1%
483.197 · Non-Uniform Pension Plan Contrib	118,549.21	115,000.00	3,549.21	103.1%
483.310 · Pension Plan Admin Fees	6,870.00	3,500.00	3,370.00	196.3%
484.354 · Workers Comp Insurance	38,127.25	40,000.00	-1,872.75	95.3%
487.196 · Health Insurance	312,819.53	360,000.00	-47,180.47	86.9%
487.197 · Other Group Benefits	24,367.52	26,000.00	-1,632.48	93.7%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	587,346.98	625,500.00	-38,153.02	93.9%
486.000 · Insurance				
486.350 · Liability Insurance	46,418.00	45,000.00	1,418.00	103.2%
Total 486.000 · Insurance	46,418.00	45,000.00	1,418.00	103.2%
492.000 · Interfund Operating Transfers				
6560 · Payroll Expenses	260,456.46			
6561 · *Payroll Expenses	0.99			
	807.00			
69800 · Uncategorized Expenses	2.00			
Total Expense	4,349,218.01	4,481,500.00	-132,281.99	97.0%
Net Income	77,742.62	-181,650.00	259,392.62	-42.8%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of November 30, 2019

	<u>Nov 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	105,092.55
106.002 · Fire/Ambulance	63,744.11
106.003 · Recycling	22,518.93
106.000 · Host Fee Savings Account - Other	6,597.14
Total 106.000 · Host Fee Savings Account	<u>197,952.73</u>
Total Checking/Savings	<u>197,952.73</u>
Total Current Assets	<u>197,952.73</u>
TOTAL ASSETS	<u>197,952.73</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	71,110.16
Net Income	28,795.53
Total Equity	<u>197,952.73</u>
TOTAL LIABILITIES & EQUITY	<u>197,952.73</u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of November 30, 2019

	<u>Nov 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	-20.00
100.500 · Palmer Sewer - ICS Sweep Acct	<u>173,148.35</u>
Total Checking/Savings	<u>173,128.35</u>
Total Current Assets	<u>173,128.35</u>
TOTAL ASSETS	<u><u>173,128.35</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,931.89
Net Income	<u>1,519.20</u>
Total Equity	<u>173,128.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>173,128.35</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of November 30, 2019

	<u>Nov 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	32,168.95
Total Checking/Savings	<u>32,148.95</u>
Total Current Assets	<u>32,148.95</u>
TOTAL ASSETS	<u>32,148.95</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	24,012.19
Net Income	2,926.43
Total Equity	<u>32,148.95</u>
TOTAL LIABILITIES & EQUITY	<u>32,148.95</u>

LNT Open Space Fund-16
Balance Sheet
As of November 30, 2019

	<u>Nov 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	-20.00
100.500 · Open Space - Sweep Account	805,943.06
106.000 · PLGIT Savings Account	145,499.94
109.000 · Certificates of Deposit	508,163.56
Total Checking/Savings	<u>1,459,586.56</u>
Total Current Assets	<u>1,459,586.56</u>
TOTAL ASSETS	<u>1,459,586.56</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,249,209.83
Net Income	-320,118.22
Total Equity	<u>1,459,586.56</u>
TOTAL LIABILITIES & EQUITY	<u>1,459,586.56</u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of November 30, 2019

	<u>Nov 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	235,017.23
106.000 · Swr/Signal PLUS Account	<u>134.77</u>
Total Checking/Savings	<u>235,152.00</u>
Total Current Assets	<u>235,152.00</u>
TOTAL ASSETS	<u>235,152.00</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-621,713.25
Net Income	<u>4,454.04</u>
Total Equity	<u>235,152.00</u>
TOTAL LIABILITIES & EQUITY	<u>235,152.00</u>

(95)LNT Fiscal Stability Fund
Balance Sheet
As of November 30, 2019

	<u>Nov 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,116.79
109.000 · Certificate of Deposit - LAB	<u>255,688.58</u>
Total Checking/Savings	<u>348,805.37</u>
Total Current Assets	<u>348,805.37</u>
TOTAL ASSETS	<u>348,805.37</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	341,516.68
Net Income	<u>7,288.69</u>
Total Equity	<u>348,805.37</u>
TOTAL LIABILITIES & EQUITY	<u>348,805.37</u>

LNT Capital Reserve - 30
Balance Sheet
As of November 30, 2019

	<u>Nov 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	123,371.87
106.000 · Capital Reserve Savings Account - Other	6,115.16
Total 106.000 · Capital Reserve Savings Account	<u>129,487.03</u>
Total Checking/Savings	<u>129,487.03</u>
Total Current Assets	<u>129,487.03</u>
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>129,567.54</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	87,002.61
Net Income	-166,402.75
Total Equity	<u>129,567.54</u>
TOTAL LIABILITIES & EQUITY	<u><u>129,567.54</u></u>

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

	<u>Nov 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	48,987.66
106.002 · Building Land Fund	18,701.84
106.004 · Equipment Fund	125,000.00
106.000 · Fire CR Savings Account - Other	2,741.69
	<hr/>
Total 106.000 · Fire CR Savings Account	195,431.19
	<hr/>
Total Checking/Savings	195,431.19
	<hr/>
Total Current Assets	195,431.19
	<hr/>
TOTAL ASSETS	195,431.19
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-166,908.13
Net Income	127,741.69
	<hr/>
Total Equity	195,431.19
	<hr/>
TOTAL LIABILITIES & EQUITY	195,431.19
	<hr/> <hr/>

11:45 AM

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

12/19/19

As of November 30, 2019

Accrual Basis

	<u>Nov 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	602,669.64
Total Checking/Savings	<u>602,669.64</u>
Total Current Assets	<u>602,669.64</u>
TOTAL ASSETS	<u>602,669.64</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	764,310.95
Net Income	<u>-161,641.31</u>
Total Equity	<u>602,669.64</u>
TOTAL LIABILITIES & EQUITY	<u>602,669.64</u>

11:47 AM

LNT Capital Reserve - Equipment Replacement

12/19/19

Balance Sheet

Accrual Basis

As of November 30, 2019

	<u>Nov 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	128,060.21
Total Checking/Savings	<u>128,060.21</u>
Total Current Assets	<u>128,060.21</u>
TOTAL ASSETS	<u><u>128,060.21</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	132,460.95
Net Income	<u>-4,400.74</u>
Total Equity	<u>128,060.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>128,060.21</u></u>

11:41 AM

Lower Nazareth Township - Refuse/Recycling Collection

12/19/19

Balance Sheet

Accrual Basis

As of November 30, 2019

	<u>Nov 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.000 · Recycling/Refuse - LAB	-3,398.50
104.500 · Recycling - Sweep Account	200,353.60
Total Checking/Savings	<u>197,820.09</u>
Total Current Assets	<u>197,820.09</u>
TOTAL ASSETS	<u><u>197,820.09</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	208,595.72
Net Income	-10,775.63
Total Equity	<u>197,820.09</u>
TOTAL LIABILITIES & EQUITY	<u><u>197,820.09</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of November 30, 2019

	<u>Nov 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	126,878.62
Total Checking/Savings	<u>126,878.62</u>
Total Current Assets	<u>126,878.62</u>
TOTAL ASSETS	<u><u>126,878.62</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-28,919.46
Net Income	46,378.55
Total Equity	<u>126,878.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>126,878.62</u></u>

11:56 AM

12/19/19

Accrual Basis

LNT Traffic Impact Account

Balance Sheet

As of November 30, 2019

	<u>Nov 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,835,500.78
109.000 Certificate of Deposit	508,163.65
Total Checking/Savings	<u>2,343,644.43</u>
Total Current Assets	<u>2,343,644.43</u>
TOTAL ASSETS	<u><u>2,343,644.43</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,776,675.71
Net Income	66,968.72
Total Equity	<u>2,343,644.43</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,343,644.43</u></u>

11:55 AM

12/19/19

Accrual Basis

Lower Nazareth Township Sewer Department

Balance Sheet

As of November 30, 2019

	<u>Nov 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	<u>270,417.70</u>
Total Checking/Savings	<u>270,397.70</u>
Total Current Assets	<u>270,397.70</u>
TOTAL ASSETS	<u>270,397.70</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	220,565.40
Net Income	<u>49,832.30</u>
Total Equity	<u>270,397.70</u>
TOTAL LIABILITIES & EQUITY	<u>270,397.70</u>

**Lower Nazareth Township Master Escrow
Balance Sheet
As of November 30, 2019**

	Nov 30, 19
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	463,034.13
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	81,714.84
Total Checking/Savings	545,460.67
Total Current Assets	545,460.67
TOTAL ASSETS	545,460.67
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	(428,102.99)
Net Income	127,162.44
Total Equity	543,130.16
TOTAL LIABILITIES & EQUITY	545,460.67

Lower Nazareth Township
Balance Sheet
As of November 30, 2019

	<u>Nov 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	77,226.84
100.000 · Checking Account - Other	<u>-103,997.67</u>
Total 100.000 · Checking Account	-5,495.00
100.500 · D&I Checking - Sweep Account	<u>106,802.21</u>
Total Checking/Savings	<u>101,307.21</u>
Total Current Assets	<u>101,307.21</u>
TOTAL ASSETS	<u>101,307.21</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	82,931.59
Net Income	<u>-42,337.91</u>
Total Equity	<u>101,307.21</u>
TOTAL LIABILITIES & EQUITY	<u>101,307.21</u>