



Lower Nazareth Township
Financial Report
October 2019

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

	<u>Oct-19</u>
General Fund - 01	\$ 1,203,697
Special Revenue Fund - Host Fee - 05	\$ 197,695
Palmer Sewer Fund - 08	\$ 173,006
Nazareth Sewer Fund - 09	\$ 32,143
Capital Reserve - Open Space Fund - 16 - CASH	\$ 1,053,256
Capital Reserve - Open Space Fund - 16 - CD	\$ 508,164
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,561,420
Capital Reserve - Sewer/Signals Fund - 18	\$ 234,846
Fiscal Stability Fund - 95 - CASH	\$ 92,968
Fiscal Stability Fund - 95 - CD	\$ 255,689
Fiscal Stability Fund - 95 - TOTAL	\$ 348,656
Capital Reserve - Municipal - 30	\$ 85,041
Capital Reserve - Fire Fund - 31	\$ 195,176
Highway Reconstruction/Rehabilitation -	\$ 616,589
Capital Reserve - Equipment Replacement -	\$ 127,855
Refuse/Recycling Collection - 33	\$ 201,027
State Liquid Fuels Fund - 35	\$ 230,535
Traffic Impact - 091 - CASH	\$ 1,833,410
Traffic Impact - 091 - CD	\$ 508,164
Traffic Impact - 091 - TOTAL	\$ 2,341,573
<i>Total Township Funds...</i>	<u><u>\$7,549,259</u></u>
Lower Nazareth Township Sewer Department	\$ 270,204
Master Escrow Account	\$ 423,199
Development & Inspection Account	\$ 117,737
<i>Total Escrow Accounts...</i>	<u><u>\$811,140</u></u>

12/05/19

**Lower Nazareth Township
General Fund Balance Sheet**
As of October 31, 2019

	Oct 31, 19
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-9,149.26
100.500 · Checking - ICS Sweep Account	1,008,830.42
105.000 · Payroll Account	-196.05
105.500 · Payroll - ICS Sweep Account	93,890.95
106.000 · LAB Savings Account	658.03
106.100 · PLGIT Account	97,376.71
106.200 · Real Estate Tax Collections	9,772.96
110.000 · Petty Cash	250.00
Total Checking/Savings	1,201,433.76
Other Current Assets	
Employee Advance	13.26
Total Other Current Assets	13.26
Total Current Assets	1,201,447.02
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,203,697.02
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,295.58
219 · Occup Privilege Tax Withheld	68.00
223 · Unemployment Withheld	55.77
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
228 · Bond Reimbursement	770.82
Total 210.000 · PAYROLL LIABILITIES	2,998.45
Total Other Current Liabilities	2,998.45
Total Current Liabilities	2,998.45
Total Liabilities	2,998.45
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	255,067.37
Net Income	173,778.72
Total Equity	1,200,698.57
TOTAL LIABILITIES & EQUITY	1,203,697.02

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

	Jan - Oct 19	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,778,544.34	1,750,000.00	28,544.34	101.6%
301.400 · Real Estate - Delinquent	19,083.23	17,000.00	2,083.23	112.3%
301.510 · Local Services Tax	-319.26			
Total 301.000 · REAL PROPERTY TAXES	1,797,308.31	1,767,000.00	30,308.31	101.7%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	328,518.20	250,000.00	78,518.20	131.4%
310.210 · Earned Income - Current	1,217,573.75	1,320,000.00	-102,426.25	92.2%
310.220 · Earned Income - Prior	104,196.77	80,000.00	24,196.77	130.2%
310.510 · Local Services Tax	329,271.57	400,000.00	-70,728.43	82.3%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,979,560.29	2,050,000.00	-70,439.71	96.6%
Total 300.000 · TAXES	3,776,868.60	3,817,000.00	-40,131.40	98.9%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	79,450.88	95,000.00	-15,549.12	83.6%
Total 320.000 · LICENSES & PERMITS	79,450.88	95,000.00	-15,549.12	83.6%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	41,703.14	35,000.00	6,703.14	119.2%
331.122 · Ordinance Violations	5,769.34	5,000.00	769.34	115.4%
Total 330.000 · FINES & FORFEITS	47,472.48	40,000.00	7,472.48	118.7%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	8,097.13	2,000.00	6,097.13	404.9%
341.02 · Interest on Savings	2,032.75			
Total 341.000 · Interest Earnings	10,129.88	2,000.00	8,129.88	506.5%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	25,400.00	100,000.00	-74,600.00	25.4%
Total 342.000 · Rents and Royalties	25,400.00	100,000.00	-74,600.00	25.4%
Total 340.000 · INTEREST, RENTS & ROYALTIES	35,529.88	102,000.00	-66,470.12	34.8%
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	3,811.64	4,000.00	-188.36	95.3%
355.040 · Alcoholic Beverage Licenses	2,000.00	2,000.00	0.00	100.0%
355.051 · Non-Uniform	81,927.98	55,000.00	26,927.98	149.0%
355.070 · Fire Relief	72,996.02	75,000.00	-2,003.98	97.3%
Total 355.000 · STATE SHARED REVENUES	160,735.64	136,000.00	24,735.64	118.2%
Total 350.000 · INTERGOVERNMENTAL REVENU...	160,735.64	136,000.00	24,735.64	118.2%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	23,837.18	15,000.00	8,837.18	158.9%
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 October 2019

12/05/19

	Jan - Oct 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	472.21	250.00	222.21	188.9%
Total 361.500 · Maps & Publications	507.51	250.00	257.51	203.0%
361.74 · Postage collected	18.60			
Total 361.000 · General Government	30,463.29	19,250.00	11,213.29	158.3%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	135.00	150.00	-15.00	90.0%
362.410 · Building & Zoning Permits	16,341.90	20,000.00	-3,658.10	81.7%
362.440 · Sewer Permits	1,465.00	1,500.00	-35.00	97.7%
362.450 · Moving & Occupancy Permits	30.00			
362.451 · Use & Occupancy Permits	270.00	50.00	220.00	540.0%
362.452 · Moving Permits	610.00	500.00	110.00	122.0%
362.470 · Driveway Permits	2,400.00	3,000.00	-600.00	80.0%
362.480 · Grading Permits	17,375.00	25,000.00	-7,625.00	69.5%
362.481 · Swimming Pool Grading Permits	8,075.00	5,000.00	3,075.00	161.5%
362.490 · Peddling Permit	375.00	50.00	325.00	750.0%
Total 362.000 · PUBLIC SAFETY	47,076.90	55,250.00	-8,173.10	85.2%
Total 360.000 · CHARGES FOR SERVICES	77,540.19	74,500.00	3,040.19	104.1%
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%
367.350 · Field Use Fees	510.00	2,500.00	-1,990.00	20.4%
Total 367.000 · CULTURE-RECREATION	17,895.00	20,000.00	-2,105.00	89.5%
389.000 · MISCELLANEOUS INCOME				
395.000 · Refund of Prior Yr Expenditures	0.00	50.00	-50.00	0.0%
49900 · Uncategorized Income	39,747.07	15,000.00	24,747.07	265.0%
Total Income	4,235,745.12	4,299,850.00	-64,104.88	98.5%
Gross Profit	4,235,745.12	4,299,850.00	-64,104.88	98.5%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	10,416.50	12,500.00	-2,083.50	83.3%
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	500.00	1,000.00	-500.00	50.0%
400.317 · Professional Services	3,200.00	500.00	2,700.00	640.0%

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

	Jan - Oct 19	Budget	\$ Over Budget	% of Budget
400.320 · Telephone				
400.321 · Local	3,189.17	4,500.00	-1,310.83	70.9%
400.322 · Long Distance	0.00	50.00	-50.00	0.0%
400.324 · Wireless	3,407.94	3,000.00	407.94	113.6%
Total 400.320 · Telephone	6,597.11	7,550.00	-952.89	87.4%
400.340 · Advertising	6,357.56	7,500.00	-1,142.44	84.8%
400.342 · Public Relations Printing	7,369.00	7,000.00	369.00	105.3%
400.374 · Maintenance Agreements	20,474.60	18,500.00	1,974.60	110.7%
400.384 · Office Equipment Rental	720.00	750.00	-30.00	96.0%
400.420 · Dues & Subscriptions	4,276.20	4,200.00	76.20	101.8%
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	71,343.37	75,550.00	-4,206.63	94.4%
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	7,005.00	8,000.00	-995.00	87.6%
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 Servc	0.00	400.00	-400.00	0.0%
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	10,890.11	16,650.00	-5,759.89	65.4%
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	286,709.51	345,000.00	-58,290.49	83.1%
405.200 · Office Supplies	4,829.97	6,000.00	-1,170.03	80.5%
405.300 · Bond	3,041.80	1,500.00	1,541.80	202.8%
Total 405.000 · PERSONNEL SERVICES	294,581.28	352,500.00	-57,918.72	85.6%

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

	Jan - Oct 19	Budget	\$ Over Budget	% of Budget
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	1,157.49	1,000.00	157.49	115.7%
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	-196.60			
406.319 · Reimburse private prop damage	44.45	400.00	-355.55	11.1%
406.325 · Internet fees / Website Develop	4,783.00	6,000.00	-1,217.00	79.7%
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...	7,765.01	8,800.00	-1,034.99	88.2%
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	6,531.00	10,000.00	-3,469.00	65.3%
Total 407.000 · DATA PROCESSING	15,656.70	17,000.00	-1,343.30	92.1%
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	2,356.40	3,000.00	-643.60	78.5%
409.230 · Heating Fuel	26,964.85	27,000.00	-35.15	99.9%
409.300 · Facilities Maintenance	6,419.41	5,000.00	1,419.41	128.4%
409.318 · Building Security Systems	1,127.56	1,500.00	-372.44	75.2%
409.360 · Public Utilities				
409.361 · Electricity	10,748.03	15,000.00	-4,251.97	71.7%
409.366 · Water	1,780.41	3,000.00	-1,219.59	59.3%
Total 409.360 · Public Utilities	12,528.44	18,000.00	-5,471.56	69.6%
409.367 · Trash Removal	1,089.75	8,000.00	-6,910.25	13.6%
Total 409.000 · GEN GOVT. BUILDINGS	50,486.41	62,500.00	-12,013.59	80.8%
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	1,236,568.30	1,485,000.00	-248,431.70	83.3%
Total 410.000 · PUBLIC SAFETY	1,236,568.30	1,485,100.00	-248,531.70	83.3%

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

	Jan - Oct 19	Budget	\$ Over Budget	% of Budget
411.000 - FIRE				
411.300 - Building Capital Reserve	73,825.53	90,000.00	-16,174.47	82.0%
411.500 - Contributions	80,870.51	90,000.00	-9,129.49	89.9%
411.541 - Fire Relief	72,996.02	75,000.00	-2,003.98	97.3%
411.600 - Water Hydrant Assessment	75,401.40	75,000.00	401.40	100.5%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	19,770.30	50,000.00	-30,229.70	39.5%
Total 411.000 - FIRE	322,863.76	460,000.00	-137,136.24	70.2%
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	84,641.21	115,000.00	-30,358.79	73.6%
413.121 - Sewage Enforcement Officer	523.88	750.00	-226.12	69.9%
413.200 - Supplies	1,123.32	700.00	423.32	160.5%
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	86,382.96	117,950.00	-31,367.04	73.4%
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.	1,750.00	2,500.00	-750.00	70.0%
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	21,788.38	45,000.00	-23,211.62	48.4%
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	26,565.68	57,900.00	-31,334.32	45.9%
415.114 - EMERGENCY MANAGEMENT COORD				
422.450 - Animal Control	2,000.00	2,400.00	-400.00	83.3%
426.000 - SANITATION EXPENSE	2,900.00	3,000.00	-100.00	96.7%
426.115 - Recycling Collection Wages	7,555.27	8,500.00	-944.73	88.9%
Total 426.000 - SANITATION EXPENSE	7,555.27	8,500.00	-944.73	88.9%
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	645,405.13	555,000.00	110,405.13	120.6%
430.245 - Supplies	9,723.99	13,000.00	-3,276.01	74.8%
430.300 - Facilities Maintenance	379.70	1,500.00	-1,120.30	25.3%

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

12/05/19

	Jan - Oct 19	Budget	\$ Over Budget	% of Budget
430.320 - Telephone				
430.321 - Local	479.50	600.00	-120.50	79.9%
430.329 - Wireless	1,641.66	2,000.00	-358.34	82.1%
Total 430.320 - Telephone	2,121.16	2,600.00	-478.84	81.6%
430.330 - Heating Fuel	7,196.82	7,000.00	196.82	102.8%
430.360 - Electricity	2,173.56	3,000.00	-826.44	72.5%
430.450 - Contracted Services	830.27	1,000.00	-169.73	83.0%
430.460 - Continuing Education	11,135.72	5,000.00	6,135.72	222.7%
430.600 - Capital Construction	1,900.00			
430.740 - Equipment Purchase	1,658.38	25,000.00	-23,341.62	6.6%
430.750 - Misc. Shop Tools & Equipment	2,042.54	10,000.00	-7,957.46	20.4%
430.000 - HWYS., ROADS & STREETS - Other	120.00			
Total 430.000 - HWYS., ROADS & STREETS	684,687.27	603,100.00	81,587.27	113.5%
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	3,030.01	4,000.00	-969.99	75.8%
433.450 - Signals contracted service	2,316.30	4,000.00	-1,683.70	57.9%
433.000 - TRAFFIC CONTROL DEVICES - Other	239.36			
Total 433.000 - TRAFFIC CONTROL DEVICES	16,940.94	21,000.00	-4,059.06	80.7%
434.00 - STREET LIGHTING				
434.360 - St. Lght. Electricity	2,797.86	4,000.00	-1,202.14	69.9%
Total 434.00 - STREET LIGHTING	2,797.86	4,000.00	-1,202.14	69.9%
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	37,457.10	45,000.00	-7,542.90	83.2%
437.233 - Equipment Motor Fuel	57,010.87	25,000.00	32,010.87	228.0%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	98,948.92	78,000.00	20,948.92	126.9%
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	0.00	75,000.00	-75,000.00	0.0%
Total 439.000 - HWY CONST & REBUILDING PRJ.C...	0.00	75,500.00	-75,500.00	0.0%

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

	Jan - Oct 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	6,523.63	10,000.00	-3,476.37	65.2%
452.300 - Recreation Safety Insurance	2,773.26	23,000.00	-20,226.74	12.1%
Total 452.000 - RECREATION & CULTURE	20,554.85	46,000.00	-25,445.15	44.7%
454.000 - PARKS				
454.200 - Park supplies	2,725.23	3,000.00	-274.77	90.8%
454.250 - Fuel	1,473.34	3,500.00	-2,026.66	42.1%
454.370 - Park Facilities Maintenance	3,480.38	3,000.00	480.38	116.0%
454.500 - Contracted Services	1,975.00	4,000.00	-2,025.00	49.4%
454.700 - Capital Purchases	0.00	1,000.00	-1,000.00	0.0%
Total 454.000 - PARKS	9,653.95	14,500.00	-4,846.05	66.6%
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	63,906.57	62,000.00	1,906.57	103.1%
481.200 - Medicare Employer Paid	14,945.94	16,000.00	-1,054.06	93.4%
481.300 - Unemployment Comp Employer Paid	993.96	3,000.00	-2,006.04	33.1%
483.197 - Non-Uniform Pension Plan Contrib	118,074.45	115,000.00	3,074.45	102.7%
483.310 - Pension Plan Admin Fees	3,795.00	3,500.00	295.00	108.4%
484.354 - Workers Comp Insurance	36,824.25	40,000.00	-3,175.75	92.1%
487.196 - Health Insurance	283,647.45	360,000.00	-76,352.55	78.8%
487.197 - Other Group Benefits	23,201.30	26,000.00	-2,798.70	89.2%
Total 480.000 - INSURANCE & EMPLOYEE BENEF...	545,388.92	625,500.00	-80,111.08	87.2%
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			
	743.25			
69800 - Uncategorized Expenses	2.00			
Total Expense	4,061,966.40	4,481,500.00	-419,533.60	90.6%
Net Income	173,778.72	-181,650.00	355,428.72	-95.7%

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

	<u>Oct 31, 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	6,339.07
Total 106.000 · Host Fee Savings Account	<u>197,694.66</u>
Total Checking/Savings	<u>197,694.66</u>
Total Current Assets	<u>197,694.66</u>
TOTAL ASSETS	<u>197,694.66</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	71,110.16
Net Income	28,537.46
Total Equity	<u>197,694.66</u>
TOTAL LIABILITIES & EQUITY	<u>197,694.66</u>

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

	<u>Oct 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Palmer Sewer Checking Account	-20.00
100.500 · Palmer Sewer - ICS Sweep Acct	173,026.15
Total Checking/Savings	<u>173,006.15</u>
Total Current Assets	<u>173,006.15</u>
TOTAL ASSETS	<u><u>173,006.15</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	47,931.89
Net Income	1,397.00
Total Equity	<u>173,006.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>173,006.15</u></u>

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

	<u>Oct 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	32,162.56
Total Checking/Savings	<u>32,142.56</u>
Total Current Assets	<u>32,142.56</u>
TOTAL ASSETS	<u><u>32,142.56</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	24,012.19
Net Income	2,920.04
Total Equity	<u>32,142.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>32,142.56</u></u>

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

	<u>Oct 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	-20.00
100.500 · Open Space - Sweep Account	907,966.16
106.000 · PLGIT Savings Account	145,310.25
109.000 · Certificates of Deposit	508,163.56
Total Checking/Savings	<u>1,561,419.97</u>
Total Current Assets	<u>1,561,419.97</u>
TOTAL ASSETS	<u><u>1,561,419.97</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,249,209.83
Net Income	-218,284.81
Total Equity	<u>1,561,419.97</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,561,419.97</u></u>

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

	<u>Oct 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	234,710.83
106.000 · Swr/Signal PLUS Account	134.77
Total Checking/Savings	<u>234,845.60</u>
Total Current Assets	<u>234,845.60</u>
TOTAL ASSETS	<u>234,845.60</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-621,713.25
Net Income	4,147.64
Total Equity	<u>234,845.60</u>
TOTAL LIABILITIES & EQUITY	<u>234,845.60</u>

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12/05/19

Accrual Basis

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

	<u>Oct 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	92,967.68
109.000 · Certificate of Deposit - LAB	255,688.58
Total Checking/Savings	<u>348,656.26</u>
Total Current Assets	<u>348,656.26</u>
TOTAL ASSETS	<u>348,656.26</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	341,516.68
Net Income	7,139.58
Total Equity	<u>348,656.26</u>
TOTAL LIABILITIES & EQUITY	<u>348,656.26</u>

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

	Oct 31, 19
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	79,069.71
106.000 · Capital Reserve Savings Account - Other	5,971.10
Total 106.000 · Capital Reserve Savings Account	85,040.81
Total Checking/Savings	85,040.81
Total Current Assets	85,040.81
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	85,121.32
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	87,002.61
Net Income	-210,848.97
Total Equity	85,121.32
TOTAL LIABILITIES & EQUITY	85,121.32

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

	<u>Oct 31, 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	2,486.90
Total 106.000 · Fire CR Savings Account	<u>195,176.40</u>
Total Checking/Savings	<u>195,176.40</u>
Total Current Assets	<u>195,176.40</u>
TOTAL ASSETS	<u>195,176.40</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	-166,908.13
Net Income	127,486.90
Total Equity	<u>195,176.40</u>
TOTAL LIABILITIES & EQUITY	<u>195,176.40</u>

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12/05/19
Accrual Basis

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of October 31, 2019

	<u>Oct 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	616,589.22
Total Checking/Savings	<u>616,589.22</u>
Total Current Assets	<u>616,589.22</u>
TOTAL ASSETS	<u>616,589.22</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	764,310.95
Net Income	<u>-147,721.73</u>
Total Equity	<u>616,589.22</u>
TOTAL LIABILITIES & EQUITY	<u>616,589.22</u>

11:30 AM

LNT Capital Reserve - Equipment Replacement

12/05/19

Balance Sheet

Accrual Basis

As of October 31, 2019

	<u>Oct 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	127,855.15
Total Checking/Savings	<u>127,855.15</u>
Total Current Assets	<u>127,855.15</u>
TOTAL ASSETS	<u><u>127,855.15</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	132,460.95
Net Income	-4,605.80
Total Equity	<u>127,855.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>127,855.15</u></u>

11:15 AM

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of October 31, 2019

12/05/19

Accrual Basis

	<u>Oct 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
103.000 · Embassy Checking Account	864.99
104.000 · Recycling/Refuse - LAB	88,714.35
104.500 · Recycling - Sweep Account	111,447.52
Total Checking/Savings	<u>201,026.86</u>
Total Current Assets	<u>201,026.86</u>
TOTAL ASSETS	<u><u>201,026.86</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	208,595.72
Net Income	-7,568.86
Total Equity	<u>201,026.86</u>
TOTAL LIABILITIES & EQUITY	<u><u>201,026.86</u></u>

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

	<u>Oct 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	230,535.13
Total Checking/Savings	<u>230,535.13</u>
Total Current Assets	<u>230,535.13</u>
TOTAL ASSETS	<u>230,535.13</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-28,919.46
Net Income	<u>150,035.06</u>
Total Equity	<u>230,535.13</u>
TOTAL LIABILITIES & EQUITY	<u>230,535.13</u>

11:35 AM
12/05/19
Accrual Basis

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

	<u>Oct 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,833,429.80
109.000 Certificate of Deposit	508,163.65
Total Checking/Savings	<u>2,341,573.45</u>
Total Current Assets	<u>2,341,573.45</u>
TOTAL ASSETS	<u><u>2,341,573.45</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,776,675.71
Net Income	64,897.74
Total Equity	<u>2,341,573.45</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,341,573.45</u></u>

11:33 AM

12/05/19

Accrual Basis

Lower Nazareth Township Sewer Department
Balance Sheet
As of October 31, 2019

	<u>Oct 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	270,224.29
Total Checking/Savings	<u>270,204.29</u>
Total Current Assets	<u>270,204.29</u>
TOTAL ASSETS	<u>270,204.29</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	220,565.40
Net Income	49,638.89
Total Equity	<u>270,204.29</u>
TOTAL LIABILITIES & EQUITY	<u>270,204.29</u>

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

	Oct 31, 19
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	1,448.60
102.000 · SAVINGS ACCOUNTS - LAB	410,904.30
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	10,845.90
Total Checking/Savings	423,199.40
Total Current Assets	423,199.40
TOTAL ASSETS	423,199.40
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	4,901.17
Total Equity	420,868.89
TOTAL LIABILITIES & EQUITY	423,199.40

Lower Nazareth Township
Balance Sheet
As of October 31, 2019

	<u>Oct 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	93,752.44
100.000 · Checking Account - Other	<u>-111,424.31</u>
Total 100.000 · Checking Account	3,603.96
100.500 · D&I Checking - Sweep Account	<u>114,132.81</u>
Total Checking/Savings	<u>117,736.77</u>
Total Current Assets	<u>117,736.77</u>
TOTAL ASSETS	<u>117,736.77</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	82,931.59
Net Income	<u>-25,908.35</u>
Total Equity	<u>117,736.77</u>
TOTAL LIABILITIES & EQUITY	<u>117,736.77</u>