



Lower Nazareth Township
Financial Report
September 2019

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

| | <u>Sep-19</u> |
|--|----------------------------|
| General Fund - 01 | \$ 1,409,793 |
| Special Revenue Fund - Host Fee - 05 | \$ 190,795 |
| Palmer Sewer Fund - 08 | \$ 173,491 |
| Nazareth Sewer Fund - 09 | \$ 32,122 |
| Capital Reserve - Open Space Fund - 16 - CASH | \$ 1,066,061 |
| Capital Reserve - Open Space Fund - 16 - CD | \$ 508,164 |
| Capital Reserve - Open Space Fund - 16 - TOTAL | \$ 1,574,225 |
| Capital Reserve - Sewer/Signals Fund - 18 | \$ 23,448,566 |
| Fiscal Stability Fund - 95 - CASH | \$ 92,740 |
| Fiscal Stability Fund - 95 - CD | \$ 250,000 |
| Fiscal Stability Fund - 95 - TOTAL | \$ 342,740 |
| Capital Reserve - Municipal - 30 | \$ 104,386 |
| Capital Reserve - Fire Fund - 31 | \$ 194,877 |
| Highway Reconstruction/Rehabilitation - | \$ 615,074 |
| Capital Reserve - Equipment Replacement - | \$ 127,536 |
| Refuse/Recycling Collection - 33 | \$ 111,878 |
| State Liquid Fuels Fund - 35 | \$ 230,182 |
| Traffic Impact - 091 - CASH | \$ 1,828,567 |
| Traffic Impact - 091 - CD | \$ 508,164 |
| Traffic Impact - 091 - TOTAL | \$ 2,336,731 |
| <i>Total Township Funds...</i> | <u><u>\$30,892,394</u></u> |
| Lower Nazareth Township Sewer Department | \$ 261,687 |
| Master Escrow Account | \$ 383,920 |
| Development & Inspection Account | \$ 107,638 |
| <i>Total Escrow Accounts...</i> | <u><u>\$753,245</u></u> |

10/31/19

**Lower Nazareth Township
General Fund Balance Sheet**

As of September 30, 2019

| | Sep 30, 19 |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Checking Account | -194,553.99 |
| 100.500 · Checking - ICS Sweep Account | 1,421,522.20 |
| 105.000 · Payroll Account | -3,816.29 |
| 105.500 · Payroll - ICS Sweep Account | 81,881.03 |
| 106.000 · LAB Savings Account | 657.97 |
| 106.100 · PLGIT Account | 97,227.38 |
| 106.200 · Real Estate Tax Collections | 6,624.57 |
| 110.000 · Petty Cash | 250.00 |
| Total Checking/Savings | 1,409,792.87 |
| Other Current Assets | |
| Employee Advance | 13.26 |
| Total Other Current Assets | 13.26 |
| Total Current Assets | 1,409,806.13 |
| Other Assets | |
| 130.500 · Due from Master Escrow Account | 2,250.00 |
| Total Other Assets | 2,250.00 |
| TOTAL ASSETS | 1,412,056.13 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 210.000 · PAYROLL LIABILITIES | |
| 217 · State Tax Withheld | -0.01 |
| 223 · Unemployment Withheld | -3.28 |
| 227 · Critical illness - Employee | 43.06 |
| Total 210.000 · PAYROLL LIABILITIES | 39.77 |
| Total Other Current Liabilities | 39.77 |
| Total Current Liabilities | 39.77 |
| Total Liabilities | 39.77 |
| Equity | |
| 270 · Opening Bal Equity | 771,852.48 |
| 3900 · Retained Earnings | 255,067.37 |
| Net Income | 385,096.51 |
| Total Equity | 1,412,016.36 |
| TOTAL LIABILITIES & EQUITY | 1,412,056.13 |

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

| | Jan - Sep 19 | Budget | \$ Over Budget | % of Budget |
|---|--------------|--------------|----------------|-------------|
| Income | | | | |
| 300.000 · TAXES | | | | |
| 301.000 · REAL PROPERTY TAXES | | | | |
| 301.100 · Real Estate - Current | 1,775,396.53 | 1,750,000.00 | 25,396.53 | 101.5% |
| 301.400 · Real Estate - Delinquent | 15,821.60 | 17,000.00 | -1,178.40 | 93.1% |
| 301.000 · REAL PROPERTY TAXES - Other | -319.26 | | | |
| Total 301.000 · REAL PROPERTY TAXES | 1,790,898.87 | 1,767,000.00 | 23,898.87 | 101.4% |
| 310.000 · LOCAL ENABLING ACT TAXES | | | | |
| 310.100 · Real Estate Transfer Tax | 291,230.20 | 250,000.00 | 41,230.20 | 116.5% |
| 310.210 · Earned Income - Current | 1,108,582.98 | 1,320,000.00 | -211,417.02 | 84.0% |
| 310.220 · Earned Income - Prior | 104,196.77 | 80,000.00 | 24,196.77 | 130.2% |
| 310.510 · Local Services Tax | 328,827.57 | 400,000.00 | -71,172.43 | 82.2% |
| Total 310.000 · LOCAL ENABLING ACT TAXES | 1,832,837.52 | 2,050,000.00 | -217,162.48 | 89.4% |
| Total 300.000 · TAXES | 3,623,736.39 | 3,817,000.00 | -193,263.61 | 94.9% |
| 320.000 · LICENSES & PERMITS | | | | |
| 321.800 · Cable TV franchise | 72,767.97 | 95,000.00 | -22,232.03 | 76.6% |
| Total 320.000 · LICENSES & PERMITS | 72,767.97 | 95,000.00 | -22,232.03 | 76.6% |
| 330.000 · FINES & FORFEITS | | | | |
| 331.110 · Vehicle Code Violations | 35,217.96 | 35,000.00 | 217.96 | 100.6% |
| 331.122 · Ordinance Violations | 5,334.83 | 5,000.00 | 334.83 | 106.7% |
| Total 330.000 · FINES & FORFEITS | 40,552.79 | 40,000.00 | 552.79 | 101.4% |
| 340.000 · INTEREST, RENTS & ROYALTIES | | | | |
| 341.000 · Interest Earnings | | | | |
| 341.01 · Interest on checking | 6,470.53 | 2,000.00 | 4,470.53 | 323.5% |
| 341.02 · Interest on Savings | 1,882.78 | | | |
| Total 341.000 · Interest Earnings | 8,353.31 | 2,000.00 | 6,353.31 | 417.7% |
| 342.000 · Rents and Royalties | | | | |
| 342.20 · Property Rental Income | 22,500.00 | 100,000.00 | -77,500.00 | 22.5% |
| Total 342.000 · Rents and Royalties | 22,500.00 | 100,000.00 | -77,500.00 | 22.5% |
| Total 340.000 · INTEREST, RENTS & ROYALTIES | 30,853.31 | 102,000.00 | -71,146.69 | 30.2% |
| 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 | 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 | 156,924.00 | 136,000.00 | 20,924.00 | 115.4% |
| Total 350.000 · INTERGOVERNMENTAL REVENU... | 156,924.00 | 156,000.00 | 20,924.00 | 115.4% |
| 360.000 · CHARGES FOR SERVICES | | | | |
| 361.000 · General Government | | | | |
| 361.310 · Subdivision & Land Development | 23,587.18 | 15,000.00 | 8,587.18 | 157.2% |
| 361.330 · Zoning Hearings | 4,100.00 | 4,000.00 | 100.00 | 102.5% |

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

| | Jan - Sep 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 | 410.46 | 250.00 | 160.46 | 164.2% |
| Total 361.500 · Maps & Publications | 445.76 | 250.00 | 195.76 | 178.3% |
| 361.74 · Postage collected | 18.60 | | | |
| Total 361.000 · General Government | 28,151.54 | 19,250.00 | 8,901.54 | 146.2% |
| 362.000 · PUBLIC SAFETY | | | | |
| 362.140 · Alarm Permits | 135.00 | 150.00 | -15.00 | 90.0% |
| 362.410 · Building & Zoning Permits | 15,141.90 | 20,000.00 | -4,858.10 | 75.7% |
| 362.440 · Sewer Permits | 1,265.00 | 1,500.00 | -235.00 | 84.3% |
| 362.450 · Moving & Occupancy Permits | 30.00 | | | |
| 362.451 · Use & Occupancy Permits | 270.00 | 50.00 | 220.00 | 540.0% |
| 362.452 · Moving Permits | 520.00 | 500.00 | 20.00 | 104.0% |
| 362.470 · Driveway Permits | 1,850.00 | 3,000.00 | -1,150.00 | 61.7% |
| 362.480 · Grading Permits | 12,500.00 | 25,000.00 | -12,500.00 | 50.0% |
| 362.481 · Swimming Pool Grading Permits | 6,725.00 | 5,000.00 | 1,725.00 | 134.5% |
| 362.490 · Peddling Permit | 375.00 | 50.00 | 325.00 | 750.0% |
| Total 362.000 · PUBLIC SAFETY | 38,811.90 | 55,250.00 | -16,438.10 | 70.2% |
| Total 360.000 · CHARGES FOR SERVICES | 66,963.44 | 74,500.00 | -7,536.56 | 89.9% |
| 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 | 37,862.07 | 15,000.00 | 22,862.07 | 252.4% |
| Total Income | 4,048,060.35 | 4,299,850.00 | -251,789.65 | 94.1% |
| Gross Profit | 4,048,060.35 | 4,299,850.00 | -251,789.65 | 94.1% |
| Expense | | | | |
| 400.000 · GENERAL GOVERNMENT | | | | |
| 400.105 · Salary | 9,374.85 | 12,500.00 | -3,125.15 | 75.0% |
| 400.215 · Postage | 5,155.37 | 3,500.00 | 1,655.37 | 147.3% |
| 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 September 2019

| | Jan - Sep 19 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|-------------------|--------------|
| 400.320 · Telephone | | | | |
| 400.321 · Local | 2,867.19 | 4,500.00 | -1,632.81 | 63.7% |
| 400.322 · Long Distance | 0.00 | 50.00 | -50.00 | 0.0% |
| 400.324 · Wireless | 3,065.88 | 3,000.00 | 65.88 | 102.2% |
| Total 400.320 · Telephone | 5,933.07 | 7,550.00 | -1,616.93 | 78.6% |
| 400.340 · Advertising | 6,263.31 | 7,500.00 | -1,236.69 | 83.5% |
| 400.342 · Public Relations Printing | 3,641.00 | 7,000.00 | -3,359.00 | 52.0% |
| 400.374 · Maintenance Agreements | 18,360.00 | 18,500.00 | -140.00 | 99.2% |
| 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 | 5,604.09 | 7,500.00 | -1,895.91 | 74.7% |
| 400.700 · Capital Purchases | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| Total 400.000 · GENERAL GOVERNMENT | 63,027.89 | 75,550.00 | -12,522.11 | 83.4% |
| 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 | 6,805.55 | 8,000.00 | -1,194.65 | 85.1% |
| 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 | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 403.317 · Tax Collection Committee Serv | 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 | 10,673.41 | 16,650.00 | -5,976.59 | 64.1% |
| 404.000 · SOLICITOR/LEGAL | | | | |
| 404.310 · Legal Services | 18,033.75 | 40,000.00 | -21,966.25 | 45.1% |
| 404.314 · Legal Services - Human Resource | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total 404.000 · SOLICITOR/LEGAL | 18,033.75 | 41,000.00 | -22,966.25 | 44.0% |
| 405.000 · PERSONNEL SERVICES | | | | |
| 405.140 · Office Staff Wages | 259,381.83 | 345,000.00 | -85,618.17 | 75.2% |
| 405.200 · Office Supplies | 4,626.04 | 6,000.00 | -1,373.96 | 77.1% |
| 405.300 · Bond | 5,739.67 | 1,500.00 | 4,239.67 | 382.6% |
| Total 405.000 · PERSONNEL SERVICES | 269,747.54 | 352,500.00 | -82,752.46 | 76.5% |

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

| | Jan - Sep 19 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|---------------------|--------------------|--------------|
| 406.000 · GENERAL GOVT. ADMINISTRATION | | | | |
| 406.280 · General Administrative Expense | 1,051.51 | 1,000.00 | 51.51 | 105.2% |
| 406.316 · Drug Testing | 330.00 | 500.00 | -170.00 | 66.0% |
| 406.317 · Employee Record Checks | 66.00 | 50.00 | 16.00 | 132.0% |
| 406.318 · Bank Fees | -195.81 | | | |
| 406.319 · Reimburse private prop damage | 44.45 | 400.00 | -355.55 | 11.1% |
| 406.325 · Internet fees / Website Develop | 4,151.10 | 6,000.00 | -1,848.90 | 69.2% |
| 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 | 399.35 | 200.00 | 199.35 | 199.7% |
| Total 406.000 · GENERAL GOVT. ADMINISTRATION | 6,951.92 | 8,800.00 | -1,848.08 | 79.0% |
| 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 | 5,744.00 | 10,000.00 | -4,256.00 | 57.4% |
| Total 407.000 · DATA PROCESSING | 14,869.70 | 17,000.00 | -2,130.30 | 87.5% |
| 408.000 · ENGINEERING SERVICES | | | | |
| 408.310 · Engineering Services - Gen Con | 12,956.09 | 15,000.00 | -2,043.91 | 86.4% |
| 408.319 · Special Projects | 1,125.50 | 25,000.00 | -23,874.50 | 4.5% |
| Total 408.000 · ENGINEERING SERVICES | 14,081.59 | 40,000.00 | -25,918.41 | 35.2% |
| 409.000 · GEN GOVT. BUILDINGS | | | | |
| 409.200 · Supplies | 2,251.72 | 3,000.00 | -748.28 | 75.1% |
| 409.230 · Heating Fuel | 26,725.37 | 27,000.00 | -274.63 | 99.0% |
| 409.300 · Facilities Maintenance | 5,984.41 | 5,000.00 | 984.41 | 119.7% |
| 409.318 · Building Security Systems | 943.02 | 1,500.00 | -556.98 | 62.9% |
| 409.360 · Public Utilities | | | | |
| 409.361 · Electricity | 9,781.94 | 15,000.00 | -5,218.06 | 65.2% |
| 409.366 · Water | 1,439.65 | 3,000.00 | -1,560.35 | 48.0% |
| Total 409.360 · Public Utilities | 11,221.59 | 18,000.00 | -6,778.41 | 62.3% |
| 409.367 · Trash Removal | 1,089.75 | 8,000.00 | -6,910.25 | 13.6% |
| Total 409.000 · GEN GOVT. BUILDINGS | 48,215.86 | 62,500.00 | -14,284.14 | 77.1% |
| 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 | 1,112,911.47 | 1,485,000.00 | -372,088.53 | 74.9% |
| Total 410.000 · PUBLIC SAFETY | 1,112,911.47 | 1,485,100.00 | -372,188.53 | 74.9% |

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

| | Jan - Sep 19 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|--------------------|--------------|
| 411.000 · FIRE | | | | |
| 411.300 · Building Capital Reserve | 72,813.76 | 90,000.00 | -17,186.24 | 80.9% |
| 411.500 · Contributions | 66,768.90 | 90,000.00 | -23,231.10 | 74.2% |
| 411.541 · Fire Relief | 72,996.02 | 75,000.00 | -2,003.98 | 97.3% |
| 411.600 · Water Hydrant Assessment | 56,785.86 | 75,000.00 | -18,214.14 | 75.7% |
| 411.700 · Truck Capital Reserve | 0.00 | 80,000.00 | -80,000.00 | 0.0% |
| 411.740 · Equipment Purchase | 17,793.27 | 50,000.00 | -32,206.73 | 35.6% |
| Total 411.000 · FIRE | 287,157.81 | 460,000.00 | -172,842.19 | 62.4% |
| 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 | 76,944.53 | 115,000.00 | -38,055.47 | 66.9% |
| 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 | 279.85 | 1,000.00 | -720.15 | 28.0% |
| 413.400 · Court Costs | 0.00 | 500.00 | -500.00 | 0.0% |
| Total 413.000 · CODE ENFORCEMENT | 78,871.58 | 117,950.00 | -39,078.42 | 66.9% |
| 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. | 1,550.00 | 2,500.00 | -950.00 | 62.0% |
| 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 | 20,553.38 | 45,000.00 | -24,446.62 | 45.7% |
| 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 | 25,130.68 | 57,900.00 | -32,769.32 | 43.4% |
| 415.114 · EMERGENCY MANAGEMENT COORD | | | | |
| 422.450 · Animal Control | 1,800.00 | 2,400.00 | -600.00 | 75.0% |
| 426.000 · SANITATION EXPENSE | | | | |
| 426.115 · Recycling Collection Wages | 6,685.77 | 8,500.00 | -1,814.23 | 78.7% |
| Total 426.000 · SANITATION EXPENSE | 6,685.77 | 8,500.00 | -1,814.23 | 78.7% |
| 429.000 · PUBLIC WORKS - SANITATION | | | | |
| 429.364 · Sanitary Sewer Expenses | 4,832.81 | 10,000.00 | -5,167.19 | 48.3% |
| Total 429.000 · PUBLIC WORKS - SANITATION | 4,832.81 | 10,000.00 | -5,167.19 | 48.3% |
| 430.000 · HWYS., ROADS & STREETS | | | | |
| 430.100 · Personnel Services | 581,453.06 | 555,000.00 | 46,453.06 | 108.7% |
| 430.245 · Supplies | 8,172.74 | 13,000.00 | -4,827.26 | 62.9% |
| 430.300 · Facilities Maintenance | 379.70 | 1,500.00 | -1,120.30 | 25.3% |

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

| | Jan - Sep 19 | Budget | \$ Over Budget | % of Budget |
|---|--------------|------------|----------------|-------------|
| 430.320 · Telephone | | | | |
| 430.321 · Local | 431.55 | 600.00 | -168.45 | 71.9% |
| 430.329 · Wireless | 1,456.12 | 2,000.00 | -543.88 | 72.8% |
| Total 430.320 · Telephone | 1,887.67 | 2,600.00 | -712.33 | 72.6% |
| 430.330 · Heating Fuel | 6,444.92 | 7,000.00 | -555.08 | 92.1% |
| 430.360 · Electricity | 2,021.62 | 3,000.00 | -978.38 | 67.4% |
| 430.450 · Contracted Services | 396.64 | 1,000.00 | -603.36 | 39.7% |
| 430.460 · Continuing Education | 11,135.72 | 5,000.00 | 6,135.72 | 222.7% |
| 430.600 · Capital Construction | 600.00 | | | |
| 430.740 · Equipment Purchase | 1,658.38 | 25,000.00 | -23,341.62 | 6.6% |
| 430.750 · Misc. Shop Tools & Equipment | 2,010.10 | 10,000.00 | -7,989.90 | 20.1% |
| Total 430.000 · HWYS., ROADS & STREETS | 616,160.55 | 603,100.00 | 13,060.55 | 102.2% |
| 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 | 7,982.40 | 10,000.00 | -2,017.60 | 79.8% |
| 433.246 · Pavement Marking Supplies | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 433.249 · Traffic Control Supplies-signal | 975.13 | 2,000.00 | -1,024.87 | 48.8% |
| 433.360 · Traffic signal electric | 2,756.28 | 4,000.00 | -1,263.72 | 68.4% |
| 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 | 14,249.47 | 21,000.00 | -6,750.53 | 67.9% |
| 434.000 · STREET LIGHTING | | | | |
| 434.360 · St. Lght Electricity | 2,526.53 | 4,000.00 | -1,473.47 | 63.2% |
| Total 434.000 · STREET LIGHTING | 2,526.53 | 4,000.00 | -1,473.47 | 63.2% |
| 437.000 · EQUIPMENT REPAIRS-FUEL | | | | |
| 437.200 · Tool & Equipment Repairs | 3,848.07 | 8,000.00 | -4,151.93 | 48.1% |
| 437.213 · Equipment Parts & Supplies | 51,363.43 | 45,000.00 | 6,363.43 | 133.5% |
| 437.233 · Equipment Motor Fuel | 50,146.02 | 25,000.00 | 25,146.02 | 200.6% |
| Total 437.000 · EQUIPMENT REPAIRS-FUEL | 85,357.52 | 78,000.00 | 7,357.52 | 109.4% |
| 438.000 · HIGHWAY MAINT & REPAIR | | | | |
| 438.271 · Paving and Patching Materials | 1,455.67 | 4,500.00 | -3,044.33 | 32.3% |
| 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 | 5,905.15 | 13,000.00 | -7,094.85 | 45.4% |
| 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 PRJCTS | 0.00 | 75,500.00 | -75,500.00 | 0.0% |

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

10/31/19

| | Jan - Sep 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 | 6,351.16 | 10,000.00 | -3,648.84 | 63.5% |
| 452,300 · Recreation Safety Insurance | 2,304.74 | 23,000.00 | -20,695.26 | 10.0% |
| Total 452,000 · RECREATION & CULTURE | 19,913.86 | 46,000.00 | -26,086.14 | 43.3% |
| 454,000 · PARKS | | | | |
| 454,200 · Park supplies | 2,316.23 | 3,000.00 | -683.77 | 77.2% |
| 454,230 · Fuel | 1,342.35 | 3,500.00 | -2,157.65 | 38.4% |
| 454,370 · Park Facilities Maintenance | 3,067.25 | 3,000.00 | 67.25 | 102.2% |
| 454,500 · Contracted Services | 1,750.00 | 4,000.00 | -2,250.00 | 43.8% |
| 454,700 · Capital Purchases | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total 454,000 · PARKS | 8,475.83 | 14,500.00 | -6,024.17 | 58.5% |
| 456,000 · LIBRARY | | | | |
| 456,520 · Library Contribution | 71,443.50 | 95,500.00 | -24,056.50 | 74.8% |
| Total 456,000 · LIBRARY | 71,443.50 | 95,500.00 | -24,056.50 | 74.8% |
| 480,000 · INSURANCE & EMPLOYEE BENEFITS | | | | |
| 481,100 · Social Security Employer Paid | 57,755.76 | 62,000.00 | -4,244.24 | 93.2% |
| 481,200 · Medicare Employer Paid | 13,507.42 | 16,000.00 | -2,492.58 | 84.4% |
| 481,300 · Unemployment Comp Employer Paid | 964.46 | 3,000.00 | -2,035.54 | 32.1% |
| 483,197 · Non-Uniform Pension Plan Contrib | 117,479.54 | 115,000.00 | 2,479.54 | 102.2% |
| 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 | 254,475.37 | 360,000.00 | -105,524.63 | 70.7% |
| 487,197 · Other Group Benefits | 18,831.58 | 26,000.00 | -7,168.42 | 72.4% |
| Total 480,000 · INSURANCE & EMPLOYEE BENEF.. | 503,633.38 | 625,500.00 | -121,866.62 | 80.5% |
| 486,000 · Insurance | | | | |
| 486,350 · Liability Insurance | 23,171.50 | 45,000.00 | -21,828.50 | 51.5% |
| Total 486,000 · Insurance | 23,171.50 | 45,000.00 | -21,828.50 | 51.5% |
| 492,000 · Interfund Operating Transfers | | | | |
| 6561 · *Payroll Expenses | 260,436.46 | | | |
| 69800 · Uncategorized Expenses | 679.50 | | | |
| | 2.00 | | | |
| Total Expense | 3,662,963.84 | 4,481,500.00 | -818,536.16 | 81.7% |
| Net Income | 385,096.51 | -181,650.00 | 566,746.51 | -212.0% |

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

| | <u>Sep 30, 19</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Host Fee Savings Account | |
| 106.001 · Road Account | 103,442.55 |
| 106.002 · Fire/Ambulance | 62,094.11 |
| 106.003 · Recycling | 19,218.93 |
| 106.000 · Host Fee Savings Account - Other | <u>6,039.24</u> |
| Total 106.000 · Host Fee Savings Account | <u>190,794.83</u> |
| Total Checking/Savings | <u>190,794.83</u> |
| Total Current Assets | <u>190,794.83</u> |
| TOTAL ASSETS | <u>190,794.83</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 98,047.04 |
| 3900 · Retained Earnings | 71,110.16 |
| Net Income | <u>21,637.63</u> |
| Total Equity | <u>190,794.83</u> |
| TOTAL LIABILITIES & EQUITY | <u>190,794.83</u> |

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

| | <u>Sep 30, 19</u> |
|---|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Palmer Sewer Checking Account | -20.00 |
| 100.500 · Palmer Sewer - ICS Sweep Acct | 173,510.64 |
| Total Checking/Savings | <u>173,490.64</u> |
| Total Current Assets | <u>173,490.64</u> |
| TOTAL ASSETS | <u><u>173,490.64</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 123,677.26 |
| 3900 · Retained Earnings | 47,931.89 |
| Net Income | 1,881.49 |
| Total Equity | <u>173,490.64</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>173,490.64</u></u> |

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of September 30, 2019

| | <u>Sep 30, 19</u> |
|---|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Nazareth Sewer Checking Account | -20.00 |
| 100.500 · Nazareth Sewer - ICS Sweep Acct | 32,142.08 |
| Total Checking/Savings | <u>32,122.08</u> |
| Total Current Assets | <u>32,122.08</u> |
| TOTAL ASSETS | <u>32,122.08</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 5,210.33 |
| 3900 · Retained Earnings | 24,012.19 |
| Net Income | 2,899.56 |
| Total Equity | <u>32,122.08</u> |
| TOTAL LIABILITIES & EQUITY | <u>32,122.08</u> |

LNT Open Space Fund-16

Balance Sheet

As of September 30, 2019

| | <u>Sep 30, 19</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · LAB Checking Account | -11,729.63 |
| 100.500 · Open Space - Sweep Account | 932,703.62 |
| 106.000 · PLGIT Savings Account | 145,087.41 |
| 109.000 · Certificates of Deposit | 508,163.56 |
| Total Checking/Savings | <u>1,574,224.96</u> |
| Total Current Assets | <u>1,574,224.96</u> |
| TOTAL ASSETS | <u><u>1,574,224.96</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 530,494.95 |
| 3900 · Retained Earnings | 1,249,209.83 |
| Net Income | -205,479.82 |
| Total Equity | <u>1,574,224.96</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,574,224.96</u></u> |

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of September 30, 2019

| | <u>Sep 30, 19</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.00 · Swr/Signal PLGIT Account | 234,350.89 |
| 106.000 · Swr/Signal PLUS Account | <u>134.77</u> |
| Total Checking/Savings | <u>234,485.66</u> |
| Total Current Assets | <u>234,485.66</u> |
| TOTAL ASSETS | <u>234,485.66</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 852,411.21 |
| 3900 · Retained Earnings | -621,713.25 |
| Net Income | <u>3,787.70</u> |
| Total Equity | <u>234,485.66</u> |
| TOTAL LIABILITIES & EQUITY | <u>234,485.66</u> |

(95)LNT Fiscal Stability Fund**Balance Sheet**

As of September 30, 2019

| | <u>Sep 30, 19</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.500 · Fiscal - Sweep Account | 92,739.53 |
| 109.000 · Certificate of Deposit - LAB | 250,000.00 |
| Total Checking/Savings | <u>342,739.53</u> |
| Total Current Assets | <u>342,739.53</u> |
| TOTAL ASSETS | <u>342,739.53</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 341,516.68 |
| Net Income | 1,222.85 |
| Total Equity | <u>342,739.53</u> |
| TOTAL LIABILITIES & EQUITY | <u>342,739.53</u> |

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

| | Sep 30, 19 |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Capital Reserve Savings Account | |
| 106.001 · CAPITAL PURCHASES | 98,569.38 |
| 106.000 · Capital Reserve Savings Account - Other | 5,816.49 |
| Total 106.000 · Capital Reserve Savings Account | 104,385.87 |
| Total Checking/Savings | 104,385.87 |
| Total Current Assets | 104,385.87 |
| Other Assets | |
| 130.02 · Due from Master Escrow | 80.51 |
| Total Other Assets | 80.51 |
| TOTAL ASSETS | 104,466.38 |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 208,967.68 |
| 3900 · Retained Earnings | 87,002.61 |
| Net Income | -191,503.91 |
| Total Equity | 104,466.38 |
| TOTAL LIABILITIES & EQUITY | 104,466.38 |

LNT Capital Reserve Fire-31

Balance Sheet

As of September 30, 2019

| | <u>Sep 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 | 2,187.59 |
| Total 106.000 · Fire CR Savings Account | <u>194,877.09</u> |
| Total Checking/Savings | <u>194,877.09</u> |
| Total Current Assets | <u>194,877.09</u> |
| TOTAL ASSETS | <u>194,877.09</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 234,597.63 |
| 3900 · Retained Earnings | -166,908.13 |
| Net Income | 127,187.59 |
| Total Equity | <u>194,877.09</u> |
| TOTAL LIABILITIES & EQUITY | <u>194,877.09</u> |

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

10/31/19

As of September 30, 2019

Accrual Basis

| | <u>Sep 30, 19</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 101.500 · Hwy RR - Sweep Account | 615,073.65 |
| Total Checking/Savings | <u>615,073.65</u> |
| Total Current Assets | <u>615,073.65</u> |
| TOTAL ASSETS | <u>615,073.65</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 764,310.95 |
| Net Income | <u>-149,237.30</u> |
| Total Equity | <u>615,073.65</u> |
| TOTAL LIABILITIES & EQUITY | <u>615,073.65</u> |

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of September 30, 2019

| | <u>Sep 30, 19</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 101.500 · Cap Res - ER - Sweep Account | 127,536.00 |
| Total Checking/Savings | <u>127,536.00</u> |
| Total Current Assets | <u>127,536.00</u> |
| TOTAL ASSETS | <u>127,536.00</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 132,460.95 |
| Net Income | <u>-4,924.95</u> |
| Total Equity | <u>127,536.00</u> |
| TOTAL LIABILITIES & EQUITY | <u>127,536.00</u> |

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

10/31/19

As of September 30, 2019

Accrual Basis

| | <u>Sep 30, 19</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 103.000 · Embassy Checking Account | 864.99 |
| 104.000 · Recycling/Refuse - LAB | -5,216.82 |
| 104.500 · Recycling - Sweep Account | 116,229.77 |
| Total Checking/Savings | <u>111,877.94</u> |
| Total Current Assets | <u>111,877.94</u> |
| TOTAL ASSETS | <u>111,877.94</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 208,595.72 |
| Net Income | -96,717.78 |
| Total Equity | <u>111,877.94</u> |
| TOTAL LIABILITIES & EQUITY | <u>111,877.94</u> |

LNT Liquid Fuels Fund-35

Balance Sheet

As of September 30, 2019

| | <u>Sep 30, 19</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 - SLF Savings Account | 230,181.60 |
| Total Checking/Savings | <u>230,181.60</u> |
| Total Current Assets | <u>230,181.60</u> |
| TOTAL ASSETS | <u><u>230,181.60</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 - Opening Bal Equity | 109,419.53 |
| 3900 - Retained Earnings | -28,919.46 |
| Net Income | 149,681.53 |
| Total Equity | <u>230,181.60</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>230,181.60</u></u> |

10:18 AM

10/31/19

Accrual Basis

LNT Traffic Impact Account

Balance Sheet

As of September 30, 2019

| | <u>Sep 30, 19</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 Traffic Impact Account | 664.00 |
| 100.500 Traffic Impact - Sweep | 1,827,903.28 |
| 109.000 Certificate of Deposit | 508,163.65 |
| Total Checking/Savings | <u>2,336,730.93</u> |
| Total Current Assets | <u>2,336,730.93</u> |
| TOTAL ASSETS | <u>2,336,730.93</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 Opening Equity | 500,000.00 |
| Retained Earnings | 1,776,675.71 |
| Net Income | 60,055.22 |
| Total Equity | <u>2,336,730.93</u> |
| TOTAL LIABILITIES & EQUITY | <u>2,336,730.93</u> |

10:13 AM

Lower Nazareth Township Sewer Department

Balance Sheet

10/31/19

As of September 30, 2019

Accrual Basis

| | <u>Sep 30, 19</u> |
|---|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · LNT Sewer Department - Checking | -20.00 |
| 100.500 · Sewer - Sweep Account | 261,706.96 |
| Total Checking/Savings | <u>261,686.96</u> |
| Total Current Assets | <u>261,686.96</u> |
| TOTAL ASSETS | <u>261,686.96</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 32000 · Retained Earnings | 220,565.40 |
| Net Income | 41,121.56 |
| Total Equity | <u>261,686.96</u> |
| TOTAL LIABILITIES & EQUITY | <u>261,686.96</u> |

Lower Nazareth Township Master Escrow

Balance Sheet

As of September 30, 2019

| | <u>Sep 30, 19</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 101.000 · Master Escrow Checking - LAB | 711.10 |
| 102.000 · SAVINGS ACCOUNTS - LAB | 366,746.58 |
| 106.000 · SAVING ACCOUNTS | 0.60 |
| 109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB | 16,461.24 |
| Total Checking/Savings | <u>383,919.52</u> |
| Total Current Assets | <u>383,919.52</u> |
| TOTAL ASSETS | <u>383,919.52</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 230.000 · Due to Other Funds | 2,330.51 |
| Total Other Current Liabilities | <u>2,330.51</u> |
| Total Current Liabilities | <u>2,330.51</u> |
| Total Liabilities | 2,330.51 |
| Equity | |
| 3000 · Opening Bal Equity | 844,070.71 |
| 32000 · Retained Earnings | (428,102.99) |
| Net Income | <u>(34,378.71)</u> |
| Total Equity | <u>381,589.01</u> |
| TOTAL LIABILITIES & EQUITY | <u>383,919.52</u> |

Lower Nazareth Township

Balance Sheet

As of September 30, 2019

| | <u>Sep 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 | 83,803.48 |
| 100.000 · Checking Account - Other | <u>-105,099.31</u> |
| Total 100.000 · Checking Account | -20.00 |
| 100.500 · D&I Checking - Sweep Account | <u>107,658.29</u> |
| Total Checking/Savings | <u>107,638.29</u> |
| Total Current Assets | <u>107,638.29</u> |
| TOTAL ASSETS | <u>107,638.29</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 60,713.53 |
| 3900 · Retained Earnings | 82,931.59 |
| Net Income | <u>-36,006.83</u> |
| Total Equity | <u>107,638.29</u> |
| TOTAL LIABILITIES & EQUITY | <u>107,638.29</u> |