



**Lower Nazareth Township**  
**Financial Report**  
*September 2020*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Sep-20

<b>General Fund - 01</b>	\$ 1,645,195
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 156,698
<b>Palmer Sewer Fund - 08</b>	\$ 173,553
<b>Nazareth Sewer Fund - 09</b>	\$ 38,091
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CASH</b>	\$ 532,294
<b>Capital Reserve</b>	
<b>Open Space Restricted Fund - 16 - EIT</b>	\$ 304,755
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CD</b>	\$ 520,839
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$ 1,357,888
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 236,572
<b>Fiscal Stability Fund - 95 - CASH</b>	\$ 93,791
<b>Fiscal Stability Fund - 95 - CD</b>	\$ 259,089
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$ 352,880
<b>Capital Reserve - Municipal - 30</b>	\$ 216,284
<b>Capital Reserve - Fire Fund - 31</b>	\$ 224,077
<b>Highway Reconstruction/Rehabilitation -</b>	\$ 597,213
<b>Capital Reserve - Equipment Replacement -</b>	\$ 133,677
<b>Refuse/Recycling Collection - 33</b>	\$ 106,487
<b>State Liquid Fuels Fund - 35</b>	\$ 86,230
<b>Traffic Impact - 091 - CASH</b>	\$ 1,416,317
<b>Traffic Impact - 091 - CD</b>	\$ 520,839
<b>Traffic Impact - 091 - TOTAL</b>	\$ 1,937,156
<b>Total Township Funds...</b>	<b>\$7,262,000</b>
<b>Lower Nazareth Township Sewer Department</b>	\$ 267,456
<b>Master Escrow Account</b>	\$ 687,433
<b>Development &amp; Inspection Account</b>	\$ 170,224
<b>Total Escrow Accounts...</b>	<b>\$1,125,113</b>

10/14/20

**Lower Nazareth Township  
General Fund Balance Sheet**

As of September 30, 2020

	Sep 30, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	-89,595.75
100.500 · Checking - ICS Sweep Account	1,538,007.22
105.000 · Payroll Account	-791.15
105.500 · Payroll - ICS Sweep Account	47,379.56
106.000 · LAB Savings Account	658.42
106.100 · PLGIT Account	102,137.28
106.200 · Real Estate Tax Collections	44,899.12
110.000 · Petty Cash	250.00
<b>Total Checking/Savings</b>	1,642,944.70
<b>Total Current Assets</b>	1,642,944.70
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	<b>1,645,194.70</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-3.11
<b>Total 210.000 · PAYROLL LIABILITIES</b>	-3.11
<b>Total Other Current Liabilities</b>	-3.11
<b>Total Current Liabilities</b>	-3.11
<b>Total Liabilities</b>	-3.11
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	351,852.12
Net Income	521,493.21
<b>Total Equity</b>	1,645,197.81
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,645,194.70</b>

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

	Jan - Sep 20	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,802,184.88	1,770,000.00	32,184.88	101.8%
301.400 · Real Estate - Delinquent	61,208.75	17,000.00	44,208.75	360.1%
301.000 · REAL PROPERTY TAXES - Other	0.00	0.00	0.00	0.0%
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>1,863,393.63</b>	<b>1,787,000.00</b>	<b>76,393.63</b>	<b>104.3%</b>
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	235,349.38	275,000.00	-39,650.62	85.6%
310.210 · Earned Income - Current	1,210,353.57	1,350,000.00	-139,646.43	89.7%
310.220 · Earned Income - Prior	106,208.76	85,000.00	21,208.76	125.0%
310.510 · Local Services Tax	318,193.74	425,000.00	-106,806.26	74.9%
<b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>	<b>1,870,105.45</b>	<b>2,135,000.00</b>	<b>-264,894.55</b>	<b>87.6%</b>
<b>Total 300.000 · TAXES</b>	<b>3,733,499.08</b>	<b>3,922,000.00</b>	<b>-188,500.92</b>	<b>95.2%</b>
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	71,731.11	95,000.00	-23,268.89	75.5%
<b>Total 320.000 · LICENSES &amp; PERMITS</b>	<b>71,731.11</b>	<b>95,000.00</b>	<b>-23,268.89</b>	<b>75.5%</b>
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	24,489.16	35,000.00	-10,510.84	70.0%
331.122 · Ordinance Violations	3,664.89	5,000.00	-1,335.11	73.3%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<b>28,154.05</b>	<b>40,000.00</b>	<b>-11,845.95</b>	<b>70.4%</b>
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	1,645.80	6,000.00	-4,354.20	27.4%
341.02 · Interest on Savings	615.57	2,000.00	-1,384.43	30.8%
<b>Total 341.000 · Interest Earnings</b>	<b>2,261.37</b>	<b>8,000.00</b>	<b>-5,738.63</b>	<b>28.3%</b>
342.000 · Rents and Royalties				
342.20 · Property Rental Income	26,835.00	110,000.00	-83,165.00	24.4%
<b>Total 342.000 · Rents and Royalties</b>	<b>26,835.00</b>	<b>110,000.00</b>	<b>-83,165.00</b>	<b>24.4%</b>
<b>Total 340.000 · INTEREST, RENTS &amp; ROYALTIES</b>	<b>29,096.37</b>	<b>118,000.00</b>	<b>-88,903.63</b>	<b>24.7%</b>
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	2,200.00	2,000.00	200.00	110.0%
355.051 · Non-Uniform	83,705.16	60,000.00	23,705.16	139.5%
355.070 · Fire Relief	73,276.83	70,000.00	3,276.83	104.7%
<b>Total 355.000 · STATE SHARED REVENUES</b>	<b>159,181.99</b>	<b>136,000.00</b>	<b>23,181.99</b>	<b>117.0%</b>
<b>Total 350.000 · INTERGOVERNMENTAL REVENU...</b>	<b>159,181.99</b>	<b>136,000.00</b>	<b>23,181.99</b>	<b>117.0%</b>
360.000 · CHARGES FOR SERVICES				
361.000 · General Government	27,759.02	15,000.00	12,759.02	185.1%
361.310 · Subdivision & Land Development	10,700.00	4,000.00	6,700.00	267.5%
361.330 · Zoning Hearings				

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

	Jan - Sep 20	Budget	\$ Over Budget	% of Budget
361.500 - Maps & Publications	199.34	250.00	-50.66	79.7%
361.57 - Misc. Publications/Copying				
Total 361.500 - Maps & Publications	199.34	250.00	-50.66	79.7%
Total 361.000 - General Government	38,658.36	19,250.00	19,408.36	200.8%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	60.00	150.00	-90.00	40.0%
362.410 - Building & Zoning Permits	10,930.50	20,000.00	-9,069.50	54.7%
362.440 - Sewer Permits	1,100.00	1,500.00	-400.00	73.3%
362.450 - Moving & Occupancy Permits	5.00			
362.451 - Use & Occupancy Permits	180.00	50.00	130.00	360.0%
362.452 - Moving Permits	520.00	500.00	20.00	104.0%
362.470 - Driveway Permits	3,050.00	3,000.00	50.00	101.7%
362.480 - Grading Permits	27,775.00	15,000.00	12,775.00	185.2%
362.481 - Swimming Pool Grading Permits	7,425.00	5,000.00	2,425.00	148.5%
362.490 - Peddling Permit	275.00	50.00	225.00	550.0%
362.000 - PUBLIC SAFETY - Other	65.00			
Total 362.000 - PUBLIC SAFETY	51,385.50	45,250.00	6,135.50	113.6%
Total 360.000 - CHARGES FOR SERVICES	90,043.86	64,500.00	25,543.86	139.6%
363.000 - HIGHWAYS AND STREETS				
363.239 - Proceeds from Public Prop Damage	0.00	100.00	-100.00	0.0%
363.246 - Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
Total 363.000 - HIGHWAYS AND STREETS	0.00	200.00	-200.00	0.0%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	0.00	17,500.00	-17,500.00	0.0%
367.301 - Business Donations	100.00			
367.350 - Field Use Fees	3,690.00	500.00	3,190.00	738.0%
Total 367.000 - CULTURE-RECREATION	3,790.00	18,000.00	-14,210.00	21.1%
389.000 - MISCELLANEOUS INCOME				
395.000 - Refund of Prior Yr Expenditures	0.00	50.00	-50.00	0.0%
49900 - Uncategorized Income	42,385.10	15,000.00	27,385.10	282.6%
Total Income	4,157,881.56	4,408,750.00	-250,868.44	94.3%
Gross Profit	4,157,881.56	4,408,750.00	-250,868.44	94.3%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	9,374.85	12,500.00	-3,125.15	75.0%
400.215 - Postage	5,227.10	5,000.00	227.10	104.5%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	770.00	1,000.00	-230.00	77.0%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone	3,902.92	4,000.00	-97.08	97.6%
400.321 - Local	3,061.26	4,000.00	-938.74	76.5%
400.324 - Wireless				
Total 400.320 - Telephone	6,964.18	8,000.00	-1,035.82	87.1%

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

	Jan - Sep 20	Budget	S Over Budget	% of Budget
400.340 · Advertising	6,997.50	7,500.00	-502.50	93.3%
400.342 · Public Relations Printing	5,026.00	7,500.00	-2,474.00	67.0%
400.374 · Maintenance Agreements	13,155.67	18,500.00	-5,344.33	71.1%
400.384 · Office Equipment Rental	720.00	750.00	-30.00	96.0%
400.420 · Dues & Subscriptions	3,759.48	4,200.00	-440.52	89.5%
400.460 · Meetings & Continuing Education	1,899.00	7,000.00	-5,101.00	27.1%
<b>Total 400.000 · GENERAL GOVERNMENT</b>	<b>53,893.78</b>	<b>72,500.00</b>	<b>-18,606.22</b>	<b>74.3%</b>
402.000 · AUDITING				
402.105 · Audit Wages	40.00	50.00	-10.00	80.0%
402.311 · Accounting & Auditing Services	9,300.00	10,000.00	-700.00	93.0%
<b>Total 402.000 · AUDITING</b>	<b>9,340.00</b>	<b>10,050.00</b>	<b>-710.00</b>	<b>92.9%</b>
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	6,819.50	8,000.00	-1,180.50	85.2%
403.201 · Real Estate Collection Supplies	1,963.77	2,500.00	-536.23	78.6%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	0.00	50.00	-50.00	0.0%
403.216 · Real Estate Postage	0.00	1,500.00	-1,500.00	0.0%
403.317 · Tax Collection Committee Service	0.00	300.00	-300.00	0.0%
403.319 · Tax Refunds	21,812.81	1,500.00	22.00	101.5%
403.350 · Insurance & Bonding	1,522.00	500.00	-500.00	0.0%
403.450 · Tax Appeals	0.00			
<b>Total 403.000 · TAX COLLECTION</b>	<b>32,118.08</b>	<b>14,550.00</b>	<b>17,568.08</b>	<b>220.7%</b>
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	17,680.50	40,000.00	-22,319.50	44.2%
404.314 · Legal Services - Human Resource	2,252.50	1,000.00	1,252.50	225.3%
<b>Total 404.000 · SOLICITOR/LEGAL</b>	<b>19,933.00</b>	<b>41,000.00</b>	<b>-21,067.00</b>	<b>48.6%</b>
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	265,758.19	350,000.00	-84,241.81	75.9%
405.200 · Office Supplies	5,743.62	6,000.00	-256.38	95.7%
405.300 · Bond	2,086.24	1,500.00	586.24	139.1%
<b>Total 405.000 · PERSONNEL SERVICES</b>	<b>273,588.05</b>	<b>357,500.00</b>	<b>-83,911.95</b>	<b>76.5%</b>
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	1,582.09	1,500.00	82.09	105.5%
406.316 · Drug Testing	221.00	500.00	-279.00	44.2%
406.317 · Employee Record Checks	0.00	100.00	-100.00	0.0%
406.318 · Bank Fees	3.14			
406.319 · Reimburse private prop damage	0.00	500.00	-500.00	0.0%
406.325 · Internet fees / Website Develop	4,151.10	6,000.00	-1,848.90	69.2%
406.331 · Mileage	0.00	250.00	-250.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	708.00	1,000.00	-292.00	70.8%
406.421 · License & Permit Renewal	0.00	200.00	-200.00	0.0%
<b>Total 406.000 · GENERAL GOVT. ADMINISTRATION</b>	<b>6,665.33</b>	<b>10,150.00</b>	<b>-3,484.67</b>	<b>65.7%</b>
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	2,452.88	2,200.00	252.88	111.5%
407.215 · Software	3,719.26	8,000.00	-4,280.74	46.5%

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

	Jan - Sep 20	Budget	\$ Over Budget	% of Budget
407.370 - Computer Services	7,448.84	10,000.00	-2,551.16	74.5%
<b>Total 407.000 - DATA PROCESSING</b>	<b>13,620.98</b>	<b>20,200.00</b>	<b>-6,579.02</b>	<b>67.4%</b>
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	14,256.43	20,000.00	-5,743.57	71.3%
408.319 - Special Projects	500.00	25,000.00	-24,500.00	2.0%
<b>Total 408.000 - ENGINEERING SERVICES</b>	<b>14,756.43</b>	<b>45,000.00</b>	<b>-30,243.57</b>	<b>32.8%</b>
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	2,147.18	3,500.00	-1,352.82	61.3%
409.230 - Heating Fuel	12,507.04	28,000.00	-15,492.96	44.7%
409.300 - Facilities Maintenance	5,516.28	7,500.00	-1,983.72	73.6%
409.318 - Building Security Systems	943.02	1,500.00	-556.98	62.9%
409.360 - Public Utilities				
409.361 - Electricity	7,323.05	14,000.00	-6,676.95	52.3%
409.366 - Water	1,387.17	3,000.00	-1,612.83	46.2%
<b>Total 409.360 - Public Utilities</b>	<b>8,710.22</b>	<b>17,000.00</b>	<b>-8,289.78</b>	<b>51.2%</b>
409.367 - Trash Removal	3,545.00	5,000.00	-1,455.00	70.9%
409.600 - Capital Construction	249.12			
<b>Total 409.000 - GEN GOVT. BUILDINGS</b>	<b>33,617.86</b>	<b>62,500.00</b>	<b>-28,882.14</b>	<b>53.8%</b>
410.000 - PUBLIC SAFETY				
410.500 - Police Services Contract	1,241,529.75	1,655,000.00	-413,470.25	75.0%
<b>Total 410.000 - PUBLIC SAFETY</b>	<b>1,241,529.75</b>	<b>1,655,000.00</b>	<b>-413,470.25</b>	<b>75.0%</b>
411.000 - FIRE				
411.300 - Building Capital Reserve	72,813.76	90,000.00	-17,186.24	80.9%
411.500 - Contributions	67,929.52	90,000.00	-22,070.48	75.5%
411.541 - Fire Relief	73,276.83	70,000.00	3,276.83	104.7%
411.600 - Water Hydrant Assessment	58,116.75	78,000.00	-19,883.25	74.5%
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%
<b>Total 411.000 - FIRE</b>	<b>289,930.13</b>	<b>458,000.00</b>	<b>-168,069.87</b>	<b>63.3%</b>
412.000 - AMBULANCE				
412.300 - Ambulance Building Maintenance	0.00	1,500.00	-1,500.00	0.0%
412.542 - Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
<b>Total 412.000 - AMBULANCE</b>	<b>0.00</b>	<b>31,500.00</b>	<b>-31,500.00</b>	<b>0.0%</b>
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	69,104.63	115,000.00	-45,895.37	60.1%
413.121 - Sewage Enforcement Officer	301.50	750.00	-448.50	40.2%
413.200 - Supplies	391.30	1,000.00	-608.70	39.1%
413.325 - Postage	155.00	1,000.00	-845.00	15.5%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 - CODE ENFORCEMENT</b>	<b>69,952.43</b>	<b>118,250.00</b>	<b>-48,297.57</b>	<b>59.2%</b>
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	1,872.00	1,300.00	572.00	144.0%
414.116 - Zoning Hearing Bd Compensation	1,700.00	1,500.00	200.00	113.3%

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

	Jan - Sep 20	Budget	\$ Over Budget	% of Budget
414.117 - Planning Commission Comp.	1,700.00	2,500.00	-800.00	68.0%
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	17,880.00	40,000.00	-22,120.00	44.7%
414.340 - Zoning Hearing Advertisements	3,178.25	3,000.00	178.25	105.9%
<b>Total 414.000 - PLANNING &amp; ZONING</b>	<b>26,330.25</b>	<b>52,400.00</b>	<b>-26,069.75</b>	<b>50.2%</b>
415.114 - EMERGENCY MANAGEMENT COORD	1,800.00	2,400.00	-600.00	75.0%
419.540 - EMS Notification System Service	2,819.60	4,000.00	-1,180.40	70.5%
422.450 - Animal Control	4,350.25	3,000.00	1,350.25	145.0%
426.000 - SANITATION EXPENSE				
426.115 - Recycling Collection Wages	6,888.00	8,700.00	-1,812.00	79.2%
<b>Total 426.000 - SANITATION EXPENSE</b>	<b>6,888.00</b>	<b>8,700.00</b>	<b>-1,812.00</b>	<b>79.2%</b>
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	4,835.89	10,000.00	-5,164.11	48.4%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	<b>4,835.89</b>	<b>10,000.00</b>	<b>-5,164.11</b>	<b>48.4%</b>
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	484,789.79	550,000.00	-65,210.21	88.1%
430.245 - Supplies	8,903.73	13,000.00	-4,096.27	68.5%
430.300 - Facilities Maintenance	918.70	1,500.00	-581.30	61.2%
430.320 - Telephone				
430.321 - Local	431.55	700.00	-268.45	61.7%
430.329 - Wireless	1,659.19	2,000.00	-340.81	83.0%
<b>Total 430.320 - Telephone</b>	<b>2,090.74</b>	<b>2,700.00</b>	<b>-609.26</b>	<b>77.4%</b>
430.330 - Heating Fuel	8,134.90	9,000.00	-865.10	90.4%
430.360 - Electricity	1,615.81	3,000.00	-1,384.19	53.9%
430.384 - Equip/Machinery Rental	2,050.00	1,000.00	1,050.00	71.4%
430.450 - Contracted Services	714.21	8,000.00	-7,285.79	67.7%
430.460 - Continuing Education	5,415.00	25,000.00	-19,585.00	0.0%
430.740 - Equipment Purchase	0.00	10,000.00	-10,000.00	0.0%
430.750 - Misc. Shop Tools & Equipment	2,181.67	623,200.00	-7,818.33	21.8%
<b>Total 430.000 - HWYS., ROADS &amp; STREETS</b>	<b>516,814.55</b>	<b>623,200.00</b>	<b>-106,385.45</b>	<b>82.9%</b>
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	46,215.03	70,000.00	-23,784.97	66.0%
<b>Total 432.000 - WINTER MAINTENANCE</b>	<b>46,215.03</b>	<b>70,000.00</b>	<b>-23,784.97</b>	<b>66.0%</b>
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	8,689.04	12,000.00	-3,310.96	72.4%
433.246 - Pavement Marking Supplies	845.96	1,000.00	-154.04	84.6%
433.249 - Traffic Control Supplies-signal	0.00	2,000.00	-2,000.00	0.0%
433.360 - Traffic signal electric	2,965.87	4,000.00	-1,034.13	74.1%
433.450 - Signals contracted service	4,309.72	4,000.00	309.72	107.7%
<b>Total 433.000 - TRAFFIC CONTROL DEVICES</b>	<b>16,810.59</b>	<b>23,000.00</b>	<b>-6,189.41</b>	<b>73.1%</b>
434.00 - STREET LIGHTING				
434.360 - St. Light Electricity	2,541.76	4,000.00	-1,458.24	63.5%



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

	Jan - Sep 20	Budget	\$ Over Budget	% of Budget
Total 434.00 · STREET LIGHTING	2,541.76	4,000.00	-1,458.24	63.5%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	3,750.79	5,000.00	-1,249.21	75.0%
437.213 · Equipment Parts & Supplies	41,145.79	40,000.00	1,145.79	102.9%
437.233 · Equipment Motor Fuel	22,687.26	30,000.00	-7,312.74	75.6%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	67,583.84	75,000.00	-7,416.16	90.1%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	4,264.80	4,000.00	264.80	106.6%
438.272 · Aggregate Supplies	3,731.90	2,000.00	1,731.90	186.6%
438.273 · Pipe and Drainage Supplies	3,477.85	1,500.00	1,977.85	231.9%
438.274 · Pavement Maintenance Supplies	3,948.00	7,000.00	-3,052.00	56.4%
Total 438.000 · HIGHWAY MAINT & REPAIR	15,422.55	14,500.00	922.55	106.4%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	934.50	500.00	434.50	186.9%
Total 439.000 · HWY CONST & REBUILDING PRJ...	934.50	500.00	434.50	186.9%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	0.00	14,000.00	-14,000.00	0.0%
452.249 · Recreation Programs	934.21	7,000.00	-6,065.79	13.3%
452.300 · Recreation Safety Insurance	1,258.01	17,000.00	-15,741.99	7.4%
Total 452.000 · RECREATION & CULTURE	2,192.22	38,000.00	-35,807.78	5.8%
454.000 · PARKS				
454.200 · Park supplies	0.00	3,000.00	-3,000.00	0.0%
454.230 · Fuel	1,450.23	3,500.00	-2,049.77	41.4%
454.370 · Park Facilities Maintenance	3,564.55	3,000.00	564.55	118.8%
454.500 · Contracted Services	1,750.00	4,000.00	-2,250.00	43.8%
Total 454.000 · PARKS	6,764.78	13,500.00	-6,735.22	50.1%
456.000 · LIBRARY				
456.520 · Library Contribution	73,125.00	97,500.00	-24,375.00	75.0%
Total 456.000 · LIBRARY	73,125.00	97,500.00	-24,375.00	75.0%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	51,852.35	65,000.00	-13,147.65	79.8%
481.200 · Medicare Employer Paid	12,126.81	18,000.00	-5,873.19	67.4%
481.300 · Unemployment Comp Employer Paid	885.84	3,500.00	-2,614.16	25.3%
483.197 · Non-Uniform Pension Plan Contrib	-689.54	115,000.00	-115,689.54	-0.6%
483.310 · Pension Plan Admin Fees	3,825.00	4,000.00	-175.00	95.6%
484.354 · Workers Comp Insurance	36,930.75	40,000.00	-3,069.25	92.3%
487.196 · Health Insurance	279,913.72	370,000.00	-90,086.28	75.7%
487.197 · Other Group Benefits	22,577.87	28,000.00	-5,422.13	80.6%
Total 480.000 · INSURANCE & EMPLOYEE BENE...	407,422.80	643,500.00	-236,077.20	63.3%
486.000 · Insurance				
486.350 · Liability Insurance	25,212.17	45,000.00	-19,787.83	56.0%

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

	Jan - Sep 20	Budget	\$ Over Budget	% of Budget
Total 486,000 - Insurance	25,212.17	45,000.00	-19,787.83	56.0%
492,000 - Interfund Operating Transfers	348,610.50			
6561 - *Payroll Expenses	698.25			
69800 - Uncategorized Expenses	70.00			
Total Expense	3,636,388.35	4,624,400.00	-988,011.65	78.6%
Net Income	521,493.21	-215,650.00	737,143.21	-241.8%

**LNT Revenue Fund-Host Fee-05**  
**Balance Sheet**  
As of September 30, 2020

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	<u>Sep 30, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Host Fee Savings Account	
106.001 · Road Account	105,220.19
106.002 · Fire/Ambulance	63,744.11
106.003 · Recycling	-19,917.77
106.000 · Host Fee Savings Account - Other	7,651.72
<b>Total 106.000 · Host Fee Savings Account</b>	<u>156,698.25</u>
<b>Total Checking/Savings</b>	<u>156,698.25</u>
<b>Total Current Assets</b>	<u>156,698.25</u>
<b>TOTAL ASSETS</b>	<u><u>156,698.25</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	100,160.97
Net Income	-41,509.76
<b>Total Equity</b>	<u>156,698.25</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>156,698.25</u></u>

**LNT Palmer Sewer Fund - 08**  
**Balance Sheet**  
As of September 30, 2020

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	<u>Sep 30, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,552.71
Total Checking/Savings	<u>173,552.71</u>
Total Current Assets	<u>173,552.71</u>
<b>TOTAL ASSETS</b>	<u><u>173,552.71</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,609.67
Net Income	265.78
Total Equity	<u>173,552.71</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>173,552.71</u></u>

**LNT Nazareth Sewer Fund - 09**  
**Balance Sheet**  
As of September 30, 2020

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	<u>Sep 30, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	38,110.56
<b>Total Checking/Savings</b>	<u>38,090.56</u>
<b>Total Current Assets</b>	<u>38,090.56</u>
<b>TOTAL ASSETS</b>	<u><u>38,090.56</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	30,088.83
Net Income	2,791.40
<b>Total Equity</b>	<u>38,090.56</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>38,090.56</u></u>

**LNT Open Space Fund-16**  
**Balance Sheet**  
As of September 30, 2020

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	<u>Sep 30, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · LAB Checking Account	-3,466.45
100.500 · Open Space Recreation- Sweep	389,382.51
102.000 · EIT Open Space - Restricted	304,754.87
106.000 · PLGIT Savings Account	146,378.16
109.000 · Certificates of Deposit	520,838.95
<b>Total Checking/Savings</b>	<u>1,357,888.04</u>
<b>Total Current Assets</b>	<u>1,357,888.04</u>
<b>TOTAL ASSETS</b>	<u><u>1,357,888.04</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	893,299.95
Net Income	-65,906.86
<b>Total Equity</b>	<u>1,357,888.04</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,357,888.04</u></u>

**LNT Capital Sewer-Signals Fund-18**  
**Balance Sheet**  
As of September 30, 2020

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	<u>Sep 30, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	236,435.77
106.000 · Swr/Signal PLUS Account	136.13
Total Checking/Savings	<u>236,571.90</u>
Total Current Assets	<u>236,571.90</u>
<b>TOTAL ASSETS</b>	<b><u>236,571.90</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-616,955.53
Net Income	1,116.22
Total Equity	<u>236,571.90</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>236,571.90</u></b>

1:56 PM

10/14/20

Accrual Basis

(95)LNT Fiscal Stability Fund

Balance Sheet

As of September 30, 2020

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	<u>Sep 30, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,790.87
109.000 · Certificate of Deposit - LAB	<u>259,089.37</u>
Total Checking/Savings	<u>352,880.24</u>
Total Current Assets	<u>352,880.24</u>
<b>TOTAL ASSETS</b>	<b><u>352,880.24</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	349,807.18
Net Income	<u>3,073.06</u>
Total Equity	<u>352,880.24</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>352,880.24</u></b>



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

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	<u>Sep 30, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	165,189.38
106.003 · OFFICE EQUIPMENT	8,610.50
106.004 · SPECIAL PROJECTS	10,639.54
106.006 · POLICE EQUIPMENT (CRPD)	25,000.00
106.000 · Capital Reserve Savings Account - Other	6,763.67
	<hr/>
<b>Total 106.000 · Capital Reserve Savings Account</b>	216,203.09
	<hr/>
<b>Total Checking/Savings</b>	216,203.09
	<hr/>
<b>Total Current Assets</b>	216,203.09
	<hr/>
<b>Other Assets</b>	
130.02 · Due from Master Escrow	80.51
	<hr/>
<b>Total Other Assets</b>	80.51
	<hr/>
<b>TOTAL ASSETS</b>	<b>216,283.60</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-102,256.67
Net Income	109,572.59
	<hr/>
<b>Total Equity</b>	216,283.60
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>216,283.60</b>
	<hr/> <hr/>

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

	Sep 30, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	130,239.24
106.002 · Building Land Fund	33,171.55
106.003 · Fire Police Fund	1,467.85
106.004 · Equipment Fund	57,980.64
106.000 · Fire CR Savings Account - Other	1,217.60
Total 106.000 · Fire CR Savings Account	224,076.88
Total Checking/Savings	224,076.88
Total Current Assets	224,076.88
<b>TOTAL ASSETS</b>	<b>224,076.88</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	81,556.65
Net Income	-92,077.40
Total Equity	224,076.88
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>224,076.88</b>

1:53 PM

# 37LNT Highway Reconstruction & Rehabilitation

10/14/20

## Balance Sheet

Accrual Basis

As of September 30, 2020

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	<u>Sep 30, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	597,213.31
Total Checking/Savings	<u>597,213.31</u>
Total Current Assets	<u>597,213.31</u>
<b>TOTAL ASSETS</b>	<u><u>597,213.31</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	603,668.46
Net Income	<u>-6,455.15</u>
Total Equity	<u>597,213.31</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>597,213.31</u></u>

1:51 PM

# LNT Capital Reserve - Equipment Replacement

10/14/20

## Balance Sheet

Accrual Basis

As of September 30, 2020

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	<u>Sep 30, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	133,676.84
Total Checking/Savings	<u>133,676.84</u>
Total Current Assets	<u>133,676.84</u>
<b>TOTAL ASSETS</b>	<b><u>133,676.84</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	128,272.45
Net Income	5,404.39
Total Equity	<u>133,676.84</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>133,676.84</u></b>

2:12 PM

Lower Nazareth Township - Refuse/Recycling Collection

10/14/20

Balance Sheet

Accrual Basis

As of September 30, 2020

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	<u>Sep 30, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-23,922.49
104.500 · Recycling - Sweep Account	130,409.45
Total Checking/Savings	<u>106,486.96</u>
Total Current Assets	<u>106,486.96</u>
<b>TOTAL ASSETS</b>	<b><u>106,486.96</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	234,668.94
Net Income	<u>-128,181.98</u>
Total Equity	<u>106,486.96</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>106,486.96</u></b>

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of September 30, 2020

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	<u>Sep 30, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
106.000 · SLF Savings Account	86,229.88
<b>Total Checking/Savings</b>	<u>86,229.88</u>
<b>Total Current Assets</b>	<u>86,229.88</u>
<b>TOTAL ASSETS</b>	<u><u>86,229.88</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	17,622.71
Net Income	-40,812.36
<b>Total Equity</b>	<u>86,229.88</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>86,229.88</u></u>

2:04 PM

10/14/20

Accrual Basis

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of September 30, 2020

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	<u>Sep 30, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,416,337.31
109.000 Certificate of Deposit	520,838.95
<b>Total Checking/Savings</b>	<u>1,937,156.26</u>
<b>Total Current Assets</b>	<u>1,937,156.26</u>
<b>TOTAL ASSETS</b>	<u><u>1,937,156.26</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 Opening Equity	500,000.00
Retained Earnings	1,850,642.41
Net Income	-413,486.15
<b>Total Equity</b>	<u>1,937,156.26</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,937,156.26</u></u>

2:00 PM

# Lower Nazareth Township Sewer Department

10/14/20

## Balance Sheet

Accrual Basis

As of September 30, 2020

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	<u>Sep 30, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	<u>267,476.01</u>
Total Checking/Savings	<u>267,456.01</u>
Total Current Assets	<u>267,456.01</u>
<b>TOTAL ASSETS</b>	<b><u>267,456.01</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	276,776.44
Net Income	<u>-9,320.43</u>
Total Equity	<u>267,456.01</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>267,456.01</u></b>



**Lower Nazareth Township Master Escrow**  
**Balance Sheet**  
As of September 30, 2020

	Sep 30, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101.000 · Master Escrow Checking - LAB	7,926.98
102.000 · SAVINGS ACCOUNTS - LAB	659,333.17
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	20,172.54
<b>Total Checking/Savings</b>	687,433.29
<b>Total Current Assets</b>	687,433.29
<b>TOTAL ASSETS</b>	687,433.29
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
230.000 · Due to Other Funds	2,330.51
<b>Total Other Current Liabilities</b>	2,330.51
<b>Total Current Liabilities</b>	2,330.51
<b>Total Liabilities</b>	2,330.51
<b>Equity</b>	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(341,308.39)
Net Income	182,340.46
<b>Total Equity</b>	685,102.78
<b>TOTAL LIABILITIES &amp; EQUITY</b>	687,433.29

**Lower Nazareth Township**  
**Balance Sheet**  
As of September 30, 2020

---

	<u>Sep 30, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	145,854.23
100.000 · Checking Account - Other	<u>-167,130.06</u>
Total 100.000 · Checking Account	0.00
100.500 · D&I Checking - Sweep Account	<u>170,224.03</u>
Total Checking/Savings	<u>170,224.03</u>
Total Current Assets	<u>170,224.03</u>
<b>TOTAL ASSETS</b>	<b><u>170,224.03</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	39,177.64
Net Income	<u>70,332.86</u>
Total Equity	<u>170,224.03</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>170,224.03</u></b>