



**Lower Nazareth Township**  
**Financial Report**  
*December 2020*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

**Dec-20**

<b>General Fund - 01</b>	\$ 1,098,058
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 106,186
<b>Palmer Sewer Fund - 08</b>	\$ 173,596
<b>Nazareth Sewer Fund - 09</b>	\$ 41,893
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CASH</b>	\$ 477,449
<b>Capital Reserve</b>	
<b>Open Space Restricted Fund - 16 - EIT</b>	\$ 452,228
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CD</b>	\$ 520,839
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$ 1,450,516
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 16,578
<b>Fiscal Stability Fund - 95 - CASH</b>	\$ 93,814
<b>Fiscal Stability Fund - 95 - CD</b>	\$ 261,264
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$ 355,079
<b>Capital Reserve - Municipal - 30</b>	\$ 196,377
<b>Capital Reserve - Fire Fund - 31</b>	\$ 336,347
<b>Highway Reconstruction/Rehabilitation -</b>	\$ 497,356
<b>Capital Reserve - Equipment Replacement -</b>	\$ 358,721
<b>Refuse/Recycling Collection - 33</b>	\$ 115,990
<b>State Liquid Fuels Fund - 35</b>	\$ 86,233
<b>Traffic Impact - 091 - CASH</b>	\$ 1,485,093
<b>Traffic Impact - 091 - CD</b>	\$ 520,839
<b>Traffic Impact - 091 - TOTAL</b>	\$ 2,005,932
<b><i>Total Township Funds...</i></b>	<b>\$6,838,861</b>
<b>Lower Nazareth Township Sewer Department</b>	\$ 285,768
<b>Master Escrow Account</b>	\$ 1,082,799
<b>Development &amp; Inspection Account</b>	\$ 125,131
<b><i>Total Escrow Accounts...</i></b>	<b>\$1,493,698</b>

01/19/21

**Lower Nazareth Township**  
**General Fund Balance Sheet**  
As of December 31, 2020

	Dec 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	-21,232.56
100.500 · Checking - ICS Sweep Account	956,811.52
105.000 · Payroll Account	-3,900.65
105.500 · Payroll - ICS Sweep Account	47,889.47
106.000 · LAB Savings Account	658.48
106.100 · PLGIT Account	104,161.24
106.200 · Real Estate Tax Collections	11,170.05
110.000 · Petty Cash	250.00
<b>Total Checking/Savings</b>	1,095,807.55
<b>Total Current Assets</b>	1,095,807.55
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	1,098,057.55
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-3.09
224 · Whole Life Insurance - Employee	221.29
225 · Accident Insurance - Employee	10.14
226 · Disability Insurance - Employee	82.12
227 · Critical illness - Employee	13.13
228 · Bond Reimbursement	97.80
<b>Total 210.000 · PAYROLL LIABILITIES</b>	421.39
<b>Total Other Current Liabilities</b>	421.39
<b>Total Current Liabilities</b>	421.39
<b>Total Liabilities</b>	421.39
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	351,852.12
Net Income	-26,068.44
<b>Total Equity</b>	1,097,636.16
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,098,057.55

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

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,814,276.21	1,770,000.00	44,276.21	102.5%
301.400 · Real Estate - Delinquent	65,053.02	17,000.00	48,053.02	382.7%
301.000 · REAL PROPERTY TAXES - Other	0.00	0.00	0.00	0.0%
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>1,879,329.23</b>	<b>1,787,000.00</b>	<b>92,329.23</b>	<b>105.2%</b>
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	404,173.92	275,000.00	129,173.92	147.0%
310.210 · Earned Income - Current	1,549,736.18	1,350,000.00	199,736.18	114.8%
310.220 · Earned Income - Prior	106,208.76	85,000.00	21,208.76	125.0%
310.510 · Local Services Tax	421,408.28	425,000.00	-3,591.72	99.2%
<b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>	<b>2,481,527.14</b>	<b>2,135,000.00</b>	<b>346,527.14</b>	<b>116.2%</b>
<b>Total 300.000 · TAXES</b>	<b>4,360,856.37</b>	<b>3,922,000.00</b>	<b>438,856.37</b>	<b>111.2%</b>
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	95,187.23	95,000.00	187.23	100.2%
<b>Total 320.000 · LICENSES &amp; PERMITS</b>	<b>95,187.23</b>	<b>95,000.00</b>	<b>187.23</b>	<b>100.2%</b>
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	32,205.54	35,000.00	-2,794.46	92.0%
331.122 · Ordinance Violations	4,390.22	5,000.00	-609.78	87.8%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<b>36,595.76</b>	<b>40,000.00</b>	<b>-3,404.24</b>	<b>91.5%</b>
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	1,991.37	6,000.00	-4,008.63	33.2%
341.02 · Interest on Savings	621.51	2,000.00	-1,378.49	31.1%
<b>Total 341.000 · Interest Earnings</b>	<b>2,612.88</b>	<b>8,000.00</b>	<b>-5,387.12</b>	<b>32.7%</b>
342.000 · Rents and Royalties				
342.20 · Property Rental Income	72,310.64	110,000.00	-37,689.36	65.7%
<b>Total 342.000 · Rents and Royalties</b>	<b>72,310.64</b>	<b>110,000.00</b>	<b>-37,689.36</b>	<b>65.7%</b>
<b>Total 340.000 · INTEREST, RENTS &amp; ROYALTIES</b>	<b>74,923.52</b>	<b>118,000.00</b>	<b>-43,076.48</b>	<b>63.5%</b>
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	4,115.50	4,000.00	115.50	102.9%
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>163,297.49</b>	<b>136,000.00</b>	<b>27,297.49</b>	<b>120.1%</b>
<b>Total 350.000 · INTERGOVERNMENTAL REVENU...</b>	<b>163,297.49</b>	<b>136,000.00</b>	<b>27,297.49</b>	<b>120.1%</b>
357.100 · CRBG County of Northampton	11,371.00			
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	35,969.02	15,000.00	20,969.02	239.8%

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

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
361.330 · Zoning Hearings	13,000.00	4,000.00	9,000.00	325.0%
361.500 · Maps & Publications				
361.57 · Misc. Publications/Copying	294.55	250.00	44.55	117.8%
<b>Total 361.500 · Maps &amp; Publications</b>	<b>294.55</b>	<b>250.00</b>	<b>44.55</b>	<b>117.8%</b>
<b>Total 361.000 · General Government</b>	<b>49,263.57</b>	<b>19,250.00</b>	<b>30,013.57</b>	<b>255.9%</b>
<b>362.000 · PUBLIC SAFETY</b>				
362.140 · Alarm Permits	100.00	150.00	-50.00	66.7%
362.410 · Building & Zoning Permits	19,536.00	20,000.00	-464.00	97.7%
362.440 · Sewer Permits	1,910.00	1,500.00	410.00	127.3%
362.450 · Moving & Occupancy Permits	5.00			
362.451 · Use & Occupancy Permits	260.00	50.00	210.00	520.0%
362.452 · Moving Permits	750.00	500.00	250.00	150.0%
362.470 · Driveway Permits	3,450.00	3,000.00	450.00	115.0%
362.480 · Grading Permits	31,705.00	15,000.00	16,705.00	211.4%
362.481 · Swimming Pool Grading Permits	10,750.00	5,000.00	5,750.00	215.0%
362.490 · Peddling Permit	275.00	50.00	225.00	550.0%
362.000 · PUBLIC SAFETY - Other	65.00			
<b>Total 362.000 · PUBLIC SAFETY</b>	<b>68,806.00</b>	<b>45,250.00</b>	<b>23,556.00</b>	<b>152.1%</b>
<b>Total 360.000 · CHARGES FOR SERVICES</b>	<b>118,069.57</b>	<b>64,500.00</b>	<b>53,569.57</b>	<b>183.1%</b>
<b>363.000 · HIGHWAYS AND STREETS</b>				
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%
<b>Total 363.000 · HIGHWAYS AND STREETS</b>	<b>0.00</b>	<b>200.00</b>	<b>-200.00</b>	<b>0.0%</b>
<b>367.000 · CULTURE-RECREATION</b>				
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	3,840.00	500.00	3,340.00	768.0%
<b>Total 367.000 · CULTURE-RECREATION</b>	<b>3,940.00</b>	<b>18,000.00</b>	<b>-14,060.00</b>	<b>21.9%</b>
<b>389.000 · MISCELLANEOUS INCOME</b>				
391.000 · Proceeds of Gen. Fxd. Asset Dis	0.00	50.00	-50.00	0.0%
391.100 · Sales of General Fixed Assets	1,098.00			
<b>Total 391.000 · Proceeds of Gen. Fxd. Asset Dis</b>	<b>1,098.00</b>			
<b>395.000 · Refund of Prior Yr. Expenditures</b>	<b>87,217.02</b>	<b>15,000.00</b>	<b>72,217.02</b>	<b>581.4%</b>
49900 · Uncategorized Income	5,912.53			
<b>Total Income</b>	<b>4,958,468.49</b>	<b>4,408,750.00</b>	<b>549,718.49</b>	<b>112.5%</b>
<b>Gross Profit</b>	<b>4,958,468.49</b>	<b>4,408,750.00</b>	<b>549,718.49</b>	<b>112.5%</b>
<b>Expense</b>				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	12,499.80	12,500.00	-0.20	100.0%
400.215 · Postage	4,177.61	5,000.00	-822.39	85.6%
400.300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 · Stenographer/BOS	1,283.00	1,000.00	283.00	128.3%
400.317 · Professional Services	0.00	500.00	-500.00	0.0%

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

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
400.320 · Telephone				
400.321 · Local	4,874.29	4,000.00	874.29	121.9%
400.324 · Wireless	4,052.07	4,000.00	52.07	101.3%
<b>Total 400.320 · Telephone</b>	<b>8,926.36</b>	<b>8,000.00</b>	<b>926.36</b>	<b>111.6%</b>
400.340 · Advertising	10,479.20	7,500.00	2,979.20	139.7%
400.342 · Public Relations Printing	8,813.00	7,500.00	1,313.00	117.5%
400.374 · Maintenance Agreements	15,972.42	18,500.00	-2,527.58	86.3%
400.384 · Office Equipment Rental	720.00	750.00	-30.00	96.0%
400.420 · Dues & Subscriptions	4,150.48	4,200.00	-49.52	98.8%
400.460 · Meetings & Continuing Education	1,951.55	7,000.00	-5,048.45	27.9%
<b>Total 400.000 · GENERAL GOVERNMENT</b>	<b>68,975.42</b>	<b>72,500.00</b>	<b>-3,524.58</b>	<b>95.1%</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	6,959.80	8,000.00	-1,040.20	87.0%
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	34.45	50.00	-15.55	68.9%
403.216 · Real Estate Postage	1,515.75	1,500.00	15.75	101.1%
403.317 · Tax Collection Committee Serv	0.00	300.00	-300.00	0.0%
403.319 · Tax Refunds	21,821.81	1,500.00	22.00	101.5%
403.350 · Insurance & Bonding	1,522.00	300.00	-500.00	0.0%
403.430 · Tax Appeals	0.00			
<b>Total 403.000 · TAX COLLECTION</b>	<b>33,817.58</b>	<b>14,550.00</b>	<b>19,267.58</b>	<b>232.4%</b>
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	27,419.25	40,000.00	-12,580.75	68.5%
404.314 · Legal Services - Human Resource	2,303.50	1,000.00	1,303.50	230.6%
<b>Total 404.000 · SOLICITOR/LEGAL</b>	<b>29,722.75</b>	<b>41,000.00</b>	<b>-11,277.25</b>	<b>72.5%</b>
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	361,580.64	350,000.00	11,580.64	103.3%
405.200 · Office Supplies	6,477.58	6,000.00	477.58	108.0%
405.300 · Bond	1,500.00	1,500.00	0.00	100.0%
<b>Total 405.000 · PERSONNEL SERVICES</b>	<b>369,558.22</b>	<b>357,500.00</b>	<b>12,058.22</b>	<b>103.4%</b>
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	2,035.29	1,500.00	535.29	135.7%
406.316 · Drug Testing	221.00	500.00	-279.00	44.2%
406.317 · Employee Record Checks	22.00	100.00	-78.00	22.0%
406.318 · Bank Fees	7.75			
406.319 · Reimburse private prop damage	0.00	500.00	-500.00	0.0%
406.325 · Internet fees / Website Develop	5,562.80	6,000.00	-337.20	94.4%
406.331 · Mileage	0.00	250.00	-250.00	0.0%
406.338 · Highway/Toll Reimbursement	280.00	100.00	180.00	280.0%
406.341 · Personnel Advertising	1,000.80	1,000.00	0.80	100.1%

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

01/19/21

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
406.421 · License & Permit Renewal	35.00	200.00	-165.00	17.5%
<b>Total 406.000 · GENERAL GOVT. ADMINISTRATI...</b>	<b>9,264.62</b>	<b>10,150.00</b>	<b>-885.38</b>	<b>91.3%</b>
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	13,823.68	2,200.00	11,623.68	628.3%
407.215 · Software	10,039.26	8,000.00	2,039.26	125.5%
407.370 · Computer Services	8,610.48	10,000.00	-1,389.52	86.1%
<b>Total 407.000 · DATA PROCESSING</b>	<b>32,473.42</b>	<b>20,200.00</b>	<b>12,273.42</b>	<b>160.8%</b>
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	17,346.56	20,000.00	-2,653.44	86.7%
408.319 · Special Projects	785.25	25,000.00	-24,214.75	3.1%
<b>Total 408.000 · ENGINEERING SERVICES</b>	<b>18,131.81</b>	<b>45,000.00</b>	<b>-26,868.19</b>	<b>40.3%</b>
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	4,123.31	3,500.00	623.31	117.8%
409.230 · Heating Fuel	14,712.97	28,000.00	-13,287.03	52.5%
409.300 · Facilities Maintenance	6,128.04	7,500.00	-1,371.96	81.7%
409.318 · Building Security Systems	1,257.36	1,500.00	-242.64	83.8%
409.360 · Public Utilities				
409.361 · Electricity	9,433.63	14,000.00	-4,566.37	67.4%
409.366 · Water	1,867.01	3,000.00	-1,132.99	62.2%
<b>Total 409.360 · Public Utilities</b>	<b>11,300.64</b>	<b>17,000.00</b>	<b>-5,699.36</b>	<b>66.5%</b>
409.367 · Trash Removal	3,868.50	5,000.00	-1,131.50	77.4%
409.600 · Capital Construction	949.12			
<b>Total 409.000 · GEN GOVT. BUILDINGS</b>	<b>42,339.94</b>	<b>62,500.00</b>	<b>-20,160.06</b>	<b>67.7%</b>
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	1,655,373.00	1,655,000.00	373.00	100.0%
<b>Total 410.000 · PUBLIC SAFETY</b>	<b>1,655,373.00</b>	<b>1,655,000.00</b>	<b>373.00</b>	<b>100.0%</b>
411.000 · FIRE				
411.300 · Building Capital Reserve	90,000.00	90,000.00	0.00	100.0%
411.500 · Contributions	90,000.00	90,000.00	0.00	100.0%
411.541 · Fire Relief	73,276.83	70,000.00	3,276.83	104.7%
411.600 · Water Hydrant Assessment	77,474.83	78,000.00	-525.17	99.3%
411.700 · Truck Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.740 · Equipment Purchase	50,000.00	50,000.00	0.00	100.0%
<b>Total 411.000 · FIRE</b>	<b>460,751.66</b>	<b>458,000.00</b>	<b>2,751.66</b>	<b>100.6%</b>
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%
<b>Total 412.000 · AMBULANCE</b>	<b>30,000.00</b>	<b>31,500.00</b>	<b>-1,500.00</b>	<b>95.2%</b>
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	107,507.90	115,000.00	-7,492.10	93.5%
413.121 · Sewage Enforcement Officer	1,254.75	750.00	504.75	167.3%
413.200 · Supplies	419.91	1,000.00	-580.09	42.0%
413.325 · Postage	1,047.20	1,000.00	47.20	104.7%

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

01/19/21

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
413.400 · Court Costs	412.50	500.00	-87.50	82.5%
<b>Total 413.000 · CODE ENFORCEMENT</b>	<b>110,642.26</b>	<b>118,250.00</b>	<b>-7,607.74</b>	<b>93.6%</b>
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	2,032.00	1,300.00	732.00	156.3%
414.116 · Zoning Hearing Bd Compensation	1,900.00	1,500.00	400.00	126.7%
414.117 · Planning Commission Comp.	2,450.00	2,500.00	-50.00	98.0%
414.120 · Legal	2,156.00	4,000.00	-1,844.00	53.9%
414.310 · Developer Refunds	170.00	100.00	70.00	170.0%
414.313 · Engineer	34,672.25	40,000.00	-5,327.75	86.7%
414.340 · Zoning Hearing Advertisements	3,563.75	3,000.00	563.75	118.8%
<b>Total 414.000 · PLANNING &amp; ZONING</b>	<b>46,944.00</b>	<b>52,400.00</b>	<b>-5,456.00</b>	<b>89.6%</b>
415.114 · EMERGENCY MANAGEMENT COORD	2,400.00	2,400.00	0.00	100.0%
419.540 · EMS Notification System Service	2,819.60	4,000.00	-1,180.40	70.5%
422.450 · Animal Control	5,800.25	3,000.00	2,800.25	193.3%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	9,144.00	8,700.00	444.00	105.1%
<b>Total 426.000 · SANITATION EXPENSE</b>	<b>9,144.00</b>	<b>8,700.00</b>	<b>444.00</b>	<b>105.1%</b>
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	8,614.26	10,000.00	-1,385.74	86.1%
<b>Total 429.000 · PUBLIC WORKS - SANITATION</b>	<b>8,614.26</b>	<b>10,000.00</b>	<b>-1,385.74</b>	<b>86.1%</b>
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	666,558.89	550,000.00	116,558.89	121.2%
430.245 · Supplies	9,771.03	13,000.00	-3,228.97	75.2%
430.300 · Facilities Maintenance	1,390.38	1,500.00	-109.62	92.7%
430.320 · Telephone				
430.321 · Local	575.52	700.00	-124.48	82.2%
430.329 · Wireless	2,202.43	2,000.00	202.43	110.1%
<b>Total 430.320 · Telephone</b>	<b>2,777.95</b>	<b>2,700.00</b>	<b>77.95</b>	<b>102.9%</b>
430.330 · Heating Fuel	9,463.89	9,000.00	463.89	105.2%
430.360 · Electricity	2,057.37	3,000.00	-942.63	68.6%
430.384 · Equip/Machinery Rental	2,050.00	1,000.00	1,050.00	105.0%
430.450 · Contracted Services	837.41	800.00	37.41	103.3%
430.460 · Continuing Education	7,095.00	8,000.00	-905.00	88.7%
430.740 · Equipment Purchase	2,250.96	25,000.00	-22,749.04	9.0%
430.750 · Misc. Shop Tools & Equipment	2,487.33	10,000.00	-7,512.67	24.9%
<b>Total 430.000 · HWYS., ROADS &amp; STREETS</b>	<b>706,740.21</b>	<b>623,200.00</b>	<b>83,540.21</b>	<b>115.4%</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	9,878.44	12,000.00	-2,121.56	82.3%
433.246 · Pavement Marking Supplies	2,025.03	1,000.00	1,025.03	202.5%
433.249 · Traffic Control Supplies-signal	0.00	2,000.00	-2,000.00	0.0%
433.360 · Traffic signal electric	3,710.25	4,000.00	-289.75	92.8%



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

01/19/21

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
433.450 · Signals contracted service	5,343.72	4,000.00	1,343.72	133.6%
<b>Total 433.000 · TRAFFIC CONTROL DEVICES</b>	<b>20,957.44</b>	<b>23,000.00</b>	<b>-2,042.56</b>	<b>91.1%</b>
434.00 · STREET LIGHTING				
434.360 · St. Light Electricity	3,200.15	4,000.00	-799.85	80.0%
<b>Total 434.00 · STREET LIGHTING</b>	<b>3,200.15</b>	<b>4,000.00</b>	<b>-799.85</b>	<b>80.0%</b>
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	3,842.37	5,000.00	-1,157.63	76.8%
437.213 · Equipment Parts & Supplies	45,121.53	40,000.00	5,121.53	112.8%
437.233 · Equipment Motor Fuel	27,552.32	30,000.00	-2,447.68	91.8%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>76,516.22</b>	<b>75,000.00</b>	<b>1,516.22</b>	<b>102.0%</b>
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	4,399.71	4,000.00	399.71	110.0%
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	4,184.99	7,000.00	-2,815.01	59.8%
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>15,794.45</b>	<b>14,500.00</b>	<b>1,294.45</b>	<b>108.9%</b>
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	934.50			
<b>Total 439.000 · HWY CONST &amp; REBUILDING PRJCTS...</b>	<b>934.50</b>	<b>500.00</b>	<b>434.50</b>	<b>186.9%</b>
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	3,318.88	17,000.00	-13,681.12	19.5%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>4,253.09</b>	<b>38,000.00</b>	<b>-33,746.91</b>	<b>11.2%</b>
454.000 · PARKS				
454.200 · Park supplies	160.74	3,000.00	-2,839.26	5.4%
454.230 · Fuel	1,695.66	3,500.00	-1,804.34	48.4%
454.370 · Park Facilities Maintenance	3,564.55	3,000.00	564.55	118.8%
454.500 · Contracted Services	1,975.00	4,000.00	-2,025.00	49.4%
<b>Total 454.000 · PARKS</b>	<b>7,395.95</b>	<b>13,500.00</b>	<b>-6,104.05</b>	<b>54.8%</b>
456.000 · LIBRARY				
456.520 · Library Contribution	97,500.00	97,500.00	0.00	100.0%
<b>Total 456.000 · LIBRARY</b>	<b>97,500.00</b>	<b>97,500.00</b>	<b>0.00</b>	<b>100.0%</b>
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	70,763.66	65,000.00	5,763.66	108.9%
481.200 · Medicare Employer Paid	16,549.61	18,000.00	-1,450.39	91.9%
481.300 · Unemployment Comp Employer Paid	1,065.58	3,500.00	-2,434.42	30.4%
483.197 · Non-Uniform Pension Plan Contrib	121,079.04	115,000.00	6,079.04	105.3%
483.310 · Pension Plan Admin Fees	3,825.00	4,000.00	-175.00	95.6%
484.354 · Workers Comp Insurance	45,143.75	40,000.00	5,143.75	112.9%
487.196 · Health Insurance	374,942.38	370,000.00	4,942.38	101.3%

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

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
487.197 · Other Group Benefits	26,269.66	28,000.00	-1,730.34	93.8%
Total 480.000 · INSURANCE & EMPLOYEE BENEF...	659,638.68	643,500.00	16,138.68	102.5%
486.000 · Insurance				
486.350 · Liability Insurance	49,642.17	45,000.00	4,642.17	110.3%
Total 486.000 · Insurance	49,642.17	45,000.00	4,642.17	110.3%
492.000 · Interfund Operating Transfers	348,610.50			
6561 · *Payroll Expenses	953.75			
69800 · Uncategorized Expenses	70.00			
Total Expense	4,984,536.93	4,624,400.00	360,136.93	107.8%
Net Income	-26,068.44	-215,650.00	189,581.56	12.1%

LNT Revenue Fund-Host Fee-05

**Balance Sheet**

As of December 31, 2020

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	<u>Dec 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	105,220.19
106.002 · Fire/Ambulance	13,228.11
106.003 · Recycling	-19,917.77
106.000 · Host Fee Savings Account - Other	7,655.60
Total 106.000 · Host Fee Savings Account	<u>106,186.13</u>
Total Checking/Savings	<u>106,186.13</u>
Total Current Assets	<u>106,186.13</u>
<b>TOTAL ASSETS</b>	<b><u>106,186.13</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	100,160.97
Net Income	-92,021.88
Total Equity	<u>106,186.13</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>106,186.13</u></b>

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

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	<u>Dec 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	<u>173,596.43</u>
Total Checking/Savings	<u>173,596.43</u>
Total Current Assets	<u>173,596.43</u>
<b>TOTAL ASSETS</b>	<u><u>173,596.43</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,609.67
Net Income	<u>309.50</u>
Total Equity	<u>173,596.43</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>173,596.43</u></u>

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

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	<u>Dec 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	41,913.23
<b>Total Checking/Savings</b>	<u>41,893.23</u>
<b>Total Current Assets</b>	<u>41,893.23</u>
<b>TOTAL ASSETS</b>	<u><u>41,893.23</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	30,088.83
Net Income	6,594.07
<b>Total Equity</b>	<u>41,893.23</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>41,893.23</u></u>

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

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	<u>Dec 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Open Space Recreation- Sweep	331,066.71
102.000 · EIT Open Space - Restricted	452,227.81
106.000 · PLGIT Savings Account	146,382.48
109.000 · Certificates of Deposit	520,838.95
Total Checking/Savings	<u>1,450,515.95</u>
Total Current Assets	<u>1,450,515.95</u>
<b>TOTAL ASSETS</b>	<b><u>1,450,515.95</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	893,299.95
Net Income	26,721.05
Total Equity	<u>1,450,515.95</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,450,515.95</u></b>

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

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	<u>Dec 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	16,441.50
106.000 · Swr/Signal PLUS Account	136.14
<b>Total Checking/Savings</b>	<u>16,577.64</u>
<b>Total Current Assets</b>	<u>16,577.64</u>
<b>TOTAL ASSETS</b>	<u><u>16,577.64</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-616,955.53
Net Income	-218,878.04
<b>Total Equity</b>	<u>16,577.64</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>16,577.64</u></u>

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01/19/21

Accrual Basis

(95)LNT Fiscal Stability Fund

Balance Sheet

As of December 31, 2020

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	<u>Dec 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,814.44
109.000 · Certificate of Deposit - LAB	<u>261,264.10</u>
Total Checking/Savings	<u>355,078.54</u>
Total Current Assets	<u>355,078.54</u>
<b>TOTAL ASSETS</b>	<b><u>355,078.54</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	349,807.18
Net Income	<u>5,271.36</u>
Total Equity	<u>355,078.54</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>355,078.54</u></b>



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

	Dec 31, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	159,584.89
106.003 · OFFICE EQUIPMENT	2,673.50
106.004 · SPECIAL PROJECTS	2,267.82
106.006 · POLICE EQUIPMENT (CRPD)	25,000.00
106.000 · Capital Reserve Savings Account - Other	6,769.86
<b>Total 106.000 · Capital Reserve Savings Account</b>	<b>196,296.07</b>
<b>Total Checking/Savings</b>	<b>196,296.07</b>
<b>Total Current Assets</b>	<b>196,296.07</b>
Other Assets	
130.02 · Due from Master Escrow	80.51
<b>Total Other Assets</b>	<b>80.51</b>
<b>TOTAL ASSETS</b>	<b>196,376.58</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-102,256.67
Net Income	89,665.57
<b>Total Equity</b>	<b>196,376.58</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>196,376.58</b>

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

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	<u>Dec 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	213,230.18
106.002 · Building Land Fund	47,493.86
106.003 · Fire Police Fund	1,737.16
106.004 · Equipment Fund	73,886.28
	<hr/>
Total 106.000 · Fire CR Savings Account	336,347.48
	<hr/>
Total Checking/Savings	336,347.48
	<hr/>
Total Current Assets	336,347.48
	<hr/>
<b>TOTAL ASSETS</b>	<b>336,347.48</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	81,556.65
Net Income	20,193.20
	<hr/>
Total Equity	336,347.48
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>336,347.48</b>
	<hr/> <hr/>

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# 37LNT Highway Reconstruction & Rehabilitation

01/19/21

## Balance Sheet

Accrual Basis

As of December 31, 2020

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	<u>Dec 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	497,355.77
Total Checking/Savings	497,355.77
Total Current Assets	497,355.77
<b>TOTAL ASSETS</b>	<b><u>497,355.77</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	603,668.46
Net Income	-106,312.69
Total Equity	497,355.77
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>497,355.77</u></b>

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# LNT Capital Reserve - Equipment Replacement

01/19/21

## Balance Sheet

Accrual Basis

As of December 31, 2020

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	<u>Dec 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 - Cap Res - ER - Sweep Account	358,720.95
Total Checking/Savings	<u>358,720.95</u>
Total Current Assets	<u>358,720.95</u>
<b>TOTAL ASSETS</b>	<b><u>358,720.95</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 - Retained Earnings	128,272.45
Net Income	<u>230,448.50</u>
Total Equity	<u>358,720.95</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>358,720.95</u></b>

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

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	<u>Dec 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	86,232.72
<b>Total Checking/Savings</b>	<u>86,232.72</u>
<b>Total Current Assets</b>	<u>86,232.72</u>
<b>TOTAL ASSETS</b>	<u><u>86,232.72</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	17,622.71
Net Income	-40,809.52
<b>Total Equity</b>	<u>86,232.72</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>86,232.72</u></u>

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01/19/21

Accrual Basis

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

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	<u>Dec 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,485,113.08
109.000 Certificate of Deposit	520,838.95
<b>Total Checking/Savings</b>	<u>2,005,932.03</u>
<b>Total Current Assets</b>	<u>2,005,932.03</u>
<b>TOTAL ASSETS</b>	<u><u>2,005,932.03</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,850,642.41
Net Income	-344,710.38
<b>Total Equity</b>	<u>2,005,932.03</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,005,932.03</u></u>

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01/19/21

Accrual Basis

Lower Nazareth Township Sewer Department

Balance Sheet

As of December 31, 2020

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	<u>Dec 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	285,787.62
Total Checking/Savings	<u>285,767.62</u>
Total Current Assets	<u>285,767.62</u>
<b>TOTAL ASSETS</b>	<b><u>285,767.62</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	276,776.44
Net Income	8,991.18
Total Equity	<u>285,767.62</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>285,767.62</u></b>

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

	Dec 31, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	1,063,214.81
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,872.93
Total Checking/Savings	1,082,799.44
Total Current Assets	1,082,799.44
<b>TOTAL ASSETS</b>	<b>1,082,799.44</b>
<b>LIABILITIES &amp; EQUITY</b>	
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	(341,308.39)
Net Income	577,706.61
Total Equity	1,080,468.93
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,082,799.44</b>



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

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	Dec 31, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	100,718.64
100.000 · Checking Account - Other	-121,994.47
Total 100.000 · Checking Account	0.00
100.500 · D&I Checking - Sweep Account	125,131.34
Total Checking/Savings	125,131.34
Total Current Assets	125,131.34
<b>TOTAL ASSETS</b>	<b>125,131.34</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	39,177.64
Net Income	25,240.17
Total Equity	125,131.34
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>125,131.34</b>