



Lower Nazareth Township
Financial Report
November 2020

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Nov-20

General Fund - 01	\$ 1,316,899
Special Revenue Fund - Host Fee - 05	\$ 106,185
Palmer Sewer Fund - 08	\$ 173,582
Nazareth Sewer Fund - 09	\$ 38,327
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 487,008
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 402,687
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ 520,839
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,410,534
Capital Reserve - Sewer/Signals Fund - 18	\$ 241,576
Fiscal Stability Fund - 95 - CASH	\$ 93,807
Fiscal Stability Fund - 95 - CD	\$ 259,089
Fiscal Stability Fund - 95 - TOTAL	\$ 352,896
Capital Reserve - Municipal - 30	\$ 204,963
Capital Reserve - Fire Fund - 31	\$ 213,711
Highway Reconstruction/Rehabilitation -	\$ 597,313
Capital Reserve - Equipment Replacement -	\$ 133,699
Refuse/Recycling Collection - 33	\$ 64,744
State Liquid Fuels Fund - 35	\$ 86,232
Traffic Impact - 091 - CASH	\$ 1,483,558
Traffic Impact - 091 - CD	\$ 520,839
Traffic Impact - 091 - TOTAL	\$ 2,004,397
Total Township Funds...	\$6,945,058
Lower Nazareth Township Sewer Department	\$ 279,472
Master Escrow Account	\$ 1,117,582
Development & Inspection Account	\$ 195,842
Total Escrow Accounts...	\$1,592,895

12/15/20

Lower Nazareth Township General Fund Balance Sheet

As of November 30, 2020

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	38,099.64
100.500 · Checking - ICS Sweep Account	1,073,853.91
105.000 · Payroll Account	-2,308.13
105.500 · Payroll - ICS Sweep Account	46,315.93
106.000 · LAB Savings Account	658.46
106.100 · PLGIT Account	102,139.18
106.200 · Real Estate Tax Collections	55,640.41
110.000 · Petty Cash	250.00
Total Checking/Savings	<u>1,314,649.40</u>
Total Current Assets	1,314,649.40
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	<u>2,250.00</u>
TOTAL ASSETS	<u><u>1,316,899.40</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,198.33
219 · Occup Privilege Tax Withheld	134.00
223 · Unemployment Withheld	97.74
Total 210.000 · PAYROLL LIABILITIES	<u>2,430.07</u>
Total Other Current Liabilities	<u>2,430.07</u>
Total Current Liabilities	<u>2,430.07</u>
Total Liabilities	2,430.07
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	351,852.12
Net Income	190,764.73
Total Equity	<u>1,314,469.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,316,899.40</u></u>

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

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
Income				
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%
Total 301,000 - REAL PROPERTY TAXES	1,879,329.23	1,787,000.00	92,329.23	105.2%
310,000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	358,530.07	275,000.00	83,530.07	130.4%
310.210 - Earned Income - Current	1,442,900.92	1,350,000.00	92,900.92	106.9%
310.220 - Earned Income - Prior	106,208.76	85,000.00	21,208.76	125.0%
310.510 - Local Services Tax	336,083.83	425,000.00	-88,916.17	79.1%
Total 310,000 - LOCAL ENABLING ACT TAXES	2,243,723.58	2,135,000.00	108,723.58	105.1%
Total 300,000 - TAXES	4,123,052.81	3,922,000.00	201,052.81	105.1%
320,000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	95,187.23	95,000.00	187.23	100.2%
Total 320,000 - LICENSES & PERMITS	95,187.23	95,000.00	187.23	100.2%
330,000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	30,184.62	35,000.00	-4,815.38	86.2%
331.122 - Ordinance Violations	4,381.83	5,000.00	-618.17	87.6%
Total 330,000 - FINES & FORFEITS	34,566.45	40,000.00	-5,433.55	86.4%
340,000 - INTEREST, RENTS & ROYALTIES				
341,000 - Interest Earnings				
341.01 - Interest on checking	1,878.54	6,000.00	-4,121.46	31.3%
341.02 - Interest on Savings	620.05	2,000.00	-1,379.95	31.0%
Total 341,000 - Interest Earnings	2,498.59	8,000.00	-5,501.41	31.2%
342,000 - Rents and Royalties				
342.20 - Property Rental Income	33,089.00	110,000.00	-76,911.00	30.1%
Total 342,000 - Rents and Royalties	33,089.00	110,000.00	-76,911.00	30.1%
Total 340,000 - INTEREST, RENTS & ROYALTIES	35,587.59	118,000.00	-82,412.41	30.2%
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%
Total 355,000 - STATE SHARED REVENUES	163,297.49	136,000.00	27,297.49	120.1%
Total 350,000 - INTERGOVERNMENTAL REVENUE...	163,297.49	136,000.00	27,297.49	120.1%
360,000 - CHARGES FOR SERVICES				
361.000 - General Government	32,949.02	15,000.00	17,949.02	219.7%
361.310 - Subdivision & Land Development	11,500.00	4,000.00	7,500.00	287.5%
361.330 - Zoning Hearings				

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

	Jan - Nov 20	Budget	S Over Budget	% of Budget
361,500 - Maps & Publications				
361,57 - Misc. Publications/Copying	294.55	250.00	44.55	117.8%
Total 361,500 - Maps & Publications	294.55	250.00	44.55	117.8%
Total 361,000 - General Government	44,743.57	19,250.00	25,493.57	232.4%
362,000 - PUBLIC SAFETY				
362,140 - Alarm Permits	70.00	150.00	-80.00	46.7%
362,410 - Building & Zoning Permits	19,451.00	20,000.00	-549.00	97.3%
362,440 - Sewer Permits	1,710.00	1,500.00	210.00	114.0%
362,450 - Moving & Occupancy Permits	5.00	50.00	210.00	520.0%
362,451 - Use & Occupancy Permits	260.00	500.00	195.00	139.0%
362,452 - Moving Permits	695.00	3,000.00	2,500.00	108.3%
362,470 - Driveway Permits	3,250.00	15,000.00	14,605.00	197.4%
362,480 - Grading Permits	29,605.00	5,000.00	4,400.00	188.0%
362,481 - Swimming Pool Grading Permits	9,400.00	50.00	225.00	550.0%
362,490 - Pedding Permit	275.00			
362,000 - PUBLIC SAFETY - Other	65.00			
Total 362,000 - PUBLIC SAFETY	64,786.00	45,250.00	19,536.00	143.2%
Total 360,000 - CHARGES FOR SERVICES	109,529.57	64,500.00	45,029.57	169.8%
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	3,840.00	500.00	3,340.00	768.0%
Total 367,000 - CULTURE-RECREATION	3,940.00	18,000.00	-14,060.00	21.9%
389,000 - MISCELLANEOUS INCOME				
391,000 - Proceeds of Gen. Fxd. Asset Dis				
391,100 - Sales of General Fixed Assets	1,098.00		-50.00	0.0%
Total 391,000 - Proceeds of Gen. Fxd. Asset Dis	1,098.00		-50.00	0.0%
395,000 - Refund of Prior Yr Expenditures	87,217.02	15,000.00	72,217.02	581.4%
499,000 - Uncatergorized Income	127.73			
Total Income	4,653,603.89	4,408,750.00	244,853.89	105.6%
Gross Profit	4,653,603.89	4,408,750.00	244,853.89	105.6%
Expense				
400,000 - GENERAL GOVERNMENT				
400,105 - Salary	11,458.15	12,500.00	-1,041.85	91.7%
400,215 - Postage	6,528.16	5,000.00	1,528.16	130.6%
400,300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400,310 - Stenographer/BOS	1,285.00	1,000.00	285.00	128.5%
400,317 - Professional Services	0.00	500.00	-500.00	0.0%
400,320 - Telephone				

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

	Jan - Nov 20	Budget	S Over Budget	% of Budget
400.321 - Local	4,550.50	4,000.00	550.50	113.8%
400.324 - Wireless	3,721.80	4,000.00	-278.20	93.0%
Total 400.320 - Telephone	8,272.30	8,000.00	272.30	103.4%
400.340 - Advertising	8,768.05	7,500.00	1,268.05	116.9%
400.342 - Public Relations Printing	8,813.00	7,500.00	1,313.00	117.5%
400.374 - Maintenance Agreements	14,288.75	18,500.00	-4,211.25	77.2%
400.384 - Office Equipment Rental	720.00	750.00	-30.00	96.0%
400.420 - Dues & Subscriptions	4,005.48	4,200.00	-194.52	95.4%
400.460 - Meetings & Continuing Education	1,916.55	7,000.00	-5,083.45	27.4%
Total 400.000 - GENERAL GOVERNMENT	66,055.44	72,500.00	-6,444.56	91.1%
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%
Total 402.000 - AUDITING	9,340.00	10,050.00	-710.00	92.9%
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	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	20,312.81	101.5%
403.350 - Insurance & Bonding	1,522.00	500.00	1,022.00	101.5%
403.430 - Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 - TAX COLLECTION	32,258.38	14,550.00	17,708.38	221.7%
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	2,305.50	1,000.00	1,305.50	230.6%
Total 404.000 - SOLICITOR/LEGAL	19,986.00	41,000.00	-21,014.00	48.7%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	319,666.69	350,000.00	-30,333.31	91.3%
405.200 - Office Supplies	6,289.87	6,000.00	289.87	104.8%
405.300 - Bond	2,086.24	1,500.00	586.24	139.1%
Total 405.000 - PERSONNEL SERVICES	328,042.80	357,500.00	-29,457.20	91.8%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	1,835.29	1,500.00	335.29	122.4%
406.316 - Drug Testing	341.00	500.00	-159.00	68.2%
406.317 - Employee Record Checks	22.00	100.00	-78.00	22.0%
406.318 - Bank Fees	6.94	500.00	-493.06	0.0%
406.319 - Reimburse private prop damage	0.00	6,000.00	-6,000.00	0.0%
406.325 - Internet fees / Website Develop	5,222.90	250.00	4,972.90	87.0%
406.331 - Mileage	0.00	180.00	-180.00	0.0%
406.338 - Highway/Toll Reimbursement	280.00	1,000.00	-720.00	28.0%
406.341 - Personnel Advertising	1,000.80	200.00	800.80	100.1%
406.421 - License & Permit Renewal	35.00	200.00	-165.00	17.5%

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

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
Total 406,000 - GENERAL GOVT. ADMINISTRATI...	8,743.93	10,150.00	-1,406.07	86.1%
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%
407.370 - Computer Services	8,529.48	10,000.00	-1,470.52	85.3%
Total 407,000 - DATA PROCESSING	14,701.62	20,200.00	-5,498.38	72.8%
408,000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	16,627.56	20,000.00	-3,372.44	83.1%
408.319 - Special Projects	500.00	25,000.00	-24,500.00	2.0%
Total 408,000 - ENGINEERING SERVICES	17,127.56	45,000.00	-27,872.44	38.1%
409,000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	3,278.55	3,500.00	-221.45	93.7%
409.230 - Heating Fuel	12,975.56	28,000.00	-15,024.44	46.3%
409.300 - Facilities Maintenance	5,744.18	7,500.00	-1,755.82	76.6%
409.318 - Building Security Systems	943.02	1,500.00	-556.98	62.9%
409.360 - Public Utilities				
409.361 - Electricity	8,804.16	14,000.00	-5,195.84	62.9%
409.366 - Water	1,746.48	3,000.00	-1,253.52	58.2%
Total 409,360 - Public Utilities	10,550.64	17,000.00	-6,449.36	62.1%
409.367 - Trash Removal	3,720.25	5,000.00	-1,279.75	74.4%
409.600 - Capital Construction	249.12			
Total 409,000 - GEN GOVT. BUILDINGS	37,461.32	62,500.00	-25,038.68	59.9%
410,000 - PUBLIC SAFETY				
410.500 - Police Services Contract	1,517,425.25	1,655,000.00	-137,574.75	91.7%
Total 410,000 - PUBLIC SAFETY	1,517,425.25	1,655,000.00	-137,574.75	91.7%
411,000 - FIRE				
411.300 - Building Capital Reserve	74,837.30	90,000.00	-15,162.70	83.2%
411.500 - Contributions	77,479.05	90,000.00	-12,520.95	86.1%
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	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	21,747.33	50,000.00	-28,252.67	43.5%
Total 411,000 - FIRE	324,815.34	458,000.00	-133,184.66	70.9%
412,000 - AMBULANCE				
412.300 - Ambulance Building Maintenance	0.00	1,500.00	-1,500.00	0.0%
412.542 - Operator 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	95,164.96	115,000.00	-19,835.04	82.8%
413.121 - Sewage Enforcement Officer	832.25	750.00	82.25	111.0%
413.200 - Supplies	391.30	1,000.00	-608.70	39.1%
413.325 - Postage	186.00	1,000.00	-814.00	18.6%
413.400 - Court Costs	412.50	500.00	-87.50	82.5%

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

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
Total 413,000 - CODE ENFORCEMENT	96,987.01	118,250.00	-21,262.99	82.0%
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%
414,117 - Planning Commission Comp.	2,200.00	2,500.00	-300.00	88.0%
414,120 - Legal	0.00	4,000.00	-4,000.00	0.0%
414,310 - Developer Refunds	170.00	100.00	70.00	170.0%
414,313 - Engineer	26,565.25	40,000.00	-13,434.75	66.4%
414,340 - Zoning Hearing Advertisements	3,178.25	3,000.00	178.25	105.9%
Total 414,000 - PLANNING & ZONING	35,685.50	52,400.00	-16,714.50	68.1%
415,114 - EMERGENCY MANAGEMENT COORD	2,200.00	2,400.00	-200.00	91.7%
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	8,604.00	8,700.00	-96.00	98.9%
Total 426,000 - SANITATION EXPENSE	8,604.00	8,700.00	-96.00	98.9%
429,000 - PUBLIC WORKS - SANITATION				
429,364 - Sanitary Sewer Expenses	8,614.26	10,000.00	-1,385.74	86.1%
Total 429,000 - PUBLIC WORKS - SANITATION	8,614.26	10,000.00	-1,385.74	86.1%
430,000 - HWYS, ROADS & STREETS				
430,100 - Personnel Services	584,420.78	550,000.00	34,420.78	106.3%
430,245 - Supplies	9,671.14	13,000.00	-3,328.86	74.4%
430,300 - Facilities Maintenance	1,390.38	1,500.00	-109.62	92.7%
430,320 - Telephone				
430,321 - Local	527.57	700.00	-172.43	75.4%
430,329 - Wireless	2,021.35	2,000.00	21.35	101.1%
Total 430,320 - Telephone	2,548.92	2,700.00	-151.08	94.4%
430,330 - Heating Fuel	8,134.90	9,000.00	-865.10	90.4%
430,360 - Electricity	1,907.52	3,000.00	-1,092.48	63.6%
430,384 - Equip/Machinery Rental	2,050.00	1,000.00	1,050.00	80.2%
430,450 - Contracted Services	802.41	8,000.00	-7,197.59	8.8%
430,460 - Continuing Education	6,945.00	8,000.00	-1,055.00	86.8%
430,740 - Equipment Purchase	2,250.96	25,000.00	-22,749.04	9.0%
430,750 - Misc. Shop Tools & Equipment	2,328.94	10,000.00	-7,671.06	23.3%
Total 430,000 - HWYS, ROADS & STREETS	622,450.95	623,200.00	-749.05	99.9%
432,000 - WINTER MAINTENANCE				
432,100 - Winter Maintenance Materials	46,215.03	70,000.00	-23,784.97	66.0%
Total 432,000 - WINTER MAINTENANCE	46,215.03	70,000.00	-23,784.97	66.0%
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	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	3,402.86	4,000.00	-597.14	85.1%
433,450 - Signals contracted service	5,343.72	4,000.00	1,343.72	133.6%

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

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
Total 433,000 - TRAFFIC CONTROL DEVICES	19,460.65	23,000.00	-3,539.35	84.6%
434,000 - STREET LIGHTING				
434,360 - St Light Electricity	2,940.03	4,000.00	-1,059.97	73.5%
Total 434,000 - STREET LIGHTING	2,940.03	4,000.00	-1,059.97	73.5%
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	44,194.01	40,000.00	4,194.01	110.5%
437,233 - Equipment Motor Fuel	25,128.54	30,000.00	-4,871.46	83.8%
Total 437,000 - EQUIPMENT REPAIRS-FUEL	73,164.92	75,000.00	-1,835.08	97.6%
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	4,139.04	7,000.00	-2,860.96	59.1%
Total 438,000 - HIGHWAY MAINT & REPAIR	15,748.50	14,500.00	1,248.50	108.6%
439,000 - HWY CONST & REBUILDING PRJCTS				
439,313 - Engineer	0.00	500.00	-500.00	0.0%
439,600 - Construction/Rebuilding	934.50			
Total 439,000 - HWY CONST & REBUILDING PRJCTS	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	1,959.08	17,000.00	-15,040.92	11.5%
Total 452,000 - RECREATION & CULTURE	2,893.29	38,000.00	-35,106.71	7.6%
454,000 - PARKS				
454,200 - Park supplies	86.85	3,000.00	-2,913.15	2.9%
454,230 - Fuel	1,527.54	3,500.00	-1,972.46	43.6%
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%
Total 454,000 - PARKS	7,153.94	13,500.00	-6,346.06	53.0%
456,000 - LIBRARY				
456,520 - Library Contribution	97,500.00	97,500.00	0.00	100.0%
Total 456,000 - LIBRARY	97,500.00	97,500.00	0.00	100.0%
480,000 - INSURANCE & EMPLOYEE BENEFITS				
481,100 - Social Security Employer Paid	62,359.43	65,000.00	-2,640.57	95.9%
481,200 - Medicare Employer Paid	14,584.12	18,000.00	-3,415.88	81.0%
481,300 - Unemployment Comp Employer Paid	1,065.58	3,500.00	-2,434.42	30.4%
483,197 - Non-Uniform Pension Plan Contrib	120,586.46	115,000.00	5,586.46	104.9%
483,310 - Pension Plan Admin Fees	3,825.00	4,000.00	-175.00	95.6%
484,354 - Workers Comp Insurance	38,033.75	40,000.00	-1,966.25	95.1%
487,196 - Health Insurance	343,041.47	370,000.00	-26,958.53	92.7%
487,197 - Other Group Benefits	25,045.61	28,000.00	-2,954.39	89.4%

12/15/20

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

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
Total 480,000 - INSURANCE & EMPLOYEE BENE...	608,541.42	643,500.00	-34,958.58	94.6%
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	845.00			
69800 - Uncategorized Expenses	70.00			
Total Expense	4,462,839.16	4,624,400.00	-161,560.84	96.5%
Net Income	190,764.73	-215,650.00	406,414.73	-88.5%

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

	<u>Nov 30, 20</u>
ASSETS	
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	7,654.44
Total 106.000 · Host Fee Savings Account	<u>106,184.97</u>
Total Checking/Savings	<u>106,184.97</u>
Total Current Assets	<u>106,184.97</u>
TOTAL ASSETS	<u><u>106,184.97</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	100,160.97
Net Income	-92,023.04
Total Equity	<u>106,184.97</u>
TOTAL LIABILITIES & EQUITY	<u><u>106,184.97</u></u>

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

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,581.70
Total Checking/Savings	<u>173,581.70</u>
Total Current Assets	<u>173,581.70</u>
TOTAL ASSETS	<u><u>173,581.70</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,609.67
Net Income	294.77
Total Equity	<u>173,581.70</u>
TOTAL LIABILITIES & EQUITY	<u><u>173,581.70</u></u>

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

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	<u>38,346.92</u>
Total Checking/Savings	<u>38,326.92</u>
Total Current Assets	<u>38,326.92</u>
TOTAL ASSETS	<u><u>38,326.92</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	30,088.83
Net Income	<u>3,027.76</u>
Total Equity	<u>38,326.92</u>
TOTAL LIABILITIES & EQUITY	<u><u>38,326.92</u></u>

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

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	-1,100.00
100.500 · Open Space Recreation- Sweep	341,727.53
102.000 · EIT Open Space - Restricted	402,687.23
106.000 · PLGIT Savings Account	146,380.88
109.000 · Certificates of Deposit	520,838.95
Total Checking/Savings	<u>1,410,534.59</u>
Total Current Assets	<u>1,410,534.59</u>
TOTAL ASSETS	<u>1,410,534.59</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	893,299.95
Net Income	-13,260.31
Total Equity	<u>1,410,534.59</u>
TOTAL LIABILITIES & EQUITY	<u>1,410,534.59</u>

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

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	241,440.20
106.000 · Swr/Signal PLUS Account	136.14
Total Checking/Savings	<u>241,576.34</u>
Total Current Assets	<u>241,576.34</u>
TOTAL ASSETS	<u>241,576.34</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-616,955.53
Net Income	6,120.66
Total Equity	<u>241,576.34</u>
TOTAL LIABILITIES & EQUITY	<u>241,576.34</u>

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(95)LNT Fiscal Stability Fund

Balance Sheet

12/15/20

As of November 30, 2020

Accrual Basis

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,806.50
109.000 · Certificate of Deposit - LAB	259,089.37
Total Checking/Savings	<u>352,895.87</u>
Total Current Assets	<u>352,895.87</u>
TOTAL ASSETS	<u>352,895.87</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	349,807.18
Net Income	3,088.69
Total Equity	<u>352,895.87</u>
TOTAL LIABILITIES & EQUITY	<u>352,895.87</u>

LNT Capital Reserve - 30
Balance Sheet
As of November 30, 2020

	Nov 30, 20
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	159,801.33
106.003 · OFFICE EQUIPMENT	2,673.50
106.004 · SPECIAL PROJECTS	10,639.54
106.006 · POLICE EQUIPMENT (CRPD)	25,000.00
106.000 · Capital Reserve Savings Account - Other	6,767.64
Total 106.000 · Capital Reserve Savings Account	204,882.01
Total Checking/Savings	204,882.01
Total Current Assets	204,882.01
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	204,962.52
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-102,256.67
Net Income	98,251.51
Total Equity	204,962.52
TOTAL LIABILITIES & EQUITY	204,962.52

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

	<u>Nov 30, 20</u>
ASSETS	
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	47,610.64
106.000 · Fire CR Savings Account - Other	1,221.71
	<hr/>
Total 106.000 · Fire CR Savings Account	213,710.99
	<hr/>
Total Checking/Savings	213,710.99
	<hr/>
Total Current Assets	213,710.99
	<hr/>
TOTAL ASSETS	213,710.99
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	81,556.65
Net Income	-102,443.29
	<hr/>
Total Equity	213,710.99
	<hr/>
TOTAL LIABILITIES & EQUITY	213,710.99
	<hr/> <hr/>

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37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

12/15/20

As of November 30, 2020

Accrual Basis

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	<u>597,313.03</u>
Total Checking/Savings	<u>597,313.03</u>
Total Current Assets	<u>597,313.03</u>
TOTAL ASSETS	<u><u>597,313.03</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	603,668.46
Net Income	<u>-6,355.43</u>
Total Equity	<u>597,313.03</u>
TOTAL LIABILITIES & EQUITY	<u><u>597,313.03</u></u>

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LNT Capital Reserve - Equipment Replacement

12/15/20

Balance Sheet

Accrual Basis

As of November 30, 2020

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	133,699.15
Total Checking/Savings	<u>133,699.15</u>
Total Current Assets	<u>133,699.15</u>
TOTAL ASSETS	<u><u>133,699.15</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	128,272.45
Net Income	5,426.70
Total Equity	<u>133,699.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>133,699.15</u></u>

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Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

12/15/20

As of November 30, 2020

Accrual Basis

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-525.00
104.500 · Recycling - Sweep Account	65,269.44
Total Checking/Savings	<u>64,744.44</u>
Total Current Assets	<u>64,744.44</u>
TOTAL ASSETS	<u><u>64,744.44</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	234,668.94
Net Income	-169,924.50
Total Equity	<u>64,744.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>64,744.44</u></u>

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12/15/20

Accrual Basis

Lower Nazareth Township Sewer Department

Balance Sheet

As of November 30, 2020

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	<u>279,492.02</u>
Total Checking/Savings	<u>279,472.02</u>
Total Current Assets	<u>279,472.02</u>
TOTAL ASSETS	<u><u>279,472.02</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	276,776.44
Net Income	<u>2,695.58</u>
Total Equity	<u>279,472.02</u>
TOTAL LIABILITIES & EQUITY	<u><u>279,472.02</u></u>

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

	Nov 30, 20
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	1,097,379.12
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	19,490.96
Total Checking/Savings	1,117,581.78
Total Current Assets	1,117,581.78
TOTAL ASSETS	1,117,581.78
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	2,330.51
Total Current Liabilities	2,330.51
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(341,308.39)
Net Income	612,488.95
Total Equity	1,115,251.27
TOTAL LIABILITIES & EQUITY	1,117,581.78

Lower Nazareth Township
Balance Sheet
As of November 30, 2020

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	171,444.36
100.000 · Checking Account - Other	<u>-155,912.69</u>
Total 100.000 · Checking Account	36,807.50
100.500 · D&I Checking - Sweep Account	<u>159,034.18</u>
Total Checking/Savings	<u>195,841.68</u>
Total Current Assets	<u>195,841.68</u>
TOTAL ASSETS	<u>195,841.68</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	39,177.64
Net Income	<u>95,950.51</u>
Total Equity	<u>195,841.68</u>
TOTAL LIABILITIES & EQUITY	<u>195,841.68</u>