



Lower Nazareth Township
Financial Report
October 2020

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Oct-20

General Fund - 01		\$ 1,253,799
Special Revenue Fund - Host Fee - 05		\$ 156,700
Palmer Sewer Fund - 08		\$ 173,567
Nazareth Sewer Fund - 09		\$ 38,209
Capital Reserve		
Open Space Recreation Fund - 16 - CASH	\$ 530,775	
Capital Reserve		
Open Space Restricted Fund - 16 - EIT	\$ 324,465	
Capital Reserve		
Open Space Recreation Fund - 16 - CD	\$ 520,839	
Capital Reserve - Open Space Fund - 16 - TOTAL		\$ 1,376,079
Capital Reserve - Sewer/Signals Fund - 18		\$ 236,574
Fiscal Stability Fund - 95 - CASH	\$ 93,799	
Fiscal Stability Fund - 95 - CD	\$ 259,089	
Fiscal Stability Fund - 95 - TOTAL		\$ 352,888
Capital Reserve - Municipal - 30		\$ 213,894
Capital Reserve - Fire Fund - 31		\$ 213,709
Highway Reconstruction/Rehabilitation -		\$ 597,264
Capital Reserve - Equipment Replacement -		\$ 133,688
Refuse/Recycling Collection - 33		\$ 65,379
State Liquid Fuels Fund - 35		\$ 86,231
Traffic Impact - 091 - CASH	\$ 1,483,154	
Traffic Impact - 091 - CD	\$ 520,839	
Traffic Impact - 091 - TOTAL		\$ 2,003,993
<i>Total Township Funds...</i>		\$6,901,975
Lower Nazareth Township Sewer Department		\$ 272,889
Master Escrow Account		\$ 750,686
Development & Inspection Account		\$ 131,851
<i>Total Escrow Accounts...</i>		\$1,155,425

11/23/20

**Lower Nazareth Township
General Fund Balance Sheet**

As of October 31, 2020

	Oct 31, 20
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-49,834.41
100.500 · Checking - ICS Sweep Account	1,095,968.13
105.000 · Payroll Account	-181.64
105.500 · Payroll - ICS Sweep Account	46,910.77
106.000 · LAB Savings Account	658.44
106.100 · PLGIT Account	102,138.33
106.200 · Real Estate Tax Collections	55,639.04
110.000 · Petty Cash	250.00
Total Checking/Savings	1,251,548.66
Total Current Assets	1,251,548.66
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,253,798.66
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,100.46
214 · NonUniform Pension Contribution	509.18
219 · Occup Privilege Tax Withheld	66.00
223 · Unemployment Withheld	47.30
224 · Whole Life Insurance - Employee	442.58
225 · Accident Insurance - Employee	20.28
226 · Disability Insurance - Employee	164.24
227 · Critical illness - Employee	26.26
228 · Bond Reimbursement	195.44
Total 210.000 · PAYROLL LIABILITIES	2,571.74
Total Other Current Liabilities	2,571.74
Total Current Liabilities	2,571.74
Total Liabilities	2,571.74
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	351,852.12
Net Income	127,522.32
Total Equity	1,251,226.92
TOTAL LIABILITIES & EQUITY	1,253,798.66

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

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
Income				
300,000 - TAXES				
301,000 - REAL PROPERTY TAXES				
301,100 - Real Estate - Current	1,812,923.63	1,770,000.00	42,923.63	102.4%
301,400 - Real Estate - Delinquent	61,492.65	17,000.00	44,492.65	361.7%
301,000 - REAL PROPERTY TAXES - Other	0.00	0.00	0.00	0.0%
Total 301,000 - REAL PROPERTY TAXES	1,874,416.28	1,787,000.00	87,416.28	104.9%
310,000 - LOCAL ENABLING ACT TAXES				
310,100 - Real Estate Transfer Tax	288,628.79	275,000.00	13,628.79	105.0%
310,210 - Earned Income - Current	1,252,738.49	1,350,000.00	-97,261.51	92.8%
310,220 - Earned Income - Prior	106,208.76	85,000.00	21,208.76	125.0%
310,510 - Local Services Tax	318,464.74	425,000.00	-106,535.26	74.9%
Total 310,000 - LOCAL ENABLING ACT TAXES	1,966,040.78	2,135,000.00	-168,959.22	92.1%
Total 300,000 - TAXES	3,840,457.06	3,922,000.00	-81,542.94	97.9%
320,000 - LICENSES & PERMITS				
321,800 - Cable TV franchise	71,731.11	95,000.00	-23,268.89	75.5%
Total 320,000 - LICENSES & PERMITS	71,731.11	95,000.00	-23,268.89	75.5%
330,000 - FINES & FORFEITS				
331,110 - Vehicle Code Violations	27,083.98	35,000.00	-7,916.02	77.4%
331,122 - Ordinance Violations	3,833.95	5,000.00	-1,166.05	76.7%
Total 330,000 - FINES & FORFEITS	30,917.93	40,000.00	-9,082.07	77.3%
340,000 - INTEREST, RENTS & ROYALTIES				
341,000 - Interest Earnings	1,771.37	6,000.00	-4,228.63	29.5%
341,01 - Interest on Checking	617.81	2,000.00	-1,382.19	30.9%
Total 341,000 - Interest Earnings	2,389.18	8,000.00	-5,610.82	29.9%
342,000 - Rents and Royalties				
342,20 - Property Rental Income	29,962.00	110,000.00	-80,038.00	27.2%
Total 342,000 - Rents and Royalties	29,962.00	110,000.00	-80,038.00	27.2%
Total 340,000 - INTEREST, RENTS & ROYALTIES	32,351.18	118,000.00	-85,648.82	27.4%
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 REVENU...	163,297.49	136,000.00	27,297.49	120.1%
360,000 - CHARGES FOR SERVICES				
361,000 - General Government	28,369.02	15,000.00	13,369.02	189.1%
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 October 2020

	Jan - Oct 20	Budget	S Over Budget	% of Budget
361.590 - Maps & Publications				
361.57 - Misc. Publications/Copying	254.61	250.00	4.61	101.8%
Total 361.590 - Maps & Publications	254.61	250.00	4.61	101.8%
Total 361.000 - General Government	39,323.63	19,250.00	20,073.63	204.3%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	70.00	150.00	-80.00	46.7%
362.410 - Building & Zoning Permits	17,491.00	20,000.00	-2,509.00	87.5%
362.440 - Sewer Permits	1,470.00	1,500.00	-30.00	98.0%
362.450 - Moving & Occupancy Permits	5.00	50.00	190.00	480.0%
362.451 - Use & Occupancy Permits	240.00	500.00	105.00	121.0%
362.452 - Moving Permits	605.00	3,000.00	200.00	106.7%
362.470 - Driveway Permits	3,200.00	15,000.00	13,805.00	192.0%
362.480 - Grading Permits	28,805.00	5,000.00	3,775.00	175.5%
362.481 - Swimming Pool Grading Permits	8,775.00	50.00	225.00	550.0%
362.490 - Peddling Permit	275.00			
362.000 - PUBLIC SAFETY - Other	65.00			
Total 362.000 - PUBLIC SAFETY	61,001.00	45,250.00	15,751.00	134.8%
Total 360.000 - CHARGES FOR SERVICES	100,324.63	64,500.00	35,824.63	155.5%
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%
399.000 - MISCELLANEOUS INCOME				
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			
Total 391.000 - Proceeds of Gen. Fxd. Asset Dis	1,098.00	15,000.00	31,249.08	308.3%
395.000 - Refund of Prior Yr Expenditures	46,249.08			
49900 - Uncategorized Income	127.73			
Total Income	4,290,494.21	4,408,750.00	-118,255.79	97.3%
Gross Profit	4,290,494.21	4,408,750.00	-118,255.79	97.3%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	10,416.50	12,500.00	-2,083.50	83.3%
400.215 - Postage	6,501.81	5,000.00	1,501.81	130.0%
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				

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

	Jan - Oct 20	Budget	S Over Budget	% of Budget
400.321 - Local	4,226.71	4,000.00	226.71	105.7%
400.324 - Wireless	3,391.53	4,000.00	-608.47	84.8%
Total 400.320 - Telephone	7,618.24	8,000.00	-381.76	95.2%
400.340 - Advertising	7,199.10	7,500.00	-300.90	96.0%
400.342 - Public Relations Printing	5,026.00	7,500.00	-2,474.00	67.0%
400.374 - Maintenance Agreements	13,722.21	18,500.00	-4,777.79	74.2%
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%
Total 400.000 - GENERAL GOVERNMENT	57,632.34	72,500.00	-14,867.66	79.5%
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	6,900.00	8,000.00	-1,100.00	86.3%
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	1,022.00	304.4%
403.430 - Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 - TAX COLLECTION	32,198.58	14,550.00	17,648.58	221.3%
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%
Total 404.000 - SOLICITOR/LEGAL	19,933.00	41,000.00	-21,067.00	48.6%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	292,742.57	350,000.00	-57,257.43	83.6%
405.200 - Office Supplies	6,094.98	6,000.00	94.98	101.6%
405.300 - Bond	2,086.24	1,500.00	586.24	139.1%
Total 405.000 - PERSONNEL SERVICES	300,923.79	357,500.00	-56,576.21	84.2%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	1,582.09	1,500.00	82.09	105.5%
406.316 - Drug Testing	341.00	500.00	-159.00	68.2%
406.317 - Employee Record Checks	0.00	100.00	-100.00	0.0%
406.318 - Bank Fees	3.93	500.00	-496.07	0.0%
406.319 - Reimburse private prop damage	0.00	6,000.00	-6,000.00	0.0%
406.325 - Internet fees / Website Develop	4,783.00	250.00	4,533.00	1853.2%
406.331 - Mileage	0.00	100.00	-100.00	0.0%
406.338 - Highway/Toll Reimbursement	280.00	1,000.00	-720.00	28.0%
406.341 - Personnel Advertising	1,000.80	1,000.00	0.80	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 October 2020

	Jan - Oct 20	Budget	S Over Budget	% of Budget
Total 406,000 - GENERAL GOVT. ADMINISTRATI...	8,025.82	10,150.00	-2,124.18	79.1%
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	8,154.84	10,000.00	-1,845.16	81.5%
Total 407,000 - DATA PROCESSING	14,326.98	20,200.00	-5,873.02	70.9%
408,000 - ENGINEERING SERVICES				
408,310 - Engineering Services - Gen Con	15,600.06	20,000.00	-4,399.94	78.0%
408,319 - Special Projects	500.00	25,000.00	-24,500.00	2.0%
Total 408,000 - ENGINEERING SERVICES	16,100.06	45,000.00	-28,899.94	35.8%
409,000 - GEN GOVT. BUILDINGS				
409,200 - Supplies	2,618.42	3,500.00	-881.58	74.8%
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	8,171.87	14,000.00	-5,828.13	58.4%
409,366 - Water	1,746.48	3,000.00	-1,253.52	58.2%
Total 409,360 - Public Utilities	9,918.35	17,000.00	-7,081.65	58.3%
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	36,168.90	62,500.00	-26,331.10	57.9%
410,000 - PUBLIC SAFETY				
410,500 - Police Services Contract	1,379,477.50	1,655,000.00	-275,522.50	83.4%
Total 410,000 - PUBLIC SAFETY	1,379,477.50	1,655,000.00	-275,522.50	83.4%
411,000 - FIRE				
411,300 - Building Capital Reserve	73,825.53	90,000.00	-16,174.47	82.0%
411,500 - Contributions	75,155.50	90,000.00	-14,844.50	83.5%
411,541 - Fire Relief	73,276.83	70,000.00	3,276.83	104.7%
411,600 - Water Hydrant Assessment	77,318.29	78,000.00	-681.71	99.1%
411,700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411,740 - Equipment Purchase	19,770.30	50,000.00	-30,229.70	39.5%
Total 411,000 - FIRE	319,346.45	458,000.00	-138,653.55	69.7%
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	85,674.37	115,000.00	-29,325.63	74.5%
413,121 - Sewage Enforcement Officer	452.25	750.00	-297.75	60.3%
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	262.50	500.00	-237.50	52.5%

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

	Jan - Oct 20	Budget	S Over Budget	% of Budget
Total 413,000 - CODE ENFORCEMENT	86,966.42	118,250.00	-31,283.58	73.5%
414,000 - PLANNING & ZONING	1,872.00	1,300.00	572.00	144.0%
414,112 - Stenographer, ZH & PC	1,700.00	1,500.00	200.00	113.3%
414,116 - Zoning Hearing Pd Compensation	1,950.00	2,500.00	-550.00	78.0%
414,117 - Planning Commission Comp.	0.00	4,000.00	-4,000.00	0.0%
414,120 - Legal	0.00	100.00	-100.00	0.0%
414,310 - Developer Refunds	21,661.50	40,000.00	-18,338.50	54.2%
414,313 - Engineer	3,178.25	3,000.00	178.25	105.9%
414,340 - Zoning Hearing Advertisements				
Total 414,000 - PLANNING & ZONING	30,361.75	52,400.00	-22,038.25	57.9%
415,114 - EMERGENCY MANAGEMENT COORD	2,000.00	2,400.00	-400.00	83.3%
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	7,776.00	8,700.00	-924.00	89.4%
Total 426,000 - SANITATION EXPENSE	7,776.00	8,700.00	-924.00	89.4%
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	534,419.14	550,000.00	-15,580.86	97.2%
430,245 - Supplies	9,356.87	13,000.00	-3,643.13	72.0%
430,300 - Facilities Maintenance	1,249.70	1,500.00	-250.30	83.3%
430,320 - Telephone				
430,321 - Local	479.62	700.00	-220.38	68.5%
430,329 - Wireless	1,840.27	2,000.00	-159.73	92.0%
Total 430,320 - Telephone	2,319.89	2,700.00	-380.11	85.9%
430,330 - Heating Fuel				
430,360 - Electricity	8,134.90	9,000.00	-865.10	90.4%
430,384 - Equip/Machinery Rental	1,776.34	3,000.00	-1,223.66	59.2%
430,450 - Contracted Services	2,030.00	1,000.00	2,366.09	76.4%
430,460 - Continuing Education	763.91	8,000.00	-2,060.00	74.3%
430,740 - Equipment Purchase	5,940.00	25,000.00	-25,000.00	0.0%
430,750 - Misc. Shop Tools & Equipment	0.00	10,000.00	-7,691.05	23.1%
Total 430,000 - HWYS, ROADS & STREETS	568,319.70	623,200.00	-54,880.30	91.2%
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	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	3,093.85	4,000.00	-906.15	77.3%
433,450 - Signals contracted service	4,543.72	4,000.00	543.72	113.6%

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

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
Total 433,000 - TRAFFIC CONTROL DEVICES	17,172.57	23,000.00	-5,827.43	74.7%
434.00 - STREET LIGHTING				
434.360 - St. Lght. Electricity	2,679.91	4,000.00	-1,320.09	67.0%
Total 434.00 - STREET LIGHTING	2,679.91	4,000.00	-1,320.09	67.0%
Total 437,000 - EQUIPMENT REPAIRS-FUEL				
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	42,630.91	40,000.00	2,630.91	106.6%
437.233 - Equipment Motor Fuel	25,128.54	30,000.00	-4,871.46	83.8%
Total 437,000 - EQUIPMENT REPAIRS-FUEL	71,601.82	75,000.00	-3,398.18	95.5%
Total 438,000 - HIGHWAY MAINT & REPAIR				
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	4,333.06	4,000.00	333.06	108.3%
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	15,490.81	14,500.00	990.81	106.8%
Total 439,000 - HWY CONST & REBUILDING PRJCTS				
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - Engineer	0.00	500.00	-500.00	0.0%
439.600 - Contractor/Rebuilding	934.50			
Total 439,000 - HWY CONST & REBUILDING PRJCTS	934.50	500.00	434.50	186.9%
Total 452,000 - RECREATION & CULTURE				
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	1,724.85	17,000.00	-15,275.15	10.1%
Total 452,000 - RECREATION & CULTURE	2,659.06	38,000.00	-35,340.94	7.0%
Total 454,000 - PARKS				
454.000 - PARKS				
454.200 - Park supplies	86.85	3,000.00	-2,913.15	2.9%
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	1,975.00	4,000.00	-2,025.00	49.4%
Total 454,000 - PARKS	7,076.63	13,500.00	-6,423.37	52.4%
Total 456,000 - LIBRARY				
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%
Total 480,000 - INSURANCE & EMPLOYEE BENEFITS				
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	57,105.18	65,000.00	-7,894.82	87.9%
481.200 - Medicare Employer Paid	13,355.50	18,000.00	-4,644.70	74.2%
481.300 - Unemployment Comp Employer Paid	1,065.58	3,500.00	-2,434.42	30.4%
483.197 - Non-Uniform Pension Plan Contrib	120,250.78	115,000.00	5,250.78	104.6%
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	310,114.11	370,000.00	-59,885.89	83.8%
487.197 - Other Group Benefits	23,770.04	28,000.00	-4,229.96	84.9%

11/23/20

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

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
Total 480,000 · INSURANCE & EMPLOYEE BENEF...	566,416.74	643,500.00	-77,083.26	88.0%
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	770.75			
69800 · Uncategorized Expenses	70.00			
Total Expense	4,162,971.89	4,624,400.00	-461,428.11	90.0%
Net Income	127,522.32	-215,650.00	343,172.32	-59.1%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of October 31, 2020

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
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	7,653.33
Total 106.000 · Host Fee Savings Account	<u>156,699.86</u>
Total Checking/Savings	<u>156,699.86</u>
Total Current Assets	<u>156,699.86</u>
TOTAL ASSETS	<u>156,699.86</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	100,160.97
Net Income	-41,508.15
Total Equity	<u>156,699.86</u>
TOTAL LIABILITIES & EQUITY	<u>156,699.86</u>

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

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,567.44
Total Checking/Savings	<u>173,567.44</u>
Total Current Assets	<u>173,567.44</u>
TOTAL ASSETS	<u><u>173,567.44</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,609.67
Net Income	280.51
Total Equity	<u>173,567.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>173,567.44</u></u>

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

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	38,228.79
Total Checking/Savings	<u>38,208.79</u>
Total Current Assets	<u>38,208.79</u>
TOTAL ASSETS	<u><u>38,208.79</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	30,088.83
Net Income	2,909.63
Total Equity	<u>38,208.79</u>
TOTAL LIABILITIES & EQUITY	<u><u>38,208.79</u></u>

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

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	-108,741.35
100.500 · Open Space Recreation- Sweep	493,136.21
102.000 · EIT Open Space - Restricted	324,464.91
106.000 · PLGIT Savings Account	146,379.66
109.000 · Certificates of Deposit	520,838.95
Total Checking/Savings	<u>1,376,078.38</u>
Total Current Assets	<u>1,376,078.38</u>
TOTAL ASSETS	<u><u>1,376,078.38</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	893,299.95
Net Income	-47,716.52
Total Equity	<u>1,376,078.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,376,078.38</u></u>

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

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	236,438.20
106.000 · Swr/Signal PLUS Account	136.14
Total Checking/Savings	<u>236,574.34</u>
Total Current Assets	<u>236,574.34</u>
TOTAL ASSETS	<u><u>236,574.34</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-616,955.53
Net Income	1,118.66
Total Equity	<u>236,574.34</u>
TOTAL LIABILITIES & EQUITY	<u><u>236,574.34</u></u>

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11/23/20

Accrual Basis

(95)LNT Fiscal Stability Fund
Balance Sheet
As of October 31, 2020

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,798.80
109.000 · Certificate of Deposit - LAB	259,089.37
Total Checking/Savings	<u>352,888.17</u>
Total Current Assets	<u>352,888.17</u>
TOTAL ASSETS	<u><u>352,888.17</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	349,807.18
Net Income	3,080.99
Total Equity	<u>352,888.17</u>
TOTAL LIABILITIES & EQUITY	<u><u>352,888.17</u></u>

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

	Oct 31, 20
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	162,797.38
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	6,765.88
Total 106.000 · Capital Reserve Savings Account	213,813.30
Total Checking/Savings	213,813.30
Total Current Assets	213,813.30
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	213,893.81
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-102,256.67
Net Income	107,182.80
Total Equity	213,893.81
TOTAL LIABILITIES & EQUITY	213,893.81

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

	<u>Oct 31, 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	1,219.90
	<hr/>
Total 106.000 · Fire CR Savings Account	213,709.18
Total Checking/Savings	<hr/> 213,709.18
Total Current Assets	<hr/> 213,709.18
TOTAL ASSETS	<hr/> 213,709.18 <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	81,556.65
Net Income	-102,445.10
	<hr/>
Total Equity	213,709.18
TOTAL LIABILITIES & EQUITY	<hr/> 213,709.18 <hr/>

11:51 AM

37LNT Highway Reconstruction & Rehabilitation

11/23/20

Balance Sheet

Accrual Basis

As of October 31, 2020

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	597,263.97
Total Checking/Savings	<u>597,263.97</u>
Total Current Assets	<u>597,263.97</u>
TOTAL ASSETS	<u>597,263.97</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	603,668.46
Net Income	<u>-6,404.49</u>
Total Equity	<u>597,263.97</u>
TOTAL LIABILITIES & EQUITY	<u>597,263.97</u>

11:54 AM

LNT Capital Reserve - Equipment Replacement

11/23/20

Balance Sheet

Accrual Basis

As of October 31, 2020

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	133,688.17
Total Checking/Savings	<u>133,688.17</u>
Total Current Assets	<u>133,688.17</u>
TOTAL ASSETS	<u><u>133,688.17</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	128,272.45
Net Income	5,415.72
Total Equity	<u>133,688.17</u>
TOTAL LIABILITIES & EQUITY	<u><u>133,688.17</u></u>

11:45 AM

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

11/23/20

As of October 31, 2020

Accrual Basis

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-2,338.50
104.500 · Recycling - Sweep Account	67,717.55
Total Checking/Savings	<u>65,379.05</u>
Total Current Assets	<u>65,379.05</u>
TOTAL ASSETS	<u>65,379.05</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	234,668.94
Net Income	-169,289.89
Total Equity	<u>65,379.05</u>
TOTAL LIABILITIES & EQUITY	<u>65,379.05</u>

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

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	86,231.06
Total Checking/Savings	<u>86,231.06</u>
Total Current Assets	<u>86,231.06</u>
TOTAL ASSETS	<u>86,231.06</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	17,622.71
Net Income	<u>-40,811.18</u>
Total Equity	<u>86,231.06</u>
TOTAL LIABILITIES & EQUITY	<u>86,231.06</u>

12:30 PM

11/23/20

Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of October 31, 2020

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,483,174.45
109.000 Certificate of Deposit	520,838.95
Total Checking/Savings	<u>2,003,993.40</u>
Total Current Assets	<u>2,003,993.40</u>
TOTAL ASSETS	<u><u>2,003,993.40</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,850,642.41
Net Income	-346,649.01
Total Equity	<u>2,003,993.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,003,993.40</u></u>

12:27 PM

Lower Nazareth Township Sewer Department

Balance Sheet

11/23/20

As of October 31, 2020

Accrual Basis

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	<u>272,908.53</u>
Total Checking/Savings	<u>272,888.53</u>
Total Current Assets	<u>272,888.53</u>
TOTAL ASSETS	<u>272,888.53</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	276,776.44
Net Income	<u>-3,887.91</u>
Total Equity	<u>272,888.53</u>
TOTAL LIABILITIES & EQUITY	<u>272,888.53</u>

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

	Oct 31, 20
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	730,072.29
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	19,901.97
Total Checking/Savings	750,685.96
Total Current Assets	750,685.96
TOTAL ASSETS	750,685.96
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	245,593.13
Total Equity	748,355.45
TOTAL LIABILITIES & EQUITY	750,685.96

Lower Nazareth Township
Balance Sheet
As of October 31, 2020

	Oct 31, 20
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	107,466.06
100.000 · Checking Account - Other	-175,136.44
Total 100.000 · Checking Account	-46,394.55
100.500 · D&I Checking - Sweep Account	178,245.08
Total Checking/Savings	131,850.53
Total Current Assets	131,850.53
TOTAL ASSETS	131,850.53
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	39,177.64
Net Income	31,959.36
Total Equity	131,850.53
TOTAL LIABILITIES & EQUITY	131,850.53