



Lower Nazareth Township
Financial Report
February 2021

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Feb-21

General Fund - 01	\$ 859,171
Special Revenue Fund - Host Fee - 05	\$ 106,188
Palmer Sewer Fund - 08	\$ 173,624
Nazareth Sewer Fund - 09	\$ 41,900
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 355,609
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 567,151
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ 520,839
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,443,599
Capital Reserve - Sewer/Signals Fund - 18	\$ 16,578
Fiscal Stability Fund - 95 - CASH	\$ 93,830
Fiscal Stability Fund - 95 - CD	\$ 261,264
Fiscal Stability Fund - 95 - TOTAL	\$ 355,094
Capital Reserve - Municipal - 30	\$ 192,065
Capital Reserve - Fire Fund - 31	\$ 471,355
Highway Reconstruction/Rehabilitation -	\$ 497,436
Capital Reserve - Equipment Replacement -	\$ 358,779
Refuse/Recycling Collection - 33	\$ 114,942
State Liquid Fuels Fund - 35	\$ 86,234
Traffic Impact - 091 - CASH	\$ 1,507,498
Traffic Impact - 091 - CD	\$ 520,839
Traffic Impact - 091 - TOTAL	\$ 2,028,337
Total Township Funds...	\$6,745,303
<hr/>	
Lower Nazareth Township Sewer Department	\$ 290,612
Master Escrow Account	\$ 1,138,411
Development & Inspection Account	\$ 122,380
Total Escrow Accounts...	\$1,551,402

03/15/21

Lower Nazareth Township
General Fund Balance Sheet

As of February 28, 2021

	Feb 28, 21
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-16,891.84
100.500 · Checking - ICS Sweep Account	552,042.29
105.000 · Payroll Account	-2,502.44
105.500 · Payroll - ICS Sweep Account	46,902.22
106.000 · LAB Savings Account	658.52
106.100 · PLGIT Account	104,163.38
106.200 · Real Estate Tax Collections	172,299.26
110.000 · Petty Cash	250.00
	856,921.39
Total Checking/Savings	856,921.39
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	859,171.39
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,626.50
214 · NonUniform Pension Contribution	393.96
217 · State Tax Withheld	-0.01
219 · Occup Privilege Tax Withheld	136.00
223 · Unemployment Withheld	116.42
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	167.72
	4,093.95
Total 210.000 · PAYROLL LIABILITIES	4,093.95
Total Other Current Liabilities	4,093.95
Total Current Liabilities	4,093.95
Total Liabilities	4,093.95
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	325,783.68
Net Income	-242,558.72
	855,077.44
Total Equity	855,077.44
TOTAL LIABILITIES & EQUITY	859,171.39

Lower Nazareth Township
General Fund Budget vs. Actual
January through February 2021

03/16/21

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	161,127.16	1,790,000.00	-1,628,872.84	9.0%
301.200 - Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 - Real Estate - Delinquent	1,134.68	22,000.00	-20,865.32	5.2%
Total 301.000 - REAL PROPERTY TAXES	162,261.84	1,812,000.00	-1,649,738.16	9.0%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	150,012.83	275,000.00	-124,987.17	54.6%
310.210 - Earned Income - Current	270,272.13	1,400,000.00	-1,129,727.87	19.3%
310.220 - Earned Income - Prior	0.00	95,000.00	-95,000.00	0.0%
310.510 - Local Services Tax	18,114.26	425,000.00	-406,885.74	4.3%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	438,399.22	2,195,000.00	-1,756,600.78	20.0%
Total 300.000 - TAXES	600,661.06	4,007,000.00	-3,406,338.94	15.0%
320.000 - LICENSES & PERMITS				
321.340 - Garbage Permits	0.00	0.00	0.00	0.0%
321.800 - Cable TV Franchise	7,075.86	98,000.00	-90,924.14	7.2%
Total 320.000 - LICENSES & PERMITS	7,075.86	98,000.00	-90,924.14	7.2%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	6,513.40	30,000.00	-23,486.60	21.7%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	1,254.08	4,000.00	-2,745.92	31.4%
Total 330.000 - FINES & FORFEITS	7,767.48	34,000.00	-26,232.52	22.8%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	148.26	1,000.00	-851.74	14.8%
341.02 - Interest on Savings	4.23	500.00	-495.77	0.8%
Total 341.000 - Interest Earnings	152.49	1,500.00	-1,347.51	10.2%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	6,254.00	68,000.00	-61,746.00	9.2%
Total 342.000 - Rents and Royalties	6,254.00	68,000.00	-61,746.00	9.2%
Total 340.000 - INTEREST, RENTS & ROYALTIES	6,406.49	69,500.00	-63,093.51	9.2%
350.000 - INTERGOVERNMENTAL REVENUES				
351.000 - FEDERAL CAP & OPER GRANTS				
351.12 - FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 - FEDERAL CAP & OPER GRANTS	0.00	0.00	0.00	0.0%
352.000 - FED SHARED REV & ENTITLEMENTS				
354.000 - STATE CAPITAL & OPER. GRANTS				
354.12 - Emergency Disaster Relief-PEMA	0.00	0.00	0.00	0.0%
Total 354.000 - STATE CAPITAL & OPER. GR...	0.00	0.00	0.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through February 2021

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
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	0.00	2,000.00	-2,000.00	0.0%
355.051 - Non-Uniform	0.00	75,000.00	-75,000.00	0.0%
355.052 - Police Department	0.00	0.00	0.00	0.0%
355.070 - Fire Relief	0.00	72,000.00	-72,000.00	0.0%
Total 355.000 - STATE SHARED REVENUES	0.00	153,000.00	-153,000.00	0.0%
Total 350.000 - INTERGOVERNMENTAL REVE...	0.00	153,000.00	-153,000.00	0.0%
357.000 - Local Gaming Grant	0.00	0.00	0.00	0.0%
357.100 - CRBG County of Northampton	0.00	0.00	0.00	0.0%
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	1,360.00	15,000.00	-13,640.00	9.1%
361.330 - Zoning Hearings	1,500.00	4,000.00	-2,500.00	37.5%
361.500 - Maps & Publications				
361.51 - Map Sales	0.00	0.00	0.00	0.0%
361.53 - SALDO	0.00	0.00	0.00	0.0%
361.54 - Zoning Ordinance	0.00	0.00	0.00	0.0%
361.56 - Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 - Misc. Publications/Copying	0.00	250.00	-250.00	0.0%
Total 361.500 - Maps & Publications	0.00	250.00	-250.00	0.0%
361.630 - Proceeds from tax collection	0.00	0.00	0.00	0.0%
361.74 - Postage collected	0.00	0.00	0.00	0.0%
Total 361.000 - General Government	2,860.00	19,250.00	-16,390.00	14.9%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	10.00	150.00	-140.00	6.7%
362.410 - Building & Zoning Permits	525.00	20,000.00	-19,475.00	2.6%
362.440 - Sewer Permits	100.00	1,500.00	-1,400.00	6.7%
362.450 - Moving & Occupancy Permits	0.00	25.00	-25.00	0.0%
362.451 - Use & Occupancy Permits	0.00	50.00	-50.00	0.0%
362.452 - Moving Permits	165.00	500.00	-335.00	33.0%
362.470 - Driveway Permits	1,000.00	2,000.00	-1,000.00	50.0%
362.480 - Grading Permits	7,800.00	15,000.00	-7,200.00	52.0%
362.481 - Swimming Pool Grading Permits	3,375.00	5,000.00	-1,625.00	67.5%
362.490 - Peddling Permit	0.00	50.00	-50.00	0.0%
Total 362.000 - PUBLIC SAFETY	12,975.00	44,275.00	-31,300.00	29.3%
Total 360.000 - CHARGES FOR SERVICES	15,835.00	63,525.00	-47,690.00	24.9%
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%
363.500 - Contracted Highway & Str Work	0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through February 2021

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
367.350 · Field Use Fees	0.00	500.00	-500.00	0.0%
Total 367.000 · CULTURE-RECREATION	0.00	18,000.00	-18,000.00	0.0%
389.000 · MISCELLANEOUS INCOME	0.00	50.00	-50.00	0.0%
395.000 · Refund of Prior Yr Expenditures	1,580.00	20,000.00	-18,420.00	7.9%
49900 · Uncategorized Income	889.01			
Total Income	640,214.90	4,463,275.00	-3,823,060.10	14.3%
Gross Profit	640,214.90	4,463,275.00	-3,823,060.10	14.3%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	2,083.30	12,500.00	-10,416.70	16.7%
400.215 · Postage	2,101.39	5,500.00	-3,398.61	38.2%
400.300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 · Stenographer/BOS	350.00	1,500.00	-1,150.00	23.3%
400.317 · Professional Services	0.00	500.00	-500.00	0.0%
400.320 · Telephone				
400.321 · Local	662.58	5,000.00	-4,337.42	13.3%
400.322 · Long Distance	0.00	0.00	0.00	0.0%
400.324 · Wireless	330.45	4,200.00	-3,869.55	7.9%
Total 400.320 · Telephone	993.03	9,200.00	-8,206.97	10.8%
400.340 · Advertising	1,797.47	8,000.00	-6,202.53	22.5%
400.342 · Public Relations Printing	0.00	8,000.00	-8,000.00	0.0%
400.343 · Codification/Printing	0.00	0.00	0.00	0.0%
400.374 · Maintenance Agreements	1,160.75	15,000.00	-13,839.25	7.7%
400.384 · Office Equipment Rental	180.00	750.00	-570.00	24.0%
400.420 · Dues & Subscriptions	2,794.47	4,500.00	-1,705.53	62.1%
400.460 · Meetings & Continuing Education	0.00	7,000.00	-7,000.00	0.0%
400.700 · Capital Purchases	0.00	0.00	0.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	11,460.41	72,500.00	-61,039.59	15.8%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	50.00	-10.00	80.0%
402.311 · Accounting & Auditing Services	0.00	10,000.00	-10,000.00	0.0%
Total 402.000 · AUDITING	40.00	10,050.00	-10,010.00	0.4%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	257.85	8,000.00	-7,742.15	3.2%
403.110 · EIT Collection Wages	0.00	2,500.00	-2,500.00	0.0%
403.200 · EIT Collection Supplies	0.00	0.00	0.00	0.0%
403.201 · Real Estate Collection Supplies	1,903.20	1,903.20	0.00	100.0%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	0.00	50.00	-50.00	0.0%
403.216 · Real Estate Postage	0.00	1,600.00	-1,600.00	0.0%
403.310 · Computer Services	0.00	0.00	0.00	0.0%
403.311 · Audit	0.00	0.00	0.00	0.0%
403.317 · Tax Collection Committee Service	219.00	300.00	-81.00	73.0%
403.319 · Tax Refunds	52.00	0.00	52.00	100.0%
403.350 · Insurance & Bonding	1,522.00	1,550.00	-28.00	98.2%
403.400 · Court Costs	0.00	0.00	0.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through February 2021

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	3,954.05	14,700.00	-10,745.95	26.9%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	1,852.50	35,000.00	-33,147.50	5.3%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	1,852.50	36,500.00	-34,647.50	5.1%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	59,374.96	355,000.00	-295,625.04	16.7%
405.200 · Office Supplies	955.40	6,500.00	-5,544.60	14.7%
405.300 · Bond	3,207.92	1,500.00	1,707.92	213.9%
Total 405.000 · PERSONNEL SERVICES	63,538.28	363,000.00	-299,461.72	17.5%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	332.92	1,750.00	-1,417.08	19.0%
406.316 · Drug Testing	60.00	500.00	-440.00	12.0%
406.317 · Employee Record Checks	62.50	100.00	-37.50	62.5%
406.318 · Bank Fees	80.48	0.00	80.48	100.0%
406.319 · Reimburse private prop damage	0.00	500.00	-500.00	0.0%
406.325 · Internet fees / Website Develop	879.80	6,500.00	-5,620.20	13.5%
406.331 · Mileage	0.00	250.00	-250.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	50.00	-50.00	0.0%
406.341 · Personnel Advertising	0.00	1,500.00	-1,500.00	0.0%
406.421 · License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	1,415.70	11,350.00	-9,934.30	12.5%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	0.00	3,000.00	-3,000.00	0.0%
407.215 · Software	650.00	8,000.00	-7,350.00	8.1%
407.370 · Computer Services	951.25	10,000.00	-9,048.75	9.5%
Total 407.000 · DATA PROCESSING	1,601.25	21,000.00	-19,398.75	7.6%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	1,911.75	20,000.00	-18,088.25	9.6%
408.317 · Act 537 Plan	0.00	0.00	0.00	0.0%
408.318 · Traffic Impact Study	0.00	0.00	0.00	0.0%
408.319 · Special Projects	0.00	10,000.00	-10,000.00	0.0%
Total 408.000 · ENGINEERING SERVICES	1,911.75	30,000.00	-28,088.25	6.4%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	876.66	4,000.00	-3,123.34	21.9%
409.230 · Heating Fuel	9,722.69	29,000.00	-19,277.31	33.5%
409.300 · Facilities Maintenance	7,871.39	7,500.00	371.39	105.0%
409.318 · Building Security Systems	0.00	4,500.00	-4,500.00	0.0%
409.360 · Public Utilities				
409.361 · Electricity	1,552.58	12,000.00	-10,447.42	12.9%
409.366 · Water	376.31	3,000.00	-2,623.69	12.5%
Total 409.360 · Public Utilities	1,928.89	15,000.00	-13,071.11	12.9%
409.367 · Trash Removal	316.75	5,000.00	-4,683.25	6.3%

Lower Nazareth Township
General Fund Budget vs. Actual
January through February 2021

03/16/21

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
409.375 · Communication Equip Repair/Main	0.00	0.00	0.00	0.0%
409.386 · Rental Property Expenses	0.00	0.00	0.00	0.0%
409.600 · Capital Construction	0.00	0.00	0.00	0.0%
Total 409.000 · GEN GOVT. BUILDINGS	20,716.38	65,000.00	-44,283.62	31.9%
410.000 · PUBLIC SAFETY				
410.110 · Fire/Police	0.00	0.00	0.00	0.0%
410.160 · Police Pension	0.00	0.00	0.00	0.0%
410.200 · Fire-Police Supplies	0.00	0.00	0.00	0.0%
410.250 · Repair Lights	0.00	0.00	0.00	0.0%
410.327 · Radio Repair	0.00	0.00	0.00	0.0%
410.500 · Police Services Contract	292,246.84	1,750,000.00	-1,457,753.16	16.7%
Total 410.000 · PUBLIC SAFETY	292,246.84	1,750,000.00	-1,457,753.16	16.7%
411.000 · FIRE				
411.300 · Building Capital Reserve	2,023.54	90,000.00	-87,976.46	2.2%
411.500 · Contributions	8,792.21	90,000.00	-81,207.79	9.8%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	19,683.08	80,000.00	-60,316.92	24.6%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	3,954.06	50,000.00	-46,045.94	7.9%
Total 411.000 · FIRE	34,452.89	460,000.00	-425,547.11	7.5%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 · Ambulance Building Maintenance	0.00	1,500.00	-1,500.00	0.0%
412.541 · Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 · Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
412.600 · Capital Construction	0.00	0.00	0.00	0.0%
412.700 · Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
Total 412.000 · AMBULANCE	0.00	31,500.00	-31,500.00	0.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	17,313.92	110,000.00	-92,686.08	15.7%
413.121 · Sewage Enforcement Officer	0.00	750.00	-750.00	0.0%
413.200 · Supplies	89.97	1,000.00	-910.03	9.0%
413.325 · Postage	35.85	1,000.00	-964.15	3.6%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	17,439.74	113,250.00	-95,810.26	15.4%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	0.00	2,000.00	-2,000.00	0.0%
414.116 · Zoning Hearing Bd Compensation	250.00	1,500.00	-1,250.00	16.7%
414.117 · Planning Commission Comp.	250.00	2,500.00	-2,250.00	10.0%
414.120 · Legal	0.00	5,000.00	-5,000.00	0.0%
414.310 · Developer Refunds	0.00	100.00	-100.00	0.0%
414.313 · Engineer	5,367.88	25,000.00	-19,632.12	21.5%
414.340 · Zoning Hearing Advertisements	0.00	3,500.00	-3,500.00	0.0%
Total 414.000 · PLANNING & ZONING	5,867.88	39,600.00	-33,732.12	14.8%
415.114 · EMERGENCY MANAGEMENT COORD	400.00	2,400.00	-2,000.00	16.7%
419.540 · EMS Notification System Service	2,623.33	3,500.00	-876.67	75.0%

Lower Nazareth Township
 General Fund Budget vs. Actual
 January through February 2021

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
422.450 · Animal Control	1,450.00	6,000.00	-4,550.00	24.2%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	947.28	9,000.00	-8,052.72	10.5%
426.421 · FRCA Membership	0.00	0.00	0.00	0.0%
Total 426.000 · SANITATION EXPENSE	947.28	9,000.00	-8,052.72	10.5%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	528.76	10,000.00	-9,471.24	5.3%
Total 429.000 · PUBLIC WORKS - SANITATION	528.76	10,000.00	-9,471.24	5.3%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	97,971.17	540,000.00	-442,028.83	18.1%
430.245 · Supplies	1,260.13	13,000.00	-11,739.87	9.7%
430.300 · Facilities Maintenance	3.29	2,000.00	-1,996.71	0.2%
430.320 · Telephone				
430.321 · Local	97.50	700.00	-602.50	13.9%
430.322 · Long Distance	0.00	0.00	0.00	0.0%
430.329 · Wireless	182.17	2,200.00	-2,017.83	8.3%
Total 430.320 · Telephone	279.67	2,900.00	-2,620.33	9.6%
430.330 · Heating Fuel	5,203.55	9,000.00	-3,796.45	57.8%
430.360 · Electricity	429.75	3,000.00	-2,570.25	14.3%
430.384 · Equip/Machinery Rental	0.00	3,000.00	-3,000.00	0.0%
430.450 · Contracted Services	24.50	1,000.00	-975.50	2.5%
430.460 · Continuing Education	0.00	8,000.00	-8,000.00	0.0%
430.600 · Capital Construction	0.00	0.00	0.00	0.0%
430.740 · Equipment Purchase	0.00	12,000.00	-12,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	34.29	7,000.00	-6,965.71	0.5%
Total 430.000 · HWYS., ROADS & STREETS	105,206.35	600,900.00	-495,693.65	17.5%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	1,898.94	70,000.00	-68,101.06	2.7%
Total 432.000 · WINTER MAINTENANCE	1,898.94	70,000.00	-68,101.06	2.7%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	311.50	13,000.00	-12,688.50	2.4%
433.246 · Pavement Marking Supplies	0.00	1,000.00	-1,000.00	0.0%
433.249 · Traffic Control Supplies-signal	0.00	2,000.00	-2,000.00	0.0%
433.360 · Traffic signal electric	638.73	4,000.00	-3,361.27	16.0%
433.375 · Line Painting	0.00	0.00	0.00	0.0%
433.450 · Signals contracted service	0.00	4,000.00	-4,000.00	0.0%
Total 433.000 · TRAFFIC CONTROL DEVICES	950.23	24,000.00	-23,049.77	4.0%
434.000 · STREET LIGHTING				
434.360 · St. Lght. Electricity	542.74	4,000.00	-3,457.26	13.6%
Total 434.000 · STREET LIGHTING	542.74	4,000.00	-3,457.26	13.6%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	3,955.56	5,000.00	-1,044.44	79.1%
437.213 · Equipment Parts & Supplies	13,871.41	40,000.00	-26,128.59	34.7%
437.233 · Equipment Motor Fuel	4,643.98	25,000.00	-20,356.02	18.6%

Lower Nazareth Township
General Fund Budget vs. Actual
January through February 2021

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
Total 437,000 • EQUIPMENT REPAIRS-FUEL	22,470.95	70,000.00	-47,529.05	32.1%
438,000 • HIGHWAY MAINT & REPAIR				
438.271 • Paving and Patching Materials	1,458.35	5,000.00	-3,541.65	29.2%
438.272 • Aggregate Supplies	965.20	2,000.00	-1,034.80	48.3%
438.273 • Pipe and Drainage Supplies	750.00	3,000.00	-2,250.00	25.0%
438.274 • Pavement Maintenance Supplies	0.00	7,000.00	-7,000.00	0.0%
Total 438,000 • HIGHWAY MAINT & REPAIR	3,173.55	17,000.00	-13,826.45	18.7%
439,000 • HWY CONST & REBUILDING PRJCTS				
439.313 • Engineer	0.00	500.00	-500.00	0.0%
439.600 • Construction/Rebuilding	0.00	5,000.00	-5,000.00	0.0%
Total 439,000 • HWY CONST & REBUILDING P...	0.00	5,500.00	-5,500.00	0.0%
452,000 • RECREATION & CULTURE				
452.115 • Staff Wages	0.00	14,000.00	-14,000.00	0.0%
452.249 • Recreation Programs	0.00	7,000.00	-7,000.00	0.0%
452.300 • Recreation Safety Insurance	235.60	0.00	235.60	100.0%
Total 452,000 • RECREATION & CULTURE	235.60	21,000.00	-20,764.40	1.1%
454,000 • PARKS				
454.115 • Park Personnel	27,509.30	160,000.00	-132,490.70	17.2%
454.200 • Park supplies	0.00	3,000.00	-3,000.00	0.0%
454.230 • Fuel	1,339.06	3,500.00	-2,160.94	38.3%
454.367 • Trash Removal	0.00	0.00	0.00	0.0%
454.370 • Park Facilities Maintenance	538.28	5,000.00	-4,461.72	10.8%
454.500 • Contracted Services	0.00	4,000.00	-4,000.00	0.0%
454.600 • Capital Construction	0.00	0.00	0.00	0.0%
454.700 • Capital Purchases	0.00	0.00	0.00	0.0%
454.710 • Park Land Acquisition	0.00	0.00	0.00	0.0%
Total 454,000 • PARKS	29,386.64	175,500.00	-146,113.36	16.7%
456,000 • LIBRARY				
456.520 • Library Contribution	0.00	82,875.00	-82,875.00	0.0%
Total 456,000 • LIBRARY	0.00	82,875.00	-82,875.00	0.0%
480,000 • INSURANCE & EMPLOYEE BENEFITS				
481.100 • Social Security Employer Paid	12,560.38	75,000.00	-62,439.62	16.7%
481.200 • Medicare Employer Paid	2,937.56	20,000.00	-17,062.44	14.7%
481.300 • Unemployment Comp Employer Paid	0.00	3,000.00	-3,000.00	0.0%
483.197 • Non-Uniform Pension Plan Contrib	656.37	120,000.00	-119,343.63	0.5%
483.310 • Pension Plan Admin Fees	0.00	4,000.00	-4,000.00	0.0%
484.354 • Workers Comp Insurance	10,506.00	40,000.00	-29,494.00	26.3%
487.196 • Health Insurance	63,801.82	383,000.00	-319,198.18	16.7%
487.197 • Other Group Benefits	5,652.67	28,000.00	-22,347.33	20.2%
Total 480,000 • INSURANCE & EMPLOYEE BEN...	96,114.80	673,000.00	-576,885.20	14.3%
486,000 • Insurance				
486.350 • Liability Insurance	24,430.00	50,000.00	-25,570.00	48.9%
Total 486,000 • Insurance	24,430.00	50,000.00	-25,570.00	48.9%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through February 2021

	Jan - Feb 21	Budget	\$ Over Budget	% of Budget
492.000 - Interfund Operating Transfers	135,000.00			
6561 - *Payroll Expenses	155.50			
69800 - Uncategorized Expenses	761.28			
Total Expense	882,773.62	4,843,125.00	-3,960,351.38	18.2%
Net Income	-242,558.72	-379,850.00	137,291.28	63.9%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of February 28, 2021

	<u>Feb 28, 21</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	7,657.79
Total 106.000 · Host Fee Savings Account	<u>106,188.32</u>
Total Checking/Savings	<u>106,188.32</u>
Total Current Assets	<u>106,188.32</u>
TOTAL ASSETS	<u><u>106,188.32</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,139.09
Net Income	2.19
Total Equity	<u>106,188.32</u>
TOTAL LIABILITIES & EQUITY	<u><u>106,188.32</u></u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,624.46
Total Checking/Savings	<u>173,624.46</u>
Total Current Assets	<u>173,624.46</u>
TOTAL ASSETS	<u><u>173,624.46</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,919.17
Net Income	28.03
Total Equity	<u>173,624.46</u>
TOTAL LIABILITIES & EQUITY	<u><u>173,624.46</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	41,919.92
Total Checking/Savings	<u>41,899.92</u>
Total Current Assets	<u>41,899.92</u>
TOTAL ASSETS	<u><u>41,899.92</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	36,682.90
Net Income	6.69
Total Equity	<u>41,899.92</u>
TOTAL LIABILITIES & EQUITY	<u><u>41,899.92</u></u>

LNT Open Space Fund-16
Balance Sheet
As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Open Space Recreation- Sweep	209,223.89
102.000 · EIT Open Space - Restricted	567,151.03
106.000 · PLGIT Savings Account	146,385.49
109.000 · Certificates of Deposit	520,838.95
Total Checking/Savings	<u>1,443,599.36</u>
Total Current Assets	<u>1,443,599.36</u>
TOTAL ASSETS	<u><u>1,443,599.36</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	920,021.00
Net Income	-6,916.59
Total Equity	<u>1,443,599.36</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,443,599.36</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	16,441.84
106.000 · Swr/Signal PLUS Account	<u>136.14</u>
Total Checking/Savings	<u>16,577.98</u>
Total Current Assets	<u>16,577.98</u>
TOTAL ASSETS	<u><u>16,577.98</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-835,833.57
Net Income	<u>0.34</u>
Total Equity	<u>16,577.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>16,577.98</u></u>

1:24 PM

(95)LNT Fiscal Stability Fund
Balance Sheet
As of February 28, 2021

03/15/21

Accrual Basis

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,829.57
109.000 · Certificate of Deposit - LAB	261,264.10
Total Checking/Savings	<u>355,093.67</u>
Total Current Assets	<u>355,093.67</u>
TOTAL ASSETS	<u>355,093.67</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	355,078.54
Net Income	15.13
Total Equity	<u>355,093.67</u>
TOTAL LIABILITIES & EQUITY	<u>355,093.67</u>

LNT Capital Reserve - 30
Balance Sheet
As of February 28, 2021

	Feb 28, 21
ASSETS	
Current Assots	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	157,682.89
106.003 · OFFICE EQUIPMENT	2,673.50
106.004 · SPECIAL PROJECTS	-64.99
106.006 · POLICE EQUIPMENT (CRPD)	25,000.00
106.000 · Capital Reserve Savings Account - Other	6,773.87
Total 106.000 · Capital Reserve Savings Account	192,065.27
Total Checking/Savings	192,065.27
Total Current Assets	192,065.27
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	192,145.78
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-12,591.10
Net Income	-4,230.80
Total Equity	192,145.78
TOTAL LIABILITIES & EQUITY	192,145.78

LNT Capital Reserve Fire-31
Balance Sheet
As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	348,230.18
106.002 · Building Land Fund	47,493.86
106.003 · Fire Police Fund	1,737.16
106.004 · Equipment Fund	73,886.28
106.000 · Fire CR Savings Account - Other	7.36
Total 106.000 · Fire CR Savings Account	<u>471,354.84</u>
Total Checking/Savings	<u>471,354.84</u>
Total Current Assets	<u>471,354.84</u>
TOTAL ASSETS	<u><u>471,354.84</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	101,749.85
Net Income	135,007.36
Total Equity	<u>471,354.84</u>
TOTAL LIABILITIES & EQUITY	<u><u>471,354.84</u></u>

1:21 PM

37LNT Highway Reconstruction & Rehabilitation

03/15/21

Balance Sheet

Accrual Basis

As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 - Hwy RR - Sweep Account	497,436.05
Total Checking/Savings	497,436.05
Total Current Assets	497,436.05
TOTAL ASSETS	<u>497,436.05</u>
LIABILITIES & EQUITY	
Equity	
3900 - Retained Earnings	497,355.77
Net Income	80.28
Total Equity	497,436.05
TOTAL LIABILITIES & EQUITY	<u>497,436.05</u>

1:19 PM

LNT Capital Reserve - Equipment Replacement

Balance Sheet

03/15/21

As of February 28, 2021

Accrual Basis

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 - Cap Res - ER - Sweep Account	358,778.89
Total Checking/Savings	<u>358,778.89</u>
Total Current Assets	<u>358,778.89</u>
TOTAL ASSETS	<u>358,778.89</u>
LIABILITIES & EQUITY	
Equity	
3900 - Retained Earnings	358,720.95
Net Income	<u>57.94</u>
Total Equity	<u>358,778.89</u>
TOTAL LIABILITIES & EQUITY	<u>358,778.89</u>

1:03 PM

Lower Nazareth Township - Refuse/Recycling Collection

03/15/21

Balance Sheet

Accrual Basis

As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-5,475.00
104.500 · Recycling - Sweep Account	120,417.29
Total Checking/Savings	<u>114,942.29</u>
Total Current Assets	<u>114,942.29</u>
TOTAL ASSETS	<u><u>114,942.29</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	115,990.10
Net Income	-1,047.81
Total Equity	<u>114,942.29</u>
TOTAL LIABILITIES & EQUITY	<u><u>114,942.29</u></u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	86,234.49
Total Checking/Savings	<u>86,234.49</u>
Total Current Assets	<u>86,234.49</u>
TOTAL ASSETS	<u><u>86,234.49</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-23,186.81
Net Income	1.77
Total Equity	<u>86,234.49</u>
TOTAL LIABILITIES & EQUITY	<u><u>86,234.49</u></u>

1:08 PM

03/15/21

Accrual Basis

LNT Traffic Impact Account
Balance Sheet
As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,507,517.90
109.000 Certificate of Deposit	520,838.95
Total Checking/Savings	<u>2,028,336.85</u>
Total Current Assets	<u>2,028,336.85</u>
TOTAL ASSETS	<u><u>2,028,336.85</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,505,932.03
Net Income	22,404.82
Total Equity	<u>2,028,336.85</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,028,336.85</u></u>

1:05 PM

03/15/21

Accrual Basis

Lower Nazareth Township Sewer Department
Balance Sheet
As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 - LNT Sewer Department - Checking	-20.00
100.500 - Sewer - Sweep Account	290,632.23
Total Checking/Savings	<u>290,612.23</u>
Total Current Assets	<u>290,612.23</u>
TOTAL ASSETS	<u><u>290,612.23</u></u>
LIABILITIES & EQUITY	
Equity	
32000 - Retained Earnings	285,767.62
Net Income	4,844.61
Total Equity	<u>290,612.23</u>
TOTAL LIABILITIES & EQUITY	<u><u>290,612.23</u></u>

Lower Nazareth Township Master Escrow
Balance Sheet
As of February 28, 2021

	Feb 28, 21
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	1,118,595.89
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	19,103.02
Total Checking/Savings	1,138,410.61
Total Current Assets	1,138,410.61
TOTAL ASSETS	1,138,410.61
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	236,398.29
Net Income	55,611.10
Total Equity	1,136,080.10
TOTAL LIABILITIES & EQUITY	1,138,410.61

Lower Nazareth Township
Balance Sheet
As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	97,945.24
100.000 · Checking Account - Other	<u>-129,786.07</u>
Total 100.000 · Checking Account	-10,565.00
100.500 · D&I Checking - Sweep Account	<u>132,944.54</u>
Total Checking/Savings	<u>122,379.54</u>
Total Current Assets	<u>122,379.54</u>
TOTAL ASSETS	<u>122,379.54</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	64,417.81
Net Income	<u>-2,751.80</u>
Total Equity	<u>122,379.54</u>
TOTAL LIABILITIES & EQUITY	<u>122,379.54</u>