



Lower Nazareth Township
Financial Report
January 2021

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jan-21

General Fund - 01		\$ 813,917
Special Revenue Fund - Host Fee - 05		\$ 106,187
Palmer Sewer Fund - 08		\$ 173,611
Nazareth Sewer Fund - 09		\$ 41,897
Capital Reserve		
Open Space Recreation Fund - 16 - CASH	\$ 434,209	
Capital Reserve		
Open Space Restricted Fund - 16 - EIT	\$ 480,006	
Capital Reserve		
Open Space Recreation Fund - 16 - CD	\$ 520,839	
Capital Reserve - Open Space Fund - 16 - TOTAL		\$ 1,435,054
Capital Reserve - Sewer/Signals Fund - 18		\$ 16,578
Fiscal Stability Fund - 95 - CASH	\$ 93,822	
Fiscal Stability Fund - 95 - CD	\$ 261,264	
Fiscal Stability Fund - 95 - TOTAL		\$ 355,087
Capital Reserve - Municipal - 30		\$ 193,966
Capital Reserve - Fire Fund - 31		\$ 336,351
Highway Reconstruction/Rehabilitation -		\$ 497,398
Capital Reserve - Equipment Replacement -		\$ 358,751
Refuse/Recycling Collection - 33		\$ 120,523
State Liquid Fuels Fund - 35		\$ 86,234
Traffic Impact - 091 - CASH	\$ 1,502,444	
Traffic Impact - 091 - CD	\$ 520,839	
Traffic Impact - 091 - TOTAL		\$ 2,023,283
<i>Total Township Funds...</i>		<u>\$6,558,836</u>
Lower Nazareth Township Sewer Department		\$ 285,774
Master Escrow Account		\$ 1,113,288
Development & Inspection Account		\$ 135,016
<i>Total Escrow Accounts...</i>		<u>\$1,534,079</u>

Lower Nazareth Township
General Fund Balance Sheet
As of January 31, 2021

	Jan 31, 21
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-24,776.96
100.500 · Checking - ICS Sweep Account	674,767.66
105.000 · Payroll Account	-2,651.58
105.500 · Payroll - ICS Sweep Account	47,467.70
106.000 · LAB Savings Account	658.50
106.100 · PLGIT Account	104,162.43
106.200 · Real Estate Tax Collections	11,788.91
110.000 · Petty Cash	250.00
	811,666.66
Total Checking/Savings	811,666.66
Total Current Assets	811,666.66
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	813,916.66
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	100.39
212 · Earned Income Tax Withheld	1,315.19
213 · Medicare Withheld	23.48
214 · NonUniform Pension Contribution	526.53
219 · Occup Privilege Tax Withheld	68.00
223 · Unemployment Withheld	57.25
224 · Whole Life Insurance - Employee	663.87
225 · Accident Insurance - Employee	30.42
226 · Disability Insurance - Employee	246.36
227 · Critical illness - Employee	39.39
228 · Bond Reimbursement	237.80
	3,308.68
Total 210.000 · PAYROLL LIABILITIES	3,308.68
Total Other Current Liabilities	3,308.68
Total Current Liabilities	3,308.68
Total Liabilities	3,308.68
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	325,783.68
Net Income	-287,028.18
	810,607.98
Total Equity	810,607.98
TOTAL LIABILITIES & EQUITY	813,916.66

Lower Nazareth Township
General Fund Budget vs. Actual
January 2021

	Jan 21	Budget	S Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	618.57	1,790,000.00	-1,789,381.43	0.0%
301.200 - Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 - Real Estate - Delinquent	535.63	22,000.00	-21,464.37	2.4%
Total 301.000 - REAL PROPERTY TAXES	1,154.20	1,812,000.00	-1,810,845.80	0.1%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	35,931.29	275,000.00	-239,068.71	13.1%
310.210 - Earned Income - Current	58,640.13	1,400,000.00	-1,341,359.87	4.2%
310.220 - Earned Income - Prior	0.00	95,000.00	-95,000.00	0.0%
310.510 - Local Services Tax	44.37	425,000.00	-424,955.63	0.0%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	94,615.79	2,195,000.00	-2,100,384.21	4.3%
Total 300.000 - TAXES	95,769.99	4,007,000.00	-3,911,230.01	2.4%
320.000 - LICENSES & PERMITS				
321.340 - Garbage Permits	0.00	0.00	0.00	0.0%
321.800 - Cable TV franchise	0.00	98,000.00	-98,000.00	0.0%
Total 320.000 - LICENSES & PERMITS	0.00	98,000.00	-98,000.00	0.0%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	5,336.50	30,000.00	-24,663.50	17.8%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	843.97	4,000.00	-3,156.03	21.1%
Total 330.000 - FINES & FORFEITS	6,180.47	34,000.00	-27,819.53	18.2%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	85.36	1,000.00	-914.64	8.5%
341.02 - Interest on Savings	1.50	500.00	-498.50	0.3%
Total 341.000 - Interest Earnings	86.86	1,500.00	-1,413.14	5.8%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	3,127.00	68,000.00	-64,873.00	4.6%
Total 342.000 - Rents and Royalties	3,127.00	68,000.00	-64,873.00	4.6%
Total 340.000 - INTEREST, RENTS & ROYALTIES	3,213.86	69,500.00	-66,286.14	4.6%
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-FEMA	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 2021

	Jan 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...				
357.000 - Local Gaming Grant	0.00	153,000.00	-153,000.00	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	140.00	15,000.00	-14,860.00	0.9%
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	1,640.00	19,250.00	-17,610.00	8.5%
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	225.00	20,000.00	-19,775.00	1.1%
362.440 - Sewer Permits	50.00	1,500.00	-1,450.00	3.3%
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	120.00	500.00	-380.00	24.0%
362.470 - Driveway Permits	500.00	2,000.00	-1,500.00	25.0%
362.480 - Grading Permits	3,900.00	15,000.00	-11,100.00	26.0%
362.481 - Swimming Pool Grading Permits	675.00	5,000.00	-4,325.00	13.5%
362.490 - Peddling Permit	0.00	50.00	-50.00	0.0%
Total 362.000 - PUBLIC SAFETY	5,480.00	44,275.00	-38,795.00	12.4%
Total 360.000 - CHARGES FOR SERVICES	7,120.00	65,525.00	-56,405.00	11.2%
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 2021

03/02/21

	Jan 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	300.00	20,000.00	-19,700.00	1.5%
499.00 · Uncategorized Income	889.01			
Total Income	113,473.33	4,463,275.00	-4,349,801.67	2.5%
Gross Profit	113,473.33	4,463,275.00	-4,349,801.67	2.5%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	1,041.65	12,500.00	-11,458.35	8.3%
400.215 · Postage	472.15	5,500.00	-5,027.85	8.6%
400.300 · Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 · Stenographer/BOS	160.00	1,500.00	-1,340.00	10.7%
400.317 · Professional Services	0.00	500.00	-500.00	0.0%
400.320 · Telephone				
400.321 · Local	331.29	5,000.00	-4,668.71	6.6%
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	661.74	9,200.00	-8,538.26	7.2%
400.340 · Advertising	1,316.12	8,000.00	-6,683.88	16.5%
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	566.54	15,000.00	-14,433.46	3.8%
400.384 · Office Equipment Rental	180.00	750.00	-570.00	24.0%
400.420 · Dues & Subscriptions	2,602.47	4,500.00	-1,897.53	57.8%
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	7,000.67	72,500.00	-65,499.33	9.7%
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	103.40	8,000.00	-7,896.60	1.3%
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	0.00	0.00	0.00	0.0%
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 2021

	Jan 21	Budget	\$ Over Budget	% of Budget
403.430 • Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 • TAX COLLECTION	1,896.40	14,700.00	-12,803.60	12.9%
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	32,574.80	355,000.00	-322,425.20	9.2%
405.200 • Office Supplies	368.35	6,500.00	-6,131.65	5.7%
405.300 • Bond	3,418.00	1,500.00	1,918.00	227.9%
Total 405.000 • PERSONNEL SERVICES	36,361.15	363,000.00	-326,638.85	10.0%
406.000 • GENERAL GOVT. ADMINISTRATION				
406.280 • General Administrative Expense				
406.316 • Drug Testing	280.54	1,750.00	-1,469.46	16.0%
406.317 • Employee Record Checks	60.00	500.00	-440.00	12.0%
406.318 • Bank Fees	0.00	100.00	-100.00	0.0%
406.319 • Reimburse private prop damage	59.62	0.00	59.62	100.0%
406.325 • Internet fees / Website Develop	0.00	500.00	-500.00	0.0%
406.331 • Mileage	439.90	6,500.00	-6,060.10	6.8%
406.338 • Highway/Toll Reimbursement	0.00	250.00	-250.00	0.0%
406.341 • Personnel Advertising	0.00	50.00	-50.00	0.0%
406.421 • License & Permit Renewal	0.00	1,500.00	-1,500.00	0.0%
Total 406.000 • GENERAL GOVT. ADMINISTRATION...	840.06	11,350.00	-10,509.94	7.4%
407.000 • DATA PROCESSING				
407.213 • Data Processing Equipment	0.00	3,000.00	-3,000.00	0.0%
407.215 • Software	0.00	8,000.00	-8,000.00	0.0%
407.370 • Computer Services	870.25	10,000.00	-9,129.75	8.7%
Total 407.000 • DATA PROCESSING	870.25	21,000.00	-20,129.75	4.1%
408.000 • ENGINEERING SERVICES				
408.310 • Engineering Services - Gen Con	305.50	20,000.00	-19,694.50	1.5%
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	305.50	30,000.00	-29,694.50	1.0%
409.000 • GEN GOVT. BUILDINGS				
409.200 • Supplies	460.74	4,000.00	-3,539.26	11.5%
409.230 • Heating Fuel	3,781.25	29,000.00	-25,218.75	13.0%
409.300 • Facilities Maintenance	2,353.55	7,500.00	-5,146.45	31.4%
409.318 • Building Security Systems	0.00	4,500.00	-4,500.00	0.0%
409.360 • Public Utilities				
409.361 • Electricity	704.91	12,000.00	-11,295.09	5.9%
409.366 • Water	293.28	3,000.00	-2,706.72	9.8%
Total 409.360 • Public Utilities	998.19	15,000.00	-14,001.81	6.7%
409.367 • Trash Removal	197.00	5,000.00	-4,803.00	3.9%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2021

03/02/21

	Jan 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	7,790.73	65,000.00	-57,209.27	12.0%
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	146,123.42	1,750,000.00	-1,603,876.58	8.3%
Total 410.000 · PUBLIC SAFETY	146,123.42	1,750,000.00	-1,603,876.58	8.3%
411.000 · FIRE				
411.300 · Building Capital Reserve	1,011.77	90,000.00	-88,988.23	1.1%
411.500 · Contributions	6,257.78	90,000.00	-83,742.22	7.0%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	19,526.54	80,000.00	-60,473.46	24.4%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	1,977.03	50,000.00	-48,022.97	4.0%
Total 411.000 · FIRE	28,773.12	460,000.00	-431,226.88	6.3%
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	6,381.54	110,000.00	-103,618.46	5.8%
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	-2.65	1,000.00	-1,002.65	-0.3%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	6,468.86	113,250.00	-106,781.14	5.7%
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	0.00	1,500.00	-1,500.00	0.0%
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	4,579.88	25,000.00	-20,420.12	18.3%
414.340 · Zoning Hearing Advertisements	0.00	3,500.00	-3,500.00	0.0%
Total 414.000 · PLANNING & ZONING	4,829.88	39,600.00	-34,770.12	12.2%
415.114 · EMERGENCY MANAGEMENT COORD	200.00	2,400.00	-2,200.00	8.3%
415.540 · EMS Notification System Service	2,623.33	3,500.00	-876.67	75.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2021

	Jan 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	827.28	9,000.00	-8,172.72	9.2%
426.421 · FRCA Membership	0.00	0.00	0.00	0.0%
Total 426.000 · SANITATION EXPENSE	827.28	9,000.00	-8,172.72	9.2%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	0.00	10,000.00	-10,000.00	0.0%
Total 429.000 · PUBLIC WORKS - SANITATION	0.00	10,000.00	-10,000.00	0.0%
430.000 · HWYS, ROADS & STREETS				
430.100 · Personnel Services	46,497.11	540,000.00	-493,502.89	8.6%
430.245 · Supplies	68.62	13,000.00	-12,931.38	0.5%
430.300 · Facilities Maintenance	3.29	2,000.00	-1,996.71	0.2%
430.320 · Telephone				
430.321 · Local	48.75	700.00	-651.25	7.0%
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	230.92	2,900.00	-2,669.08	8.0%
430.330 · Heating Fuel	2,755.76	9,000.00	-6,244.24	30.6%
430.360 · Electricity	212.94	3,000.00	-2,787.06	7.1%
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	23.30	7,000.00	-6,976.70	0.3%
Total 430.000 · HWYS, ROADS & STREETS	49,816.44	600,900.00	-551,083.56	8.3%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	1,123.83	70,000.00	-68,876.17	1.6%
Total 432.000 · WINTER MAINTENANCE	1,123.83	70,000.00	-68,876.17	1.6%
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	319.23	4,000.00	-3,680.77	8.0%
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	630.73	24,000.00	-23,369.27	2.6%
434.000 · STREET LIGHTING				
434.360 · St. Light. Electricity	266.63	4,000.00	-3,733.37	6.7%
Total 434.000 · STREET LIGHTING	266.63	4,000.00	-3,733.37	6.7%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	684.53	5,000.00	-4,315.47	13.7%
437.213 · Equipment Parts & Supplies	111,195.61	40,000.00	-28,804.39	28.0%
437.233 · Equipment Motor Fuel	813.23	25,000.00	-24,186.77	3.3%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2021

	Jan 21	Budget	\$ Over Budget	% of Budget
Total 437,000 · EQUIPMENT REPAIRS-FUEL	12,693.37	70,000.00	-57,306.63	18.1%
438,000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	1,458.55	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	121.94	0.00	121.94	100.0%
Total 452,000 · RECREATION & CULTURE	121.94	21,000.00	-20,878.06	0.6%
454,000 · PARKS				
454.115 · Park Personnel	13,420.94	160,000.00	-146,579.06	8.4%
454.200 · Park supplies	0.00	3,000.00	-3,000.00	0.0%
454.230 · Fuel	793.30	3,500.00	-2,706.70	22.7%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	452.00	5,000.00	-4,548.00	9.0%
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	14,666.24	175,500.00	-160,833.76	8.4%
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	6,383.29	75,000.00	-68,616.71	8.5%
481.200 · Medicare Employer Paid	1,492.87	20,000.00	-18,507.13	7.5%
481.300 · Unemployment Comp Employer Paid	0.00	3,000.00	-3,000.00	0.0%
483.197 · Non-Uniform Pension Plan Contrib	279.16	120,000.00	-119,720.84	0.2%
483.310 · Pension Plan Admin Fees	0.00	4,000.00	-4,000.00	0.0%
484.354 · Workers Comp Insurance	0.00	40,000.00	-40,000.00	0.0%
487.196 · Health Insurance	31,900.91	383,000.00	-351,099.09	8.3%
487.197 · Other Group Benefits	4,428.62	28,000.00	-23,571.38	15.8%
Total 480,000 · INSURANCE & EMPLOYEE BEN...	44,484.85	673,000.00	-628,515.15	6.6%
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 2021

	Jan 21	Budget	\$ Over Budget	% of Budget
6561 - *Payroll Expenses	79.50			
69800 - Uncategorized Expenses	761.28			
Total Expense	400,501.51	4,843,125.00	-4,442,623.49	8.3%
Net Income	-287,028.18	-379,850.00	92,821.82	75.6%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 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	<u>7,656.82</u>
Total 106.000 · Host Fee Savings Account	<u>106,187.35</u>
Total Checking/Savings	<u>106,187.35</u>
Total Current Assets	<u>106,187.35</u>
TOTAL ASSETS	<u>106,187.35</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,139.09
Net Income	<u>1.22</u>
Total Equity	<u>106,187.35</u>
TOTAL LIABILITIES & EQUITY	<u>106,187.35</u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,611.16
Total Checking/Savings	<u>173,611.16</u>
Total Current Assets	<u>173,611.16</u>
TOTAL ASSETS	<u><u>173,611.16</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,919.17
Net Income	14.73
Total Equity	<u>173,611.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>173,611.16</u></u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	41,916.72
Total Checking/Savings	<u>41,896.72</u>
Total Current Assets	<u>41,896.72</u>
TOTAL ASSETS	<u><u>41,896.72</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	36,682.90
Net Income	3.49
Total Equity	<u>41,896.72</u>
TOTAL LIABILITIES & EQUITY	<u><u>41,896.72</u></u>

LNT Open Space Fund-16
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Open Space Recreation- Sweep	287,824.36
102.000 · EIT Open Space - Restricted	480,006.32
106.000 · PLGIT Savings Account	146,384.16
109.000 · Certificates of Deposit	520,838.95
Total Checking/Savings	<u>1,435,053.79</u>
Total Current Assets	<u>1,435,053.79</u>
TOTAL ASSETS	<u><u>1,435,053.79</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	920,021.00
Net Income	-15,462.16
Total Equity	<u>1,435,053.79</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,435,053.79</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	16,441.69
106.000 · Swr/Signal PLUS Account	136.14
Total Checking/Savings	<u>16,577.83</u>
Total Current Assets	<u>16,577.83</u>
TOTAL ASSETS	<u><u>16,577.83</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-835,833.57
Net Income	0.19
Total Equity	<u>16,577.83</u>
TOTAL LIABILITIES & EQUITY	<u><u>16,577.83</u></u>

(95)LNT Fiscal Stability Fund
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,822.40
109.000 · Certificate of Deposit - LAB	261,264.10
Total Checking/Savings	<u>355,086.50</u>
Total Current Assets	<u>355,086.50</u>
TOTAL ASSETS	<u><u>355,086.50</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	355,078.54
Net Income	7.96
Total Equity	<u>355,086.50</u>
TOTAL LIABILITIES & EQUITY	<u><u>355,086.50</u></u>

LNT Capital Reserve - 30
Balance Sheet
As of January 31, 2021

	Jan 31, 21
ASSETS	
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	-64.99
106.006 · POLICE EQUIPMENT (CRPD)	25,000.00
106.000 · Capital Reserve Savings Account - Other	6,772.11
Total 106.000 · Capital Reserve Savings Account	193,965.51
Total Checking/Savings	193,965.51
Total Current Assets	193,965.51
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	194,046.02
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-12,591.10
Net Income	-2,330.56
Total Equity	194,046.02
TOTAL LIABILITIES & EQUITY	194,046.02

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

	<u>Jan 31, 21</u>
ASSETS	
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
106.000 · Fire CR Savings Account - Other	3.86
Total 106.000 · Fire CR Savings Account	<u>336,351.34</u>
Total Checking/Savings	<u>336,351.34</u>
Total Current Assets	<u>336,351.34</u>
TOTAL ASSETS	<u>336,351.34</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	101,749.85
Net Income	3.86
Total Equity	<u>336,351.34</u>
TOTAL LIABILITIES & EQUITY	<u>336,351.34</u>

10:47 AM

37LNT Highway Reconstruction & Rehabilitation

03/01/21

Balance Sheet

Accrual Basis

As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	497,397.94
Total Checking/Savings	<u>497,397.94</u>
Total Current Assets	<u>497,397.94</u>
TOTAL ASSETS	<u>497,397.94</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	497,355.77
Net Income	42.17
Total Equity	<u>497,397.94</u>
TOTAL LIABILITIES & EQUITY	<u>497,397.94</u>

10:53 AM
03/01/21
Accrual Basis

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	358,751.40
Total Checking/Savings	<u>358,751.40</u>
Total Current Assets	<u>358,751.40</u>
TOTAL ASSETS	<u><u>358,751.40</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	358,720.95
Net Income	30.45
Total Equity	<u>358,751.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>358,751.40</u></u>

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-100.00
104.500 · Recycling - Sweep Account	120,623.05
Total Checking/Savings	<u>120,523.05</u>
Total Current Assets	<u>120,523.05</u>
TOTAL ASSETS	<u>120,523.05</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	115,990.10
Net Income	4,532.95
Total Equity	<u>120,523.05</u>
TOTAL LIABILITIES & EQUITY	<u>120,523.05</u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	86,233.71
Total Checking/Savings	<u>86,233.71</u>
Total Current Assets	<u>86,233.71</u>
TOTAL ASSETS	<u><u>86,233.71</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-23,186.81
Net Income	0.99
Total Equity	<u>86,233.71</u>
TOTAL LIABILITIES & EQUITY	<u><u>86,233.71</u></u>

LNT Traffic Impact Account
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,502,463.89
109.000 Certificate of Deposit	520,838.95
Total Checking/Savings	<u>2,023,282.84</u>
Total Current Assets	<u>2,023,282.84</u>
TOTAL ASSETS	<u><u>2,023,282.84</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,505,932.03
Net Income	17,350.81
Total Equity	<u>2,023,282.84</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,023,282.84</u></u>

11:17 AM

Lower Nazareth Township Sewer Department

Balance Sheet

03/01/21

As of January 31, 2021

Accrual Basis

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	285,794.14
Total Checking/Savings	<u>285,774.14</u>
Total Current Assets	<u>285,774.14</u>
TOTAL ASSETS	<u><u>285,774.14</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	285,767.62
Net Income	6.52
Total Equity	<u>285,774.14</u>
TOTAL LIABILITIES & EQUITY	<u><u>285,774.14</u></u>

Lower Nazareth Township Master Escrow
Balance Sheet
As of January 31, 2021

	Jan 31, 21
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	1,094,144.43
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,432.36
Total Checking/Savings	1,113,288.49
Total Current Assets	1,113,288.49
TOTAL ASSETS	1,113,288.49
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	30,488.98
Total Equity	1,110,957.98
TOTAL LIABILITIES & EQUITY	1,113,288.49

Lower Nazareth Township
Balance Sheet
As of January 31, 2021

	Jan 31, 21
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	110,592.64
100.000 · Checking Account - Other	-131,868.47
Total 100.000 · Checking Account	0.00
100.500 · D&I Checking - Sweep Account	135,016.43
Total Checking/Savings	135,016.43
Total Current Assets	135,016.43
TOTAL ASSETS	135,016.43
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	64,417.81
Net Income	9,885.09
Total Equity	135,016.43
TOTAL LIABILITIES & EQUITY	135,016.43