



Lower Nazareth Township
Financial Report
March 2021

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Mar-21

General Fund - 01	\$ 1,853,971
Special Revenue Fund - Host Fee - 05	\$ 106,189
Palmer Sewer Fund - 08	\$ 173,639
Nazareth Sewer Fund - 09	\$ 41,903
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 338,350
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 635,489
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ 520,839
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,494,677
Capital Reserve - Sewer/Signals Fund - 18	\$ 16,578
Fiscal Stability Fund - 95 - CASH	\$ 93,837
Fiscal Stability Fund - 95 - CD	\$ 261,264
Fiscal Stability Fund - 95 - TOTAL	\$ 355,101
Capital Reserve - Municipal - 30	\$ 209,579
Capital Reserve - Fire Fund - 31	\$ 471,359
Highway Reconstruction/Rehabilitation -	\$ 597,480
Capital Reserve - Equipment Replacement -	\$ 358,809
Refuse/Recycling Collection - 33	\$ 168,034
State Liquid Fuels Fund - 35	\$ 340,882
Traffic Impact - 091 - CASH	\$ 1,506,812
Traffic Impact - 091 - CD	\$ 520,839
Traffic Impact - 091 - TOTAL	\$ 2,027,651
Total Township Funds...	\$8,215,855
Lower Nazareth Township Sewer Department	\$ 292,183
Master Escrow Account	\$ 1,071,857
Development & Inspection Account	\$ 119,691
Total Escrow Accounts...	\$1,483,731

Lower Nazareth Township
GENERAL FUND BALANCE SHEET

As of March 31, 2021

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-188,272.17
100.500 · Checking - ICS Sweep Account	1,109,070.92
105.000 · Payroll Account	-1,247.26
105.500 · Payroll - ICS Sweep Account	44,371.82
106.000 · LAB Savings Account	658.54
106.100 · PLGIT Account	104,164.32
106.200 · Real Estate Tax Collections	782,725.22
110.000 · Petty Cash	250.00
Total Checking/Savings	<u>1,851,721.39</u>
Total Current Assets	1,851,721.39
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	<u>2,250.00</u>
TOTAL ASSETS	<u><u>1,853,971.39</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-3.70
228 · Bond Reimbursement	97.80
Total 210.000 · PAYROLL LIABILITIES	<u>94.10</u>
Total Other Current Liabilities	<u>94.10</u>
Total Current Liabilities	<u>94.10</u>
Total Liabilities	94.10
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	325,783.68
Net Income	756,241.13
Total Equity	<u>1,853,877.29</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,853,971.39</u></u>

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

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,471,536.30	1,790,000.00	-318,463.70	82.2%
301.200 - Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 - Real Estate - Delinquent	2,362.13	22,000.00	-19,637.87	10.7%
Total 301.000 - REAL PROPERTY TAXES	1,473,898.43	1,812,000.00	-338,101.57	81.3%
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	414,673.40	1,400,000.00	-985,326.60	29.6%
310.220 - Earned Income - Prior	0.00	95,000.00	-95,000.00	0.0%
310.510 - Local Services Tax	109,077.99	425,000.00	-315,922.01	25.7%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	673,764.22	2,195,000.00	-1,521,235.78	30.7%
Total 300.000 - TAXES	2,147,662.65	4,007,000.00	-1,859,337.35	53.6%
320.000 - LICENSES & PERMITS				
321.340 - Garbage Permits	0.00	0.00	0.00	0.0%
321.800 - Cable TV franchise	23,467.61	98,000.00	-74,532.39	23.9%
Total 320.000 - LICENSES & PERMITS	23,467.61	98,000.00	-74,532.39	23.9%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	7,566.78	30,000.00	-22,433.22	25.2%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	1,772.79	4,000.00	-2,227.21	44.3%
Total 330.000 - FINES & FORFEITS	9,339.57	34,000.00	-24,660.43	27.5%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	199.39	1,000.00	-800.61	19.9%
341.02 - Interest on Savings	22.01	500.00	-477.99	4.4%
Total 341.000 - Interest Earnings	221.40	1,500.00	-1,278.60	14.8%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	9,381.00	68,000.00	-58,619.00	13.8%
Total 342.000 - Rents and Royalties	9,381.00	68,000.00	-58,619.00	13.8%
Total 340.000 - INTEREST, RENTS & ROYALTIES	9,602.40	69,500.00	-59,897.60	13.8%
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-PEMIA	0.00	0.00	0.00	0.0%
Total 354.000 - STATE CAPITAL & OPER. GRA...	0.00	0.00	0.00	0.0%

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

	Jan - Mar 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	200.00	2,000.00	-1,800.00	10.0%
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	200.00	153,000.00	-152,800.00	0.1%
Total 350.000 - INTERGOVERNMENTAL REVEN...	200.00	153,000.00	-152,800.00	0.1%
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	1,360.00	15,000.00	-13,640.00	9.1%
361.310 - Subdivision & Land Development	6,100.00	4,000.00	2,100.00	152.5%
361.330 - Zoning Hearings	0.00	0.00	0.00	0.0%
361.500 - Maps & Publications	0.00	0.00	0.00	0.0%
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	7,460.00	19,250.00	-11,790.00	38.8%
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	1,275.00	20,000.00	-18,725.00	6.4%
362.440 - Sewer Permits	390.00	1,500.00	-1,110.00	26.0%
362.450 - Moving & Occupancy Permits	0.00	25.00	-25.00	0.0%
362.451 - Use & Occupancy Permits	80.00	30.00	50.00	160.0%
362.452 - Moving Permits	245.00	500.00	-255.00	49.0%
362.470 - Driveway Permits	1,050.00	2,000.00	-950.00	52.5%
362.480 - Grading Permits	7,800.00	15,000.00	-7,200.00	52.0%
362.481 - Swimming Pool Grading Permits	4,050.00	5,000.00	-950.00	81.0%
362.490 - Peddling Permit	0.00	50.00	-50.00	0.0%
Total 362.000 - PUBLIC SAFETY	14,900.00	44,275.00	-29,375.00	33.7%
Total 360.000 - CHARGES FOR SERVICES	22,360.00	63,525.00	-41,165.00	35.2%
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 through March 2021

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
367.350 - Field Use Fees	1,000.00	500.00	500.00	200.0%
Total 367.000 - CULTURE-RECREATION	1,000.00	18,000.00	-17,000.00	5.6%
389.000 - MISCELLANEOUS INCOME	0.00	50.00	-50.00	0.0%
391.000 - Proceeds of Gen. Fxd. Asset Dis				
391.100 - Sales of General Fixed Assets	100.00			
Total 391.000 - Proceeds of Gen. Fxd. Asset Dis	100.00	20,000.00	-18,420.00	7.9%
395.000 - Refund of Prior Yr Expenditures	1,580.00			
49900 - Uncategorized Income	889.01			
Total Income	2,216,201.24	4,463,275.00	-2,247,073.76	49.7%
Gross Profit	2,216,201.24	4,463,275.00	-2,247,073.76	49.7%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	3,124.95	12,500.00	-9,375.05	25.0%
400.215 - Postage	2,572.38	5,500.00	-2,927.62	46.8%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	445.00	1,500.00	-1,055.00	29.7%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	993.87	5,000.00	-4,006.13	19.9%
400.322 - Long Distance	0.00	0.00	0.00	0.0%
400.324 - Wireless	991.35	4,200.00	-3,208.65	23.6%
Total 400.320 - Telephone	1,985.22	9,200.00	-7,214.78	21.6%
400.340 - Advertising	2,859.22	8,000.00	-5,140.78	35.7%
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	1,762.48	15,000.00	-13,237.52	11.7%
400.384 - Office Equipment Rental	360.00	750.00	-390.00	48.0%
400.420 - Dues & Subscriptions	2,794.47	4,500.00	-1,705.53	62.1%
400.460 - Meetings & Continuing Education	175.00	7,000.00	-6,825.00	2.5%
400.700 - Capital Purchases	0.00	0.00	0.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	16,078.72	72,500.00	-56,421.28	22.2%
402.000 - AUDITING				
402.105 - Audit Wages	40.00	50.00	-10.00	80.0%
402.311 - Accounting & Auditing Services	2,460.00	10,000.00	-7,540.00	24.6%
Total 402.000 - AUDITING	2,500.00	10,050.00	-7,550.00	24.9%
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	1,239.45	8,000.00	-6,760.55	15.5%
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	0.00	1,903.20	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%

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

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
403.311 - Audit	0.00	0.00	0.00	0.0%
403.317 - Tax Collection Committee Servc	219.00	300.00	-81.00	73.0%
403.319 - Tax Refunds	316.00	0.00	316.00	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%
403.430 - Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 - TAX COLLECTION	5,199.65	14,700.00	-9,500.35	35.4%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	10,239.75	35,000.00	-24,760.25	29.3%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	10,239.75	36,500.00	-26,260.25	28.1%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	85,650.85	355,000.00	-269,349.15	24.1%
405.200 - Office Supplies	2,191.12	6,500.00	-4,308.88	33.7%
405.300 - Bond	2,998.00	1,500.00	1,498.00	199.9%
Total 405.000 - PERSONNEL SERVICES	90,839.97	363,000.00	-272,160.03	25.0%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	488.22	1,750.00	-1,261.78	27.9%
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	81.29	0.00	81.29	100.0%
406.319 - Reimburse private prop damage	0.00	500.00	-500.00	0.0%
406.325 - Internet fees / Website Develop	1,319.70	6,500.00	-5,180.30	20.3%
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	2,011.71	11,350.00	-9,338.29	17.7%
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	3,427.13	10,000.00	-6,572.87	34.3%
Total 407.000 - DATA PROCESSING	4,077.13	21,000.00	-16,922.87	19.4%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	8,362.75	20,000.00	-11,637.25	41.8%
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	8,362.75	30,000.00	-21,637.25	27.9%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	2,106.12	4,000.00	-1,893.88	52.7%
409.230 - Heating Fuel	11,227.23	29,000.00	-17,772.77	38.7%
409.300 - Facilities Maintenance	9,146.39	7,500.00	1,646.39	122.0%
409.318 - Building Security Systems	314.34	4,500.00	-4,185.66	7.0%
409.360 - Public Utilities				
409.361 - Electricity	2,343.50	12,000.00	-9,656.50	19.5%

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

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
409.366 - Water	501.09	3,000.00	-2,498.91	16.7%
Total 409.360 - Public Utilities	2,844.59	15,000.00	-12,155.41	19.0%
409.367 - Trash Removal	889.50	5,000.00	-4,110.50	17.8%
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	752.20	0.00	752.20	100.0%
Total 409.000 - GEN GOVT. BUILDINGS	27,280.37	65,000.00	-37,719.63	42.0%
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	438,370.26	1,750,000.00	-1,311,629.74	25.0%
Total 410.000 - PUBLIC SAFETY	438,370.26	1,750,000.00	-1,311,629.74	25.0%
411.000 - FIRE				
411.300 - Building Capital Reserve	3,035.31	90,000.00	-86,964.69	3.4%
411.500 - Contributions	26,131.38	90,000.00	-63,868.62	29.0%
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	5,931.09	50,000.00	-44,068.91	11.9%
Total 411.000 - FIRE	54,780.86	460,000.00	-405,219.14	11.9%
412.000 - AMBULANCE				
412.140 - Ambulance personnel	0.00	0.00	0.00	0.0%
412.500 - 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	23,876.03	110,000.00	-86,123.97	21.7%
413.121 - Sewage Enforcement Officer	190.00	750.00	-560.00	25.3%
413.200 - Supplies	429.84	1,000.00	-570.16	43.0%
413.325 - Postage	36.10	1,000.00	-963.90	3.6%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	24,531.97	113,250.00	-88,718.03	21.7%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	385.00	2,000.00	-1,615.00	19.3%
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	750.00	100.00	650.00	750.0%
414.313 - Engineer	7,628.38	25,000.00	-17,371.62	30.5%

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

04/22/21

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
414.340 - Zoning Hearing Advertisements	509.00	3,500.00	-2,991.00	14.5%
Total 414.000 - PLANNING & ZONING	9,772.38	39,600.00	-29,827.62	24.7%
415.114 - EMERGENCY MANAGEMENT COORD	600.00	2,400.00	-1,800.00	25.0%
419.540 - EMS Notification System Service	2,623.33	3,500.00	-876.67	75.0%
422.450 - Animal Control	1,450.00	6,000.00	-4,550.00	24.2%
426.000 - SANITATION EXPENSE	1,643.28	9,000.00	-7,356.72	18.3%
426.115 - Recycling Collection Wages	0.00	0.00	0.00	0.0%
426.421 - FRCA Membership				
Total 426.000 - SANITATION EXPENSE	1,643.28	9,000.00	-7,356.72	18.3%
429.000 - PUBLIC WORKS - SANITATION	528.76	10,000.00	-9,471.24	5.3%
429.364 - Sanitary Sewer Expenses				
Total 429.000 - PUBLIC WORKS - SANITATION	528.76	10,000.00	-9,471.24	5.3%
430.000 - HWYS., ROADS & STREETS	137,607.27	540,000.00	-402,392.73	25.5%
430.100 - Personnel Services	3,237.71	13,000.00	-9,762.29	24.9%
430.245 - Supplies	667.74	2,000.00	-1,332.26	33.4%
430.300 - Facilities Maintenance				
430.320 - Telephone				
430.321 - Local	146.25	700.00	-553.75	20.9%
430.322 - Long Distance	0.00	0.00	0.00	0.0%
430.329 - Wireless	546.51	2,200.00	-1,653.49	24.8%
Total 430.320 - Telephone	692.76	2,900.00	-2,207.24	23.9%
430.330 - Heating Fuel	6,602.77	9,000.00	-2,397.23	73.4%
430.360 - Electricity	719.49	3,000.00	-2,280.51	24.0%
430.384 - Equip/Machinery Rental	565.20	3,000.00	-2,434.80	18.8%
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	101.23	7,000.00	-6,898.77	1.4%
Total 430.000 - HWYS., ROADS & STREETS	150,218.67	600,900.00	-450,681.33	25.0%
432.000 - WINTER MAINTENANCE	40,546.35	70,000.00	-29,453.65	57.9%
432.100 - Winter Maintenance Materials				
Total 432.000 - WINTER MAINTENANCE	40,546.35	70,000.00	-29,453.65	57.9%
433.000 - TRAFFIC CONTROL DEVICES	311.50	13,000.00	-12,688.50	2.4%
433.200 - Traffic signs	0.00	1,000.00	-1,000.00	0.0%
433.246 - Pavement Marking Supplies	0.00	2,000.00	-2,000.00	0.0%
433.249 - Traffic Control Supplies-signal	946.86	4,000.00	-3,053.14	23.7%
433.360 - Traffic signal electric	0.00	0.00	0.00	0.0%
433.375 - Line Painting	0.00	4,000.00	-4,000.00	0.0%
433.450 - Signals contracted service	0.00			
Total 433.000 - TRAFFIC CONTROL DEVICES	1,258.36	24,000.00	-22,741.64	5.2%
434.00 - STREET LIGHTING	816.33	4,000.00	-3,183.67	20.4%
434.360 - St. Light Electricity				

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

04/22/21

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
Total 434.000 · STREET LIGHTING	816.33	4,000.00	-3,183.67	20.4%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	4,031.27	5,000.00	-968.73	80.6%
437.213 · Equipment Parts & Supplies	21,079.27	40,000.00	-18,920.73	52.7%
437.233 · Equipment Motor Fuel	12,261.79	25,000.00	-12,738.21	49.0%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	37,372.33	70,000.00	-32,627.67	53.4%
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	3,918.21	2,000.00	1,918.21	195.9%
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	6,126.56	17,000.00	-10,873.44	36.0%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	857.63	5,000.00	-4,142.37	17.2%
Total 439.000 · HWY CONST & REBUILDING PRJ...	857.63	5,500.00	-4,642.37	15.6%
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	353.33	0.00	353.33	100.0%
Total 452.000 · RECREATION & CULTURE	353.33	21,000.00	-20,646.67	1.7%
454.000 · PARKS				
454.115 · Park Personnel	39,609.83	160,000.00	-120,390.17	24.8%
454.200 · Park supplies	79.92	3,000.00	-2,920.08	2.7%
454.230 · Fuel	1,994.60	3,500.00	-1,505.40	57.0%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	872.98	5,000.00	-4,127.02	17.5%
454.500 · Contracted Services	1,200.00	4,000.00	-2,800.00	30.0%
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	43,757.33	175,500.00	-131,742.67	24.9%
456.000 · LIBRARY				
456.520 · Library Contribution	20,718.75	82,875.00	-62,156.25	25.0%
Total 456.000 · LIBRARY	20,718.75	82,875.00	-62,156.25	25.0%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	17,937.26	75,000.00	-57,062.74	23.9%
481.200 · Medicare Employer Paid	4,195.06	20,000.00	-15,804.94	21.0%
481.300 · Unemployment Comp Employer Paid	0.00	3,000.00	-3,000.00	0.0%
483.197 · Non-Uniform Pension Plan Contrib	998.60	120,000.00	-119,001.40	0.8%
483.310 · Pension Plan Admin Fees	0.00	4,000.00	-4,000.00	0.0%
484.354 · Workers Comp Insurance	10,188.00	40,000.00	-29,812.00	25.5%
487.196 · Health Insurance	95,702.73	385,000.00	-287,297.27	25.0%
487.197 · Other Group Benefits	10,096.43	28,000.00	-17,903.57	36.1%

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

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
Total 480,000 · INSURANCE & EMPLOYEE BENE...	139,118.08	673,000.00	-533,881.92	20.7%
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%
492,000 · Interfund Operating Transfers	292,499.22			
6561 · *Payroll Expenses	235.00			
69800 · Uncategorized Expenses	761.28			
Total Expense	1,459,960.11	4,843,125.00	-3,383,164.89	30.1%
Net Income	756,241.13	-379,850.00	1,136,091.13	-199.1%

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

	<u>Mar 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>7,658.75</u>
Total 106.000 · Host Fee Savings Account	<u>106,189.28</u>
Total Checking/Savings	<u>106,189.28</u>
Total Current Assets	<u>106,189.28</u>
TOTAL ASSETS	<u>106,189.28</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,139.09
Net Income	<u>3.15</u>
Total Equity	<u>106,189.28</u>
TOTAL LIABILITIES & EQUITY	<u>106,189.28</u>

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

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,639.20
Total Checking/Savings	<u>173,639.20</u>
Total Current Assets	<u>173,639.20</u>
TOTAL ASSETS	<u>173,639.20</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,919.17
Net Income	42.77
Total Equity	<u>173,639.20</u>
TOTAL LIABILITIES & EQUITY	<u>173,639.20</u>

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

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	41,923.48
Total Checking/Savings	<u>41,903.48</u>
Total Current Assets	<u>41,903.48</u>
TOTAL ASSETS	<u>41,903.48</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	36,682.90
Net Income	10.25
Total Equity	<u>41,903.48</u>
TOTAL LIABILITIES & EQUITY	<u>41,903.48</u>

LNT Open Space Fund-16

Balance Sheet

As of March 31, 2021

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	-8,840.78
100.500 · Open Space Recreation- Sweep	200,803.79
102.000 · EIT Open Space - Restricted	635,488.54
106.000 · PLGIT Savings Account	146,386.82
109.000 · Certificates of Deposit	520,838.95
Total Checking/Savings	<u>1,494,677.32</u>
Total Current Assets	<u>1,494,677.32</u>
TOTAL ASSETS	<u>1,494,677.32</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	920,021.00
Net Income	44,161.37
Total Equity	<u>1,494,677.32</u>
TOTAL LIABILITIES & EQUITY	<u>1,494,677.32</u>

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

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	16,441.99
106.000 · Swr/Signal PLUS Account	136.14
Total Checking/Savings	<u>16,578.13</u>
Total Current Assets	<u>16,578.13</u>
TOTAL ASSETS	<u>16,578.13</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-835,833.57
Net Income	0.49
Total Equity	<u>16,578.13</u>
TOTAL LIABILITIES & EQUITY	<u>16,578.13</u>

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(95)LNT Fiscal Stability Fund

04/22/21

Balance Sheet

Accrual Basis

As of March 31, 2021

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,837.53
109.000 · Certificate of Deposit - LAB	261,264.10
Total Checking/Savings	<u>355,101.63</u>
Total Current Assets	<u>355,101.63</u>
TOTAL ASSETS	<u>355,101.63</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	355,078.54
Net Income	23.09
Total Equity	<u>355,101.63</u>
TOTAL LIABILITIES & EQUITY	<u>355,101.63</u>

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

	Mar 31, 21
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	172,078.53
106.003 · OFFICE EQUIPMENT	2,673.50
106.004 · SPECIAL PROJECTS	2,970.76
106.006 · POLICE EQUIPMENT (CRPD)	25,000.00
106.000 · Capital Reserve Savings Account - Other	6,775.59
Total 106.000 · Capital Reserve Savings Account	209,498.38
Total Checking/Savings	209,498.38
Total Current Assets	209,498.38
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	209,578.89
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-12,591.10
Net Income	13,202.31
Total Equity	209,578.89
TOTAL LIABILITIES & EQUITY	209,578.89

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

	<u>Mar 31, 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	11.63
Total 106.000 · Fire CR Savings Account	<u>471,359.11</u>
Total Checking/Savings	<u>471,359.11</u>
Total Current Assets	<u>471,359.11</u>
TOTAL ASSETS	<u>471,359.11</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	101,749.85
Net Income	135,011.63
Total Equity	<u>471,359.11</u>
TOTAL LIABILITIES & EQUITY	<u>471,359.11</u>

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37LNT Highway Reconstruction & Rehabilitation

04/22/21

Balance Sheet

Accrual Basis

As of March 31, 2021

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	597,480.19
Total Checking/Savings	<u>597,480.19</u>
Total Current Assets	<u>597,480.19</u>
TOTAL ASSETS	<u>597,480.19</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	497,355.77
Net Income	<u>100,124.42</u>
Total Equity	<u>597,480.19</u>
TOTAL LIABILITIES & EQUITY	<u>597,480.19</u>

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

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	358,809.35
Total Checking/Savings	<u>358,809.35</u>
Total Current Assets	<u>358,809.35</u>
TOTAL ASSETS	<u>358,809.35</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	358,720.95
Net Income	88.40
Total Equity	<u>358,809.35</u>
TOTAL LIABILITIES & EQUITY	<u>358,809.35</u>

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Lower Nazareth Township - Refuse/Recycling Collection

04/22/21

Balance Sheet

Accrual Basis

As of March 31, 2021

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
104.500 · Recycling - Sweep Account	168,034.32
Total Checking/Savings	<u>168,034.32</u>
Total Current Assets	<u>168,034.32</u>
TOTAL ASSETS	<u>168,034.32</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	115,990.10
Net Income	<u>52,044.22</u>
Total Equity	<u>168,034.32</u>
TOTAL LIABILITIES & EQUITY	<u>168,034.32</u>

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

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	340,882.22
Total Checking/Savings	<u>340,882.22</u>
Total Current Assets	<u>340,882.22</u>
TOTAL ASSETS	<u>340,882.22</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-23,186.81
Net Income	<u>254,649.50</u>
Total Equity	<u>340,882.22</u>
TOTAL LIABILITIES & EQUITY	<u>340,882.22</u>

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

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-1,083.50
100.500 Traffic Impact - Sweep	1,507,895.90
109.000 Certificate of Deposit	520,838.95
Total Checking/Savings	<u>2,027,651.35</u>
Total Current Assets	<u>2,027,651.35</u>
TOTAL ASSETS	<u>2,027,651.35</u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,505,932.03
Net Income	21,719.32
Total Equity	<u>2,027,651.35</u>
TOTAL LIABILITIES & EQUITY	<u>2,027,651.35</u>

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Lower Nazareth Township Sewer Department

Balance Sheet

As of March 31, 2021

04/22/21

Accrual Basis

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	292,202.94
Total Checking/Savings	<u>292,182.94</u>
Total Current Assets	<u>292,182.94</u>
TOTAL ASSETS	<u>292,182.94</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	285,767.62
Net Income	6,415.32
Total Equity	<u>292,182.94</u>
TOTAL LIABILITIES & EQUITY	<u>292,182.94</u>

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

	Mar 31, 21
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	1,047,763.65
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	23,381.91
Total Checking/Savings	1,071,857.26
Total Current Assets	1,071,857.26
TOTAL ASSETS	1,071,857.26
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	(10,942.25)
Total Equity	1,069,526.75
TOTAL LIABILITIES & EQUITY	1,071,857.26

Lower Nazareth Township
Balance Sheet
As of March 31, 2021

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	95,246.24
100.000 · Checking Account - Other	<u>-124,977.07</u>
Total 100.000 · Checking Account	-8,455.00
100.500 · D&I Checking - Sweep Account	<u>128,146.16</u>
Total Checking/Savings	<u>119,691.16</u>
Total Current Assets	<u>119,691.16</u>
TOTAL ASSETS	<u>119,691.16</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	64,417.81
Net Income	<u>-5,440.18</u>
Total Equity	<u>119,691.16</u>
TOTAL LIABILITIES & EQUITY	<u>119,691.16</u>