



**Lower Nazareth Township**  
**Financial Report**  
*April 2021*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

**Apr-21**

|                                                       |                    |
|-------------------------------------------------------|--------------------|
| <b>General Fund - 01</b>                              | \$ 1,817,658       |
| <b>Special Revenue Fund - Host Fee - 05</b>           | \$ 106,190         |
| <b>Palmer Sewer Fund - 08</b>                         | \$ 173,647         |
| <b>Nazareth Sewer Fund - 09</b>                       | \$ 41,885          |
| <b>Capital Reserve</b>                                |                    |
| <b>Open Space Recreation Fund - 16 - CASH</b>         | \$ 349,279         |
| <b>Capital Reserve</b>                                |                    |
| <b>Open Space Restricted Fund - 16 - EIT</b>          | \$ 674,102         |
| <b>Capital Reserve</b>                                |                    |
| <b>Open Space Recreation Fund - 16 - CD</b>           | \$ 520,839         |
| <b>Capital Reserve - Open Space Fund - 16 - TOTAL</b> | \$ 1,544,219       |
| <b>Capital Reserve - Sewer/Signals Fund - 18</b>      | \$ 16,578          |
| <b>Fiscal Stability Fund - 95 - CASH</b>              | \$ 93,842          |
| <b>Fiscal Stability Fund - 95 - CD</b>                | \$ 261,264         |
| <b>Fiscal Stability Fund - 95 - TOTAL</b>             | \$ 355,106         |
| <b>Capital Reserve - Municipal - 30</b>               | \$ 233,507         |
| <b>Capital Reserve - Fire Fund - 31</b>               | \$ 461,363         |
| <b>Highway Reconstruction/Rehabilitation -</b>        | \$ 589,508         |
| <b>Capital Reserve - Equipment Replacement -</b>      | \$ 410,193         |
| <b>Refuse/Recycling Collection - 33</b>               | \$ 158,559         |
| <b>State Liquid Fuels Fund - 35</b>                   | \$ 340,885         |
| <b>Traffic Impact - 091 - CASH</b>                    | \$ 1,509,131       |
| <b>Traffic Impact - 091 - CD</b>                      | \$ 520,839         |
| <b>Traffic Impact - 091 - TOTAL</b>                   | \$ 2,029,970       |
| <b><i>Total Township Funds...</i></b>                 | <b>\$8,279,270</b> |
| <br>                                                  |                    |
| <b>Lower Nazareth Township Sewer Department</b>       | \$ 292,915         |
| <b>Master Escrow Account</b>                          | \$ 1,081,899       |
| <b>Development &amp; Inspection Account</b>           | \$ 133,914         |
| <b><i>Total Escrow Accounts...</i></b>                | <b>\$1,508,728</b> |

**Lower Nazareth Township  
General Fund Balance Sheet**

As of April 30, 2021

|                                            | Apr 30, 21          |
|--------------------------------------------|---------------------|
| <b>ASSETS</b>                              |                     |
| <b>Current Assets</b>                      |                     |
| <b>Checking/Savings</b>                    |                     |
| 100.000 · Checking Account                 | -70,190.70          |
| 100.500 · Checking - ICS Sweep Account     | 1,172,217.44        |
| 105.000 · Payroll Account                  | -1,247.26           |
| 105.500 · Payroll - ICS Sweep Account      | 43,942.10           |
| 106.000 · LAB Savings Account              | 658.55              |
| 106.100 · PLGIT Account                    | 104,165.27          |
| 106.200 · Real Estate Tax Collections      | 565,612.29          |
| 110.000 · Petty Cash                       | 250.00              |
| <b>Total Checking/Savings</b>              | <b>1,815,407.69</b> |
| <b>Total Current Assets</b>                | <b>1,815,407.69</b> |
| <b>Other Assets</b>                        |                     |
| 130.500 · Due from Master Escrow Account   | 2,250.00            |
| <b>Total Other Assets</b>                  | <b>2,250.00</b>     |
| <b>TOTAL ASSETS</b>                        | <b>1,817,657.69</b> |
| <b>LIABILITIES &amp; EQUITY</b>            |                     |
| <b>Liabilities</b>                         |                     |
| <b>Current Liabilities</b>                 |                     |
| <b>Other Current Liabilities</b>           |                     |
| 210.000 · PAYROLL LIABILITIES              |                     |
| 212 · Earned Income Tax Withheld           | 1,166.22            |
| 214 · NonUniform Pension Contribution      | 642.56              |
| 219 · Occup Privilege Tax Withheld         | 68.00               |
| 223 · Unemployment Withheld                | 46.90               |
| 228 · Bond Reimbursement                   | 237.80              |
| <b>Total 210.000 · PAYROLL LIABILITIES</b> | <b>2,161.48</b>     |
| <b>Total Other Current Liabilities</b>     | <b>2,161.48</b>     |
| <b>Total Current Liabilities</b>           | <b>2,161.48</b>     |
| <b>Total Liabilities</b>                   | <b>2,161.48</b>     |
| <b>Equity</b>                              |                     |
| 270 · Opening Bal Equity                   | 771,852.48          |
| 3900 · Retained Earnings                   | 325,783.68          |
| Net Income                                 | 717,860.05          |
| <b>Total Equity</b>                        | <b>1,815,496.21</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>      | <b>1,817,657.69</b> |

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

06/02/21

|                                                         | Jan - Apr 21        | Budget              | \$ Over Budget       | % of Budget  |
|---------------------------------------------------------|---------------------|---------------------|----------------------|--------------|
| <b>Income</b>                                           |                     |                     |                      |              |
| 300.000 · TAXES                                         |                     |                     |                      |              |
| 301.000 · REAL PROPERTY TAXES                           |                     |                     |                      |              |
| 301.100 · Real Estate - Current                         | 1,749,995.26        | 1,790,000.00        | -40,004.74           | 97.8%        |
| 301.200 · Real Estate - Prior                           | 0.00                | 0.00                | 0.00                 | 0.0%         |
| 301.400 · Real Estate - Delinquent                      | 2,758.51            | 22,000.00           | -19,241.49           | 12.5%        |
| <b>Total 301.000 · REAL PROPERTY TAXES</b>              | <b>1,752,753.77</b> | <b>1,812,000.00</b> | <b>-59,246.23</b>    | <b>96.7%</b> |
| 310.000 · LOCAL ENABLING ACT TAXES                      |                     |                     |                      |              |
| 310.100 · Real Estate Transfer Tax                      | 162,885.45          | 275,000.00          | -112,114.55          | 59.2%        |
| 310.210 · Earned Income - Current                       | 497,173.04          | 1,400,000.00        | -902,826.96          | 35.5%        |
| 310.220 · Earned Income - Prior                         | 0.00                | 95,000.00           | -95,000.00           | 0.0%         |
| 310.510 · Local Services Tax                            | 110,472.39          | 425,000.00          | -314,527.61          | 26.0%        |
| 310.610 · Admission Tax                                 | 0.00                | 0.00                | 0.00                 | 0.0%         |
| <b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>         | <b>770,530.88</b>   | <b>2,195,000.00</b> | <b>-1,424,469.12</b> | <b>35.1%</b> |
| <b>Total 300.000 · TAXES</b>                            | <b>2,523,284.65</b> | <b>4,007,000.00</b> | <b>-1,483,715.35</b> | <b>63.0%</b> |
| 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%        |
| <b>Total 320.000 · LICENSES &amp; PERMITS</b>           | <b>23,467.61</b>    | <b>98,000.00</b>    | <b>-74,532.39</b>    | <b>23.9%</b> |
| 330.000 · FINES & FORFEITS                              |                     |                     |                      |              |
| 331.110 · Vehicle Code Violations                       | 11,020.64           | 30,000.00           | -18,979.36           | 36.7%        |
| 331.121 · Earned Income Tax Fines                       | 0.00                | 0.00                | 0.00                 | 0.0%         |
| 331.122 · Ordinance Violations                          | 2,464.70            | 4,000.00            | -1,535.30            | 61.6%        |
| <b>Total 330.000 · FINES &amp; FORFEITS</b>             | <b>13,485.34</b>    | <b>34,000.00</b>    | <b>-20,514.66</b>    | <b>39.7%</b> |
| 340.000 · INTEREST, RENTS & ROYALTIES                   |                     |                     |                      |              |
| 341.000 · Interest Earnings                             |                     |                     |                      |              |
| 341.01 · Interest on checking                           | 245.06              | 1,000.00            | -754.94              | 24.5%        |
| 341.02 · Interest on Savings                            | 32.92               | 500.00              | -467.08              | 6.6%         |
| <b>Total 341.000 · Interest Earnings</b>                | <b>277.98</b>       | <b>1,500.00</b>     | <b>-1,222.02</b>     | <b>18.5%</b> |
| 342.000 · Rents and Royalties                           |                     |                     |                      |              |
| 342.20 · Property Rental Income                         | 12,508.00           | 68,000.00           | -55,492.00           | 18.4%        |
| <b>Total 342.000 · Rents and Royalties</b>              | <b>12,508.00</b>    | <b>68,000.00</b>    | <b>-55,492.00</b>    | <b>18.4%</b> |
| <b>Total 340.000 · INTEREST, RENTS &amp; ROYALTIES</b>  | <b>12,785.98</b>    | <b>69,500.00</b>    | <b>-56,714.02</b>    | <b>18.4%</b> |
| 350.000 · INTERGOVERNMENTAL REVENUES                    |                     |                     |                      |              |
| 351.000 · FEDERAL CAP & OPER GRANTS                     |                     |                     |                      |              |
| 351.12 · FEMA - Emergency Reimbursement                 | 0.00                | 0.00                | 0.00                 | 0.0%         |
| <b>Total 351.000 · FEDERAL CAP &amp; OPER GRANTS</b>    | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>          | <b>0.0%</b>  |
| 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%         |
| <b>Total 354.000 · STATE CAPITAL &amp; OPER. GRA...</b> | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>          | <b>0.0%</b>  |

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

06/02/21

|                                                   | Jan - Apr 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%         |
| <b>Total 355.000 - STATE SHARED REVENUES</b>      | <b>200.00</b>    | <b>153,000.00</b> | <b>-152,800.00</b> | <b>0.1%</b>  |
| <b>Total 350.000 - INTERGOVERNMENTAL REVEN...</b> | <b>200.00</b>    | <b>153,000.00</b> | <b>-152,800.00</b> | <b>0.1%</b>  |
| 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                         | 6,900.00         | 4,000.00          | 2,900.00           | 172.5%       |
| 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               | 50.00            | 250.00            | -200.00            | 20.0%        |
| <b>Total 361.500 - Maps &amp; Publications</b>    | <b>50.00</b>     | <b>250.00</b>     | <b>-200.00</b>     | <b>20.0%</b> |
| 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%         |
| <b>Total 361.000 - General Government</b>         | <b>8,310.00</b>  | <b>19,250.00</b>  | <b>-10,940.00</b>  | <b>43.2%</b> |
| 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               | 2,775.00         | 20,000.00         | -17,225.00         | 13.9%        |
| 362.440 - Sewer Permits                           | 490.00           | 1,500.00          | -1,010.00          | 32.7%        |
| 362.450 - Moving & Occupancy Permits              | 0.00             | 25.00             | -25.00             | 0.0%         |
| 362.451 - Use & Occupancy Permits                 | 230.00           | 50.00             | 180.00             | 460.0%       |
| 362.452 - Moving Permits                          | 305.00           | 500.00            | -195.00            | 61.0%        |
| 362.470 - Driveway Permits                        | 1,550.00         | 2,000.00          | -450.00            | 77.5%        |
| 362.480 - Grading Permits                         | 10,900.00        | 15,000.00         | -4,100.00          | 72.7%        |
| 362.481 - Swimming Pool Grading Permits           | 6,750.00         | 5,000.00          | 1,750.00           | 135.0%       |
| 362.490 - Peddling Permit                         | 0.00             | 50.00             | -50.00             | 0.0%         |
| <b>Total 362.000 - PUBLIC SAFETY</b>              | <b>23,010.00</b> | <b>44,275.00</b>  | <b>-21,265.00</b>  | <b>52.0%</b> |
| <b>Total 360.000 - CHARGES FOR SERVICES</b>       | <b>31,320.00</b> | <b>63,525.00</b>  | <b>-32,205.00</b>  | <b>49.3%</b> |
| 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%         |
| <b>Total 363.000 - HIGHWAYS AND STREETS</b>       | <b>0.00</b>      | <b>200.00</b>     | <b>-200.00</b>     | <b>0.0%</b>  |
| 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 April 2021

06/02/21

|                                                        | Jan - Apr 21 | Budget       | \$ Over Budget | % of Budget |
|--------------------------------------------------------|--------------|--------------|----------------|-------------|
| 367.350 · Field Use Fees                               | 1,000.00     | 500.00       | 500.00         | 200.0%      |
| <b>Total 367.000 · CULTURE-RECREATION</b>              | 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       |              |                |             |
| <b>Total 391.000 · Proceeds of Gen. Fxd. Asset Dis</b> | 100.00       |              |                |             |
| 395.000 · Refund of Prior Yr. Expenditures             | 1,580.00     | 20,000.00    | -18,420.00     | 7.9%        |
| 49900 · Uncategorized Income                           | 889.01       |              |                |             |
| <b>Total Income</b>                                    | 2,608,112.59 | 4,463,275.00 | -1,855,162.41  | 58.4%       |
| <b>Gross Profit</b>                                    | 2,608,112.59 | 4,463,275.00 | -1,855,162.41  | 58.4%       |
| <b>Expense</b>                                         |              |              |                |             |
| 400.000 · GENERAL GOVERNMENT                           |              |              |                |             |
| 400.105 · Salary                                       | 4,166.60     | 12,500.00    | -8,333.40      | 33.3%       |
| 400.215 · Postage                                      | 3,479.65     | 5,500.00     | -2,020.35      | 63.3%       |
| 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                                        | 1,326.53     | 5,000.00     | -3,673.47      | 26.5%       |
| 400.322 · Long Distance                                | 0.00         | 0.00         | 0.00           | 0.0%        |
| 400.324 · Wiretess                                     | 1,321.83     | 4,200.00     | -2,878.17      | 31.5%       |
| <b>Total 400.320 · Telephone</b>                       | 2,648.36     | 9,200.00     | -6,551.64      | 28.8%       |
| 400.340 · Advertising                                  | 3,584.92     | 8,000.00     | -4,415.08      | 44.8%       |
| 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                       | 2,364.21     | 15,000.00    | -12,635.79     | 15.8%       |
| 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%        |
| <b>Total 400.000 · GENERAL GOVERNMENT</b>              | 20,018.21    | 72,500.00    | -52,481.79     | 27.6%       |
| 402.000 · AUDITING                                     |              |              |                |             |
| 402.105 · Audit Wages                                  | 40.00        | 50.00        | -10.00         | 80.0%       |
| 402.311 · Accounting & Auditing Services               | 4,980.00     | 10,000.00    | -5,020.00      | 49.8%       |
| <b>Total 402.000 · AUDITING</b>                        | 5,020.00     | 10,050.00    | -5,030.00      | 50.0%       |
| 403.000 · TAX COLLECTION                               |              |              |                |             |
| 403.105 · R.E. Tax Collector Salary                    | 5,323.45     | 8,000.00     | -2,676.55      | 66.5%       |
| 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 April 2021

06/02/21

|                                                     | Jan - Apr 21      | Budget            | \$ Over Budget     | % of Budget  |
|-----------------------------------------------------|-------------------|-------------------|--------------------|--------------|
| 403.311 · Audit                                     | 0.00              | 0.00              | 0.00               | 0.0%         |
| 403.317 · Tax Collection Committee Serv             | 219.00            | 300.00            | -81.00             | 73.0%        |
| 403.319 · Tax Refunds                               | 420.00            | 0.00              | 420.00             | 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%         |
| <b>Total 403.000 · TAX COLLECTION</b>               | <b>9,387.65</b>   | <b>14,700.00</b>  | <b>-5,312.35</b>   | <b>63.9%</b> |
| 404.000 · SOLICITOR/LEGAL                           |                   |                   |                    |              |
| 404.310 · Legal Services                            | 12,976.75         | 35,000.00         | -22,023.25         | 37.1%        |
| 404.314 · Legal Services - Human Resource           | 0.00              | 1,500.00          | -1,500.00          | 0.0%         |
| <b>Total 404.000 · SOLICITOR/LEGAL</b>              | <b>12,976.75</b>  | <b>36,500.00</b>  | <b>-23,523.25</b>  | <b>35.6%</b> |
| 405.000 · PERSONNEL SERVICES                        |                   |                   |                    |              |
| 405.140 · Office Staff Wages                        | 111,878.77        | 355,000.00        | -243,121.23        | 31.5%        |
| 405.200 · Office Supplies                           | 2,232.58          | 6,500.00          | -4,267.42          | 34.3%        |
| 405.300 · Bond                                      | 2,998.00          | 1,500.00          | 1,498.00           | 199.9%       |
| <b>Total 405.000 · PERSONNEL SERVICES</b>           | <b>117,109.35</b> | <b>363,000.00</b> | <b>-245,890.65</b> | <b>32.3%</b> |
| 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                                 | 82.65             | 0.00              | 82.65              | 100.0%       |
| 406.319 · Reimburse private prop damage             | 0.00              | 500.00            | -500.00            | 0.0%         |
| 406.325 · Internet fees / Website Develop           | 1,759.60          | 6,500.00          | -4,740.40          | 27.1%        |
| 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%         |
| <b>Total 406.000 · GENERAL GOVT. ADMINISTRATION</b> | <b>2,452.97</b>   | <b>11,350.00</b>  | <b>-8,897.03</b>   | <b>21.6%</b> |
| 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                         | 3,981.77          | 10,000.00         | -6,018.23          | 39.8%        |
| <b>Total 407.000 · DATA PROCESSING</b>              | <b>4,631.77</b>   | <b>21,000.00</b>  | <b>-16,368.23</b>  | <b>22.1%</b> |
| 408.000 · ENGINEERING SERVICES                      |                   |                   |                    |              |
| 408.310 · Engineering Services - Gen Con            | 9,497.75          | 20,000.00         | -10,502.25         | 47.5%        |
| 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%         |
| <b>Total 408.000 · ENGINEERING SERVICES</b>         | <b>9,497.75</b>   | <b>30,000.00</b>  | <b>-20,502.25</b>  | <b>31.7%</b> |
| 409.000 · GEN GOVT. BUILDINGS                       |                   |                   |                    |              |
| 409.200 · Supplies                                  | 4,078.29          | 4,000.00          | 78.29              | 102.0%       |
| 409.230 · Heating Fuel                              | 13,074.51         | 29,000.00         | -15,925.49         | 45.1%        |
| 409.300 · Facilities Maintenance                    | 9,746.90          | 7,500.00          | 2,246.90           | 130.0%       |
| 409.318 · Building Security Systems                 | 314.34            | 4,500.00          | -4,185.66          | 7.0%         |
| 409.360 · Public Utilities                          |                   |                   |                    |              |
| 409.361 · Electricity                               | 3,049.29          | 12,000.00         | -8,950.71          | 25.4%        |

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

06/02/21

|                                            | Jan - Apr 21      | Budget              | \$ Over Budget       | % of Budget  |
|--------------------------------------------|-------------------|---------------------|----------------------|--------------|
| 409.366 · Water                            | 807.12            | 3,000.00            | -2,192.88            | 26.9%        |
| <b>Total 409.360 · Public Utilities</b>    | <b>3,856.41</b>   | <b>15,000.00</b>    | <b>-11,143.59</b>    | <b>25.7%</b> |
| 409.367 · Trash Removal                    | 1,293.50          | 5,000.00            | -3,706.50            | 25.9%        |
| 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%       |
| <b>Total 409.600 · GEN GOVT. BUILDINGS</b> | <b>33,116.15</b>  | <b>65,000.00</b>    | <b>-31,883.85</b>    | <b>50.9%</b> |
| <b>410.000 · PUBLIC SAFETY</b>             |                   |                     |                      |              |
| 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         | 584,493.68        | 1,750,000.00        | -1,165,506.32        | 33.4%        |
| <b>Total 410.000 · PUBLIC SAFETY</b>       | <b>584,493.68</b> | <b>1,750,000.00</b> | <b>-1,165,506.32</b> | <b>33.4%</b> |
| <b>411.000 · FIRE</b>                      |                   |                     |                      |              |
| 411.300 · Building Capital Reserve         | 67,754.91         | 90,000.00           | -22,245.09           | 75.3%        |
| 411.500 · Contributions                    | 32,858.05         | 90,000.00           | -57,141.95           | 36.5%        |
| 411.541 · Fire Relief                      | 0.00              | 70,000.00           | -70,000.00           | 0.0%         |
| 411.600 · Water Hydrant Assessment         | 39,572.70         | 80,000.00           | -40,427.30           | 49.4%        |
| 411.700 · Truck Capital Reserve            | 0.00              | 80,000.00           | -80,000.00           | 0.0%         |
| 411.740 · Equipment Purchase               | 7,908.12          | 50,000.00           | -42,091.88           | 15.8%        |
| <b>Total 411.000 · FIRE</b>                | <b>148,043.78</b> | <b>460,000.00</b>   | <b>-311,956.22</b>   | <b>32.2%</b> |
| <b>412.000 · AMBULANCE</b>                 |                   |                     |                      |              |
| 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%         |
| <b>Total 412.000 · AMBULANCE</b>           | <b>0.00</b>       | <b>31,500.00</b>    | <b>-31,500.00</b>    | <b>0.0%</b>  |
| <b>413.000 · CODE ENFORCEMENT</b>          |                   |                     |                      |              |
| 413.100 · Zoning Administrator             | 31,581.47         | 110,000.00          | -78,418.53           | 28.7%        |
| 413.121 · Sewage Enforcement Officer       | 190.00            | 750.00              | -560.00              | 25.3%        |
| 413.200 · Supplies                         | 448.84            | 1,000.00            | -551.16              | 44.9%        |
| 413.325 · Postage                          | 78.70             | 1,000.00            | -921.30              | 7.9%         |
| 413.400 · Court Costs                      | 0.00              | 500.00              | -500.00              | 0.0%         |
| <b>Total 413.000 · CODE ENFORCEMENT</b>    | <b>32,299.01</b>  | <b>113,250.00</b>   | <b>-80,950.99</b>    | <b>28.5%</b> |
| <b>414.000 · PLANNING &amp; ZONING</b>     |                   |                     |                      |              |
| 414.112 · Stenographer, ZH & PC            | 1,020.00          | 2,000.00            | -980.00              | 51.0%        |
| 414.116 · Zoning Hearing Bd Compensation   | 650.00            | 1,500.00            | -850.00              | 43.3%        |
| 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                         | 10,037.38         | 25,000.00           | -14,962.62           | 40.1%        |



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

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|                                                   | Jan - Apr 21      | Budget            | \$ Over Budget     | % of Budget  |
|---------------------------------------------------|-------------------|-------------------|--------------------|--------------|
| 414.340 - Zoning Hearing Advertisements           | 986.40            | 3,500.00          | -2,513.60          | 28.2%        |
| <b>Total 414.000 - PLANNING &amp; ZONING</b>      | <b>13,693.78</b>  | <b>39,600.00</b>  | <b>-25,906.22</b>  | <b>34.6%</b> |
| 415.114 - EMERGENCY MANAGEMENT COORD              | 800.00            | 2,400.00          | -1,600.00          | 33.3%        |
| 419.540 - EMS Notification System Service         | 2,623.33          | 3,500.00          | -876.67            | 75.0%        |
| 422.450 - Animal Control                          | 2,900.00          | 6,000.00          | -3,100.00          | 48.3%        |
| <b>426.000 - SANITATION EXPENSE</b>               | <b>2,531.28</b>   | <b>9,000.00</b>   | <b>-6,468.72</b>   | <b>28.1%</b> |
| 426.115 - Recycling Collection Wages              | 0.00              | 0.00              | 0.00               | 0.0%         |
| 426.421 - FRCA Membership                         | 0.00              | 0.00              | 0.00               | 0.0%         |
| <b>Total 426.000 - SANITATION EXPENSE</b>         | <b>2,531.28</b>   | <b>9,000.00</b>   | <b>-6,468.72</b>   | <b>28.1%</b> |
| <b>429.000 - PUBLIC WORKS - SANITATION</b>        | <b>4,815.43</b>   | <b>10,000.00</b>  | <b>-5,184.57</b>   | <b>48.2%</b> |
| 429.364 - Sanitary Sewer Expenses                 | 4,815.43          | 10,000.00         | -5,184.57          | 48.2%        |
| <b>Total 429.000 - PUBLIC WORKS - SANITATION</b>  | <b>4,815.43</b>   | <b>10,000.00</b>  | <b>-5,184.57</b>   | <b>48.2%</b> |
| <b>430.000 - HWYS., ROADS &amp; STREETS</b>       | <b>176,334.40</b> | <b>540,000.00</b> | <b>-363,665.60</b> | <b>32.7%</b> |
| 430.100 - Personnel Services                      | 3,974.12          | 13,000.00         | -9,025.88          | 30.6%        |
| 430.245 - Supplies                                | 667.74            | 2,000.00          | -1,332.26          | 33.4%        |
| 430.300 - Facilities Maintenance                  | 195.00            | 700.00            | -505.00            | 27.9%        |
| 430.320 - Telephone                               | 0.00              | 0.00              | 0.00               | 0.0%         |
| 430.321 - Local                                   | 729.02            | 2,200.00          | -1,470.98          | 33.1%        |
| 430.322 - Long Distance                           |                   |                   |                    |              |
| 430.329 - Wireless                                |                   |                   |                    |              |
| <b>Total 430.320 - Telephone</b>                  | <b>924.02</b>     | <b>2,900.00</b>   | <b>-1,975.98</b>   | <b>31.9%</b> |
| 430.330 - Heating Fuel                            | 7,650.53          | 9,000.00          | -1,349.47          | 85.0%        |
| 430.360 - Electricity                             | 940.64            | 3,000.00          | -2,059.36          | 31.4%        |
| 430.384 - Equip/Machinery Rental                  | 1,075.50          | 3,000.00          | -1,924.50          | 35.9%        |
| 430.450 - Contracted Services                     | 24.50             | 1,000.00          | -975.50            | 2.5%         |
| 430.460 - Continuing Education                    | 90.00             | 8,000.00          | -7,910.00          | 1.1%         |
| 430.600 - Capital Construction                    | 0.00              | 0.00              | 0.00               | 0.0%         |
| 430.740 - Equipment Purchase                      | 1,991.02          | 12,000.00         | -10,008.98         | 16.6%        |
| 430.750 - Misc. Shop Tools & Equipment            | 101.23            | 7,000.00          | -6,898.77          | 1.4%         |
| <b>Total 430.000 - HWYS., ROADS &amp; STREETS</b> | <b>193,773.70</b> | <b>600,900.00</b> | <b>-407,126.30</b> | <b>32.2%</b> |
| <b>432.000 - WINTER MAINTENANCE</b>               | <b>40,546.35</b>  | <b>70,000.00</b>  | <b>-29,453.65</b>  | <b>57.9%</b> |
| 432.100 - Winter Maintenance Materials            | 40,546.35         | 70,000.00         | -29,453.65         | 57.9%        |
| <b>Total 432.000 - WINTER MAINTENANCE</b>         | <b>40,546.35</b>  | <b>70,000.00</b>  | <b>-29,453.65</b>  | <b>57.9%</b> |
| <b>433.000 - TRAFFIC CONTROL DEVICES</b>          | <b>1,285.65</b>   | <b>13,000.00</b>  | <b>-11,714.35</b>  | <b>9.9%</b>  |
| 433.200 - Traffic signs                           | 0.00              | 1,000.00          | -1,000.00          | 0.0%         |
| 433.246 - Pavement Marking Supplies               | 438.00            | 2,000.00          | -1,562.00          | 21.9%        |
| 433.249 - Traffic Control Supplies-signal         | 1,252.00          | 4,000.00          | -2,748.00          | 31.3%        |
| 433.360 - Traffic signal electric                 | 0.00              | 0.00              | 0.00               | 0.0%         |
| 433.375 - Line Painting                           | 686.15            | 4,000.00          | -3,313.85          | 17.2%        |
| 433.450 - Signals contracted service              |                   |                   |                    |              |
| <b>Total 433.000 - TRAFFIC CONTROL DEVICES</b>    | <b>3,661.80</b>   | <b>24,000.00</b>  | <b>-20,338.20</b>  | <b>15.3%</b> |
| <b>434.00 - STREET LIGHTING</b>                   | <b>1,092.67</b>   | <b>4,000.00</b>   | <b>-2,907.33</b>   | <b>27.3%</b> |
| 434.360 - St. Light Electricity                   | 1,092.67          | 4,000.00          | -2,907.33          | 27.3%        |

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

06/02/21

|                                              | Jan - Apr 21 | Budget     | \$ Over Budget | % of Budget |
|----------------------------------------------|--------------|------------|----------------|-------------|
| Total 434.00 - STREET LIGHTING               | 1,092.67     | 4,000.00   | -2,907.33      | 27.3%       |
| 437.000 - EQUIPMENT REPAIRS-FUEL             |              |            |                |             |
| 437.200 - Tool & Equipment Repairs           | 4,070.77     | 5,000.00   | -929.23        | 81.4%       |
| 437.213 - Equipment Parts & Supplies         | 23,716.07    | 40,000.00  | -16,283.93     | 59.3%       |
| 437.233 - Equipment Motor Fuel               | 14,272.01    | 25,000.00  | -10,727.99     | 57.1%       |
| Total 437.000 - EQUIPMENT REPAIRS-FUEL       | 42,058.85    | 70,000.00  | -27,941.15     | 60.1%       |
| 438.000 - HIGHWAY MAINT & REPAIR             |              |            |                |             |
| 438.271 - Paving and Patching Materials      | 2,871.62     | 5,000.00   | -2,128.38      | 57.4%       |
| 438.272 - Aggregate Supplies                 | 3,990.89     | 2,000.00   | 1,990.89       | 199.5%      |
| 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       | 7,612.51     | 17,000.00  | -9,387.49      | 44.8%       |
| 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        | 516.24       | 0.00       | 516.24         | 100.0%      |
| Total 452.000 - RECREATION & CULTURE         | 516.24       | 21,000.00  | -20,483.76     | 2.5%        |
| 454.000 - PARKS                              |              |            |                |             |
| 454.115 - Park Personnel                     | 51,810.33    | 160,000.00 | -108,189.67    | 32.4%       |
| 454.200 - Park supplies                      | 1,727.75     | 3,000.00   | -1,272.25      | 57.6%       |
| 454.230 - Fuel                               | 2,238.28     | 3,500.00   | -1,261.72      | 64.0%       |
| 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                | 1,650.00     | 4,000.00   | -2,350.00      | 41.3%       |
| 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                        | 58,299.34    | 175,500.00 | -117,200.66    | 33.2%       |
| 456.000 - LIBRARY                            |              |            |                |             |
| 456.520 - Library Contribution               | 27,625.00    | 82,875.00  | -55,250.00     | 33.3%       |
| Total 456.000 - LIBRARY                      | 27,625.00    | 82,875.00  | -55,250.00     | 33.3%       |
| 480.000 - INSURANCE & EMPLOYEE BENEFITS      |              |            |                |             |
| 481.100 - Social Security Employer Paid      | 23,481.79    | 75,000.00  | -51,518.21     | 31.3%       |
| 481.200 - Medicare Employer Paid             | 5,491.75     | 20,000.00  | -14,508.25     | 27.5%       |
| 481.300 - Unemployment Comp Employer Paid    | 522.62       | 3,000.00   | -2,477.38      | 17.4%       |
| 483.197 - Non-Uniform Pension Plan Contrib   | 1,350.28     | 120,000.00 | -118,649.72    | 1.1%        |
| 483.310 - Pension Plan Admin Fees            | 3,825.00     | 4,000.00   | -175.00        | 95.6%       |
| 484.354 - Workers Comp Insurance             | 16,197.00    | 40,000.00  | -23,803.00     | 40.5%       |
| 487.196 - Health Insurance                   | 127,603.64   | 383,000.00 | -255,396.36    | 33.3%       |
| 487.197 - Other Group Benefits               | 11,320.48    | 28,000.00  | -16,679.52     | 40.4%       |

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

|                                              | Jan - Apr 21 | Budget       | \$ Over Budget | % of Budget |
|----------------------------------------------|--------------|--------------|----------------|-------------|
| Total 480.000 · INSURANCE & EMPLOYEE BENE... | 189,792.56   | 673,000.00   | -483,207.44    | 28.2%       |
| 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                     | 314.50       |              |                |             |
| 69800 · Uncategorized Expenses               | 761.28       |              |                |             |
| Total Expense                                | 1,890,252.54 | 4,843,125.00 | -2,952,872.46  | 39.0%       |
| Net Income                                   | 717,860.05   | -379,850.00  | 1,097,710.05   | -189.0%     |

LNT Revenue Fund-Host Fee-05

**Balance Sheet**

As of April 30, 2021

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|                                            | <u>Apr 30, 21</u>        |
|--------------------------------------------|--------------------------|
| <b>ASSETS</b>                              |                          |
| 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 | 7,659.72                 |
| Total 106.000 · Host Fee Savings Account   | <u>106,190.25</u>        |
| Total Checking/Savings                     | <u>106,190.25</u>        |
| Total Current Assets                       | <u>106,190.25</u>        |
| <b>TOTAL ASSETS</b>                        | <b><u>106,190.25</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>            |                          |
| Equity                                     |                          |
| 270.000 · Opening Bal Equity               | 98,047.04                |
| 3900 · Retained Earnings                   | 8,139.09                 |
| Net Income                                 | 4.12                     |
| Total Equity                               | <u>106,190.25</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>      | <b><u>106,190.25</u></b> |

**LNT Palmer Sewer Fund - 08**  
**Balance Sheet**  
As of April 30, 2021

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|                                         | <u>Apr 30, 21</u>        |
|-----------------------------------------|--------------------------|
| <b>ASSETS</b>                           |                          |
| Current Assets                          |                          |
| Checking/Savings                        |                          |
| 100.500 · Palmer Sewer - ICS Sweep Acct | 173,646.61               |
| Total Checking/Savings                  | <u>173,646.61</u>        |
| Total Current Assets                    | <u>173,646.61</u>        |
| <b>TOTAL ASSETS</b>                     | <b><u>173,646.61</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>         |                          |
| Equity                                  |                          |
| 270.000 · Opening Bal Equity            | 123,677.26               |
| 3900 · Retained Earnings                | 49,919.17                |
| Net Income                              | 50.18                    |
| Total Equity                            | <u>173,646.61</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <b><u>173,646.61</u></b> |

**LNT Nazareth Sewer Fund - 09**  
**Balance Sheet**  
As of April 30, 2021

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|                                           | <u>Apr 30, 21</u>       |
|-------------------------------------------|-------------------------|
| <b>ASSETS</b>                             |                         |
| Current Assets                            |                         |
| Checking/Savings                          |                         |
| 100.000 · Nazareth Sewer Checking Account | -20.00                  |
| 100.500 · Nazareth Sewer - ICS Sweep Acct | 41,905.26               |
| Total Checking/Savings                    | <u>41,885.26</u>        |
| Total Current Assets                      | <u>41,885.26</u>        |
| <b>TOTAL ASSETS</b>                       | <u><b>41,885.26</b></u> |
| <b>LIABILITIES &amp; EQUITY</b>           |                         |
| Equity                                    |                         |
| 270.000 · Opening Bal Equity              | 5,210.33                |
| 3900 · Retained Earnings                  | 36,682.90               |
| Net Income                                | -7.97                   |
| Total Equity                              | <u>41,885.26</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>     | <u><b>41,885.26</b></u> |

**LNT Open Space Fund-16**  
**Balance Sheet**  
As of April 30, 2021

|                                             | Apr 30, 21          |
|---------------------------------------------|---------------------|
| <b>ASSETS</b>                               |                     |
| <b>Current Assets</b>                       |                     |
| <b>Checking/Savings</b>                     |                     |
| 100.000 · LAB Checking Account              |                     |
| 100.001 · Park Benches                      | 3,000.00            |
| 100.000 · LAB Checking Account - Other      | -3,100.00           |
|                                             |                     |
| <b>Total 100.000 · LAB Checking Account</b> | -100.00             |
| 100.500 · Open Space Recreation- Sweep      | 202,990.46          |
| 102.000 · EIT Open Space - Restricted       | 674,101.72          |
| 106.000 · PLGIT Savings Account             | 146,388.16          |
| 109.000 · Certificates of Deposit           | 520,838.95          |
|                                             |                     |
| <b>Total Checking/Savings</b>               | 1,544,219.29        |
| <b>Total Current Assets</b>                 | 1,544,219.29        |
| <b>TOTAL ASSETS</b>                         | <b>1,544,219.29</b> |
| <b>LIABILITIES &amp; EQUITY</b>             |                     |
| <b>Equity</b>                               |                     |
| 270.000 · Opening Bal Equity                | 530,494.95          |
| 3900 · Retained Earnings                    | 920,021.00          |
| Net Income                                  | 93,703.34           |
|                                             |                     |
| <b>Total Equity</b>                         | 1,544,219.29        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>       | <b>1,544,219.29</b> |

**LNT Capital Sewer-Signals Fund-18**  
**Balance Sheet**  
As of April 30, 2021

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|                                       | <u>Apr 30, 21</u>       |
|---------------------------------------|-------------------------|
| <b>ASSETS</b>                         |                         |
| Current Assets                        |                         |
| Checking/Savings                      |                         |
| 100.00 · Swr/Signal PLGIT Account     | 16,442.14               |
| 106.000 · Swr/Signal PLUS Account     | 136.14                  |
| <b>Total Checking/Savings</b>         | <u>16,578.28</u>        |
| <b>Total Current Assets</b>           | <u>16,578.28</u>        |
| <b>TOTAL ASSETS</b>                   | <u><b>16,578.28</b></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                         |
| Equity                                |                         |
| 270.000 · Opening Bal Equity          | 852,411.21              |
| 3900 · Retained Earnings              | -835,833.57             |
| Net Income                            | 0.64                    |
| <b>Total Equity</b>                   | <u>16,578.28</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><b>16,578.28</b></u> |



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06/02/21

Accrual Basis

(95)LNT Fiscal Stability Fund

Balance Sheet

As of April 30, 2021

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|                                        | <u>Apr 30, 21</u>        |
|----------------------------------------|--------------------------|
| <b>ASSETS</b>                          |                          |
| Current Assets                         |                          |
| Checking/Savings                       |                          |
| 100.500 · Fiscal - Sweep Account       | 93,841.63                |
| 109.000 · Certificate of Deposit - LAB | 261,264.10               |
| Total Checking/Savings                 | <u>355,105.73</u>        |
| Total Current Assets                   | <u>355,105.73</u>        |
| <b>TOTAL ASSETS</b>                    | <b><u>355,105.73</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                          |
| Equity                                 |                          |
| 3900 · Retained Earnings               | 355,078.54               |
| Net Income                             | 27.19                    |
| Total Equity                           | <u>355,105.73</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b><u>355,105.73</u></b> |

**LNT Capital Reserve - 30**  
**Balance Sheet**  
As of April 30, 2021

|                                                        | Apr 30, 21        |
|--------------------------------------------------------|-------------------|
| <b>ASSETS</b>                                          |                   |
| <b>Current Assets</b>                                  |                   |
| <b>Checking/Savings</b>                                |                   |
| 106.000 · Capital Reserve Savings Account              |                   |
| 106.001 · CAPITAL PURCHASES                            | 162,279.03        |
| 106.003 · OFFICE EQUIPMENT                             | 2,673.50          |
| 106.004 · SPECIAL PROJECTS                             | 36,695.76         |
| 106.006 · POLICE EQUIPMENT (CRPD)                      | 25,000.00         |
| 106.000 · Capital Reserve Savings Account - Other      | 6,777.75          |
| <b>Total 106.000 · Capital Reserve Savings Account</b> | 233,426.04        |
| <b>Total Checking/Savings</b>                          | 233,426.04        |
| <b>Total Current Assets</b>                            | 233,426.04        |
| <b>Other Assets</b>                                    |                   |
| 130.02 · Due from Master Escrow                        | 80.51             |
| <b>Total Other Assets</b>                              | 80.51             |
| <b>TOTAL ASSETS</b>                                    | <b>233,506.55</b> |
| <b>LIABILITIES &amp; EQUITY</b>                        |                   |
| <b>Equity</b>                                          |                   |
| 270.000 · Opening Bal Equity                           | 208,967.68        |
| 3900 · Retained Earnings                               | -12,591.10        |
| Net Income                                             | 37,129.97         |
| <b>Total Equity</b>                                    | 233,506.55        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>                  | <b>233,506.55</b> |

**LNT Capital Reserve Fire-31**  
**Balance Sheet**  
As of April 30, 2021

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|                                                | <u>Apr 30, 21</u>        |
|------------------------------------------------|--------------------------|
| <b>ASSETS</b>                                  |                          |
| <b>Current Assets</b>                          |                          |
| <b>Checking/Savings</b>                        |                          |
| 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                       | 63,886.28                |
| 106.000 · Fire CR Savings Account - Other      | 15.93                    |
| <b>Total 106.000 · Fire CR Savings Account</b> | <u>461,363.41</u>        |
| <b>Total Checking/Savings</b>                  | <u>461,363.41</u>        |
| <b>Total Current Assets</b>                    | <u>461,363.41</u>        |
| <b>TOTAL ASSETS</b>                            | <u><b>461,363.41</b></u> |
| <b>LIABILITIES &amp; EQUITY</b>                |                          |
| <b>Equity</b>                                  |                          |
| 270.000 · Opening Bal Equity                   | 234,597.63               |
| 3900 · Retained Earnings                       | 101,749.85               |
| Net Income                                     | 125,015.93               |
| <b>Total Equity</b>                            | <u>461,363.41</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>          | <u><b>461,363.41</b></u> |

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# 37LNT Highway Reconstruction & Rehabilitation

06/02/21

## Balance Sheet

Accrual Basis

As of April 30, 2021

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|                                       | <u>Apr 30, 21</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| Current Assets                        |                          |
| Checking/Savings                      |                          |
| 101.500 · Hwy RR - Sweep Account      | 589,508.31               |
| Total Checking/Savings                | <u>589,508.31</u>        |
| Total Current Assets                  | <u>589,508.31</u>        |
| <b>TOTAL ASSETS</b>                   | <b><u>589,508.31</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| Equity                                |                          |
| 3900 · Retained Earnings              | 497,355.77               |
| Net Income                            | <u>92,152.54</u>         |
| Total Equity                          | <u>589,508.31</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>589,508.31</u></b> |

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# LNT Capital Reserve - Equipment Replacement

06/02/21

## Balance Sheet

Accrual Basis

As of April 30, 2021

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|                                        | <u>Apr 30, 21</u>        |
|----------------------------------------|--------------------------|
| <b>ASSETS</b>                          |                          |
| Current Assets                         |                          |
| Checking/Savings                       |                          |
| 101.500 · Cap Res - ER - Sweep Account | 410,193.25               |
| Total Checking/Savings                 | <u>410,193.25</u>        |
| Total Current Assets                   | 410,193.25               |
| <b>TOTAL ASSETS</b>                    | <b><u>410,193.25</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                          |
| Equity                                 |                          |
| 3900 · Retained Earnings               | 358,720.95               |
| Net Income                             | <u>51,472.30</u>         |
| Total Equity                           | <u>410,193.25</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b><u>410,193.25</u></b> |

## Lower Nazareth Township - Refuse/Recycling Collection

## Balance Sheet

As of April 30, 2021

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|                                       | <u>Apr 30, 21</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| Current Assets                        |                          |
| Checking/Savings                      |                          |
| 104.000 · Recycling/Refuse - LAB      | -3,893.00                |
| 104.500 · Recycling - Sweep Account   | 162,452.21               |
| <b>Total Checking/Savings</b>         | <u>158,559.21</u>        |
| <b>Total Current Assets</b>           | <u>158,559.21</u>        |
| <b>TOTAL ASSETS</b>                   | <u><b>158,559.21</b></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| Equity                                |                          |
| 3900 · Retained Earnings              | 115,990.10               |
| Net Income                            | 42,569.11                |
| <b>Total Equity</b>                   | <u>158,559.21</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><b>158,559.21</b></u> |

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of April 30, 2021

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|                                       | <u>Apr 30, 21</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| Current Assets                        |                          |
| Checking/Savings                      |                          |
| 106.000 · SLF Savings Account         | 340,885.33               |
| Total Checking/Savings                | <u>340,885.33</u>        |
| Total Current Assets                  | <u>340,885.33</u>        |
| <b>TOTAL ASSETS</b>                   | <b><u>340,885.33</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| Equity                                |                          |
| 270.000 · Opening Bal Equity          | 109,419.53               |
| 3900 · Retained Earnings              | -23,186.81               |
| Net Income                            | <u>254,652.61</u>        |
| Total Equity                          | <u>340,885.33</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>340,885.33</u></b> |

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06/02/21

Accrual Basis

# LNT Traffic Impact Account

## Balance Sheet

As of April 30, 2021

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|                                       | <u>Apr 30, 21</u>          |
|---------------------------------------|----------------------------|
| <b>ASSETS</b>                         |                            |
| Current Assets                        |                            |
| Checking/Savings                      |                            |
| 100.000 Traffic Impact Account        | -20.00                     |
| 100.500 Traffic Impact - Sweep        | 1,509,151.38               |
| 109.000 Certificate of Deposit        | 520,838.95                 |
| Total Checking/Savings                | <u>2,029,970.33</u>        |
| Total Current Assets                  | <u>2,029,970.33</u>        |
| <b>TOTAL ASSETS</b>                   | <b><u>2,029,970.33</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                            |
| Equity                                |                            |
| 270.000 Opening Equity                | 500,000.00                 |
| Retained Earnings                     | 1,505,932.03               |
| Net Income                            | 24,038.30                  |
| Total Equity                          | <u>2,029,970.33</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>2,029,970.33</u></b> |



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Lower Nazareth Township Sewer Department

06/02/21

Balance Sheet

Accrual Basis

As of April 30, 2021

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|                                           | <u>Apr 30, 21</u>        |
|-------------------------------------------|--------------------------|
| <b>ASSETS</b>                             |                          |
| Current Assets                            |                          |
| Checking/Savings                          |                          |
| 100.000 · LNT Sewer Department - Checking | 10,228.02                |
| 100.500 · Sewer - Sweep Account           | 282,686.68               |
| <b>Total Checking/Savings</b>             | <u>292,914.70</u>        |
| <b>Total Current Assets</b>               | <u>292,914.70</u>        |
| <b>TOTAL ASSETS</b>                       | <b><u>292,914.70</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>           |                          |
| Equity                                    |                          |
| 32000 · Retained Earnings                 | 285,767.62               |
| Net Income                                | 7,147.08                 |
| <b>Total Equity</b>                       | <u>292,914.70</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>     | <b><u>292,914.70</u></b> |

**Lower Nazareth Township Master Escrow**  
**Balance Sheet**  
As of April 30, 2021

|                                          | Apr 30, 21          |
|------------------------------------------|---------------------|
| <b>ASSETS</b>                            |                     |
| <b>Current Assets</b>                    |                     |
| <b>Checking/Savings</b>                  |                     |
| 101.000 · Master Escrow Checking - LAB   | 711.10              |
| 102.000 · SAVINGS ACCOUNTS - LAB         | 1,065,688.44        |
| 106.000 · SAVING ACCOUNTS                | 0.60                |
| 109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB | 15,499.08           |
| <b>Total Checking/Savings</b>            | 1,081,899.22        |
| <b>Total Current Assets</b>              | 1,081,899.22        |
| <b>TOTAL ASSETS</b>                      | <b>1,081,899.22</b> |
| <b>LIABILITIES &amp; EQUITY</b>          |                     |
| <b>Liabilities</b>                       |                     |
| <b>Current Liabilities</b>               |                     |
| <b>Other Current Liabilities</b>         |                     |
| 230.000 · Due to Other Funds             | 2,330.51            |
| <b>Total Other Current Liabilities</b>   | 2,330.51            |
| <b>Total Current Liabilities</b>         | 2,330.51            |
| <b>Total Liabilities</b>                 | 2,330.51            |
| <b>Equity</b>                            |                     |
| 3000 · Opening Bal Equity                | 844,070.71          |
| 32000 · Retained Earnings                | 236,398.29          |
| Net Income                               | (900.29)            |
| <b>Total Equity</b>                      | 1,079,568.71        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b>1,081,899.22</b> |

**Lower Nazareth Township**  
**Balance Sheet**  
As of April 30, 2021

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|                                         | <u>Apr 30, 21</u>        |
|-----------------------------------------|--------------------------|
| <b>ASSETS</b>                           |                          |
| Current Assets                          |                          |
| Checking/Savings                        |                          |
| 100.000 · Checking Account              |                          |
| 100.100 · Developer's Escrow            | 21,275.83                |
| 100.200 · Code Enforcement & Inspection | 109,463.24               |
| 100.000 · Checking Account - Other      | <u>-128,999.07</u>       |
| Total 100.000 · Checking Account        | 1,740.00                 |
| 100.500 · D&I Checking - Sweep Account  | <u>132,173.60</u>        |
| Total Checking/Savings                  | <u>133,913.60</u>        |
| Total Current Assets                    | <u>133,913.60</u>        |
| <b>TOTAL ASSETS</b>                     | <b><u>133,913.60</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>         |                          |
| Equity                                  |                          |
| 270.000 · Opening Bal Equity            | 60,713.53                |
| 3900 · Retained Earnings                | 64,417.81                |
| Net Income                              | <u>8,782.26</u>          |
| Total Equity                            | <u>133,913.60</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <b><u>133,913.60</u></b> |