



Lower Nazareth Township
Financial Report
May 2021

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

May-21

General Fund - 01	\$ 1,883,874
Special Revenue Fund - Host Fee - 05	\$ 106,191
Palmer Sewer Fund - 08	\$ 173,648
Nazareth Sewer Fund - 09	\$ 41,886
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 420,157
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 793,643
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ 520,839
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,734,639
Capital Reserve - Sewer/Signals Fund - 18	\$ 16,578
Fiscal Stability Fund - 95 - CASH	\$ 93,842
Fiscal Stability Fund - 95 - CD	\$ 261,264
Fiscal Stability Fund - 95 - TOTAL	\$ 355,107
Capital Reserve - Municipal - 30	\$ 230,747
Capital Reserve - Fire Fund - 31	\$ 461,367
Highway Reconstruction/Rehabilitation -	\$ 589,513
Capital Reserve - Equipment Replacement -	\$ 396,198
Refuse/Recycling Collection - 33	\$ 159,362
State Liquid Fuels Fund - 35	\$ 340,888
Traffic Impact - 091 - CASH	\$ 1,572,234
Traffic Impact - 091 - CD	\$ 520,839
Traffic Impact - 091 - TOTAL	\$ 2,093,073
LNT American Rescue Plan Funds	\$ -
<i>Total Township Funds...</i>	<u><u>\$8,583,070</u></u>
Lower Nazareth Township Sewer Department	\$ 325,923
Master Escrow Account	\$ 1,178,608
Development & Inspection Account	\$ 143,741
<i>Total Escrow Accounts...</i>	<u><u>\$1,648,272</u></u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of May 31, 2021

	May 31, 21
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	16,989.40
100.500 · Checking - ICS Sweep Account	1,123,166.37
105.000 · Payroll Account	-1,597.84
105.500 · Payroll - ICS Sweep Account	45,289.82
106.000 · LAB Savings Account	658.56
106.100 · PLGIT Account	104,166.15
106.200 · Real Estate Tax Collections	592,701.38
110.000 · Petty Cash	250.00
Total Checking/Savings	1,881,623.84
Total Current Assets	1,881,623.84
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,883,873.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,292.28
214 · NonUniform Pension Contribution	341.81
219 · Occup Privilege Tax Withheld	132.00
223 · Unemployment Withheld	97.21
224 · Whole Life Insurance - Employee	421.92
226 · Disability Insurance - Employee	144.74
227 · Critical illness - Employee	26.26
228 · Bond Reimbursement	377.80
229 · Direct Deposit Liability	50.00
Total 210.000 · PAYROLL LIABILITIES	3,884.02
Total Other Current Liabilities	3,884.02
Total Current Liabilities	3,884.02
Total Liabilities	3,884.02
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	325,783.68
Net Income	782,353.66
Total Equity	1,879,989.82
TOTAL LIABILITIES & EQUITY	1,883,873.84

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

	Jan - May 21	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,775,600.09	1,790,000.00	-14,399.91	99.2%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	5,403.64	22,000.00	-16,596.36	24.6%
Total 301.000 · REAL PROPERTY TAXES	1,781,003.73	1,812,000.00	-30,996.27	98.3%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	194,837.99	275,000.00	-80,162.01	70.9%
310.210 · Earned Income - Current	771,841.91	1,400,000.00	-628,158.09	55.1%
310.220 · Earned Income - Prior	0.00	95,000.00	-95,000.00	0.0%
310.510 · Local Services Tax	133,126.00	425,000.00	-291,874.00	31.3%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,099,805.90	2,195,000.00	-1,095,194.10	50.1%
Total 300.000 · TAXES	2,880,809.63	4,007,000.00	-1,126,190.37	71.9%
320.000 · LICENSES & PERMITS				
321.340 · Garbage Permits	0.00	0.00	0.00	0.0%
321.800 · Cable TV franchise	47,359.50	98,000.00	-50,640.50	48.3%
Total 320.000 · LICENSES & PERMITS	47,359.50	98,000.00	-50,640.50	48.3%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	12,851.94	30,000.00	-17,148.06	42.8%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	2,777.81	4,000.00	-1,222.19	69.4%
Total 330.000 · FINES & FORFEITS	15,629.75	34,000.00	-18,370.25	46.0%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	255.35	1,000.00	-744.65	25.5%
341.02 · Interest on Savings	38.65	500.00	-461.35	7.7%
Total 341.000 · Interest Earnings	294.00	1,500.00	-1,206.00	19.6%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	15,662.81	68,000.00	-52,337.19	23.0%
Total 342.000 · Rents and Royalties	15,662.81	68,000.00	-52,337.19	23.0%
Total 340.000 · INTEREST, RENTS & ROYALTIES	15,956.81	69,500.00	-53,543.19	23.0%
350.000 · INTERGOVERNMENTAL REVENUES				
351.000 · FEDERAL CAP & OPER GRANTS				
351.12 · FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 · FEDERAL CAP & OPER GRANTS	0.00	0.00	0.00	0.0%
352.000 · FED SHARED REV & ENTITLEMENTS				
354.000 · STATE CAPITAL & OPER. GRANTS				
354.12 · Emergency Disaster Relief-FEMA	0.00	0.00	0.00	0.0%
Total 354.000 · STATE CAPITAL & OPER. GRA...	0.00	0.00	0.00	0.0%

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

	Jan - May 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				
361.310 - Subdivision & Land Development	1,360.00	15,000.00	-13,640.00	9.1%
361.330 - Zoning Hearings	8,500.00	4,000.00	4,500.00	212.5%
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	100.00	250.00	-150.00	40.0%
Total 361.500 - Maps & Publications	100.00	250.00	-150.00	40.0%
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	9,960.00	19,250.00	-9,290.00	51.7%
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	3,375.00	20,000.00	-16,625.00	16.9%
362.440 - Sewer Permits	590.00	1,500.00	-910.00	39.3%
362.450 - Moving & Occupancy Permits	0.00	25.00	-25.00	0.0%
362.451 - Use & Occupancy Permits	230.00	180.00	180.00	460.0%
362.452 - Moving Permits	335.00	50.00	-165.00	67.0%
362.470 - Driveway Permits	1,900.00	2,000.00	-100.00	95.0%
362.480 - Grading Permits	13,300.00	15,000.00	-1,700.00	88.7%
362.481 - Swimming Pool Grading Permits	6,750.00	5,000.00	1,750.00	135.0%
362.490 - Peddling Permit	100.00	50.00	50.00	200.0%
Total 362.000 - PUBLIC SAFETY	26,590.00	44,275.00	-17,685.00	60.1%
Total 360.000 - CHARGES FOR SERVICES	36,550.00	63,525.00	-26,975.00	57.5%
363.000 - HIGHWAYS AND STREETS				
363.239 - Proceeds from Public Prop Damage	0.00	100.00	-100.00	0.0%
363.246 - Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
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 May 2021

	Jan - May 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			
395.000 - Refund of Prior Yr Expenditures	6,712.82	20,000.00	-13,287.18	33.6%
49900 - Uncategorized Income	889.01			
Total Income	3,005,207.52	4,463,275.00	-1,458,067.48	67.3%
Gross Profit	3,005,207.52	4,463,275.00	-1,458,067.48	67.3%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	5,208.25	12,500.00	-7,291.75	41.7%
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	540.00	1,500.00	-960.00	36.0%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	1,659.19	5,000.00	-3,340.81	33.2%
400.322 - Long Distance	0.00	0.00	0.00	0.0%
400.324 - Wireless	1,652.31	4,200.00	-2,547.69	39.3%
Total 400.320 - Telephone	3,311.50	9,200.00	-5,888.50	36.0%
400.340 - Advertising	4,654.82	8,000.00	-3,345.18	58.2%
400.342 - Public Relations Printing	3,825.00	8,000.00	-4,175.00	47.8%
400.343 - Codification/Printing	0.00	0.00	0.00	0.0%
400.374 - Maintenance Agreements	2,962.83	15,000.00	-12,037.17	19.8%
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	710.00	7,000.00	-6,290.00	10.1%
400.700 - Capital Purchases	0.00	0.00	0.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	27,846.52	72,500.00	-44,653.48	38.4%
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%
Total 402.000 - AUDITING	5,020.00	10,050.00	-5,030.00	50.0%
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	6,547.35	8,000.00	-1,452.65	81.8%
403.110 - EIT Collection Wages	0.00	2,500.00	-2,500.00	0.0%
403.200 - EIT Collection Supplies	0.00	0.00	0.00	0.0%
403.201 - Real Estate Collection Supplies	1,903.20	1,903.20	0.00	100.0%
403.213 - Office Equipment	0.00	200.00	-200.00	0.0%
403.215 - EIT Postage	0.00	50.00	-50.00	0.0%
403.216 - Real Estate Postage	0.00	1,600.00	-1,600.00	0.0%
403.310 - Computer Services	0.00	0.00	0.00	0.0%

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

	Jan - May 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	434.00	0.00	434.00	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	10,625.55	14,700.00	-4,074.45	72.3%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	13,301.25	35,000.00	-21,698.75	38.0%
404.314 - Legal Services - Human Resource	621.00	1,500.00	-879.00	41.4%
Total 404.000 - SOLICITOR/LEGAL	13,922.25	36,500.00	-22,577.75	38.1%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	134,056.38	355,000.00	-220,943.62	37.8%
405.200 - Office Supplies	3,198.51	6,500.00	-3,301.49	49.2%
405.300 - Bond	2,998.00	1,500.00	1,498.00	199.9%
Total 405.000 - PERSONNEL SERVICES	140,252.89	363,000.00	-222,747.11	38.6%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	748.77	1,750.00	-1,001.23	42.8%
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	83.55	0.00	83.55	100.0%
406.319 - Reimburse private prop damage	0.00	500.00	-500.00	0.0%
406.325 - Internet fees / Website Develop	2,199.50	6,500.00	-4,300.50	33.8%
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	3,154.32	11,350.00	-8,195.68	27.8%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	0.00	3,000.00	-3,000.00	0.0%
407.215 - Software	1,397.48	8,000.00	-6,602.52	17.5%
407.370 - Computer Services	17,102.91	10,000.00	7,102.91	171.0%
Total 407.000 - DATA PROCESSING	18,500.39	21,000.00	-2,499.61	88.1%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	13,045.75	20,000.00	-6,954.25	65.2%
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	13,045.75	30,000.00	-16,954.25	43.5%
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	10,443.05	7,500.00	2,943.05	139.2%
409.318 - Building Security Systems	314.34	4,500.00	-4,185.66	7.0%
409.360 - Public Utilities				
409.361 - Electricity	3,740.36	12,000.00	-8,259.64	31.2%

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

	Jan - May 21	Budget	\$ Over Budget	% of Budget
409.366 - Water	864.65	3,000.00	-2,135.35	28.8%
Total 409.360 - Public Utilities	4,605.01	15,000.00	-10,394.99	30.7%
409.367 - Trash Removal	1,816.93	5,000.00	-3,183.07	36.3%
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	35,084.33	65,000.00	-29,915.67	54.0%
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	730,617.10	1,750,000.00	-1,019,382.90	41.7%
Total 410.000 - PUBLIC SAFETY	730,617.10	1,750,000.00	-1,019,382.90	41.7%
411.000 - FIRE				
411.300 - Building Capital Reserve	68,766.68	90,000.00	-21,233.32	76.4%
411.500 - Contributions	35,839.08	90,000.00	-54,160.92	39.8%
411.541 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 - Water Hydrant Assessment	39,679.24	80,000.00	-40,320.76	49.6%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	8,919.89	50,000.00	-41,080.11	17.8%
Total 411.000 - FIRE	153,204.89	460,000.00	-306,795.11	33.3%
412.000 - AMBULANCE				
412.140 - Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 - Ambulance Building Maintenance	0.00	1,500.00	-1,500.00	0.0%
412.541 - Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 - Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
412.600 - Capital Construction	0.00	0.00	0.00	0.0%
412.700 - Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
Total 412.000 - AMBULANCE	0.00	31,500.00	-31,500.00	0.0%
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	39,587.36	110,000.00	-70,412.64	36.0%
413.121 - Sewage Enforcement Officer	1,083.25	750.00	333.25	144.4%
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%
Total 413.000 - CODE ENFORCEMENT	41,198.15	113,250.00	-72,051.85	36.4%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	925.00	2,000.00	-1,075.00	46.3%
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	12,955.26	25,000.00	-12,044.74	51.8%

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

	Jan - May 21	Budget	\$ Over Budget	% of Budget
414.340 - Zoning Hearing Advertisements	986.40	3,500.00	-2,513.60	28.2%
Total 414.000 - PLANNING & ZONING	16,516.66	39,600.00	-23,083.34	41.7%
415.114 - EMERGENCY MANAGEMENT COORD	1,000.00	2,400.00	-1,400.00	41.7%
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%
426.000 - SANITATION EXPENSE	3,419.28	9,000.00	-5,580.72	38.0%
426.115 - Recycling Collection Wages	0.00	0.00	0.00	0.0%
426.421 - FRCA Membership				
Total 426.000 - SANITATION EXPENSE	3,419.28	9,000.00	-5,580.72	38.0%
429.000 - PUBLIC WORKS - SANITATION	4,815.43	10,000.00	-5,184.57	48.2%
429.364 - Sanitary Sewer Expenses				
Total 429.000 - PUBLIC WORKS - SANITATION	4,815.43	10,000.00	-5,184.57	48.2%
430.000 - HWYS, ROADS & STREETS	216,346.57	540,000.00	-323,653.43	40.1%
430.100 - Personnel Services	6,033.46	13,000.00	-6,966.54	46.4%
430.245 - Supplies	667.74	2,000.00	-1,332.26	33.4%
430.300 - Facilities Maintenance				
430.320 - Telephone				
430.321 - Local	243.75	700.00	-456.25	34.8%
430.322 - Long Distance	0.00	0.00	0.00	0.0%
430.329 - Wireless	911.53	2,200.00	-1,288.47	41.4%
Total 430.320 - Telephone	1,155.28	2,900.00	-1,744.72	39.8%
430.330 - Heating Fuel	8,518.39	9,000.00	-481.61	94.6%
430.360 - Electricity	1,176.47	3,000.00	-1,823.53	39.2%
430.384 - Equip/Machinery Rental	1,075.50	3,000.00	-1,924.50	35.9%
430.450 - Contracted Services	59.99	1,000.00	-940.01	6.0%
430.460 - Continuing Education	140.00	8,000.00	-7,860.00	1.8%
430.600 - Capital Construction	0.00	0.00	0.00	0.0%
430.740 - Equipment Purchase	318.04	12,000.00	-11,681.96	2.7%
430.750 - Misc. Shop Tools & Equipment	132.20	7,000.00	-6,867.80	1.9%
Total 430.000 - HWYS, ROADS & STREETS	235,623.64	600,900.00	-365,276.36	39.2%
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	1,381.56	13,000.00	-11,618.44	10.6%
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	1,560.68	4,000.00	-2,439.32	39.0%
433.360 - Traffic signal electric	0.00	0.00	0.00	0.0%
433.375 - Line Painting	2,461.15	4,000.00	-1,538.85	61.5%
433.450 - Signals contracted service				
Total 433.000 - TRAFFIC CONTROL DEVICES	5,841.39	24,000.00	-18,158.61	24.3%
434.00 - STREET LIGHTING	1,369.43	4,000.00	-2,630.57	34.2%
434.560 - St. Lght. Electricity				

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

06/24/21

	Jan - May 21	Budget	\$ Over Budget	% of Budget
Total 434.00 · STREET LIGHTING	1,369.43	4,000.00	-2,630.57	34.2%
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	24,433.93	40,000.00	-15,566.07	61.1%
437.233 · Equipment Motor Fuel	16,602.69	25,000.00	-8,397.31	66.4%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	45,107.39	70,000.00	-24,892.61	64.4%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	9,987.65	5,000.00	4,987.65	199.8%
438.272 · Aggregate Supplies	3,990.89	2,000.00	1,990.89	199.5%
438.273 · Pipe and Drainage Supplies	1,275.10	3,000.00	-1,724.90	42.5%
438.274 · Pavement Maintenance Supplies	107.18	7,000.00	-6,892.82	1.5%
Total 438.000 · HIGHWAY MAINT & REPAIR	15,360.82	17,000.00	-1,639.18	90.4%
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	887.70	0.00	887.70	100.0%
Total 452.000 · RECREATION & CULTURE	887.70	21,000.00	-20,112.30	4.2%
454.000 · PARKS				
454.115 · Park Personnel	66,707.24	160,000.00	-93,292.76	41.7%
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	996.66	5,000.00	-4,003.34	19.9%
454.500 · Contracted Services	1,875.00	4,000.00	-2,125.00	46.9%
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	73,544.93	175,500.00	-101,955.07	41.9%
456.000 · LIBRARY				
456.520 · Library Contribution	34,531.25	82,875.00	-48,343.75	41.7%
Total 456.000 · LIBRARY	34,531.25	82,875.00	-48,343.75	41.7%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	28,796.15	75,000.00	-46,203.85	38.4%
481.200 · Medicare Employer Paid	6,734.61	20,000.00	-13,265.39	33.7%
481.300 · Unemployment Comp Employer Paid	522.62	3,000.00	-2,477.38	17.4%
483.197 · Non-Uniform Pension Plan Contrib	1,726.79	120,000.00	-118,273.21	1.4%
483.310 · Pension Plan Admin Fees	4,025.00	4,000.00	25.00	100.6%
484.354 · Workers Comp Insurance	18,007.00	40,000.00	-21,993.00	45.0%
487.196 · Health Insurance	155,169.93	383,000.00	-227,830.07	40.5%
487.197 · Other Group Benefits	12,373.39	28,000.00	-15,626.61	44.2%

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

	Jan - May 21	Budget	\$ Over Budget	% of Budget
Total 480.000 · INSURANCE & EMPLOYEE BENE...	227,355.49	673,000.00	-445,644.51	33.8%
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	390.50			
69800 · Uncategorized Expenses	761.28			
Total Expense	2,222,853.86	4,843,125.00	-2,620,271.14	45.9%
Net Income	782,353.66	-379,850.00	1,162,203.66	-206.0%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of May 31, 2021

	<u>May 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	7,660.62
Total 106.000 · Host Fee Savings Account	<u>106,191.15</u>
Total Checking/Savings	<u>106,191.15</u>
Total Current Assets	<u>106,191.15</u>
TOTAL ASSETS	<u><u>106,191.15</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,139.09
Net Income	5.02
Total Equity	<u>106,191.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>106,191.15</u></u>

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

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,648.08
Total Checking/Savings	<u>173,648.08</u>
Total Current Assets	<u>173,648.08</u>
TOTAL ASSETS	<u>173,648.08</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,919.17
Net Income	51.65
Total Equity	<u>173,648.08</u>
TOTAL LIABILITIES & EQUITY	<u>173,648.08</u>

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

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	41,905.61
Total Checking/Savings	<u>41,885.61</u>
Total Current Assets	<u>41,885.61</u>
TOTAL ASSETS	<u>41,885.61</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	36,682.90
Net Income	-7.62
Total Equity	<u>41,885.61</u>
TOTAL LIABILITIES & EQUITY	<u>41,885.61</u>

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

	May 31, 21
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	
100.001 · Park Benches	4,500.00
100.000 · LAB Checking Account - Other	-4,500.00
Total 100.000 · LAB Checking Account	0.00
100.500 · Open Space Recreation- Sweep	273,768.04
102.000 · EIT Open Space - Restricted	793,642.74
106.000 · PLGIT Savings Account	146,389.40
109.000 · Certificates of Deposit	520,838.95
Total Checking/Savings	1,734,639.13
Total Current Assets	1,734,639.13
TOTAL ASSETS	1,734,639.13
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	920,021.00
Net Income	284,123.18
Total Equity	1,734,639.13
TOTAL LIABILITIES & EQUITY	1,734,639.13

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

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	16,442.28
106.000 · Swr/Signal PLUS Account	136.14
Total Checking/Savings	<u>16,578.42</u>
Total Current Assets	<u>16,578.42</u>
TOTAL ASSETS	<u>16,578.42</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-835,833.57
Net Income	0.78
Total Equity	<u>16,578.42</u>
TOTAL LIABILITIES & EQUITY	<u>16,578.42</u>

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

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,842.41
109.000 · Certificate of Deposit - LAB	261,264.10
Total Checking/Savings	<u>355,106.51</u>
Total Current Assets	<u>355,106.51</u>
TOTAL ASSETS	<u>355,106.51</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	355,078.54
Net Income	27.97
Total Equity	<u>355,106.51</u>
TOTAL LIABILITIES & EQUITY	<u>355,106.51</u>

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

	May 31, 21
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	162,279.03
106.003 · OFFICE EQUIPMENT	2,673.50
106.004 · SPECIAL PROJECTS	33,934.25
106.006 · POLICE EQUIPMENT (CRPD)	25,000.00
106.000 · Capital Reserve Savings Account - Other	6,779.74
Total 106.000 · Capital Reserve Savings Account	230,666.52
Total Checking/Savings	230,666.52
Total Current Assets	230,666.52
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	230,747.03
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-12,591.10
Net Income	34,370.45
Total Equity	230,747.03
TOTAL LIABILITIES & EQUITY	230,747.03

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

	<u>May 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	63,886.28
106.000 · Fire CR Savings Account - Other	19.85
Total 106.000 · Fire CR Savings Account	<u>461,367.33</u>
Total Checking/Savings	<u>461,367.33</u>
Total Current Assets	<u>461,367.33</u>
TOTAL ASSETS	<u><u>461,367.33</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	101,749.85
Net Income	125,019.85
Total Equity	<u>461,367.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>461,367.33</u></u>

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	589,513.28
Total Checking/Savings	<u>589,513.28</u>
Total Current Assets	<u>589,513.28</u>
TOTAL ASSETS	<u>589,513.28</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	497,355.77
Net Income	92,157.51
Total Equity	<u>589,513.28</u>
TOTAL LIABILITIES & EQUITY	<u>589,513.28</u>

9:07 AM
06/24/21
Accrual Basis

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

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	396,197.66
Total Checking/Savings	<u>396,197.66</u>
Total Current Assets	<u>396,197.66</u>
TOTAL ASSETS	<u>396,197.66</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	358,720.95
Net Income	<u>37,476.71</u>
Total Equity	<u>396,197.66</u>
TOTAL LIABILITIES & EQUITY	<u>396,197.66</u>

8:58 AM

Lower Nazareth Township - Refuse/Recycling Collection

06/24/21

Balance Sheet

Accrual Basis

As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
104.500 · Recycling - Sweep Account	<u>159,361.55</u>
Total Checking/Savings	<u>159,361.55</u>
Total Current Assets	<u>159,361.55</u>
TOTAL ASSETS	<u>159,361.55</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	115,990.10
Net Income	<u>43,371.45</u>
Total Equity	<u>159,361.55</u>
TOTAL LIABILITIES & EQUITY	<u>159,361.55</u>

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

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	340,888.23
Total Checking/Savings	<u>340,888.23</u>
Total Current Assets	<u>340,888.23</u>
TOTAL ASSETS	<u>340,888.23</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-23,186.81
Net Income	254,655.51
Total Equity	<u>340,888.23</u>
TOTAL LIABILITIES & EQUITY	<u>340,888.23</u>

9:19 AM

06/24/21

Accrual Basis

LNT Traffic Impact Account

Balance Sheet

As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,572,253.83
109.000 Certificate of Deposit	520,838.95
Total Checking/Savings	<u>2,093,072.78</u>
Total Current Assets	<u>2,093,072.78</u>
TOTAL ASSETS	<u>2,093,072.78</u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,505,932.03
Net Income	87,140.75
Total Equity	<u>2,093,072.78</u>
TOTAL LIABILITIES & EQUITY	<u>2,093,072.78</u>

9:18 AM

Lower Nazareth Township Sewer Department

Balance Sheet

06/24/21

As of May 31, 2021

Accrual Basis

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 - LNT Sewer Department - Checking	-2,460.65
100.500 - Sewer - Sweep Account	<u>328,383.52</u>
Total Checking/Savings	<u>325,922.87</u>
Total Current Assets	<u>325,922.87</u>
TOTAL ASSETS	<u>325,922.87</u>
LIABILITIES & EQUITY	
Equity	
32000 - Retained Earnings	285,767.62
Net Income	<u>40,155.25</u>
Total Equity	<u>325,922.87</u>
TOTAL LIABILITIES & EQUITY	<u>325,922.87</u>

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

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.10
102.000 · SAVINGS ACCOUNTS - LAB	1,168,335.97
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	9,560.51
Total Checking/Savings	1,178,608.18
Total Current Assets	1,178,608.18
TOTAL ASSETS	1,178,608.18
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	95,808.67
Total Equity	1,176,277.67
TOTAL LIABILITIES & EQUITY	1,178,608.18

Lower Nazareth Township
Balance Sheet
As of May 31, 2021

	<u>May 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	119,289.62
100.000 · Checking Account - Other	-140,730.45
Total 100.000 · Checking Account	-165.00
100.500 · D&I Checking - Sweep Account	143,906.12
Total Checking/Savings	143,741.12
Total Current Assets	143,741.12
TOTAL ASSETS	143,741.12
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	64,417.81
Net Income	18,609.78
Total Equity	143,741.12
TOTAL LIABILITIES & EQUITY	143,741.12