



Lower Nazareth Township
Financial Report
June 2021

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jun-21

General Fund - 01	\$ 1,869,236
Special Revenue Fund - Host Fee - 05	\$ 106,192
Palmer Sewer Fund - 08	\$ 173,650
Nazareth Sewer Fund - 09	\$ 41,886
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 397,831
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 863,701
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ 520,839
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,782,371
Capital Reserve - Sewer/Signals Fund - 18	\$ 16,579
Fiscal Stability Fund - 95 - CASH	\$ 93,843
Fiscal Stability Fund - 95 - CD	\$ 261,264
Fiscal Stability Fund - 95 - TOTAL	\$ 355,107
Capital Reserve - Municipal - 30	\$ 202,190
Capital Reserve - Fire Fund - 31	\$ 461,371
Highway Reconstruction/Rehabilitation -	\$ 589,518
Capital Reserve - Equipment Replacement -	\$ 396,201
Refuse/Recycling Collection - 33	\$ 156,717
State Liquid Fuels Fund - 35	\$ 340,891
Traffic Impact - 091 - CASH	\$ 1,574,219
Traffic Impact - 091 - CD	\$ 520,839
Traffic Impact - 091 - TOTAL	\$ 2,095,058
LNT American Rescue Plan Funds	\$ 1
<i>Total Township Funds...</i>	<u><u>\$8,586,968</u></u>
Lower Nazareth Township Sewer Department	\$ 334,927
Master Escrow Account	\$ 1,174,371
Development & Inspection Account	\$ 137,221
<i>Total Escrow Accounts...</i>	<u><u>\$1,646,518</u></u>

07/28/21

**Lower Nazareth Township
General Fund Balance Sheet**

As of June 30, 2021

	Jun 30, 21
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-20,185.46
100.500 · Checking - ICS Sweep Account	1,555,904.66
105.000 · Payroll Account	-592.92
105.500 · Payroll - ICS Sweep Account	80,869.83
106.000 · LAB Savings Account	658.57
106.100 · PLGIT Account	105,805.17
106.200 · Real Estate Tax Collections	144,275.80
110.000 · Petty Cash	250.00
	1,866,985.65
Total Checking/Savings	1,866,985.65
Total Current Assets	1,866,985.65
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,869,235.65
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
214 · NonUniform Pension Contribution	199.68
223 · Unemployment Withheld	-6.83
228 · Bond Reimbursement	97.80
	290.65
Total 210.000 · PAYROLL LIABILITIES	290.65
Total Other Current Liabilities	290.65
Total Current Liabilities	290.65
Total Liabilities	290.65
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	325,783.68
Net Income	771,308.84
	1,868,945.00
Total Equity	1,868,945.00
TOTAL LIABILITIES & EQUITY	1,869,235.65

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

	Jan - Jun 21	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,827,171.28	1,790,000.00	37,171.28	102.1%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	7,130.58	22,000.00	-14,869.42	32.4%
Total 301.000 · REAL PROPERTY TAXES	1,834,301.86	1,812,000.00	22,301.86	101.2%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	216,348.48	275,000.00	-58,651.52	78.7%
310.210 · Earned Income - Current	928,394.70	1,400,000.00	-471,605.30	66.3%
310.220 · Earned Income - Prior	0.00	95,000.00	-95,000.00	0.0%
310.510 · Local Services Tax	217,455.89	425,000.00	-207,544.11	51.2%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,362,199.07	2,195,000.00	-832,800.93	62.1%
Total 300.000 · TAXES	3,196,500.93	4,007,000.00	-810,499.07	79.8%
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	15,715.98	30,000.00	-14,284.02	52.4%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	3,090.24	4,000.00	-909.76	77.3%
Total 330.000 · FINES & FORFEITS	18,806.22	34,000.00	-15,193.78	55.3%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	266.13	1,000.00	-733.87	26.6%
341.02 · Interest on Savings	42.78	500.00	-457.22	8.6%
Total 341.000 · Interest Earnings	308.91	1,500.00	-1,191.09	20.6%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	18,817.62	68,000.00	-49,182.38	27.7%
Total 342.000 · Rents and Royalties	18,817.62	68,000.00	-49,182.38	27.7%
Total 340.000 · INTEREST, RENTS & ROYALTIES	19,126.53	69,500.00	-50,373.47	27.5%
350.000 · INTERGOVERNMENTAL REVENUES				
351.000 · FEDERAL CAP & OPER GRANTS				
351.12 · FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 · FEDERAL CAP & OPER GRANTS	0.00	0.00	0.00	0.0%
352.000 · FED SHARED REV & ENTITLEMENTS				
354.000 · STATE CAPITAL & OPER. GRANTS				
354.12 · Emergency Disaster Relief-PEMA	0.00	0.00	0.00	0.0%
Total 354.000 · STATE CAPITAL & OPER. GRANTS	0.00	0.00	0.00	0.0%

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

	Jan - Jun 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 REVENUE...	200.00	153,000.00	-152,800.00	0.1%
357.000 - Local Gaming Grant				
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	2,846.50	15,000.00	-12,153.50	19.0%
361.330 - Zoning Hearings	10,300.00	4,000.00	6,300.00	257.5%
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	113.86	250.00	-136.14	45.5%
Total 361.500 - Maps & Publications	113.86	250.00	-136.14	45.5%
361.630 - Proceeds from tax collection				
361.74 - Postage collected	0.00	0.00	0.00	0.0%
Total 361.000 - General Government	13,250.36	19,250.00	-5,989.64	68.9%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	20.00	150.00	-130.00	13.3%
362.410 - Building & Zoning Permits	4,125.00	20,000.00	-15,875.00	20.6%
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	360.00	50.00	310.00	720.0%
362.452 - Moving Permits	430.00	500.00	-70.00	86.0%
362.470 - Driveway Permits	2,350.00	2,000.00	350.00	117.5%
362.480 - Grading Permits	15,600.00	15,000.00	600.00	104.0%
362.481 - Swimming Pool Grading Permits	8,775.00	5,000.00	3,775.00	175.5%
362.490 - Peddling Permit	100.00	50.00	50.00	200.0%
Total 362.000 - PUBLIC SAFETY	32,350.00	44,275.00	-11,925.00	73.1%
Total 360.000 - CHARGES FOR SERVICES	45,610.36	63,525.00	-17,914.64	71.8%
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 June 2021

07/28/21

	Jan - Jun 21	Budget	\$ Over Budget	% of Budget
367.350 · Field Use Fees	1,620.00	500.00	1,120.00	324.0%
Total 367.000 · CULTURE-RECREATION	1,620.00	18,000.00	-16,380.00	9.0%
389.000 · MISCELLANEOUS INCOME	0.00	50.00	-50.00	0.0%
391.000 · Proceeds of Gen. Fxd. Asset Dis	100.00			
391.100 · Sales of General Fixed Assets				
Total 391.000 · Proceeds of Gen. Fxd. Asset Dis	100.00			
395.000 · Refund of Prior Yr Expenditures	6,872.82	20,000.00	-13,127.18	34.4%
49900 · Uncategorized Income	889.01			
Total Income	3,337,085.37	4,463,275.00	-1,126,189.63	74.8%
Gross Profit	3,337,085.37	4,463,275.00	-1,126,189.63	74.8%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	6,249.90	12,500.00	-6,250.10	50.0%
400.215 · Postage	3,979.81	5,500.00	-1,520.19	72.4%
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	1,991.85	5,000.00	-3,008.15	39.8%
400.322 · Long Distance	0.00	0.00	0.00	0.0%
400.324 · Wireless	1,982.79	4,200.00	-2,217.21	47.2%
Total 400.320 · Telephone	3,974.64	9,200.00	-5,225.36	43.2%
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	5,936.05	15,000.00	-9,063.95	39.6%
400.384 · Office Equipment Rental	540.00	750.00	-210.00	72.0%
400.420 · Dues & Subscriptions	2,810.43	4,500.00	-1,689.57	62.5%
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	33,220.65	72,500.00	-39,279.35	45.8%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	50.00	-10.00	80.0%
402.311 · Accounting & Auditing Services	7,620.00	10,000.00	-2,380.00	76.2%
Total 402.000 · AUDITING	7,660.00	10,050.00	-2,390.00	76.2%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	6,783.05	8,000.00	-1,216.95	84.8%
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	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 June 2021

	Jan - Jun 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	462.00	0.00	462.00	100.0%
403.350 · Insurance & Bonding	1,102.00	1,550.00	-448.00	71.1%
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	10,469.25	14,700.00	-4,230.75	71.2%
404.000 · SOLICITOR/LEGAL	21,240.25	35,000.00	-13,759.75	60.7%
404.314 · Legal Services - Human Resource	621.00	1,500.00	-879.00	41.4%
Total 404.000 · SOLICITOR/LEGAL	21,861.25	36,500.00	-14,638.75	59.9%
405.000 · PERSONNEL SERVICES	156,273.08	355,000.00	-198,726.92	44.0%
405.140 · Office Staff Wages	3,604.57	6,500.00	-2,895.43	55.3%
405.200 · Office Supplies	2,998.00	1,500.00	1,498.00	199.9%
405.300 · Bond				
Total 405.000 · PERSONNEL SERVICES	162,875.65	363,000.00	-200,124.35	44.9%
406.000 · GENERAL GOVT. ADMINISTRATION	1,052.38	1,750.00	-697.62	60.1%
406.280 · General Administrative Expense	60.00	500.00	-440.00	12.0%
406.316 · Drug Testing	62.50	100.00	-37.50	62.5%
406.317 · Employee Record Checks	84.83	0.00	84.83	100.0%
406.318 · Bank Fees	0.00	500.00	-500.00	0.0%
406.319 · Reimburse private prop damage	2,639.40	6,500.00	-3,860.60	40.6%
406.325 · Internet fees / Website Develop	0.00	250.00	-250.00	0.0%
406.331 · Mileage	0.00	50.00	-50.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	1,500.00	-1,500.00	0.0%
406.341 · Personnel Advertising	0.00	200.00	-200.00	0.0%
406.421 · License & Permit Renewal				
Total 406.000 · GENERAL GOVT. ADMINISTRATION	3,899.11	11,350.00	-7,450.89	34.4%
407.000 · DATA PROCESSING	37.99	3,000.00	-2,962.01	1.3%
407.213 · Data Processing Equipment	2,068.81	8,000.00	-5,931.19	25.9%
407.215 · Software	20,412.16	10,000.00	10,412.16	204.1%
407.370 · Computer Services				
Total 407.000 · DATA PROCESSING	22,518.96	21,000.00	1,518.96	107.2%
408.000 · ENGINEERING SERVICES	16,963.50	20,000.00	-3,036.50	84.8%
408.310 · Engineering Services - Gen Con	0.00	0.00	0.00	0.0%
408.317 · Act 537 Plan	0.00	0.00	0.00	0.0%
408.318 · Traffic Impact Study	0.00	10,000.00	-10,000.00	0.0%
408.319 · Special Projects	0.00			
Total 408.000 · ENGINEERING SERVICES	16,963.50	30,000.00	-13,036.50	56.5%
409.000 · GEN GOVT. BUILDINGS	4,120.56	4,000.00	120.56	103.0%
409.200 · Supplies	13,074.51	29,000.00	-15,925.49	45.1%
409.230 · Heating Fuel	10,499.11	7,500.00	2,999.11	140.0%
409.300 · Facilities Maintenance	628.68	4,500.00	-3,871.32	14.0%
409.318 · Building Security Systems				
409.360 · Public Utilities				
409.361 · Electricity	4,587.11	12,000.00	-7,412.89	38.2%

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

	Jan - Jun 21	Budget	\$ Over Budget	% of Budget
409.366 · Water	1,029.96	3,000.00	-1,970.04	34.3%
Total 409.360 · Public Utilities	5,617.07	15,000.00	-9,382.93	37.4%
409.367 · Trash Removal	1,945.67	5,000.00	-3,054.33	38.9%
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%
Total 409.000 · GEN GOVT. BUILDINGS	36,637.80	65,000.00	-28,362.20	56.4%
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	876,740.52	1,750,000.00	-873,259.48	50.1%
Total 410.000 · PUBLIC SAFETY	876,740.52	1,750,000.00	-873,259.48	50.1%
411.000 · FIRE				
411.300 · Building Capital Reserve	69,778.45	90,000.00	-20,221.55	77.5%
411.500 · Contributions	37,672.15	90,000.00	-52,327.85	41.9%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	39,835.78	80,000.00	-40,164.22	49.8%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	9,931.66	50,000.00	-40,068.34	19.9%
Total 411.000 · FIRE	157,218.04	460,000.00	-302,781.96	34.2%
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	49,598.01	110,000.00	-60,401.99	45.1%
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	97.30	1,000.00	-902.70	9.7%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	51,227.40	113,250.00	-62,022.60	45.2%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	1,180.00	2,000.00	-820.00	59.0%
414.116 · Zoning Hearing Bd Compensation	850.00	1,500.00	-650.00	56.7%
414.117 · Planning Commission Comp.	250.00	2,500.00	-2,250.00	10.0%
414.120 · Legal	0.00	5,000.00	-5,000.00	0.0%
414.310 · Developer Refunds	750.00	100.00	650.00	750.0%
414.313 · Engineer	23,531.26	25,000.00	-1,448.74	94.2%

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

	Jan - Jun 21	Budget	\$ Over Budget	% of Budget
414.340 · Zoning Hearing Advertisements	2,275.90	3,500.00	-1,224.10	65.0%
Total 414.000 · PLANNING & ZONING	28,857.16	39,600.00	-10,742.84	72.9%
415.114 · EMERGENCY MANAGEMENT COORD	1,200.00	2,400.00	-1,200.00	50.0%
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	4,247.28	9,000.00	-4,752.72	47.2%
426.115 · Recycling Collection Wages	0.00	0.00	0.00	0.0%
426.421 · FRCA Membership				
Total 426.000 · SANITATION EXPENSE	4,247.28	9,000.00	-4,752.72	47.2%
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	264,193.40	540,000.00	-275,806.60	48.9%
430.100 · Personnel Services	6,636.39	13,000.00	-6,363.61	51.0%
430.245 · Supplies	667.74	2,000.00	-1,332.26	33.4%
430.300 · Facilities Maintenance				
430.320 · Telephone				
430.321 · Local	292.50	700.00	-407.50	41.8%
430.322 · Long Distance	0.00	0.00	0.00	0.0%
430.329 · Wireless	1,094.04	2,200.00	-1,105.96	49.7%
Total 430.320 · Telephone	1,386.54	2,900.00	-1,513.46	47.8%
430.330 · Heating Fuel	8,518.39	9,000.00	-481.61	94.6%
430.360 · Electricity	1,416.52	3,000.00	-1,583.48	47.2%
430.384 · Equip/Machinery Rental	1,075.50	3,000.00	-1,924.50	35.9%
430.450 · Contracted Services	117.66	1,000.00	-882.34	11.8%
430.460 · Continuing Education	298.10	8,000.00	-7,701.90	3.7%
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	284,760.48	600,900.00	-316,139.52	47.4%
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	2,034.77	4,000.00	-1,965.23	50.9%
433.360 · Traffic signal electric	2,027.56	0.00	2,027.56	100.0%
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	8,343.04	24,000.00	-15,656.96	34.8%
434.000 · STREET LIGHTING	1,775.34	4,000.00	-2,224.66	44.4%
434.360 · St. Lght. Electricity				

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

07/28/21

	Jan - Jun 21	Budget	\$ Over Budget	% of Budget
Total 434.00 · STREET LIGHTING	1,775.34	4,000.00	-2,224.66	44.4%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	4,178.99	5,000.00	-821.01	83.6%
437.213 · Equipment Parts & Supplies	29,223.14	40,000.00	-10,776.86	73.1%
437.233 · Equipment Motor Fuel	21,675.26	25,000.00	-3,324.74	86.7%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	55,077.39	70,000.00	-14,922.61	78.7%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	10,557.21	5,000.00	5,557.21	211.1%
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	15,930.38	17,000.00	-1,069.62	93.7%
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 PRJCT...	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	495.00	7,000.00	-6,505.00	7.1%
452.300 · Recreation Safety Insurance	1,433.94	0.00	1,433.94	100.0%
Total 452.000 · RECREATION & CULTURE	1,928.94	21,000.00	-19,071.06	9.2%
454.000 · PARKS				
454.115 · Park Personnel	72,738.76	160,000.00	-87,261.24	45.5%
454.200 · Park supplies	1,888.87	3,000.00	-1,111.13	63.0%
454.230 · Fuel	2,306.60	3,500.00	-1,193.40	65.9%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	1,516.30	5,000.00	-3,483.70	30.3%
454.500 · Contracted Services	2,100.00	4,000.00	-1,900.00	52.5%
454.600 · Capital Construction	250.00	250.00	0.00	100.0%
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	80,800.53	175,500.00	-94,699.47	46.0%
456.000 · LIBRARY				
456.520 · Library Contribution	41,437.50	82,875.00	-41,437.50	50.0%
Total 456.000 · LIBRARY	41,437.50	82,875.00	-41,437.50	50.0%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	34,011.20	75,000.00	-40,988.80	45.3%
481.200 · Medicare Employer Paid	7,954.20	20,000.00	-12,045.80	39.8%
481.300 · Unemployment Comp Employer Paid	522.62	3,000.00	-2,477.38	17.4%
483.197 · Non-Uniform Pension Plan Contrib	254.60	120,000.00	-119,745.40	0.2%
483.310 · Pension Plan Admin Fees	4,025.00	4,000.00	25.00	100.6%
484.354 · Workers Comp Insurance	24,070.00	40,000.00	-15,930.00	60.2%
487.196 · Health Insurance	181,268.09	383,000.00	-201,731.91	47.3%
487.197 · Other Group Benefits	15,572.98	28,000.00	-12,427.02	55.6%

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

	Jan - Jun 21	Budget	\$ Over Budget	% of Budget
Total 480,000 · INSURANCE & EMPLOYEE BENEF...	267,678.69	673,000.00	-405,321.31	39.8%
486,000 · Insurance				
486,350 · Liability Insurance	26,979.68	50,000.00	-23,020.32	54.0%
Total 486,000 · Insurance	26,979.68	50,000.00	-23,020.32	54.0%
492,000 · Interfund Operating Transfers	292,499.22			
6561 · *Payroll Expenses	464.75			
69800 · Uncategorized Expenses	761.28			
Total Expense	2,565,776.53	4,843,125.00	-2,277,348.47	53.0%
Net Income	771,308.84	-379,850.00	1,151,158.84	-203.1%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	105,220.19
106.002 · Fire/Ambulance	13,228.11
106.003 · Recycling	-19,917.77
106.000 · Host Fee Savings Account - Other	<u>7,661.51</u>
Total 106.000 · Host Fee Savings Account	<u>106,192.04</u>
Total Checking/Savings	<u>106,192.04</u>
Total Current Assets	<u>106,192.04</u>
TOTAL ASSETS	<u>106,192.04</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,139.09
Net Income	<u>5.91</u>
Total Equity	<u>106,192.04</u>
TOTAL LIABILITIES & EQUITY	<u>106,192.04</u>

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

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,649.50
Total Checking/Savings	<u>173,649.50</u>
Total Current Assets	<u>173,649.50</u>
TOTAL ASSETS	<u>173,649.50</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,919.17
Net Income	53.07
Total Equity	<u>173,649.50</u>
TOTAL LIABILITIES & EQUITY	<u>173,649.50</u>

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

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	41,905.95
Total Checking/Savings	<u>41,885.95</u>
Total Current Assets	<u>41,885.95</u>
TOTAL ASSETS	<u>41,885.95</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	36,682.90
Net Income	-7.28
Total Equity	<u>41,885.95</u>
TOTAL LIABILITIES & EQUITY	<u>41,885.95</u>

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

	Jun 30, 21
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	
100.001 · Park Benches	5,000.00
100.000 · LAB Checking Account - Other	-26,692.62
Total 100.000 · LAB Checking Account	-21,692.62
100.500 · Open Space Recreation- Sweep	273,132.71
102.000 · EIT Open Space - Restricted	863,700.96
106.000 · PLGIT Savings Account	146,390.63
109.000 · Certificates of Deposit	520,838.95
Total Checking/Savings	1,782,370.63
Total Current Assets	1,782,370.63
TOTAL ASSETS	1,782,370.63
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	920,021.00
Net Income	331,854.68
Total Equity	1,782,370.63
TOTAL LIABILITIES & EQUITY	1,782,370.63

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	16,442.42
106.000 · Swr/Signal PLUS Account	136.14
Total Checking/Savings	<u>16,578.56</u>
Total Current Assets	<u>16,578.56</u>
TOTAL ASSETS	<u>16,578.56</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-835,833.57
Net Income	0.92
Total Equity	<u>16,578.56</u>
TOTAL LIABILITIES & EQUITY	<u>16,578.56</u>

(95)LNT Fiscal Stability Fund
Balance Sheet
As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,843.18
109.000 · Certificate of Deposit - LAB	261,264.10
Total Checking/Savings	<u>355,107.28</u>
Total Current Assets	<u>355,107.28</u>
TOTAL ASSETS	<u>355,107.28</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	355,078.54
Net Income	28.74
Total Equity	<u>355,107.28</u>
TOTAL LIABILITIES & EQUITY	<u>355,107.28</u>

LNT Capital Reserve - 30
Balance Sheet
As of June 30, 2021

	Jun 30, 21
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	135,225.13
106.003 · OFFICE EQUIPMENT	2,673.50
106.004 · SPECIAL PROJECTS	32,429.75
106.006 · POLICE EQUIPMENT (CRPD)	25,000.00
106.000 · Capital Reserve Savings Account - Other	6,781.54
Total 106.000 · Capital Reserve Savings Account	202,109.92
Total Checking/Savings	202,109.92
Total Current Assets	202,109.92
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	202,190.43
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-12,591.10
Net Income	5,813.85
Total Equity	202,190.43
TOTAL LIABILITIES & EQUITY	202,190.43

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

	<u>Jun 30, 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	23.72
Total 106.000 · Fire CR Savings Account	<u>461,371.20</u>
Total Checking/Savings	<u>461,371.20</u>
Total Current Assets	<u>461,371.20</u>
TOTAL ASSETS	<u>461,371.20</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	101,749.85
Net Income	125,023.72
Total Equity	<u>461,371.20</u>
TOTAL LIABILITIES & EQUITY	<u>461,371.20</u>

11:24 AM

37LNT Highway Reconstruction & Rehabilitation

07/28/21

Balance Sheet

Accrual Basis

As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	589,518.12
Total Checking/Savings	<u>589,518.12</u>
Total Current Assets	<u>589,518.12</u>
TOTAL ASSETS	<u>589,518.12</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	497,355.77
Net Income	<u>92,162.35</u>
Total Equity	<u>589,518.12</u>
TOTAL LIABILITIES & EQUITY	<u>589,518.12</u>

11:27 AM

LNT Capital Reserve - Equipment Replacement

07/28/21

Balance Sheet

Accrual Basis

As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	396,200.91
Total Checking/Savings	<u>396,200.91</u>
Total Current Assets	<u>396,200.91</u>
TOTAL ASSETS	<u>396,200.91</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	358,720.95
Net Income	37,479.96
Total Equity	<u>396,200.91</u>
TOTAL LIABILITIES & EQUITY	<u>396,200.91</u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-115.00
104.500 · Recycling - Sweep Account	156,831.55
Total Checking/Savings	<u>156,716.55</u>
Total Current Assets	<u>156,716.55</u>
TOTAL ASSETS	<u>156,716.55</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	115,990.10
Net Income	40,726.45
Total Equity	<u>156,716.55</u>
TOTAL LIABILITIES & EQUITY	<u>156,716.55</u>

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

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	340,891.09
Total Checking/Savings	<u>340,891.09</u>
Total Current Assets	<u>340,891.09</u>
TOTAL ASSETS	<u>340,891.09</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-23,186.81
Net Income	254,658.37
Total Equity	<u>340,891.09</u>
TOTAL LIABILITIES & EQUITY	<u>340,891.09</u>

12:00 PM

07/28/21

Accrual Basis

LNT Traffic Impact Account

Balance Sheet

As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,574,239.45
109.000 Certificate of Deposit	520,838.95
Total Checking/Savings	<u>2,095,058.40</u>
Total Current Assets	<u>2,095,058.40</u>
TOTAL ASSETS	<u>2,095,058.40</u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,505,932.03
Net Income	89,126.37
Total Equity	<u>2,095,058.40</u>
TOTAL LIABILITIES & EQUITY	<u>2,095,058.40</u>

12:04 PM

07/28/21

Accrual Basis

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 - Checking Account	1.00
Total Checking/Savings	<u>1.00</u>
Total Current Assets	<u>1.00</u>
TOTAL ASSETS	<u><u>1.00</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	1.00
Total Equity	<u>1.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>1.00</u></u>

Lower Nazareth Township Sewer Department

Balance Sheet

07/28/21

As of June 30, 2021

Accrual Basis

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	334,947.35
Total Checking/Savings	<u>334,927.35</u>
Total Current Assets	<u>334,927.35</u>
TOTAL ASSETS	<u>334,927.35</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	285,767.62
Net Income	49,159.73
Total Equity	<u>334,927.35</u>
TOTAL LIABILITIES & EQUITY	<u>334,927.35</u>

Lower Nazareth Township Master Escrow

Balance Sheet

As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.11
102.000 · SAVINGS ACCOUNTS - LAB	1,161,354.30
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	12,304.57
Total Checking/Savings	<u>1,174,370.58</u>
Total Current Assets	<u>1,174,370.58</u>
TOTAL ASSETS	<u><u>1,174,370.58</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	<u>2,330.51</u>
Total Current Liabilities	<u>2,330.51</u>
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	236,398.29
Net Income	91,571.07
Total Equity	<u>1,172,040.07</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,174,370.58</u></u>

Lower Nazareth Township

Balance Sheet

As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	112,767.82
100.000 · Checking Account - Other	<u>-159,800.45</u>
Total 100.000 · Checking Account	-25,756.80
100.500 · D&I Checking - Sweep Account	<u>162,977.33</u>
Total Checking/Savings	<u>137,220.53</u>
Total Current Assets	<u>137,220.53</u>
TOTAL ASSETS	<u>137,220.53</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	64,417.81
Net Income	<u>12,089.19</u>
Total Equity	<u>137,220.53</u>
TOTAL LIABILITIES & EQUITY	<u>137,220.53</u>