



Lower Nazareth Township
Financial Report
August 2021

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Aug-21

General Fund - 01		\$ 1,774,820
Special Revenue Fund - Host Fee - 05		\$ 106,194
Palmer Sewer Fund - 08		\$ 173,652
Nazareth Sewer Fund - 09		\$ 45,599
Capital Reserve		
Open Space Recreation Fund - 16 - CASH		\$ 839,603
Capital Reserve		
Open Space Restricted Fund - 16 - EIT		\$ 982,341
Capital Reserve		
Open Space Recreation Fund - 16 - CD		\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL		\$ 1,821,944
Capital Reserve - Sewer/Signals Fund - 18		\$ 16,579
Fiscal Stability Fund - 95 - CASH	\$ 93,845	
Fiscal Stability Fund - 95 - CD	\$ 261,264	
Fiscal Stability Fund - 95 - TOTAL		\$ 355,109
Capital Reserve - Municipal - 30		\$ 191,960
Capital Reserve - Fire Fund - 31		\$ 461,380
Highway Reconstruction/Rehabilitation -		\$ 589,528
Capital Reserve - Equipment Replacement -		\$ 116,237
Refuse/Recycling Collection - 33		\$ 150,607
State Liquid Fuels Fund - 35		\$ 188,919
Traffic Impact - 091 - CASH	\$ 1,566,330	
Traffic Impact - 091 - CD	\$ 525,267	
Traffic Impact - 091 - TOTAL		\$ 2,091,597
LNT American Rescue Plan Funds		\$ 344,943
Total Township Funds...		\$10,251,011
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Lower Nazareth Township Sewer Department		\$ 350,908
Master Escrow Account		\$ 1,051,090
Development & Inspection Account		\$ 251,760
Total Escrow Accounts...		\$1,653,758

09/20/21

**Lower Nazareth Township
General Fund Balance Sheet**

As of August 31, 2021

	Aug 31, 21
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-6,128.38
100.500 · Checking - ICS Sweep Account	1,454,779.82
105.000 · Payroll Account	-836.13
105.500 · Payroll - ICS Sweep Account	40,084.80
106.000 · LAB Savings Account	658.59
106.100 · PLGIT Account	105,807.22
106.200 · Real Estate Tax Collections	177,954.16
110.000 · Petty Cash	250.00
Total Checking/Savings	1,772,570.08
Total Current Assets	1,772,570.08
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,774,820.08
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,519.62
219 · Occup Privilege Tax Withheld	154.00
223 · Unemployment Withheld	107.19
224 · Whole Life Insurance - Employee	1,054.80
226 · Disability Insurance - Employee	361.85
227 · Critical illness - Employee	65.65
228 · Bond Reimbursement	237.80
Total 210.000 · PAYROLL LIABILITIES	4,500.91
Total Other Current Liabilities	4,500.91
Total Current Liabilities	4,500.91
Total Liabilities	4,500.91
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	325,783.68
Net Income	672,683.01
Total Equity	1,770,319.17
TOTAL LIABILITIES & EQUITY	1,774,820.08

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

	Jan - Aug 21	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,860,846.97	1,790,000.00	70,846.97	104.0%
301.200 - Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 - Real Estate - Delinquent	10,895.64	22,000.00	-11,104.36	49.5%
Total 301.000 - REAL PROPERTY TAXES	1,871,742.61	1,812,000.00	59,742.61	103.3%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	350,990.74	275,000.00	75,990.74	127.6%
310.210 - Earned Income - Current	1,245,750.98	1,400,000.00	-154,249.02	89.0%
310.220 - Earned Income - Prior	0.00	95,000.00	-95,000.00	0.0%
310.510 - Local Services Tax	251,035.97	425,000.00	-173,964.03	59.1%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	1,847,757.69	2,195,000.00	-347,242.31	84.2%
Total 300.000 - TAXES	3,719,500.30	4,007,000.00	-287,499.70	92.8%
320.000 - LICENSES & PERMITS				
321.340 - Garbage Permits	0.00	0.00	0.00	0.0%
321.800 - Cable TV franchise	70,381.28	98,000.00	-27,618.72	71.8%
Total 320.000 - LICENSES & PERMITS	70,381.28	98,000.00	-27,618.72	71.8%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	20,191.01	30,000.00	-9,808.99	67.3%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	3,929.27	4,000.00	-70.73	98.2%
Total 330.000 - FINES & FORFEITS	24,120.28	34,000.00	-9,879.72	70.9%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	291.75	1,000.00	-708.25	29.2%
341.02 - Interest on Savings	47.52	500.00	-452.48	9.5%
Total 341.000 - Interest Earnings	339.27	1,500.00	-1,160.73	22.6%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	25,127.24	68,000.00	-42,872.76	37.0%
Total 342.000 - Rents and Royalties	25,127.24	68,000.00	-42,872.76	37.0%
Total 340.000 - INTEREST, RENTS & ROYALTIES	25,466.51	69,500.00	-44,033.49	36.6%
350.000 - INTERGOVERNMENTAL REVENUES				
351.000 - FEDERAL CAP & OPER GRANTS				
351.12 - FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 - FEDERAL CAP & OPER GRANTS	0.00	0.00	0.00	0.0%
352.000 - FED SHARED REV & ENTITLEMENTS				
354.000 - STATE CAPITAL & OPER. GRANTS				
354.12 - Emergency Disaster Relief-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 August 2021

	Jan - Aug 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	
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	9,694.50	15,000.00	-5,305.50	64.6%
361.310 - Subdivision & Land Development	11,100.00	4,000.00	7,100.00	277.5%
361.330 - Zoning Hearings	0.00	0.00	0.00	0.0%
361.500 - Maps & Publications	0.00	0.00	0.00	0.0%
361.51 - Map Sales	0.00	0.00	0.00	0.0%
361.53 - SALDO	0.00	0.00	0.00	0.0%
361.54 - Zoning Ordinance	0.00	0.00	0.00	0.0%
361.56 - Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 - Misc. Publications/Copying	668.11	250.00	418.11	267.2%
Total 361.500 - Maps & Publications	668.11	250.00	418.11	267.2%
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	21,462.61	19,250.00	2,212.61	111.5%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	40.00	150.00	-110.00	26.7%
362.410 - Building & Zoning Permits	6,130.00	20,000.00	-13,870.00	30.7%
362.440 - Sewer Permits	790.00	1,500.00	-710.00	52.7%
362.450 - Moving & Occupancy Permits	0.00	25.00	-25.00	0.0%
362.451 - Use & Occupancy Permits	510.00	50.00	460.00	1,020.0%
362.452 - Moving Permits	595.00	500.00	95.00	119.0%
362.470 - Driveway Permits	2,500.00	2,000.00	500.00	125.0%
362.480 - Grading Permits	18,000.00	15,000.00	3,000.00	120.0%
362.481 - Swimming Pool Grading Permits	9,450.00	5,000.00	4,450.00	189.0%
362.490 - Peddling Permit	125.00	50.00	75.00	250.0%
Total 362.000 - PUBLIC SAFETY	38,140.00	44,275.00	-6,135.00	86.1%
Total 360.000 - CHARGES FOR SERVICES	59,602.61	63,525.00	-3,922.39	93.8%
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%

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

	Jan - Aug 21	Budget	\$ Over Budget	% of Budget
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%
367.350 - Field Use Fees	2,620.00	500.00	2,120.00	524.0%
Total 367.000 - CULTURE-RECREATION	2,620.00	18,000.00	-15,380.00	14.6%
389.000 - MISCELLANEOUS INCOME				
391.000 - Proceeds of Gen. Fxd. Asset Dis	0.00	50.00	-50.00	0.0%
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	6,872.82	20,000.00	-13,127.18	34.4%
49900 - Uncategorized Income	889.01			
Total Income	3,909,752.81	4,463,275.00	-553,522.19	87.6%
Gross Profit	3,909,752.81	4,463,275.00	-553,522.19	87.6%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	9,374.85	12,500.00	-3,125.15	75.0%
400.215 - Postage	4,516.45	5,500.00	-983.55	82.1%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	635.00	1,500.00	-865.00	42.3%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	2,653.88	5,000.00	-2,346.12	53.1%
400.322 - Long Distance	0.00	0.00	0.00	0.0%
400.324 - Wireless	2,643.69	4,200.00	-1,556.31	62.9%
Total 400.320 - Telephone	5,297.57	9,200.00	-3,902.43	57.6%
400.340 - Advertising	5,543.52	8,000.00	-2,456.48	69.3%
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	10,845.46	15,000.00	-4,154.54	72.3%
400.384 - Office Equipment Rental	540.00	750.00	-210.00	72.0%
400.420 - Dues & Subscriptions	2,852.35	4,500.00	-1,647.65	63.4%
400.460 - Meetings & Continuing Education	1,117.42	7,000.00	-5,882.58	16.0%
400.700 - Capital Purchases	0.00	0.00	0.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	44,547.62	72,500.00	-27,952.38	61.4%
402.000 - AUDITING				
402.105 - Audit Wages	40.00	50.00	-10.00	80.0%
402.311 - Accounting & Auditing Services	9,700.00	10,000.00	-300.00	97.0%
Total 402.000 - AUDITING	9,740.00	10,050.00	-310.00	96.9%

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

	Jan - Aug 21	Budget	\$ Over Budget	% of Budget
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	7,056.65	8,000.00	-943.35	88.2%
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	200.00	1,903.20	100.0%
403.213 - Office Equipment	0.00	50.00	-50.00	0.0%
403.215 - EIT Postage	0.00	1,600.00	-1,600.00	0.0%
403.216 - Real Estate Postage	0.00	0.00	0.00	0.0%
403.310 - Computer Services	0.00	0.00	0.00	0.0%
403.311 - Audit	0.00	0.00	0.00	0.0%
403.317 - Tax Collection Committee Servc	219.00	300.00	-81.00	73.0%
403.319 - Tax Refunds	514.00	0.00	514.00	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	10,794.85	14,700.00	-3,905.15	73.4%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	28,155.00	35,000.00	-6,845.00	80.4%
404.314 - Legal Services - Human Resource	621.00	1,500.00	-879.00	41.4%
Total 404.000 - SOLICITOR/LEGAL	28,776.00	36,500.00	-7,724.00	78.8%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	211,834.33	355,000.00	-143,165.67	59.7%
405.200 - Office Supplies	3,916.24	6,500.00	-2,583.76	60.2%
405.300 - Bond	2,788.00	1,500.00	1,288.00	185.9%
Total 405.000 - PERSONNEL SERVICES	218,538.57	363,000.00	-144,461.43	60.2%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	1,152.38	1,750.00	-597.62	65.9%
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	107.65	0.00	107.65	100.0%
406.319 - Reimburse private prop damage	0.00	500.00	-500.00	0.0%
406.325 - Internet fees / Website Develop	3,519.20	6,500.00	-2,980.80	54.1%
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	235.20	1,500.00	-1,264.80	15.7%
406.421 - License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	5,136.93	11,350.00	-6,213.07	45.3%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	37.99	3,000.00	-2,962.01	1.3%
407.215 - Software	2,394.45	8,000.00	-5,605.55	29.9%
407.370 - Computer Services	20,493.16	10,000.00	10,493.16	204.9%
Total 407.000 - DATA PROCESSING	22,925.60	21,000.00	1,925.60	109.2%

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

	Jan - Aug 21	Budget	\$ Over Budget	% of Budget
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	21,261.25	20,000.00	1,261.25	106.3%
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	2,616.03	10,000.00	-7,383.97	26.2%
Total 408.000 · ENGINEERING SERVICES	23,877.28	30,000.00	-6,122.72	79.6%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	4,407.79	4,000.00	407.79	110.2%
409.230 · Heating Fuel	14,791.30	29,000.00	-14,208.70	51.0%
409.300 · Facilities Maintenance	10,506.97	7,500.00	3,006.97	140.1%
409.318 · Building Security Systems	628.68	4,500.00	-3,871.32	14.0%
409.360 · Public Utilities				
409.361 · Electricity	7,065.36	12,000.00	-4,934.64	58.9%
409.366 · Water	1,318.99	3,000.00	-1,681.01	44.0%
Total 409.360 · Public Utilities	8,384.35	15,000.00	-6,615.65	55.9%
409.367 · Trash Removal	2,507.61	5,000.00	-2,492.39	50.2%
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	41,978.90	65,000.00	-23,021.10	64.6%
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	1,168,987.36	1,750,000.00	-581,012.64	66.8%
Total 410.000 · PUBLIC SAFETY	1,168,987.36	1,750,000.00	-581,012.64	66.8%
411.000 · FIRE				
411.300 · Building Capital Reserve	71,801.99	90,000.00	-18,198.01	79.8%
411.500 · Contributions	45,274.01	90,000.00	-44,725.99	50.3%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	59,583.86	80,000.00	-20,416.14	74.5%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	11,955.20	50,000.00	-38,044.80	23.9%
Total 411.000 · FIRE	188,615.06	460,000.00	-271,384.94	41.0%
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%

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

	Jan - Aug 21	Budget	\$ Over Budget	% of Budget
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	66,052.71	110,000.00	-43,947.29	60.0%
413.121 - Sewage Enforcement Officer	1,299.25	750.00	549.25	173.2%
413.200 - Supplies	448.84	1,000.00	-551.16	44.9%
413.325 - Postage	118.60	1,000.00	-881.40	11.9%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	67,919.40	113,250.00	-45,330.60	60.0%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	1,275.00	2,000.00	-725.00	63.8%
414.116 - Zoning Hearing Bd Compensation	1,250.00	1,500.00	-250.00	83.3%
414.117 - Planning Commission Comp.	950.00	2,500.00	-1,550.00	38.0%
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	30,085.17	25,000.00	5,085.17	120.3%
414.340 - Zoning Hearing Advertisements	2,831.14	3,500.00	-668.86	80.9%
Total 414.000 - PLANNING & ZONING	37,141.31	39,600.00	-2,458.69	93.8%
415.114 - EMERGENCY MANAGEMENT COORD				
419.540 - EMS Notification System Service	1,800.00	2,400.00	-600.00	75.0%
422.450 - Animal Control	2,623.33	3,500.00	-876.67	75.0%
426.000 - SANITATION EXPENSE	4,350.00	6,000.00	-1,650.00	72.5%
426.115 - Recycling Collection Wages	6,407.28	9,000.00	-2,592.72	71.2%
426.421 - FRCA Membership	0.00	0.00	0.00	0.0%
Total 426.000 - SANITATION EXPENSE	6,407.28	9,000.00	-2,592.72	71.2%
429.000 - PUBLIC WORKS - SANITATION				
429.564 - Sanitary Sewer Expenses	5,344.19	10,000.00	-4,655.81	53.4%
Total 429.000 - PUBLIC WORKS - SANITATION	5,344.19	10,000.00	-4,655.81	53.4%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	374,674.67	540,000.00	-165,325.33	69.4%
430.245 - Supplies	6,931.52	13,000.00	-6,068.48	53.3%
430.300 - Facilities Maintenance	667.74	2,000.00	-1,332.26	33.4%
430.320 - Telephone				
430.321 - Local	389.91	700.00	-310.09	55.7%
430.322 - Long Distance	0.00	0.00	0.00	0.0%
430.329 - Wireless	1,458.56	2,200.00	-741.44	66.3%
Total 430.320 - Telephone	1,848.47	2,900.00	-1,051.53	63.7%
430.330 - Heating Fuel	8,518.39	9,000.00	-481.61	94.6%
430.360 - Electricity	1,864.00	3,000.00	-1,136.00	62.1%
430.384 - Equip/Machinery Rental	1,075.50	3,000.00	-1,924.50	35.9%
430.450 - Contracted Services	224.24	1,000.00	-775.76	22.4%
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	222.30	7,000.00	-6,777.70	3.2%
Total 430.000 - HWYS., ROADS & STREETS	396,642.97	600,900.00	-204,257.03	66.0%

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

	Jan - Aug 21	Budget	\$ Over Budget	% of Budget
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	40,546.35	70,000.00	-29,453.65	57.9%
Total 432.000 - WINTER MAINTENANCE	40,546.35	70,000.00	-29,453.65	57.9%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	1,756.30	13,000.00	-11,243.70	13.5%
433.246 - Pavement Marking Supplies	0.00	1,000.00	-1,000.00	0.0%
433.249 - Traffic Control Supplies-signal	438.00	2,000.00	-1,562.00	21.9%
433.360 - Traffic signal electric	2,493.89	4,000.00	-1,506.11	62.3%
433.375 - Line Painting	2,027.56	0.00	2,027.56	100.0%
433.450 - Signals contracted service	4,631.15	4,000.00	631.15	115.8%
Total 433.000 - TRAFFIC CONTROL DEVICES	11,346.90	24,000.00	-12,653.10	47.3%
434.00 - STREET LIGHTING				
434.360 - St. Lght. Electricity	2,209.89	4,000.00	-1,790.11	55.2%
Total 434.00 - STREET LIGHTING	2,209.89	4,000.00	-1,790.11	55.2%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	4,685.02	5,000.00	-314.98	93.7%
437.213 - Equipment Parts & Supplies	36,717.34	40,000.00	-3,282.66	91.8%
437.233 - Equipment/Motor Fuel	23,186.90	25,000.00	-1,813.10	92.7%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	64,589.26	70,000.00	-5,410.74	92.3%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	11,687.47	5,000.00	6,687.47	233.7%
438.272 - Aggregate Supplies	5,220.29	2,000.00	3,220.29	261.0%
438.273 - Pipe and Drainage Supplies	1,275.10	3,000.00	-1,724.90	42.5%
438.274 - Pavement Maintenance Supplies	123.45	7,000.00	-6,876.55	1.8%
Total 438.000 - HIGHWAY MAINT & REPAIR	18,306.31	17,000.00	1,306.31	107.7%
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	1,958.80	0.00	1,958.80	100.0%
Total 452.000 - RECREATION & CULTURE	2,453.80	21,000.00	-18,546.20	11.7%

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

	Jan - Aug 21	Budget	\$ Over Budget	% of Budget
454.000 - PARKS				
454.115 - Park Personnel	78,114.76	160,000.00	-81,885.24	48.8%
454.200 - Park supplies	2,439.51	3,000.00	-560.49	81.3%
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	5,134.38	5,000.00	134.38	102.7%
454.500 - Contracted Services	2,325.00	4,000.00	-1,675.00	58.1%
454.600 - Capital Construction	888.00	0.00	888.00	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	91,208.25	175,500.00	-84,291.75	52.0%
456.000 - LIBRARY				
456.520 - Library Contribution	55,250.00	82,875.00	-27,625.00	66.7%
Total 456.000 - LIBRARY	55,250.00	82,875.00	-27,625.00	66.7%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	45,953.13	75,000.00	-29,046.87	61.3%
481.200 - Medicare Employer Paid	10,747.11	20,000.00	-9,252.89	53.7%
481.300 - Unemployment Comp Employer Paid	522.62	3,000.00	-2,477.38	17.4%
483.197 - Non-Uniform Pension Plan Contrib	1,380.76	120,000.00	-118,619.24	1.2%
483.310 - Pension Plan Admin Fees	4,025.00	4,000.00	25.00	100.6%
484.354 - Workers Comp Insurance	25,880.00	40,000.00	-14,120.00	64.7%
487.196 - Health Insurance	237,009.41	383,000.00	-145,990.59	61.9%
487.197 - Other Group Benefits	17,738.50	28,000.00	-10,261.70	63.4%
Total 480.000 - INSURANCE & EMPLOYEE BENEFITS	343,256.33	673,000.00	-329,743.67	51.0%
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				
6561 - Payroll Expenses	292,499.22	50,000.00	-242,499.22	
658.25	658.25			
761.28	761.28			
69800 - Uncategorized Expenses				
3,237,069.80	4,843,125.00	-1,606,055.20	66.8%	
Total Expense	672,683.01	-379,850.00	1,052,533.01	-177.1%
Net Income				

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of August 31, 2021

	<u>Aug 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	7,663.57
Total 106.000 · Host Fee Savings Account	<u>106,194.10</u>
Total Checking/Savings	<u>106,194.10</u>
Total Current Assets	<u>106,194.10</u>
TOTAL ASSETS	<u>106,194.10</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,139.09
Net Income	7.97
Total Equity	<u>106,194.10</u>
TOTAL LIABILITIES & EQUITY	<u>106,194.10</u>

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

	<u>Aug 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,652.44
Total Checking/Savings	<u>173,652.44</u>
Total Current Assets	<u>173,652.44</u>
TOTAL ASSETS	<u>173,652.44</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,919.17
Net Income	56.01
Total Equity	<u>173,652.44</u>
TOTAL LIABILITIES & EQUITY	<u>173,652.44</u>

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

	<u>Aug 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	45,618.71
Total Checking/Savings	<u>45,598.71</u>
Total Current Assets	<u>45,598.71</u>
TOTAL ASSETS	<u>45,598.71</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	36,682.90
Net Income	<u>3,705.48</u>
Total Equity	<u>45,598.71</u>
TOTAL LIABILITIES & EQUITY	<u>45,598.71</u>

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

	Aug 31, 21
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	
100.001 · Park Benches	8,000.00
100.000 · LAB Checking Account - Other	-8,000.00
Total 100.000 · LAB Checking Account	0.00
100.500 · Open Space Recreation- Sweep	693,209.32
102.000 · EIT Open Space - Restricted	982,340.99
106.000 · PLGIT Savings Account	146,393.47
Total Checking/Savings	1,821,943.78
Total Current Assets	1,821,943.78
TOTAL ASSETS	1,821,943.78
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	920,021.00
Net Income	371,427.83
Total Equity	1,821,943.78
TOTAL LIABILITIES & EQUITY	1,821,943.78

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

	<u>Aug 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	16,442.74
106.000 · Swr/Signal PLUS Account	136.14
Total Checking/Savings	<u>16,578.88</u>
Total Current Assets	<u>16,578.88</u>
TOTAL ASSETS	<u><u>16,578.88</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-835,833.57
Net Income	1.24
Total Equity	<u>16,578.88</u>
TOTAL LIABILITIES & EQUITY	<u><u>16,578.88</u></u>

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

	<u>Aug 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,844.76
109.000 · Certificate of Deposit - LAB	261,264.10
Total Checking/Savings	<u>355,108.86</u>
Total Current Assets	<u>355,108.86</u>
TOTAL ASSETS	<u>355,108.86</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	355,078.54
Net Income	30.32
Total Equity	<u>355,108.86</u>
TOTAL LIABILITIES & EQUITY	<u>355,108.86</u>

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

	Aug 31, 21
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	127,104.42
106.003 · OFFICE EQUIPMENT	2,673.50
106.004 · SPECIAL PROJECTS	30,316.12
106.006 · POLICE EQUIPMENT (CRPD)	25,000.00
106.000 · Capital Reserve Savings Account - Other	6,785.43
Total 106.000 · Capital Reserve Savings Account	191,879.47
Total Checking/Savings	191,879.47
Total Current Assets	191,879.47
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	191,959.98
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-12,591.10
Net Income	-4,416.60
Total Equity	191,959.98
TOTAL LIABILITIES & EQUITY	191,959.98

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

	<u>Aug 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	32.67
Total 106.000 · Fire CR Savings Account	<u>461,380.15</u>
Total Checking/Savings	<u>461,380.15</u>
Total Current Assets	<u>461,380.15</u>
TOTAL ASSETS	<u>461,380.15</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	101,749.85
Net Income	125,032.67
Total Equity	<u>461,380.15</u>
TOTAL LIABILITIES & EQUITY	<u>461,380.15</u>

10:31 AM

09/20/21

Accrual Basis

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of August 31, 2021

	<u>Aug 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	589,528.06
Total Checking/Savings	589,528.06
Total Current Assets	589,528.06
TOTAL ASSETS	<u>589,528.06</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	497,355.77
Net Income	92,172.29
Total Equity	589,528.06
TOTAL LIABILITIES & EQUITY	<u>589,528.06</u>

10:33 AM

09/20/21

Accrual Basis

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of August 31, 2021

	<u>Aug 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	116,237.00
Total Checking/Savings	<u>116,237.00</u>
Total Current Assets	<u>116,237.00</u>
TOTAL ASSETS	<u>116,237.00</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	358,720.95
Net Income	<u>-242,483.95</u>
Total Equity	<u>116,237.00</u>
TOTAL LIABILITIES & EQUITY	<u>116,237.00</u>

Lower Nazareth Township - Refuse/Recycling Collection

09/20/21

Balance Sheet

Accrual Basis

As of August 31, 2021

	<u>Aug 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
104.500 · Recycling - Sweep Account	150,606.75
Total Checking/Savings	<u>150,606.75</u>
Total Current Assets	<u>150,606.75</u>
TOTAL ASSETS	<u>150,606.75</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	115,990.10
Net Income	<u>34,616.65</u>
Total Equity	<u>150,606.75</u>
TOTAL LIABILITIES & EQUITY	<u>150,606.75</u>

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

	<u>Aug 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	188,918.64
Total Checking/Savings	<u>188,918.64</u>
Total Current Assets	<u>188,918.64</u>
TOTAL ASSETS	<u>188,918.64</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-23,186.81
Net Income	102,685.92
Total Equity	<u>188,918.64</u>
TOTAL LIABILITIES & EQUITY	<u>188,918.64</u>

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

	<u>Aug 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,566,349.90
109.000 Certificate of Deposit	525,266.68
Total Checking/Savings	<u>2,091,596.58</u>
Total Current Assets	<u>2,091,596.58</u>
TOTAL ASSETS	<u>2,091,596.58</u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,505,932.03
Net Income	85,664.55
Total Equity	<u>2,091,596.58</u>
TOTAL LIABILITIES & EQUITY	<u>2,091,596.58</u>

10:45 AM

09/20/21

Accrual Basis

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of August 31, 2021

	<u>Aug 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 - Checking Account	344,943.02
Total Checking/Savings	344,943.02
Total Current Assets	344,943.02
TOTAL ASSETS	<u>344,943.02</u>
LIABILITIES & EQUITY	
Equity	
Net Income	344,943.02
Total Equity	344,943.02
TOTAL LIABILITIES & EQUITY	<u>344,943.02</u>

10:42 AM

09/20/21

Accrual Basis

Lower Nazareth Township Sewer Department

Balance Sheet

As of August 31, 2021

	<u>Aug 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-49.60
100.500 · Sewer - Sweep Account	350,957.93
Total Checking/Savings	<u>350,908.33</u>
Total Current Assets	<u>350,908.33</u>
TOTAL ASSETS	<u>350,908.33</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	285,767.62
Net Income	65,140.71
Total Equity	<u>350,908.33</u>
TOTAL LIABILITIES & EQUITY	<u>350,908.33</u>

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

	Aug 31, 21
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	1,401.70
102.000 · SAVINGS ACCOUNTS - LAB	1,036,899.82
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	12,788.12
Total Checking/Savings	1,051,090.24
Total Current Assets	1,051,090.24
TOTAL ASSETS	1,051,090.24
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	(31,709.27)
Total Equity	1,048,759.73
TOTAL LIABILITIES & EQUITY	1,051,090.24

Lower Nazareth Township
Balance Sheet
As of August 31, 2021

	<u>Aug 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	227,303.82
100.000 · Checking Account - Other	<u>-248,579.65</u>
Total 100.000 · Checking Account	0.00
100.500 · D&I Checking - Sweep Account	<u>251,759.92</u>
Total Checking/Savings	<u>251,759.92</u>
Total Current Assets	<u>251,759.92</u>
TOTAL ASSETS	<u>251,759.92</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	64,417.81
Net Income	<u>126,628.58</u>
Total Equity	<u>251,759.92</u>
TOTAL LIABILITIES & EQUITY	<u>251,759.92</u>