



Lower Nazareth Township
Financial Report
July 2021

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jul-21

General Fund - 01	\$ 1,738,343
Special Revenue Fund - Host Fee - 05	\$ 106,193
Palmer Sewer Fund - 08	\$ 173,651
Nazareth Sewer Fund - 09	\$ 45,483
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 395,248
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 893,444
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ 520,839
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 1,809,531
Capital Reserve - Sewer/Signals Fund - 18	\$ 16,579
Fiscal Stability Fund - 95 - CASH	\$ 93,844
Fiscal Stability Fund - 95 - CD	\$ 261,264
Fiscal Stability Fund - 95 - TOTAL	\$ 355,108
Capital Reserve - Municipal - 30	\$ 201,752
Capital Reserve - Fire Fund - 31	\$ 461,376
Highway Reconstruction/Rehabilitation -	\$ 589,523
Capital Reserve - Equipment Replacement -	\$ 233,183
Refuse/Recycling Collection - 33	\$ 150,990
State Liquid Fuels Fund - 35	\$ 340,894
Traffic Impact - 091 - CASH	\$ 1,566,035
Traffic Impact - 091 - CD	\$ 520,839
Traffic Impact - 091 - TOTAL	\$ 2,086,874
LNT American Rescue Plan Funds	\$ 344,920
<i>Total Township Funds...</i>	<u>\$8,654,400</u>
Lower Nazareth Township Sewer Department	\$ 346,780
Master Escrow Account	\$ 1,095,801
Development & Inspection Account	\$ 245,298
<i>Total Escrow Accounts...</i>	<u>\$1,687,878</u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of July 31, 2021

	Jul 31, 21
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-6,987.48
100.500 · Checking - ICS Sweep Account	1,452,890.11
105.000 · Payroll Account	-3,755.03
105.500 · Payroll - ICS Sweep Account	42,953.49
106.000 · LAB Savings Account	658.58
106.100 · PLGIT Account	105,806.20
106.200 · Real Estate Tax Collections	144,277.03
110.000 · Petty Cash	250.00
Total Checking/Savings	1,736,092.90
Total Current Assets	1,736,092.90
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,738,342.90
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,516.60
219 · Occup Privilege Tax Withheld	90.00
223 · Unemployment Withheld	61.53
224 · Whole Life Insurance - Employee	632.88
226 · Disability Insurance - Employee	217.11
227 · Critical illness - Employee	39.39
228 · Bond Reimbursement	97.80
Total 210.000 · PAYROLL LIABILITIES	2,655.31
Total Other Current Liabilities	2,655.31
Total Current Liabilities	2,655.31
Total Liabilities	2,655.31
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	325,783.68
Net Income	638,051.43
Total Equity	1,735,687.59
TOTAL LIABILITIES & EQUITY	1,738,342.90

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

	Jan - Jul 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	9,831.49	22,000.00	-12,168.51	44.7%
Total 301.000 · REAL PROPERTY TAXES	1,837,002.77	1,812,000.00	25,002.77	101.4%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	323,873.21	273,000.00	48,873.21	117.8%
310.210 · Earned Income - Current	1,031,277.67	1,400,000.00	-368,722.33	73.7%
310.220 · Earned Income - Prior	0.00	95,000.00	-95,000.00	0.0%
310.510 · Local Services Tax	220,536.46	425,000.00	-204,463.54	51.9%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,575,687.34	2,195,000.00	-619,312.66	71.8%
Total 300.000 · TAXES	3,412,690.11	4,007,000.00	-594,309.89	85.2%
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	19,006.60	30,000.00	-10,993.40	63.4%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	3,582.20	4,000.00	-417.80	89.6%
Total 330.000 · FINES & FORFEITS	22,588.80	34,000.00	-11,411.20	66.4%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	278.66	1,000.00	-721.34	27.9%
341.02 · Interest on Savings	45.05	500.00	-454.95	9.0%
Total 341.000 · Interest Earnings	323.71	1,500.00	-1,176.29	21.6%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	21,972.43	68,000.00	-46,027.57	32.3%
Total 342.000 · Rents and Royalties	21,972.43	68,000.00	-46,027.57	32.3%
Total 340.000 · INTEREST, RENTS & ROYALTIES	22,296.14	69,500.00	-47,203.86	32.1%
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 July 2021**

	Jan - Jul 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	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	9,694.50	15,000.00	-5,305.50	64.6%
361.330 - Zoning Hearings	11,100.00	4,000.00	7,100.00	277.5%
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	813.86	250.00	563.86	325.3%
Total 361.500 - Maps & Publications	813.86	250.00	563.86	325.3%
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	21,608.36	19,250.00	2,358.36	112.3%
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	5,780.00	20,000.00	-14,220.00	28.9%
362.440 - Sewer Permits	690.00	1,500.00	-810.00	46.0%
362.450 - Moving & Occupancy Permits	0.00	25.00	-25.00	0.0%
362.451 - Use & Occupancy Permits	460.00	50.00	410.00	920.0%
362.452 - Moving Permits	525.00	500.00	25.00	105.0%
362.470 - Driveway Permits	2,450.00	2,000.00	450.00	122.5%
362.480 - Grading Permits	17,200.00	15,000.00	2,200.00	114.7%
362.481 - Swimming Pool Grading Permits	9,450.00	5,000.00	4,450.00	189.0%
362.490 - Peddling Permit	100.00	50.00	50.00	200.0%
Total 362.000 - PUBLIC SAFETY	36,675.00	44,275.00	-7,600.00	82.8%
Total 360.000 - CHARGES FOR SERVICES	58,283.36	63,525.00	-5,241.64	91.7%
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 July 2021

	Jan - Jul 21	Budget	\$ Over Budget	% of Budget
367.550 · 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	0.00	50.00	-50.00	0.0%
391.000 · Proceeds of Gen. Fxd. Asset Dis				
391.100 · Sales of General Fixed Assets	100.00			
Total 391.000 · Proceeds of Gen. Fxd. Asset Dis	100.00	20,000.00	-13,127.18	34.4%
395.000 · Refund of Prior Yr Expenditures	6,872.82			
49900 · Uncategorized Income	889.01			
Total Income	3,573,899.74	4,463,275.00	-889,375.26	80.1%
Gross Profit	3,573,899.74	4,463,275.00	-889,375.26	80.1%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	8,333.20	12,500.00	-4,166.80	66.7%
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	2,323.14	5,000.00	-2,676.86	46.5%
400.322 · Long Distance	0.00	0.00	0.00	0.0%
400.324 · Wireless	2,313.24	4,200.00	-1,886.76	55.1%
Total 400.320 · Telephone	4,636.38	9,200.00	-4,563.62	50.4%
400.340 · Advertising	4,950.52	8,000.00	-3,049.48	61.9%
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	10,246.84	15,000.00	-4,753.16	68.3%
400.384 · Office Equipment Rental	540.00	750.00	-210.00	72.0%
400.420 · Dues & Subscriptions	2,826.39	4,500.00	-1,673.61	62.8%
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	40,995.56	72,500.00	-31,504.44	56.5%
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%
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	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 July 2021

	Jan - Jul 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	10,742.85	14,700.00	-3,957.15	73.1%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	22,390.75	35,000.00	-12,609.25	64.0%
404.314 - Legal Services - Human Resource	621.00	1,500.00	-879.00	41.4%
Total 404.000 - SOLICITOR/LEGAL	23,011.75	36,500.00	-13,488.25	63.0%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	189,578.27	355,000.00	-165,421.73	53.4%
405.200 - Office Supplies	3,658.94	6,500.00	-2,841.06	56.3%
405.300 - Bond	2,788.00	1,500.00	1,288.00	185.9%
Total 405.000 - PERSONNEL SERVICES	196,025.21	363,000.00	-166,974.79	54.0%
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	86.25	0.00	86.25	100.0%
406.319 - Reimburse private prop damage	0.00	500.00	-500.00	0.0%
406.325 - Internet fees / Website Develop	3,079.30	6,500.00	-3,420.70	47.4%
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	4,675.63	11,350.00	-6,674.37	41.2%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	37.99	3,000.00	-2,962.01	1.3%
407.215 - Software	2,068.81	8,000.00	-5,931.19	25.9%
407.370 - Computer Services	20,493.16	10,000.00	10,493.16	204.9%
Total 407.000 - DATA PROCESSING	22,599.96	21,000.00	1,599.96	107.6%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	17,254.00	20,000.00	-2,746.00	86.3%
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	2,004.07	10,000.00	-7,995.93	20.0%
Total 408.000 - ENGINEERING SERVICES	19,258.07	30,000.00	-10,741.93	64.2%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	4,120.56	4,000.00	120.56	103.0%
409.230 - Heating Fuel	13,720.27	29,000.00	-15,279.73	47.3%
409.300 - Facilities Maintenance	10,499.11	7,500.00	2,999.11	140.0%
409.318 - Building Security Systems	628.68	4,500.00	-3,871.32	14.0%
409.360 - Public Utilities				
409.361 - Electricity	5,821.44	12,000.00	-6,178.56	48.5%

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

	Jan - Jul 21	Budget	\$ Over Budget	% of Budget
409.366 - Water	1,269.96	3,000.00	-1,730.04	42.3%
Total 409.360 - Public Utilities	7,091.40	15,000.00	-7,908.60	47.3%
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	39,319.83	65,000.00	-25,680.17	60.5%
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	1,022,863.94	1,750,000.00	-727,136.06	58.4%
Total 410.000 - PUBLIC SAFETY	1,022,863.94	1,750,000.00	-727,136.06	58.4%
411.000 - FIRE				
411.300 - Building Capital Reserve	70,790.22	90,000.00	-19,209.78	78.7%
411.500 - Contributions	43,716.31	90,000.00	-46,283.69	48.6%
411.541 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 - Water Hydrant Assessment	59,427.32	80,000.00	-20,572.68	74.3%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	10,943.43	50,000.00	-39,056.57	21.9%
Total 411.000 - FIRE	184,877.28	460,000.00	-275,122.72	40.2%
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	60,450.91	110,000.00	-49,549.09	55.0%
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	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	62,080.30	113,250.00	-51,169.70	54.8%
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	1,250.00	1,500.00	-250.00	83.3%
414.117 - Planning Commission Comp.	700.00	2,500.00	-1,800.00	28.0%
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	26,321.51	25,000.00	1,321.51	105.3%

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

	Jan - Jul 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	32,477.41	39,600.00	-7,122.59	82.0%
415.114 - EMERGENCY MANAGEMENT COORD	1,600.00	2,400.00	-800.00	66.7%
419.540 - EMS Notification System Service	2,623.33	3,500.00	-876.67	75.0%
422.450 - Animal Control	4,350.00	6,000.00	-1,650.00	72.5%
426.000 - SANITATION EXPENSE				
426.115 - Recycling Collection Wages	5,579.28	9,000.00	-3,420.72	62.0%
426.421 - FRCA Membership	0.00	0.00	0.00	0.0%
Total 426.000 - SANITATION EXPENSE	5,579.28	9,000.00	-3,420.72	62.0%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - 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	330,232.97	540,000.00	-209,767.03	61.2%
430.245 - Supplies	6,664.37	13,000.00	-6,335.63	51.3%
430.300 - Facilities Maintenance	667.74	2,000.00	-1,332.26	33.4%
430.320 - Telephone				
430.321 - Local	341.25	700.00	-358.75	48.8%
430.322 - Long Distance	0.00	0.00	0.00	0.0%
430.329 - Wireless	1,276.30	2,200.00	-923.70	58.0%
Total 430.320 - Telephone	1,617.55	2,900.00	-1,282.45	55.8%
430.330 - Heating Fuel	8,518.39	9,000.00	-481.61	94.6%
430.360 - Electricity	1,643.13	3,000.00	-1,356.87	54.8%
430.384 - Equip/Machinery Rental	1,075.50	3,000.00	-1,924.50	35.9%
430.450 - Contracted Services	178.25	1,000.00	-821.75	17.8%
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	351,346.24	600,900.00	-249,553.76	58.5%
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	2,175.73	4,000.00	-1,824.27	54.4%
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	11,028.74	24,000.00	-12,971.26	46.0%
434.00 - STREET LIGHTING				
434.360 - St. Lght. Electricity	1,928.11	4,000.00	-2,071.89	48.2%

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

	Jan - Jul 21	Budget	\$ Over Budget	% of Budget
Total 434.00 - STREET LIGHTING	1,928.11	4,000.00	-2,071.89	48.2%
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	32,915.57	40,000.00	-7,084.43	82.3%
437.233 - Equipment Motor Fuel	22,610.92	25,000.00	-2,389.08	90.4%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	60,211.51	70,000.00	-9,788.49	86.0%
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	4,988.88	2,000.00	2,988.88	249.4%
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	16,944.64	17,000.00	-55.36	99.7%
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	1,834.28	0.00	1,834.28	100.0%
Total 452.000 - RECREATION & CULTURE	2,329.28	21,000.00	-18,670.72	11.1%
454.000 - PARKS				
454.115 - Park Personnel	75,986.76	160,000.00	-84,013.24	47.5%
454.200 - Park supplies	2,196.61	3,000.00	-803.39	73.2%
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	2,934.64	5,000.00	-2,065.36	58.7%
454.590 - Contracted Services	2,325.00	4,000.00	-1,675.00	58.1%
454.600 - Capital Construction	250.00	0.00	250.00	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	85,999.61	175,500.00	-89,500.39	49.0%
456.000 - LIBRARY				
456.520 - Library Contribution	48,343.75	82,875.00	-34,531.25	58.3%
Total 456.000 - LIBRARY	48,343.75	82,875.00	-34,531.25	58.3%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	41,194.79	75,000.00	-33,805.21	54.9%
481.200 - Medicare Employer Paid	9,634.30	20,000.00	-10,365.70	48.2%
481.300 - Unemployment Comp Employer Paid	522.62	3,000.00	-2,477.38	17.4%
483.197 - Non-Uniform Pension Plan Contrib	1,181.08	120,000.00	-118,818.92	1.0%
483.310 - Pension Plan Admin Fees	4,025.00	4,000.00	25.00	100.6%
484.354 - Workers Comp Insurance	24,975.00	40,000.00	-15,025.00	62.4%
487.196 - Health Insurance	209,138.75	383,000.00	-173,861.25	54.6%
487.197 - Other Group Benefits	16,655.64	28,000.00	-11,344.36	59.5%

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

	Jan - Jul 21	Budget	\$ Over Budget	% of Budget
Total 480.000 · INSURANCE & EMPLOYEE BENEF...	307,327.18	673,000.00	-365,672.82	45.7%
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	580.50			
69800 · Uncategorized Expenses	761.28			
Total Expense	2,935,848.31	4,843,125.00	-1,907,276.69	60.6%
Net Income	638,051.43	-379,850.00	1,017,901.43	-168.0%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of July 31, 2021

	<u>Jul 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	7,662.55
Total 106.000 · Host Fee Savings Account	<u>106,193.08</u>
Total Checking/Savings	<u>106,193.08</u>
Total Current Assets	<u>106,193.08</u>
TOTAL ASSETS	<u>106,193.08</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,139.09
Net Income	6.95
Total Equity	<u>106,193.08</u>
TOTAL LIABILITIES & EQUITY	<u>106,193.08</u>

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

	<u>Jul 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,650.97
Total Checking/Savings	<u>173,650.97</u>
Total Current Assets	<u>173,650.97</u>
TOTAL ASSETS	<u>173,650.97</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,919.17
Net Income	54.54
Total Equity	<u>173,650.97</u>
TOTAL LIABILITIES & EQUITY	<u>173,650.97</u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of July 31, 2021

	<u>Jul 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	45,503.35
Total Checking/Savings	<u>45,483.35</u>
Total Current Assets	<u>45,483.35</u>
TOTAL ASSETS	<u>45,483.35</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	36,682.90
Net Income	3,590.12
Total Equity	<u>45,483.35</u>
TOTAL LIABILITIES & EQUITY	<u>45,483.35</u>

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

	Jul 31, 21
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	
100.001 · Park Benches	7,500.00
100.000 · LAB Checking Account - Other	-7,500.00
Total 100.000 · LAB Checking Account	0.00
100.500 · Open Space Recreation- Sweep	248,856.05
102.000 · EIT Open Space - Restricted	893,444.18
106.000 · PLGIT Savings Account	146,392.06
109.000 · Certificates of Deposit	520,838.95
Total Checking/Savings	1,809,531.24
Total Current Assets	1,809,531.24
TOTAL ASSETS	1,809,531.24
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	920,021.00
Net Income	359,015.29
Total Equity	1,809,531.24
TOTAL LIABILITIES & EQUITY	1,809,531.24

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08/13/21

Accrual Basis

(95)LNT Fiscal Stability Fund

Balance Sheet

As of July 31, 2021

	<u>Jul 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,843.97
109.000 · Certificate of Deposit - LAB	261,264.10
Total Checking/Savings	<u>355,108.07</u>
Total Current Assets	<u>355,108.07</u>
TOTAL ASSETS	<u>355,108.07</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	355,078.54
Net Income	29.53
Total Equity	<u>355,108.07</u>
TOTAL LIABILITIES & EQUITY	<u>355,108.07</u>

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

	Jul 31, 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	31,989.00
106.006 · POLICE EQUIPMENT (CRPD)	25,000.00
106.000 · Capital Reserve Savings Account - Other	6,783.53
Total 106.000 · Capital Reserve Savings Account	201,671.16
Total Checking/Savings	201,671.16
Total Current Assets	201,671.16
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	201,751.67
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-12,591.10
Net Income	5,375.09
Total Equity	201,751.67
TOTAL LIABILITIES & EQUITY	201,751.67

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

	<u>Jul 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	589,523.09
Total Checking/Savings	<u>589,523.09</u>
Total Current Assets	<u>589,523.09</u>
TOTAL ASSETS	<u>589,523.09</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	497,355.77
Net Income	92,167.32
Total Equity	<u>589,523.09</u>
TOTAL LIABILITIES & EQUITY	<u>589,523.09</u>

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08/13/21

Accrual Basis

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of July 31, 2021

	<u>Jul 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · CR Equipment Replacement - LAB	-139,416.00
101.500 · Cap Res - ER - Sweep Account	372,598.52
Total Checking/Savings	<u>233,182.52</u>
Total Current Assets	<u>233,182.52</u>
TOTAL ASSETS	<u>233,182.52</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	358,720.95
Net Income	-125,538.43
Total Equity	<u>233,182.52</u>
TOTAL LIABILITIES & EQUITY	<u>233,182.52</u>

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Lower Nazareth Township - Refuse/Recycling Collection

08/13/21

Balance Sheet

Accrual Basis

As of July 31, 2021

	<u>Jul 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
104.500 · Recycling - Sweep Account	150,990.36
Total Checking/Savings	<u>150,990.36</u>
Total Current Assets	<u>150,990.36</u>
TOTAL ASSETS	<u>150,990.36</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	115,990.10
Net Income	<u>35,000.26</u>
Total Equity	<u>150,990.36</u>
TOTAL LIABILITIES & EQUITY	<u>150,990.36</u>

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

	<u>Jul 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	340,894.42
Total Checking/Savings	<u>340,894.42</u>
Total Current Assets	<u>340,894.42</u>
TOTAL ASSETS	<u>340,894.42</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-23,186.81
Net Income	254,661.70
Total Equity	<u>340,894.42</u>
TOTAL LIABILITIES & EQUITY	<u>340,894.42</u>

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08/13/21

Accrual Basis

LNT Traffic Impact Account

Balance Sheet

As of July 31, 2021

	<u>Jul 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,566,054.86
109.000 Certificate of Deposit	520,838.95
Total Checking/Savings	<u>2,086,873.81</u>
Total Current Assets	<u>2,086,873.81</u>
TOTAL ASSETS	<u>2,086,873.81</u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,505,932.03
Net Income	80,941.78
Total Equity	<u>2,086,873.81</u>
TOTAL LIABILITIES & EQUITY	<u>2,086,873.81</u>

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34-LNT AMERICAN RESCUE PLAN FUNDS

08/13/21

Balance Sheet

Accrual Basis

As of July 31, 2021

	<u>Jul 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	344,919.88
Total Checking/Savings	<u>344,919.88</u>
Total Current Assets	<u>344,919.88</u>
TOTAL ASSETS	<u><u>344,919.88</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	344,919.88
Total Equity	<u>344,919.88</u>
TOTAL LIABILITIES & EQUITY	<u><u>344,919.88</u></u>

Lower Nazareth Township Sewer Department
Balance Sheet
As of July 31, 2021

	<u>Jul 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	346,799.64
Total Checking/Savings	<u>346,779.64</u>
Total Current Assets	<u>346,779.64</u>
TOTAL ASSETS	<u>346,779.64</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	285,767.62
Net Income	61,012.02
Total Equity	<u>346,779.64</u>
TOTAL LIABILITIES & EQUITY	<u>346,779.64</u>

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

	<u>Jul 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	711.92
102.000 · SAVINGS ACCOUNTS - LAB	1,081,459.74
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	13,628.65
Total Checking/Savings	<u>1,095,800.91</u>
Total Current Assets	<u>1,095,800.91</u>
TOTAL ASSETS	<u><u>1,095,800.91</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	13,001.40
Total Equity	<u>1,093,470.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,095,800.91</u></u>

Lower Nazareth Township
Balance Sheet
As of July 31, 2021

	<u>Jul 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	220,843.82
100.000 · Checking Account - Other	-242,404.65
	<hr/>
Total 100.000 · Checking Account	-285.00
100.500 · D&I Checking - Sweep Account	245,582.89
	<hr/>
Total Checking/Savings	245,297.89
Total Current Assets	245,297.89
	<hr/>
TOTAL ASSETS	245,297.89
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	64,417.81
Net Income	120,166.55
	<hr/>
Total Equity	245,297.89
	<hr/>
TOTAL LIABILITIES & EQUITY	245,297.89
	<hr/> <hr/>