



Lower Nazareth Township
Financial Report
September 2021

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Sep-21

| | |
|---|---------------------------|
| General Fund - 01 | \$ 1,846,902 |
| Special Revenue Fund - Host Fee - 05 | \$ 106,195 |
| Palmer Sewer Fund - 08 | \$ 173,654 |
| Nazareth Sewer Fund - 09 | \$ 45,599 |
| Capital Reserve | |
| Open Space Recreation Fund - 16 - CASH | \$ 1,044,750 |
| Capital Reserve | |
| Open Space Restricted Fund - 16 - EIT | \$ 1,036,627 |
| Capital Reserve | |
| Open Space Recreation Fund - 16 - CD | \$ - |
| Capital Reserve - Open Space Fund - 16 - TOTAL | \$ 2,081,377 |
| Capital Reserve - Sewer/Signals Fund - 18 | \$ 19,079 |
| Fiscal Stability Fund - 95 - CASH | \$ 93,846 |
| Fiscal Stability Fund - 95 - CD | \$ 261,264 |
| Fiscal Stability Fund - 95 - TOTAL | \$ 355,110 |
| Capital Reserve - Municipal - 30 | \$ 189,519 |
| Capital Reserve - Fire Fund - 31 | \$ 461,384 |
| Highway Reconstruction/Rehabilitation - | \$ 589,533 |
| Capital Reserve - Equipment Replacement - | \$ 116,238 |
| Refuse/Recycling Collection - 33 | \$ 93,979 |
| State Liquid Fuels Fund - 35 | \$ 188,920 |
| Traffic Impact - 091 - CASH | \$ 1,635,615 |
| Traffic Impact - 091 - CD | \$ 525,267 |
| Traffic Impact - 091 - TOTAL | \$ 2,160,881 |
| LNT American Rescue Plan Funds | \$ 344,946 |
| <i>Total Township Funds...</i> | <u>\$8,773,316</u> |
| | |
| Lower Nazareth Township Sewer Department | \$ 359,356 |
| Master Escrow Account | \$ 1,118,578 |
| Development & Inspection Account | \$ 247,685 |
| <i>Total Escrow Accounts...</i> | <u>\$1,725,619</u> |

Lower Nazareth Township
General Fund Balance Sheet

As of September 30, 2021

| | Sep 30, 21 |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Checking Account | -105,608.66 |
| 100.500 · Checking - ICS Sweep Account | 1,625,041.52 |
| 105.000 · Payroll Account | -1,229.71 |
| 105.500 · Payroll - ICS Sweep Account | 38,778.33 |
| 106.000 · LAB Savings Account | 658.60 |
| 106.100 · PLGIT Account | 105,808.14 |
| 106.200 · Real Estate Tax Collections | 180,953.87 |
| 110.000 · Petty Cash | 250.00 |
| Total Checking/Savings | 1,844,652.09 |
| Total Current Assets | 1,844,652.09 |
| Other Assets | |
| 130.500 · Due from Master Escrow Account | 2,250.00 |
| Total Other Assets | 2,250.00 |
| TOTAL ASSETS | 1,846,902.09 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 210.000 · PAYROLL LIABILITIES | |
| 223 · Unemployment Withheld | -3.09 |
| Total 210.000 · PAYROLL LIABILITIES | -3.09 |
| Total Other Current Liabilities | -3.09 |
| Total Current Liabilities | -3.09 |
| Total Liabilities | -3.09 |
| Equity | |
| 270 · Opening Bal Equity | 771,852.48 |
| 3900 · Retained Earnings | 325,783.68 |
| Net Income | 749,269.02 |
| Total Equity | 1,846,905.18 |
| TOTAL LIABILITIES & EQUITY | 1,846,902.09 |

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

| | Jan - Sep 21 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|---------------------|-------------------|---------------|
| Income | | | | |
| 300.000 - TAXES | | | | |
| 301.000 - REAL PROPERTY TAXES | | | | |
| 301.100 - Real Estate - Current | 1,863,813.55 | 1,790,000.00 | 73,813.55 | 104.1% |
| 301.200 - Real Estate - Prior | 0.00 | 0.00 | 0.00 | 0.0% |
| 301.400 - Real Estate - Delinquent | 15,869.28 | 22,000.00 | -6,130.72 | 72.1% |
| Total 301.000 - REAL PROPERTY TAXES | 1,879,682.83 | 1,812,000.00 | 67,682.83 | 103.7% |
| 310.000 - LOCAL ENABLING ACT TAXES | | | | |
| 310.100 - Real Estate Transfer Tax | 515,167.48 | 275,000.00 | 240,167.48 | 187.3% |
| 310.210 - Earned Income - Current | 928,551.00 | 1,400,000.00 | -471,449.00 | 66.3% |
| 310.220 - Earned Income - Prior | 434,740.13 | 95,000.00 | 339,740.13 | 457.6% |
| 310.510 - Local Services Tax | 330,677.05 | 425,000.00 | -94,322.95 | 77.8% |
| 310.610 - Admission Tax | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 310.000 - LOCAL ENABLING ACT TAXES | 2,209,135.66 | 2,195,000.00 | 14,135.66 | 100.6% |
| Total 300.000 - TAXES | 4,088,818.49 | 4,007,000.00 | 81,818.49 | 102.0% |
| 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 | 21,555.60 | 30,000.00 | -8,444.40 | 71.9% |
| 331.121 - Earned Income Tax Fines | 0.00 | 0.00 | 0.00 | 0.0% |
| 331.122 - Ordinance Violations | 4,521.38 | 4,000.00 | 521.38 | 113.0% |
| Total 330.000 - FINES & FORFEITS | 26,076.98 | 34,000.00 | -7,923.02 | 76.7% |
| 340.000 - INTEREST, RENTS & ROYALTIES | | | | |
| 341.000 - Interest Earnings | | | | |
| 341.01 - Interest on checking | 304.17 | 1,000.00 | -695.83 | 30.4% |
| 341.02 - Interest on Savings | 49.91 | 500.00 | -450.09 | 10.0% |
| Total 341.000 - Interest Earnings | 354.08 | 1,500.00 | -1,145.92 | 23.6% |
| 342.000 - Rents and Royalties | | | | |
| 342.20 - Property Rental Income | 28,282.05 | 68,000.00 | -39,717.95 | 41.6% |
| Total 342.000 - Rents and Royalties | 28,282.05 | 68,000.00 | -39,717.95 | 41.6% |
| Total 340.000 - INTEREST, RENTS & ROYALTIES | 28,636.13 | 69,500.00 | -40,863.87 | 41.2% |
| 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 September 2021

| | Jan - Sep 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 | 76,756.52 | 75,000.00 | 1,756.52 | 102.3% |
| 355.052 - Police Department | 0.00 | 0.00 | 0.00 | 0.0% |
| 355.070 - Fire Relief | 70,182.02 | 72,000.00 | -1,817.98 | 97.5% |
| Total 355.000 - STATE SHARED REVENUES | 147,138.54 | 153,000.00 | -5,861.46 | 96.2% |
| Total 350.000 - INTERGOVERNMENTAL REVENUE... | 147,138.54 | 153,000.00 | -5,861.46 | 96.2% |
| 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 | 11,144.50 | 15,000.00 | -3,855.50 | 74.3% |
| 361.330 - Zoning Hearings | 11,700.00 | 4,000.00 | 7,700.00 | 292.5% |
| 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 | 718.11 | 250.00 | 468.11 | 287.2% |
| Total 361.500 - Maps & Publications | 718.11 | 250.00 | 468.11 | 287.2% |
| 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 | 23,562.61 | 19,250.00 | 4,312.61 | 122.4% |
| 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 | 7,030.00 | 20,000.00 | -12,970.00 | 35.2% |
| 362.440 - Sewer Permits | 940.00 | 1,500.00 | -560.00 | 62.7% |
| 362.450 - Moving & Occupancy Permits | 5.00 | 25.00 | -20.00 | 20.0% |
| 362.451 - Use & Occupancy Permits | 510.00 | 460.00 | 50.00 | 1,020.0% |
| 362.452 - Moving Permits | 720.00 | 500.00 | 220.00 | 144.0% |
| 362.470 - Driveway Permits | 2,900.00 | 2,000.00 | 900.00 | 145.0% |
| 362.480 - Grading Permits | 21,100.00 | 15,000.00 | 6,100.00 | 140.7% |
| 362.481 - Swimming Pool Grading Permits | 12,150.00 | 5,000.00 | 7,150.00 | 243.0% |
| 362.490 - Peddling Permit | 125.00 | 50.00 | 75.00 | 250.0% |
| Total 362.000 - PUBLIC SAFETY | 45,520.00 | 44,275.00 | 1,245.00 | 102.8% |
| Total 360.000 - CHARGES FOR SERVICES | 69,082.61 | 63,525.00 | 5,557.61 | 108.7% |
| 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 September 2021

| | Jan - Sep 21 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|-------------------|--------------|
| 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 | 0.00 | 50.00 | -50.00 | 0.0% |
| 391,000 · Proceeds of Gen. Fxd. Asset Dis | | | | |
| 391,100 · Sales of General Fixed Assets | 100.00 | | | |
| Total 391,000 · Proceeds of Gen. Fxd. Asset Dis | 100.00 | | | |
| 395,000 · Refund of Prior Yr Expenditures | 8,897.37 | 20,000.00 | -11,102.63 | 44.5% |
| 49900 · Uncategorized Income | 889.01 | | | |
| Total Income | 4,442,640.41 | 4,463,275.00 | -20,634.59 | 99.5% |
| Gross Profit | 4,442,640.41 | 4,463,275.00 | -20,634.59 | 99.5% |
| Expense | | | | |
| 400,000 · GENERAL GOVERNMENT | | | | |
| 400.105 · Salary | 9,374.85 | 12,500.00 | -3,125.15 | 75.0% |
| 400.215 · Postage | 5,479.41 | 5,500.00 | -20.59 | 99.6% |
| 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 | 2,984.62 | 5,000.00 | -2,015.38 | 59.7% |
| 400.322 · Long Distance | 0.00 | 0.00 | 0.00 | 0.0% |
| 400.324 · Wireless | 2,973.96 | 4,200.00 | -1,226.04 | 70.8% |
| Total 400,320 · Telephone | 5,958.58 | 9,200.00 | -3,241.42 | 64.8% |
| 400.340 · Advertising | 5,736.52 | 8,000.00 | -2,263.48 | 71.7% |
| 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 | 11,609.08 | 15,000.00 | -3,390.92 | 77.4% |
| 400.384 · Office Equipment Rental | 720.00 | 750.00 | -30.00 | 96.0% |
| 400.420 · Dues & Subscriptions | 3,168.31 | 4,500.00 | -1,331.69 | 70.4% |
| 400.460 · Meetings & Continuing Education | 1,286.66 | 7,000.00 | -5,713.34 | 18.4% |
| 400.700 · Capital Purchases | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 400,000 · GENERAL GOVERNMENT | 47,793.41 | 72,500.00 | -24,706.59 | 65.9% |
| 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 | 7,123.90 | 8,000.00 | -876.10 | 89.0% |
| 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 September 2021

| | Jan - Sep 21 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|--------------------|---------------|
| 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 | 10,862.10 | 14,700.00 | -3,837.90 | 73.9% |
| 404.000 - SOLICITOR/LEGAL | | | | |
| 404.310 - Legal Services | 28,243.50 | 35,000.00 | -6,756.50 | 80.7% |
| 404.314 - Legal Services - Human Resource | 621.00 | 1,500.00 | -879.00 | 41.4% |
| Total 404.000 - SOLICITOR/LEGAL | 28,864.50 | 36,500.00 | -7,635.50 | 79.1% |
| 405.000 - PERSONNEL SERVICES | | | | |
| 405.140 - Office Staff Wages | 234,143.64 | 355,000.00 | -120,856.36 | 66.0% |
| 405.200 - Office Supplies | 4,044.90 | 6,500.00 | -2,455.10 | 62.2% |
| 405.300 - Bond | 2,410.20 | 1,500.00 | 910.20 | 160.7% |
| Total 405.000 - PERSONNEL SERVICES | 240,598.74 | 363,000.00 | -122,401.26 | 66.3% |
| 406.000 - GENERAL GOVT. ADMINISTRATION | | | | |
| 406.280 - General Administrative Expense | 1,330.07 | 1,750.00 | -419.93 | 76.0% |
| 406.316 - Drug Testing | 60.00 | 500.00 | -440.00 | 12.0% |
| 406.317 - Employee Record Checks | 106.50 | 100.00 | 6.50 | 106.5% |
| 406.318 - Bank Fees | 129.57 | 0.00 | 129.57 | 100.0% |
| 406.319 - Reimburse private prop damage | 0.00 | 500.00 | -500.00 | 0.0% |
| 406.325 - Internet fees / Website Develop | 3,959.10 | 6,500.00 | -2,540.90 | 60.9% |
| 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. ADMINISTRATI.. | 5,820.44 | 11,350.00 | -5,529.56 | 51.3% |
| 407.000 - DATA PROCESSING | | | | |
| 407.213 - Data Processing Equipment | 287.99 | 3,000.00 | -2,712.01 | 9.6% |
| 407.215 - Software | 4,283.95 | 8,000.00 | -3,716.05 | 53.5% |
| 407.370 - Computer Services | 20,740.66 | 10,000.00 | 10,740.66 | 207.4% |
| Total 407.000 - DATA PROCESSING | 25,312.60 | 21,000.00 | 4,312.60 | 120.5% |
| 408.000 - ENGINEERING SERVICES | | | | |
| 408.310 - Engineering Services - Gen Con | 30,002.50 | 20,000.00 | 10,002.50 | 150.0% |
| 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 | 3,748.18 | 10,000.00 | -6,251.82 | 37.5% |
| Total 408.000 - ENGINEERING SERVICES | 33,750.68 | 30,000.00 | 3,750.68 | 112.5% |
| 409.000 - GEN GOVT. BUILDINGS | | | | |
| 409.200 - Supplies | 4,702.03 | 4,000.00 | 702.03 | 117.6% |
| 409.230 - Heating Fuel | 14,791.30 | 29,000.00 | -14,208.70 | 51.0% |
| 409.300 - Facilities Maintenance | 10,589.45 | 7,500.00 | 3,089.45 | 141.2% |
| 409.318 - Building Security Systems | 943.02 | 4,500.00 | -3,556.98 | 21.0% |
| 409.360 - Public Utilities | | | | |
| 409.361 - Electricity | 8,376.28 | 12,000.00 | -3,623.72 | 69.8% |

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

| | Jan - Sep 21 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|--------------------|--------------|
| 409.366 · Water | 1,439.52 | 3,000.00 | -1,560.48 | 48.0% |
| Total 409.360 · Public Utilities | 9,815.80 | 15,000.00 | -5,184.20 | 65.4% |
| 409.375 · Trash Removal | 2,662.84 | 5,000.00 | -2,337.16 | 53.3% |
| 409.386 · 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 | 44,256.64 | 65,000.00 | -20,743.36 | 68.1% |
| 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 | 1,315,110.78 | 1,750,000.00 | -434,889.22 | 75.1% |
| Total 410.000 · PUBLIC SAFETY | 1,315,110.78 | 1,750,000.00 | -434,889.22 | 75.1% |
| 411.000 · FIRE | | | | |
| 411.300 · Building Capital Reserve | 72,813.76 | 90,000.00 | -17,186.24 | 80.9% |
| 411.500 · Contributions | 59,333.98 | 90,000.00 | -30,666.02 | 65.9% |
| 411.541 · Fire Relief | 70,182.02 | 70,000.00 | 182.02 | 100.3% |
| 411.600 · Water Hydrant Assessment | 59,740.40 | 80,000.00 | -20,259.60 | 74.7% |
| 411.700 · Truck Capital Reserve | 0.00 | 80,000.00 | -80,000.00 | 0.0% |
| 411.740 · Equipment Purchase | 12,966.97 | 50,000.00 | -37,033.03 | 25.9% |
| Total 411.000 · FIRE | 275,037.13 | 460,000.00 | -184,962.87 | 59.8% |
| 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 | 30,000.00 | 30,000.00 | 0.00 | 100.0% |
| 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 | 30,000.00 | 31,500.00 | -1,500.00 | 95.2% |
| 413.000 · CODE ENFORCEMENT | | | | |
| 413.100 · Zoning Administrator | 74,814.60 | 110,000.00 | -35,185.40 | 68.0% |
| 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 | 76,681.29 | 113,250.00 | -36,568.71 | 67.7% |
| 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. | 1,150.00 | 2,500.00 | -1,350.00 | 46.0% |
| 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 | 32,549.17 | 25,000.00 | 7,549.17 | 130.2% |

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

| | Jan - Sep 21 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|--------------------|---------------|
| 414.340 · Zoning Hearing Advertisements | 2,831.14 | 3,500.00 | -668.86 | 80.9% |
| Total 414.000 · PLANNING & ZONING | 39,805.31 | 39,600.00 | 205.31 | 100.5% |
| 415.114 · EMERGENCY MANAGEMENT COORD | 1,800.00 | 2,400.00 | -600.00 | 75.0% |
| 419.540 · EMS Notification System Service | 2,623.33 | 3,500.00 | -876.67 | 75.0% |
| 422.450 · Animal Control | 5,800.00 | 6,000.00 | -200.00 | 96.7% |
| 426.000 · SANITATION EXPENSE | 7,355.28 | 9,000.00 | -1,644.72 | 81.7% |
| 426.115 · Recycling Collection Wages | 0.00 | 0.00 | 0.00 | 0.0% |
| 426.421 · FRCA Membership | 7,355.28 | 9,000.00 | -1,644.72 | 81.7% |
| Total 426.000 · SANITATION EXPENSE | 7,355.28 | 9,000.00 | -1,644.72 | 81.7% |
| 429.000 · PUBLIC WORKS - SANITATION | 5,344.19 | 10,000.00 | -4,655.81 | 53.4% |
| 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 | 419,133.26 | 540,000.00 | -120,866.74 | 77.6% |
| 430.100 · Personnel Services | 7,772.60 | 13,000.00 | -5,227.40 | 59.8% |
| 430.245 · Supplies | 667.74 | 2,000.00 | -1,332.26 | 33.4% |
| 430.300 · Facilities Maintenance | 438.57 | 700.00 | -261.43 | 62.7% |
| 430.320 · Telephone | 0.00 | 0.00 | 0.00 | 0.0% |
| 430.321 · Local | 1,640.63 | 2,200.00 | -559.37 | 74.6% |
| 430.322 · Long Distance | 2,079.20 | 2,900.00 | -820.80 | 71.7% |
| 430.329 · Wireless | 8,518.39 | 9,000.00 | -481.61 | 94.6% |
| Total 430.320 · Telephone | 2,049.40 | 3,000.00 | -950.60 | 68.3% |
| 430.584 · Equip/Machinery Rental | 1,075.50 | 3,000.00 | -1,924.50 | 35.9% |
| 430.450 · Contracted Services | 268.77 | 1,000.00 | -731.23 | 26.9% |
| 430.460 · Continuing Education | 848.68 | 8,000.00 | -7,151.32 | 10.6% |
| 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 | 442,953.88 | 600,900.00 | -157,946.12 | 73.7% |
| 432.000 · WINTER MAINTENANCE | 40,546.35 | 70,000.00 | -29,453.65 | 57.9% |
| 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 | 1,756.30 | 13,000.00 | -11,243.70 | 13.5% |
| 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 | 2,804.15 | 4,000.00 | -1,195.85 | 70.1% |
| 433.360 · Traffic signal electric | 2,027.56 | 0.00 | 2,027.56 | 100.0% |
| 433.375 · Line Painting | 4,631.15 | 4,000.00 | 631.15 | 115.8% |
| 433.450 · Signals contracted service | 11,657.16 | 24,000.00 | -12,342.84 | 48.6% |
| Total 433.000 · TRAFFIC CONTROL DEVICES | 2,491.67 | 4,000.00 | -1,508.33 | 62.3% |
| 434.000 · STREET LIGHTING | 2,491.67 | 4,000.00 | -1,508.33 | 62.3% |
| 434.360 · St. Light. Electricity | | | | |

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

| | Jan - Sep 21 | Budget | \$ Over Budget | % of Budget |
|--|--------------|------------|----------------|-------------|
| Total 434.000 - STREET LIGHTING | 2,491.67 | 4,000.00 | -1,508.33 | 62.3% |
| 437.000 - EQUIPMENT REPAIRS-FUEL | | | | |
| 437.200 - Tool & Equipment Repairs | 5,173.33 | 5,000.00 | 173.33 | 103.5% |
| 437.213 - Equipment Parts & Supplies | 41,890.03 | 40,000.00 | 1,890.03 | 104.7% |
| 437.233 - Equipment Motor Fuel | 25,546.67 | 25,000.00 | 546.67 | 102.2% |
| Total 437.000 - EQUIPMENT REPAIRS-FUEL | 72,610.03 | 70,000.00 | 2,610.03 | 103.7% |
| 438.000 - HIGHWAY MAINT & REPAIR | | | | |
| 438.271 - Paving and Patching Materials | 5,395.82 | 5,000.00 | 395.82 | 107.9% |
| 438.272 - Aggregate Supplies | 7,032.41 | 2,000.00 | 5,032.41 | 351.6% |
| 438.273 - Pipe and Drainage Supplies | 1,771.85 | 3,000.00 | -1,228.15 | 59.1% |
| 438.274 - Pavement Maintenance Supplies | 123.45 | 7,000.00 | -6,876.55 | 1.8% |
| Total 438.000 - HIGHWAY MAINT & REPAIR | 14,323.53 | 17,000.00 | -2,676.47 | 84.3% |
| 439.000 - HWY CONST & REBUILDING PRJCTS | | | | |
| 439.313 - Engineer | 0.00 | 500.00 | -500.00 | 0.0% |
| 439.600 - Construction/Rebuilding | 16,930.18 | 5,000.00 | 11,930.18 | 338.6% |
| Total 439.000 - HWY CONST & REBUILDING PRJCTS | 16,930.18 | 5,500.00 | 11,430.18 | 307.8% |
| 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 | 2,302.34 | 0.00 | 2,302.34 | 100.0% |
| Total 452.000 - RECREATION & CULTURE | 2,797.34 | 21,000.00 | -18,202.66 | 13.3% |
| 454.000 - PARKS | | | | |
| 454.115 - Park Personnel | 78,114.76 | 160,000.00 | -81,885.24 | 48.8% |
| 454.200 - Park supplies | 2,571.86 | 3,000.00 | -428.14 | 85.7% |
| 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 | 6,210.38 | 5,000.00 | 1,210.38 | 124.2% |
| 454.500 - Contracted Services | 2,775.00 | 4,000.00 | -1,225.00 | 69.4% |
| 454.600 - Capital Construction | 888.00 | 888.00 | 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 | 92,866.60 | 175,500.00 | -82,633.40 | 52.9% |
| 456.000 - LIBRARY | | | | |
| 456.520 - Library Contribution | 62,156.25 | 82,875.00 | -20,718.75 | 75.0% |
| Total 456.000 - LIBRARY | 62,156.25 | 82,875.00 | -20,718.75 | 75.0% |
| 480.000 - INSURANCE & EMPLOYEE BENEFITS | | | | |
| 481.100 - Social Security Employer Paid | 50,613.70 | 75,000.00 | -24,386.30 | 67.5% |
| 481.200 - Medicare Employer Paid | 11,837.11 | 20,000.00 | -8,162.89 | 59.2% |
| 481.300 - Unemployment Comp Employer Paid | 522.62 | 3,000.00 | -2,477.38 | 17.4% |
| 483.197 - Non-Uniform Pediton Plan Contrib | 1,580.44 | 120,000.00 | -118,419.56 | 1.3% |
| 483.310 - Pension Plan Admin Fees | 4,025.00 | 4,000.00 | 25.00 | 100.6% |
| 484.354 - Workers Comp Insurance | 26,785.00 | 40,000.00 | -13,215.00 | 67.0% |
| 487.196 - Health Insurance | 264,860.07 | 383,000.00 | -118,119.93 | 69.2% |
| 487.197 - Other Group Benefits | 21,316.50 | 28,000.00 | -6,683.50 | 76.1% |

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

| | Jan - Sep 21 | Budget | \$ Over Budget | % of Budget |
|---|--------------|--------------|----------------|-------------|
| Total 480.000 · INSURANCE & EMPLOYEE BENEF... | 381,560.44 | 673,000.00 | -291,439.56 | 56.7% |
| 486.000 · Insurance | | | | |
| 486.350 · Liability Insurance | 51,926.68 | 50,000.00 | 1,926.68 | 103.9% |
| Total 486.000 · Insurance | 51,926.68 | 50,000.00 | 1,926.68 | 103.9% |
| 492.000 · Interfund Operating Transfers | 292,499.22 | | | |
| 6561 · *Payroll Expenses | 734.36 | | | |
| 69800 · Uncategorized Expenses | 761.28 | | | |
| Total Expense | 3,693,371.39 | 4,843,125.00 | -1,149,753.61 | 76.3% |
| Net Income | 749,269.02 | -379,850.00 | 1,129,119.02 | -197.3% |

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of September 30, 2021

| | <u>Sep 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 | 7,664.50 |
| Total 106.000 · Host Fee Savings Account | <u>106,195.03</u> |
| Total Checking/Savings | <u>106,195.03</u> |
| Total Current Assets | <u>106,195.03</u> |
| TOTAL ASSETS | <u><u>106,195.03</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 98,047.04 |
| 3900 · Retained Earnings | 8,139.09 |
| Net Income | 8.90 |
| Total Equity | <u>106,195.03</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>106,195.03</u></u> |

LNT Palmer Sewer Fund - 08

Balance Sheet

As of September 30, 2021

| | <u>Sep 30, 21</u> |
|---|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.500 · Palmer Sewer - ICS Sweep Acct | 173,653.86 |
| Total Checking/Savings | <u>173,653.86</u> |
| Total Current Assets | <u>173,653.86</u> |
| TOTAL ASSETS | <u>173,653.86</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 123,677.26 |
| 3900 · Retained Earnings | 49,919.17 |
| Net Income | 57.43 |
| Total Equity | <u>173,653.86</u> |
| TOTAL LIABILITIES & EQUITY | <u>173,653.86</u> |

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of September 30, 2021

| | <u>Sep 30, 21</u> |
|---|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · Nazareth Sewer Checking Account | -20.00 |
| 100.500 · Nazareth Sewer - ICS Sweep Acct | 45,619.03 |
| Total Checking/Savings | <u>45,599.03</u> |
| Total Current Assets | <u>45,599.03</u> |
| TOTAL ASSETS | <u>45,599.03</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 5,210.33 |
| 3900 · Retained Earnings | 36,682.90 |
| Net Income | 3,705.80 |
| Total Equity | <u>45,599.03</u> |
| TOTAL LIABILITIES & EQUITY | <u>45,599.03</u> |

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

| | Sep 30, 21 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 · LAB Checking Account | |
| 100.001 · Park Benches | 8,000.00 |
| 100.000 · LAB Checking Account - Other | -8,500.00 |
| Total 100.000 · LAB Checking Account | -500.00 |
| 100.500 · Open Space Recreation- Sweep | 898,855.51 |
| 102.000 · EIT Open Space - Restricted | 1,036,627.04 |
| 106.000 · PLGIT Savings Account | 146,394.75 |
| Total Checking/Savings | 2,081,377.30 |
| Total Current Assets | 2,081,377.30 |
| TOTAL ASSETS | 2,081,377.30 |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 530,494.95 |
| 3900 · Retained Earnings | 920,021.00 |
| Net Income | 630,861.35 |
| Total Equity | 2,081,377.30 |
| TOTAL LIABILITIES & EQUITY | 2,081,377.30 |

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of September 30, 2021

| | <u>Sep 30, 21</u> |
|---------------------------------------|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.00 · Swr/Signal PLGIT Account | 18,942.90 |
| 106.000 · Swr/Signal PLUS Account | 136.14 |
| Total Checking/Savings | <u>19,079.04</u> |
| Total Current Assets | <u>19,079.04</u> |
| TOTAL ASSETS | <u>19,079.04</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 852,411.21 |
| 3900 · Retained Earnings | -835,833.57 |
| Net Income | 2,501.40 |
| Total Equity | <u>19,079.04</u> |
| TOTAL LIABILITIES & EQUITY | <u>19,079.04</u> |

1:18 PM

(95)LNT Fiscal Stability Fund

Balance Sheet

11/08/21

As of September 30, 2021

Accrual Basis

| | <u>Sep 30, 21</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.500 · Fiscal - Sweep Account | 93,845.53 |
| 109.000 · Certificate of Deposit - LAB | 261,264.10 |
| Total Checking/Savings | <u>355,109.63</u> |
| Total Current Assets | <u>355,109.63</u> |
| TOTAL ASSETS | <u>355,109.63</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 355,078.54 |
| Net Income | 31.09 |
| Total Equity | <u>355,109.63</u> |
| TOTAL LIABILITIES & EQUITY | <u>355,109.63</u> |

LNT Capital Reserve - 30

Balance Sheet

As of September 30, 2021

| | <u>Sep 30, 21</u> |
|---|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · Capital Reserve Savings Account | |
| 106.001 · CAPITAL PURCHASES | 125,906.42 |
| 106.003 · OFFICE EQUIPMENT | 2,673.50 |
| 106.004 · SPECIAL PROJECTS | 29,071.12 |
| 106.006 · POLICE EQUIPMENT (CRPD) | 25,000.00 |
| 106.000 · Capital Reserve Savings Account - Other | 6,787.09 |
| Total 106.000 · Capital Reserve Savings Account | <u>189,438.13</u> |
| Total Checking/Savings | <u>189,438.13</u> |
| Total Current Assets | <u>189,438.13</u> |
| Other Assets | |
| 130.02 · Due from Master Escrow | 80.51 |
| Total Other Assets | <u>80.51</u> |
| TOTAL ASSETS | <u>189,518.64</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 208,967.68 |
| 3900 · Retained Earnings | -12,591.10 |
| Net Income | -6,857.94 |
| Total Equity | <u>189,518.64</u> |
| TOTAL LIABILITIES & EQUITY | <u>189,518.64</u> |

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

| | <u>Sep 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 | 36.69 |
| Total 106.000 · Fire CR Savings Account | <u>461,384.17</u> |
| Total Checking/Savings | <u>461,384.17</u> |
| Total Current Assets | <u>461,384.17</u> |
| TOTAL ASSETS | <u>461,384.17</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 234,597.63 |
| 3900 · Retained Earnings | 101,749.85 |
| Net Income | <u>125,036.69</u> |
| Total Equity | <u>461,384.17</u> |
| TOTAL LIABILITIES & EQUITY | <u>461,384.17</u> |

1:14 PM

11/08/21

Accrual Basis

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of September 30, 2021

| | <u>Sep 30, 21</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 101.500 · Cap Res - ER - Sweep Account | 116,237.94 |
| Total Checking/Savings | <u>116,237.94</u> |
| Total Current Assets | <u>116,237.94</u> |
| TOTAL ASSETS | <u>116,237.94</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 358,720.95 |
| Net Income | <u>-242,483.01</u> |
| Total Equity | <u>116,237.94</u> |
| TOTAL LIABILITIES & EQUITY | <u>116,237.94</u> |

1:08 PM

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

11/08/21

As of September 30, 2021

Accrual Basis

| | <u>Sep 30, 21</u> |
|---------------------------------------|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 104.500 · Recycling - Sweep Account | 93,978.54 |
| Total Checking/Savings | <u>93,978.54</u> |
| Total Current Assets | <u>93,978.54</u> |
| TOTAL ASSETS | <u>93,978.54</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 115,990.10 |
| Net Income | <u>-22,011.56</u> |
| Total Equity | <u>93,978.54</u> |
| TOTAL LIABILITIES & EQUITY | <u>93,978.54</u> |

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

| | <u>Sep 30, 21</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 106.000 · SLF Savings Account | 188,920.29 |
| Total Checking/Savings | <u>188,920.29</u> |
| Total Current Assets | <u>188,920.29</u> |
| TOTAL ASSETS | <u>188,920.29</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 109,419.53 |
| 3900 · Retained Earnings | -23,186.81 |
| Net Income | <u>102,687.57</u> |
| Total Equity | <u>188,920.29</u> |
| TOTAL LIABILITIES & EQUITY | <u>188,920.29</u> |

1:25 PM

11/08/21

Accrual Basis

LNT Traffic Impact Account

Balance Sheet

As of September 30, 2021

| | <u>Sep 30, 21</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 Traffic Impact Account | -20.00 |
| 100.500 Traffic Impact - Sweep | 1,635,634.78 |
| 109.000 Certificate of Deposit | 525,266.68 |
| Total Checking/Savings | <u>2,160,881.46</u> |
| Total Current Assets | <u>2,160,881.46</u> |
| TOTAL ASSETS | <u>2,160,881.46</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 Opening Equity | 500,000.00 |
| Retained Earnings | 1,505,932.03 |
| Net Income | 154,949.43 |
| Total Equity | <u>2,160,881.46</u> |
| TOTAL LIABILITIES & EQUITY | <u>2,160,881.46</u> |

1:27 PM

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

11/08/21

As of September 30, 2021

Accrual Basis

| | <u>Sep 30, 21</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.000 - Checking Account | 344,945.85 |
| Total Checking/Savings | <u>344,945.85</u> |
| Total Current Assets | <u>344,945.85</u> |
| TOTAL ASSETS | <u>344,945.85</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| Net Income | 344,945.85 |
| Total Equity | <u>344,945.85</u> |
| TOTAL LIABILITIES & EQUITY | <u>344,945.85</u> |

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

| | <u>Sep 30, 21</u> |
|--|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 101.000 · Master Escrow Checking - LAB | 19,423.42 |
| 102.000 · SAVINGS ACCOUNTS - LAB | 1,086,154.90 |
| 106.000 · SAVING ACCOUNTS | 0.60 |
| 109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB | 12,998.63 |
| Total Checking/Savings | <u>1,118,577.55</u> |
| Total Current Assets | <u>1,118,577.55</u> |
| TOTAL ASSETS | <u>1,118,577.55</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 | <u>2,330.51</u> |
| Equity | |
| 3000 · Opening Bal Equity | 844,070.71 |
| 32000 · Retained Earnings | 236,398.29 |
| Net Income | 35,778.04 |
| Total Equity | <u>1,116,247.04</u> |
| TOTAL LIABILITIES & EQUITY | <u>1,118,577.55</u> |

Lower Nazareth Township
Balance Sheet
As of September 30, 2021

| | <u>Sep 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 | 223,226.65 |
| 100.000 · Checking Account - Other | -244,502.48 |
| | <hr/> |
| Total 100.000 · Checking Account | 0.00 |
| 100.500 · D&I Checking - Sweep Account | 247,684.72 |
| | <hr/> |
| Total Checking/Savings | 247,684.72 |
| | <hr/> |
| Total Current Assets | 247,684.72 |
| | <hr/> |
| TOTAL ASSETS | 247,684.72 |
| | <hr/> <hr/> |
| LIABILITIES & EQUITY | |
| Equity | |
| 270.000 · Opening Bal Equity | 60,713.53 |
| 3900 · Retained Earnings | 64,417.81 |
| Net Income | 122,553.38 |
| | <hr/> |
| Total Equity | 247,684.72 |
| | <hr/> |
| TOTAL LIABILITIES & EQUITY | 247,684.72 |
| | <hr/> <hr/> |