



Lower Nazareth Township
Financial Report
October 2021

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

General Fund - 01		\$ 1,426,704
Special Revenue Fund - Host Fee - 05		\$ 106,196
Palmer Sewer Fund - 08		\$ 173,655
Nazareth Sewer Fund - 09		\$ 45,599
Capital Reserve		
Open Space Recreation Fund - 16 - CASH	\$ 1,113,140	
Capital Reserve		
Open Space Restricted Fund - 16 - EIT	\$ 1,056,195	
Capital Reserve		
Open Space Recreation Fund - 16 - CD		
Capital Reserve - Open Space Fund - 16 - TOTAL		\$ 2,169,335
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		\$ 185,174
Capital Reserve - Fire Fund - 31		\$ 106,523
Highway Reconstruction/Rehabilitation -		\$ 433,081
Capital Reserve - Equipment Replacement -		\$ 116,239
Refuse/Recycling Collection - 33		\$ 85,599
State Liquid Fuels Fund - 35		\$ 50,004
Traffic Impact - 091 - CASH	\$ 1,595,610	
Traffic Impact - 091 - CD	\$ 525,267	
Traffic Impact - 091 - TOTAL		\$ 2,120,876
LNT American Rescue Plan Funds		\$ 344,949
	<i>Total Township Funds...</i>	<u><u>\$7,738,125</u></u>
Lower Nazareth Township Sewer Department		\$ 365,236
Master Escrow Account		\$ 1,026,792
Development & Inspection Account		\$ 379,974
	<i>Total Escrow Accounts...</i>	<u><u>\$1,772,002</u></u>

Lower Nazareth Township
General Fund Balance Sheet

As of October 31, 2021

	Oct 31, 21
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-18,921.55
100.500 · Checking - ICS Sweep Account	1,218,622.36
105.000 · Payroll Account	-655.82
105.500 · Payroll - ICS Sweep Account	37,736.27
106.000 · LAB Savings Account	658.61
106.100 · PLGIT Account	105,809.23
106.200 · Real Estate Tax Collections	80,954.64
110.000 · Petty Cash	250.00
Total Checking/Savings	1,424,453.74
Total Current Assets	1,424,453.74
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,426,703.74
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,015.48
219 · Occup Privilege Tax Withheld	64.00
223 · Unemployment Withheld	42.91
Total 210.000 · PAYROLL LIABILITIES	1,122.39
Total Other Current Liabilities	1,122.39
Total Current Liabilities	1,122.39
Total Liabilities	1,122.39
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	325,783.68
Net Income	327,945.19
Total Equity	1,425,581.35
TOTAL LIABILITIES & EQUITY	1,426,703.74

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

11/18/21

	Jan - Oct 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	17,988.06	22,000.00	-4,011.94	81.8%
Total 301.000 - REAL PROPERTY TAXES	1,881,801.61	1,812,000.00	69,801.61	103.9%
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	975,446.26	1,400,000.00	-424,553.74	69.7%
310.220 - Earned Income - Prior	437,140.13	95,000.00	342,140.13	460.1%
310.510 - Local Services Tax	332,463.00	425,000.00	-92,537.00	78.2%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	2,260,216.87	2,195,000.00	65,216.87	103.0%
Total 300.000 - TAXES	4,142,018.48	4,007,000.00	135,018.48	103.4%
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	24,486.27	30,000.00	-5,513.73	81.6%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	4,761.99	4,000.00	761.99	119.0%
Total 330.000 - FINES & FORFEITS	29,248.26	34,000.00	-4,751.74	86.0%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	316.62	1,000.00	-683.38	31.7%
341.02 - Interest on Savings	51.78	500.00	-448.22	10.4%
Total 341.000 - Interest Earnings	368.40	1,500.00	-1,131.60	24.6%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	31,436.86	68,000.00	-36,563.14	46.2%
Total 342.000 - Rents and Royalties	31,436.86	68,000.00	-36,563.14	46.2%
Total 340.000 - INTEREST, RENTS & ROYALTIES	31,805.26	69,500.00	-37,694.74	45.8%
350.000 - INTERGOVERNMENTAL REVENUES				
351.000 - FEDERAL CAP & OPER GRANTS				
351.12 - FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
Total 351.000 - FEDERAL CAP & OPER GRANTS	0.00	0.00	0.00	0.0%
352.000 - FED SHARED REV & ENTITLEMENTS				
354.000 - STATE CAPITAL & OPER. GRANTS				
354.12 - Emergency Disaster Relief-FEMA	0.00	0.00	0.00	0.0%
Total 354.000 - STATE CAPITAL & OPER. GRANTS	0.00	0.00	0.00	0.0%

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

	Jan - Oct 21	Budget	\$ Over Budget	% of Budget
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	4,351.28	4,000.00	351.28	108.8%
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	151,489.82	153,000.00	-1,510.18	99.0%
Total 350.000 - INTERGOVERNMENTAL REVENUE...	151,489.82	153,000.00	-1,510.18	99.0%
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	21,660.00	4,000.00	17,660.00	541.5%
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	811.97	250.00	561.97	324.8%
Total 361.500 - Maps & Publications	811.97	250.00	561.97	324.8%
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	33,616.47	19,250.00	14,366.47	174.6%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	60.00	150.00	-90.00	40.0%
362.410 - Building & Zoning Permits	7,680.00	20,000.00	-12,320.00	38.4%
362.440 - Sewer Permits	990.00	1,500.00	-510.00	66.0%
362.450 - Moving & Occupancy Permits	5.00	25.00	-20.00	20.0%
362.451 - Use & Occupancy Permits	510.00	50.00	460.00	1,020.0%
362.452 - Moving Permits	790.00	500.00	290.00	158.0%
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	13,195.00	5,000.00	8,195.00	263.9%
362.490 - Peddling Permit	125.00	50.00	75.00	250.0%
Total 362.000 - PUBLIC SAFETY	47,355.00	44,275.00	3,080.00	107.0%
Total 360.000 - CHARGES FOR SERVICES	80,971.47	63,525.00	17,446.47	127.5%
363.000 - HIGHWAYS AND STREETS				
363.239 - Proceeds from Public Prop Damage	0.00	100.00	-100.00	0.0%
363.246 - Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
363.500 - Contracted Highway & Str Work	0.00	0.00	0.00	0.0%
Total 363.000 - HIGHWAYS AND STREETS	0.00	200.00	-200.00	0.0%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	0.00	17,500.00	-17,500.00	0.0%
367.301 - Business Donations	800.00	0.00	800.00	100.0%

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

11/18/21

	Jan - Oct 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	3,420.00	18,000.00	-14,580.00	19.0%
389.000 · MISCELLANEOUS INCOME	50.00	50.00	0.00	100.0%
391.000 · Proceeds of Gen. Fxd. Asset Dis	100.00			
391.100 · Sales of General Fixed Assets				
Total 391.000 · Proceeds of Gen. Fxd. Asset Dis	100.00			
395.000 · Refund of Prior Yr Expenditures	9,243.15	20,000.00	-10,756.85	46.2%
499.000 · Uncategorized Income	889.01			
Total Income	4,519,616.73	4,463,275.00	56,341.73	101.3%
Gross Profit	4,519,616.73	4,463,275.00	56,341.73	101.3%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	10,416.50	12,500.00	-2,083.50	88.3%
400.215 · Postage	6,000.40	5,500.00	500.40	109.1%
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	3,313.02	5,000.00	-1,686.98	66.3%
400.322 · Long Distance	0.00	0.00	0.00	0.0%
400.324 · Wireless	3,304.11	4,200.00	-895.89	78.7%
Total 400.320 · Telephone	6,617.13	9,200.00	-2,582.87	71.9%
400.340 · Advertising	6,682.75	8,000.00	-1,317.25	83.5%
400.342 · Public Relations Printing	7,922.00	8,000.00	-78.00	99.0%
400.343 · Codification/Printing	0.00	0.00	0.00	0.0%
400.374 · Maintenance Agreements	12,207.70	15,000.00	-2,792.30	81.4%
400.384 · Office Equipment Rental	720.00	750.00	-30.00	96.0%
400.420 · Dues & Subscriptions	3,184.27	4,500.00	-1,315.73	70.8%
400.460 · Meetings & Continuing Education	1,731.66	7,000.00	-5,268.34	24.7%
400.700 · Capital Purchases	0.00	0.00	0.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	56,117.41	72,500.00	-16,382.59	77.4%
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%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	7,145.55	8,000.00	-854.45	89.3%
403.110 · EIT Collection Wages	0.00	2,500.00	-2,500.00	0.0%
403.200 · EIT Collection Supplies	0.00	0.00	0.00	0.0%
403.201 · Real Estate Collection Supplies	1,903.20	1,903.20	0.00	100.0%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	0.00	50.00	-50.00	0.0%
403.216 · Real Estate Postage	0.00	1,600.00	-1,600.00	0.0%
403.310 · Computer Services	0.00	0.00	0.00	0.0%

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

11/18/21

	Jan - Oct 21	Budget	\$ Over Budget	% of Budget
403.311 - Audit	0.00	0.00	0.00	0.0%
403.317 - Tax Collection Committee Service	403.00	300.00	103.00	134.3%
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	11,067.75	14,700.00	-3,632.25	75.3%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	29,423.50	35,000.00	-5,576.50	84.1%
404.314 - Legal Services - Human Resource	675.00	1,500.00	-825.00	45.0%
Total 404.000 - SOLICITOR/LEGAL	30,098.50	36,500.00	-6,401.50	82.5%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	257,110.59	355,000.00	-97,889.41	72.4%
405.200 - Office Supplies	4,970.64	6,500.00	-1,529.36	76.5%
405.300 - Bond	2,270.20	1,500.00	770.20	151.3%
Total 405.000 - PERSONNEL SERVICES	264,351.43	363,000.00	-98,648.57	72.8%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense				
406.316 - Drug Testing	2,357.62	1,750.00	607.62	134.7%
406.317 - Employee Record Checks	120.00	500.00	-380.00	24.0%
406.318 - Bank Fees	106.50	100.00	6.50	106.5%
406.319 - Reimburse private prop damage	152.07	0.00	152.07	100.0%
406.325 - Internet fees / Website Develop	0.00	500.00	-500.00	0.0%
406.331 - Mileage	4,591.00	6,500.00	-1,909.00	70.6%
406.338 - Highway/Toll Reimbursement	0.00	250.00	-250.00	0.0%
406.341 - Personnel Advertising	0.00	50.00	-50.00	0.0%
406.421 - License & Permit Renewal	235.20	1,500.00	-1,264.80	15.7%
	35.00	200.00	-165.00	17.5%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	7,597.39	11,350.00	-3,752.61	66.9%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	637.99	3,000.00	-2,362.01	21.3%
407.215 - Software	4,283.95	8,000.00	-3,716.05	53.5%
407.370 - Computer Services	21,870.93	10,000.00	11,870.93	218.7%
Total 407.000 - DATA PROCESSING	26,792.87	21,000.00	5,792.87	127.6%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con				
408.317 - Act 537 Plan	32,011.75	20,000.00	12,011.75	160.1%
408.318 - Traffic Impact Study	0.00	0.00	0.00	0.0%
408.319 - Special Projects	0.00	0.00	0.00	0.0%
	4,927.56	10,000.00	-5,072.44	49.3%
Total 408.000 - ENGINEERING SERVICES	36,939.31	30,000.00	6,939.31	123.1%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies				
409.230 - Heating Fuel	4,762.90	4,000.00	762.90	119.1%
409.300 - Facilities Maintenance	16,470.88	29,000.00	-12,529.12	56.8%
409.318 - Building Security Systems	11,407.95	7,500.00	3,907.95	152.1%
409.360 - Public Utilities	943.02	4,500.00	-3,556.98	21.0%
409.361 - Electricity				
	9,406.95	12,000.00	-2,593.05	78.4%

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

	Jan - Oct 21	Budget	\$ Over Budget	% of Budget
409.366 · Water	1,741.30	3,000.00	-1,258.70	58.0%
Total 409.360 · Public Utilities	11,148.25	15,000.00	-3,851.75	74.3%
409.367 · Trash Removal	2,936.65	5,000.00	-2,063.35	58.7%
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%
409.680 · Capital Construction	752.20	0.00	752.20	100.0%
Total 409.000 · GEN GOVT. BUILDINGS	48,421.85	65,000.00	-16,578.15	74.5%
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	1,461,234.20	1,750,000.00	-288,765.80	83.5%
Total 410.000 · PUBLIC SAFETY	1,461,234.20	1,750,000.00	-288,765.80	83.5%
411.000 · FIRE				
411.300 · Building Capital Reserve	73,825.53	90,000.00	-16,174.47	82.0%
411.500 · Contributions	75,338.23	90,000.00	-14,661.77	83.7%
411.541 · Fire Relief	70,182.02	70,000.00	182.02	100.3%
411.600 · Water Hydrant Assessment	79,331.94	80,000.00	-668.06	99.2%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	13,978.74	50,000.00	-36,021.26	28.0%
Total 411.000 · FIRE	312,656.46	460,000.00	-147,343.54	68.0%
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	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	85,952.81	110,000.00	-24,047.19	78.1%
413.121 · Sewage Enforcement Officer	1,299.25	750.00	549.25	173.2%
413.200 · Supplies	544.81	1,000.00	-455.19	54.5%
413.325 · Postage	172.85	1,000.00	-827.15	17.3%
413.400 · Court Custs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	87,969.72	113,250.00	-25,280.28	77.7%
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.	1,400.00	2,500.00	-1,100.00	56.0%
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	37,156.17	25,000.00	12,156.17	148.6%

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

	Jan - Oct 21	Budget	\$ Over Budget	% of Budget
414.340 · Zoning Hearing Advertisements	3,348.04	3,500.00	-151.96	95.7%
Total 414.000 · PLANNING & ZONING	45,179.21	39,600.00	5,579.21	114.1%
415.114 · EMERGENCY MANAGEMENT COORD	2,000.00	2,400.00	-400.00	83.3%
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%
Total 426.000 · SANITATION EXPENSE	8,255.28	9,000.00	-744.72	91.7%
426.421 · FRCA Membership	0.00	0.00	0.00	0.0%
Total 426.000 · SANITATION EXPENSE	8,255.28	9,000.00	-744.72	91.7%
429.000 · PUBLIC WORKS - SANITATION	9,630.86	10,000.00	-369.14	96.3%
429.364 · Sanitary Sewer Expenses	9,630.86	10,000.00	-369.14	96.3%
Total 429.000 · PUBLIC WORKS - SANITATION	9,630.86	10,000.00	-369.14	96.3%
430.000 · HWYS., ROADS & STREETS	464,012.84	540,000.00	-75,987.16	85.9%
430.100 · Personnel Services	7,896.77	13,000.00	-5,103.23	60.7%
430.245 · Supplies	667.74	2,000.00	-1,332.26	33.4%
430.300 · Facilities Maintenance				
430.320 · Telephone				
430.321 · Local	487.23	700.00	-212.77	69.6%
430.322 · Long Distance	0.00	0.00	0.00	0.0%
430.329 · Wireless	1,821.83	2,200.00	-378.17	82.8%
Total 430.320 · Telephone	2,309.06	2,900.00	-590.94	79.6%
430.330 · Heating Fuel	8,518.39	9,000.00	-481.61	94.6%
430.360 · Electricity	2,217.13	3,000.00	-782.87	73.9%
430.384 · Equip/Machinery Rental	1,211.75	3,000.00	-1,788.25	40.4%
430.450 · Contracted Services	333.01	1,000.00	-666.99	33.3%
430.460 · Continuing Education	1,471.26	8,000.00	-6,528.74	18.4%
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	489,178.29	600,900.00	-111,721.71	81.4%
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	8,649.59	13,000.00	-4,350.41	66.5%
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	3,121.31	4,000.00	-878.69	78.0%
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				
Total 433.000 · TRAFFIC CONTROL DEVICES	18,867.61	24,000.00	-5,132.39	78.6%
434.00 · STREET LIGHTING	2,775.61	4,000.00	-1,224.39	69.4%
434.360 · St. Light. Electricity	2,775.61	4,000.00	-1,224.39	69.4%

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

	Jan - Oct 21	Budget	\$ Over Budget	% of Budget
Total 434.00 · STREET LIGHTING	2,775.61	4,000.00	-1,224.39	69.4%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	5,189.91	5,000.00	189.91	103.8%
437.213 · Equipment Parts & Supplies	48,099.38	40,000.00	8,099.38	120.2%
437.233 · Equipment Motor Fuel	27,716.45	25,000.00	2,716.45	110.9%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	81,005.74	70,000.00	11,005.74	115.7%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	6,280.63	5,000.00	1,280.63	125.6%
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	15,208.34	17,000.00	-1,791.66	89.5%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	35,804.28	5,000.00	30,804.28	716.1%
Total 439.000 · HWY CONST & REBUILDING PRJCT...	35,804.28	5,500.00	30,304.28	651.0%
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	2,930.28	0.00	2,930.28	100.0%
Total 452.000 · RECREATION & CULTURE	3,425.28	21,000.00	-17,574.72	16.3%
454.000 · PARKS				
454.115 · Park Personnel	78,114.76	160,000.00	-81,885.24	48.8%
454.200 · Park supplies	2,625.02	3,000.00	-374.98	87.5%
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	6,261.35	5,000.00	1,261.35	125.2%
454.500 · Contracted Services	3,000.00	4,000.00	-1,000.00	75.0%
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	98,195.73	175,500.00	-82,304.27	53.1%
456.000 · LIBRARY				
456.520 · Library Contribution	69,062.50	82,875.00	-13,812.50	83.3%
Total 456.000 · LIBRARY	69,062.50	82,875.00	-13,812.50	83.3%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	55,406.43	75,000.00	-19,593.57	73.9%
481.200 · Medicare Employer Paid	12,957.96	20,000.00	-7,042.04	64.8%
481.300 · Unemployment Comp Employer Paid	2,867.55	3,000.00	-132.45	95.6%
483.197 · Non-Uniform Pension Plan Contrib	121,780.12	120,000.00	1,780.12	101.5%
483.310 · Pension Plan Admin Fees	4,025.00	4,000.00	25.00	100.6%
484.354 · Workers Comp Insurance	27,690.00	40,000.00	-12,310.00	69.2%
487.196 · Health Insurance	292,750.73	383,000.00	-90,249.27	76.4%
487.197 · Other Group Benefits	22,399.16	28,000.00	-5,600.84	80.0%

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

	Jan - Oct 21	Budget	\$ Over Budget	% of Budget
Total 480,000 · INSURANCE & EMPLOYEE BENER...	539,876.95	673,000.00	-133,123.05	80.2%
486,000 · Insurance				
486,350 · Liability Insurance	52,176.68	50,000.00	2,176.68	104.4%
Total 486,000 · Insurance	52,176.68	50,000.00	2,176.68	104.4%
492,000 · Interfund Operating Transfers	292,499.22			
6561 · *Payroll Expenses	812.11			
69800 · Uncategorized Expenses	761.28			
Total Expense	4,191,671.54	4,843,125.00	-651,453.46	86.5%
Net Income	327,945.19	-379,850.00	707,795.19	-86.3%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of October 31, 2021

	<u>Oct 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	7,665.60
Total 106.000 · Host Fee Savings Account	<u>106,196.13</u>
Total Checking/Savings	<u>106,196.13</u>
Total Current Assets	<u>106,196.13</u>
TOTAL ASSETS	<u>106,196.13</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,139.09
Net Income	10.00
Total Equity	<u>106,196.13</u>
TOTAL LIABILITIES & EQUITY	<u>106,196.13</u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,655.33
Total Checking/Savings	<u>173,655.33</u>
Total Current Assets	<u>173,655.33</u>
TOTAL ASSETS	<u>173,655.33</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,919.17
Net Income	58.90
Total Equity	<u>173,655.33</u>
TOTAL LIABILITIES & EQUITY	<u>173,655.33</u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	45,619.41
Total Checking/Savings	<u>45,599.41</u>
Total Current Assets	<u>45,599.41</u>
TOTAL ASSETS	<u>45,599.41</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	36,682.90
Net Income	3,706.18
Total Equity	<u>45,599.41</u>
TOTAL LIABILITIES & EQUITY	<u>45,599.41</u>

LNT Open Space Fund-16

Balance Sheet

As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	
100.001 · Park Benches	8,500.00
100.000 · LAB Checking Account - Other	-20,147.41
Total 100.000 · LAB Checking Account	-11,647.41
100.500 · Open Space Recreation- Sweep	978,391.53
102.000 · EIT Open Space - Restricted	1,056,195.24
106.000 · PLGIT Savings Account	146,396.26
Total Checking/Savings	<u>2,169,335.62</u>
Total Current Assets	<u>2,169,335.62</u>
TOTAL ASSETS	<u>2,169,335.62</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	920,021.00
Net Income	718,819.67
Total Equity	<u>2,169,335.62</u>
TOTAL LIABILITIES & EQUITY	<u>2,169,335.62</u>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	18,943.10
106.000 · Swr/Signal PLUS Account	136.14
Total Checking/Savings	<u>19,079.24</u>
Total Current Assets	<u>19,079.24</u>
TOTAL ASSETS	<u>19,079.24</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-835,833.57
Net Income	2,501.60
Total Equity	<u>19,079.24</u>
TOTAL LIABILITIES & EQUITY	<u>19,079.24</u>

(95)LNT Fiscal Stability Fund

Balance Sheet

As of October 31, 2021

Accrual Basis

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,846.31
109.000 · Certificate of Deposit - LAB	261,264.10
Total Checking/Savings	<u>355,110.41</u>
Total Current Assets	<u>355,110.41</u>
TOTAL ASSETS	<u>355,110.41</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	355,078.54
Net Income	31.87
Total Equity	<u>355,110.41</u>
TOTAL LIABILITIES & EQUITY	<u>355,110.41</u>

LNT Capital Reserve - 30

Balance Sheet

As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	123,336.76
106.003 · OFFICE EQUIPMENT	2,673.50
106.004 · SPECIAL PROJECTS	27,294.37
106.006 · POLICE EQUIPMENT (CRPD)	25,000.00
106.000 · Capital Reserve Savings Account - Other	6,789.03
Total 106.000 · Capital Reserve Savings Account	<u>185,093.66</u>
Total Checking/Savings	<u>185,093.66</u>
Total Current Assets	<u>185,093.66</u>
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>185,174.17</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-12,591.10
Net Income	-11,202.41
Total Equity	<u>185,174.17</u>
TOTAL LIABILITIES & EQUITY	<u><u>185,174.17</u></u>

LNT Capital Reserve Fire-31

Balance Sheet

As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	230.18
106.002 · Building Land Fund	47,493.86
106.003 · Fire Police Fund	1,737.16
106.004 · Equipment Fund	57,022.28
106.000 · Fire CR Savings Account - Other	39.88
Total 106.000 · Fire CR Savings Account	<u>106,523.36</u>
Total Checking/Savings	<u>106,523.36</u>
Total Current Assets	<u>106,523.36</u>
TOTAL ASSETS	<u>106,523.36</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	101,749.85
Net Income	<u>-229,824.12</u>
Total Equity	<u>106,523.36</u>
TOTAL LIABILITIES & EQUITY	<u>106,523.36</u>

8:49 AM

37LNT Highway Reconstruction & Rehabilitation

11/18/21

Balance Sheet

Accrual Basis

As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	433,080.89
Total Checking/Savings	<u>433,080.89</u>
Total Current Assets	<u>433,080.89</u>
TOTAL ASSETS	<u>433,080.89</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	497,355.77
Net Income	<u>-64,274.88</u>
Total Equity	<u>433,080.89</u>
TOTAL LIABILITIES & EQUITY	<u>433,080.89</u>

8:50 AM

LNT Capital Reserve - Equipment Replacement

11/18/21

Balance Sheet

Accrual Basis

As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	116,238.89
Total Checking/Savings	<u>116,238.89</u>
Total Current Assets	<u>116,238.89</u>
TOTAL ASSETS	<u>116,238.89</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	358,720.95
Net Income	<u>-242,482.06</u>
Total Equity	<u>116,238.89</u>
TOTAL LIABILITIES & EQUITY	<u>116,238.89</u>

8:47 AM

Lower Nazareth Township - Refuse/Recycling Collection

11/18/21

Balance Sheet

Accrual Basis

As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-8,885.21
104.500 · Recycling - Sweep Account	94,484.33
Total Checking/Savings	<u>85,599.12</u>
Total Current Assets	<u>85,599.12</u>
TOTAL ASSETS	<u>85,599.12</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	115,990.10
Net Income	-30,390.98
Total Equity	<u>85,599.12</u>
TOTAL LIABILITIES & EQUITY	<u>85,599.12</u>

LNT Liquid Fuels Fund-35

Balance Sheet

As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	50,003.62
Total Checking/Savings	<u>50,003.62</u>
Total Current Assets	<u>50,003.62</u>
TOTAL ASSETS	<u>50,003.62</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-23,186.81
Net Income	<u>-36,229.10</u>
Total Equity	<u>50,003.62</u>
TOTAL LIABILITIES & EQUITY	<u>50,003.62</u>

8:54 AM

11/18/21

Accrual Basis

LNT Traffic Impact Account

Balance Sheet

As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,595,629.77
109.000 Certificate of Deposit	525,266.68
Total Checking/Savings	<u>2,120,876.45</u>
Total Current Assets	<u>2,120,876.45</u>
TOTAL ASSETS	<u>2,120,876.45</u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,505,932.03
Net Income	114,944.42
Total Equity	<u>2,120,876.45</u>
TOTAL LIABILITIES & EQUITY	<u>2,120,876.45</u>

8:59 AM

11/18/21

Accrual Basis

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	344,948.78
Total Checking/Savings	<u>344,948.78</u>
Total Current Assets	<u>344,948.78</u>
TOTAL ASSETS	<u>344,948.78</u>
LIABILITIES & EQUITY	
Equity	
Net Income	344,948.78
Total Equity	<u>344,948.78</u>
TOTAL LIABILITIES & EQUITY	<u>344,948.78</u>

8:55 AM

11/18/21

Accrual Basis

Lower Nazareth Township Sewer Department

Balance Sheet

As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	5,756.73
100.500 · Sewer - Sweep Account	359,479.39
Total Checking/Savings	<u>365,236.12</u>
Total Current Assets	<u>365,236.12</u>
TOTAL ASSETS	<u>365,236.12</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	285,767.62
Net Income	79,468.50
Total Equity	<u>365,236.12</u>
TOTAL LIABILITIES & EQUITY	<u>365,236.12</u>

Lower Nazareth Township Master Escrow

Balance Sheet

As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	561.41
102.000 · SAVINGS ACCOUNTS - LAB	1,012,148.18
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	14,081.56
Total Checking/Savings	<u>1,026,791.75</u>
Total Current Assets	<u>1,026,791.75</u>
TOTAL ASSETS	<u>1,026,791.75</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	(56,007.76)
Total Equity	<u>1,024,461.24</u>
TOTAL LIABILITIES & EQUITY	<u>1,026,791.75</u>

Lower Nazareth Township
Balance Sheet
As of October 31, 2021

	<u>Oct 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	355,513.29
100.000 · Checking Account - Other	<u>-376,402.12</u>
Total 100.000 · Checking Account	387.00
100.500 · D&I Checking - Sweep Account	<u>379,586.84</u>
Total Checking/Savings	379,973.84
Total Current Assets	<u>379,973.84</u>
TOTAL ASSETS	<u>379,973.84</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	64,417.81
Net Income	<u>254,842.50</u>
Total Equity	<u>379,973.84</u>
TOTAL LIABILITIES & EQUITY	<u>379,973.84</u>