



Lower Nazareth Township
Financial Report
December 2021

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Dec-21

General Fund - 01		\$ 1,626,139
Special Revenue Fund - Host Fee - 05		\$ 106,199
Palmer Sewer Fund - 08		\$ 173,658
Nazareth Sewer Fund - 09		\$ 49,951
Capital Reserve		
Open Space Recreation Fund - 16 - CASH	\$ 1,113,112	
Capital Reserve		
Open Space Restricted Fund - 16 - EIT	\$ 1,205,529	
Capital Reserve		
Open Space Recreation Fund - 16 - CD	\$ -	
Capital Reserve - Open Space Fund - 16 - TOTAL		\$ 2,318,641
Capital Reserve - Sewer/Signals Fund - 18		\$ 13,808
Fiscal Stability Fund - 95 - CASH	\$ 93,848	
Fiscal Stability Fund - 95 - CD	\$ 261,504	
Fiscal Stability Fund - 95 - TOTAL		\$ 355,352
Capital Reserve - Municipal - 30		\$ 160,564
Capital Reserve - Fire Fund - 31		\$ 234,735
Highway Reconstruction/Rehabilitation -		\$ 428,160
Capital Reserve - Equipment Replacement -		\$ 116,241
Refuse/Recycling Collection - 33		\$ 44,083
State Liquid Fuels Fund - 35		\$ 50,005
Traffic Impact - 091 - CASH	\$ 1,533,361	
Traffic Impact - 091 - CD	\$ 525,267	
Traffic Impact - 091 - TOTAL		\$ 2,058,627
LNT American Rescue Plan Funds		\$ 344,955
<i>Total Township Funds...</i>		\$8,081,116
Lower Nazareth Township Sewer Department		\$ 368,981
Master Escrow Account		\$ 1,086,346
Development & Inspection Account		\$ 114,091
<i>Total Escrow Accounts...</i>		\$1,569,418

**Lower Nazareth Township
General Fund Balance Sheet**

As of December 31, 2021

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-1,521.78
100.500 · Checking - ICS Sweep Account	1,493,074.42
105.000 · Payroll Account	-3,683.99
105.500 · Payroll - ICS Sweep Account	2,345.61
106.000 · LAB Savings Account	658.63
106.100 · PLGIT Account	107,712.79
106.200 · Real Estate Tax Collections	25,053.28
110.000 · Petty Cash	250.00
	1,623,888.96
Total Checking/Savings	1,623,888.96
Total Current Assets	1,623,888.96
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,626,138.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-2.83
	-2.83
Total 210.000 · PAYROLL LIABILITIES	-2.83
Total Other Current Liabilities	-2.83
Total Current Liabilities	-2.83
Total Liabilities	-2.83
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	325,783.68
Net Income	528,505.63
	1,626,141.79
Total Equity	1,626,141.79
TOTAL LIABILITIES & EQUITY	1,626,138.96

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

01/13/22

	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,882,911.43	1,790,000.00	92,911.43	105.2%
301.200 - Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 - Real Estate - Delinquent	20,077.81	22,000.00	-1,922.19	91.3%
Total 301.000 - REAL PROPERTY TAXES	1,902,989.24	1,812,000.00	90,989.24	105.0%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	909,092.89	275,000.00	634,092.89	330.6%
310.210 - Earned Income - Current	1,331,379.00	1,400,000.00	-68,621.00	95.1%
310.220 - Earned Income - Prior	441,040.13	95,000.00	346,040.13	464.3%
310.510 - Local Services Tax	449,239.40	425,000.00	24,239.40	105.7%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 - LOCAL ENABLING ACT TAXES	3,130,751.42	2,195,000.00	935,751.42	142.6%
Total 300.000 - TAXES	5,033,740.66	4,007,000.00	1,026,740.66	125.6%
320.000 - LICENSES & PERMITS				
321.340 - Garbage Permits	0.00	0.00	0.00	0.0%
321.800 - Cable TV franchise	92,710.90	98,000.00	-5,289.10	94.6%
Total 320.000 - LICENSES & PERMITS	92,710.90	98,000.00	-5,289.10	94.6%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	31,856.68	30,000.00	1,856.68	106.2%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	5,591.26	4,000.00	1,591.26	139.8%
Total 330.000 - FINES & FORFEITS	37,447.94	34,000.00	3,447.94	110.1%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	340.26	1,000.00	-659.74	34.0%
341.02 - Interest on Savings	55.24	500.00	-444.76	11.0%
Total 341.000 - Interest Earnings	395.50	1,500.00	-1,104.50	26.4%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	72,407.81	68,000.00	4,407.81	106.5%
Total 342.000 - Rents and Royalties	72,407.81	68,000.00	4,407.81	106.5%
Total 340.000 - INTEREST, RENTS & ROYALTIES	72,803.31	69,500.00	3,303.31	104.8%
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-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 December 2021

	Jan - Dec 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 REVENU...	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	14,094.50	15,000.00	-905.50	94.0%
361.330 - Zoning Hearings	24,560.00	4,000.00	20,560.00	614.0%
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	892.76	250.00	642.76	357.1%
Total 361.500 - Maps & Publications	892.76	250.00	642.76	357.1%
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	39,547.26	19,250.00	20,297.26	205.4%
362.000 - PUBLIC SAFETY				
362.100 - Fire Police Dept.Earnings	0.00	0.00	0.00	0.0%
362.140 - Alarm Permits	70.00	150.00	-80.00	46.7%
362.410 - Building & Zoning Permits	32,570.00	20,000.00	12,570.00	162.9%
362.440 - Sewer Permits	1,140.00	1,500.00	-360.00	76.0%
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	935.00	500.00	435.00	187.0%
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	14,545.00	5,000.00	9,545.00	290.9%
362.490 - Peddling Permit	125.00	50.00	75.00	250.0%
Total 362.000 - PUBLIC SAFETY	73,900.00	44,275.00	29,625.00	166.9%
Total 360.000 - CHARGES FOR SERVICES	113,447.26	63,525.00	49,922.26	178.6%
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 December 2021

	Jan - Dec 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	18,044.52	20,000.00	-1,955.48	90.2%
49900 · Uncategorized Income	889.01			
Total Income	5,524,143.42	4,463,275.00	1,060,868.42	123.8%
Gross Profit	5,524,143.42	4,463,275.00	1,060,868.42	123.8%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	12,499.80	12,500.00	-0.20	100.0%
400.215 · Postage	3,610.37	5,500.00	-1,889.63	65.6%
400.300 · Miscellaneous	1.00	50.00	-49.00	2.0%
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	3,969.82	5,000.00	-1,030.18	79.4%
400.322 · Long Distance	0.00	0.00	0.00	0.0%
400.324 · Wireless	3,964.38	4,200.00	-235.62	94.4%
Total 400.320 · Telephone	7,934.20	9,200.00	-1,265.80	86.2%
400.340 · Advertising	8,043.95	8,000.00	43.95	100.5%
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	14,179.94	15,000.00	-820.06	94.5%
400.384 · Office Equipment Rental	720.00	750.00	-30.00	96.0%
400.420 · Dues & Subscriptions	3,426.71	4,500.00	-1,073.29	76.1%
400.460 · Meetings & Continuing Education	1,931.66	7,000.00	-5,068.34	27.6%
400.700 · Capital Purchases	0.00	0.00	0.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	60,904.63	72,500.00	-11,595.37	84.0%
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	7,234.35	8,000.00	-765.65	90.4%
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	41.69	50.00	-8.31	83.4%
403.216 · Real Estate Postage	735.12	1,600.00	-864.88	45.9%
403.310 · Computer Services	0.00	0.00	0.00	0.0%

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

	Jan - Dec 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	522.00	0.00	522.00	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	11,941.36	14,700.00	-2,758.64	81.2%
404.000 · SOLICITOR/LEGAL	35,825.75	35,000.00	825.75	102.4%
404.314 · Legal Services - Human Resource	675.00	1,500.00	-825.00	45.0%
Total 404.000 · SOLICITOR/LEGAL	36,500.75	36,500.00	0.75	100.0%
405.000 · PERSONNEL SERVICES	313,709.37	355,000.00	-41,290.63	88.4%
405.140 · Office Staff Wages	5,113.24	6,500.00	-1,386.76	78.7%
405.200 · Office Supplies	1,920.20	1,500.00	420.20	128.0%
405.300 · Bond				
Total 405.000 · PERSONNEL SERVICES	320,742.81	363,000.00	-42,257.19	88.4%
406.000 · GENERAL GOVT. ADMINISTRATION	4,117.91	1,750.00	2,367.91	235.3%
406.280 · General Administrative Expense	180.00	500.00	-320.00	36.0%
406.316 · Drug Testing	106.50	100.00	6.50	106.5%
406.317 · Employee Record Checks	208.77	0.00	208.77	100.0%
406.318 · Bank Fees	0.00	0.00	0.00	0.0%
406.319 · Reimburse private prop damage	5,470.80	5,000.00	-1,029.20	84.2%
406.325 · Internet fees / Website Develop	0.00	250.00	-250.00	0.0%
406.331 · Mileage	0.00	50.00	-50.00	0.0%
406.338 · Highway/Toll Reimbursement	235.20	1,500.00	-1,264.80	15.7%
406.341 · Personnel Advertising	35.00	200.00	-165.00	17.5%
406.421 · License & Permit Renewal				
Total 406.000 · GENERAL GOVT. ADMINISTRATION	10,354.18	11,350.00	-995.82	91.2%
407.000 · DATA PROCESSING	809.99	3,000.00	-2,190.01	27.0%
407.213 · Data Processing Equipment	8,054.95	8,000.00	54.95	100.7%
407.215 · Software	21,951.93	10,000.00	11,951.93	219.5%
407.370 · Computer Services				
Total 407.000 · DATA PROCESSING	30,816.87	21,000.00	9,816.87	146.7%
408.000 · ENGINEERING SERVICES	43,140.86	20,000.00	23,140.86	215.7%
408.310 · Engineering Services - Gen Con	0.00	0.00	0.00	0.0%
408.317 · Act 537 Plan	0.00	0.00	0.00	0.0%
408.318 · Traffic Impact Study	4,927.56	10,000.00	-5,072.44	49.3%
408.319 · Special Projects				
Total 408.000 · ENGINEERING SERVICES	48,068.42	30,000.00	18,068.42	160.2%
409.000 · GEN GOVT. BUILDINGS	5,908.65	4,000.00	1,908.65	147.7%
409.200 · Supplies	20,334.75	29,000.00	-8,665.25	70.1%
409.230 · Heating Fuel	11,483.46	7,500.00	3,983.46	153.1%
409.300 · Facilities Maintenance	1,257.36	4,500.00	-3,242.64	27.9%
409.318 · Building Security Systems				
409.360 · Public Utilities				
409.361 · Electricity	10,901.94	12,000.00	-1,098.06	90.8%

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

01/13/22

	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
409.366 - Water	1,957.61	3,000.00	-1,042.39	65.3%
Total 409.360 - Public Utilities	12,859.55	15,000.00	-2,140.45	85.7%
409.367 - Trash Removal	3,091.88	5,000.00	-1,908.12	61.8%
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	55,687.85	65,000.00	-9,312.15	85.7%
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	1,753,481.04	1,750,000.00	3,481.04	100.2%
Total 410.000 - PUBLIC SAFETY	1,753,481.04	1,750,000.00	3,481.04	100.2%
411.000 - FIRE				
411.300 - Building Capital Reserve	90,000.00	90,000.00	0.00	100.0%
411.500 - Contributions	90,000.00	90,000.00	0.00	100.0%
411.541 - Fire Relief	70,182.02	70,000.00	182.02	100.3%
411.600 - Water Hydrant Assessment	79,645.02	80,000.00	-354.98	99.6%
411.700 - Truck Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.740 - Equipment Purchase	50,000.00	50,000.00	0.00	100.0%
Total 411.000 - FIRE	459,827.04	460,000.00	-172.96	100.0%
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	104,590.34	110,000.00	-5,409.66	95.1%
413.121 - Sewage Enforcement Officer	1,506.25	750.00	756.25	200.8%
413.200 - Supplies	560.04	1,000.00	-439.96	56.0%
413.325 - Postage	1,927.48	1,000.00	927.48	192.7%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	108,584.11	113,250.00	-4,665.89	95.9%
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	1,660.00	2,000.00	-340.00	83.0%
414.116 - Zoning Hearing, ZH & PC	2,050.00	1,500.00	550.00	136.7%
414.117 - Planning Commission Comp.	1,900.00	2,500.00	-600.00	76.0%
414.120 - Legal	7,462.00	5,000.00	2,462.00	149.2%
414.310 - Developer Refunds	750.00	100.00	650.00	750.0%
414.313 - Engineer	39,014.17	25,000.00	14,014.17	156.1%

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

	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
414.340 · Zoning Hearing Advertisements	3,991.34	3,500.00	491.34	114.0%
Total 414.000 · PLANNING & ZONING	56,827.51	39,600.00	17,227.51	143.5%
415.114 · EMERGENCY MANAGEMENT COORD	2,400.00	2,400.00	0.00	100.0%
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	9,623.28	9,000.00	623.28	106.9%
426.115 · Recycling Collection Wages	0.00	0.00	0.00	0.0%
426.421 · FRCA Membership	9,623.28	9,000.00	623.28	106.9%
Total 426.000 · SANITATION EXPENSE	9,623.28	9,000.00	623.28	106.9%
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	578,118.58	540,000.00	38,118.58	107.1%
430.100 · Personnel Services	9,781.20	13,000.00	-3,218.80	75.2%
430.245 · Supplies	1,016.99	2,000.00	-983.01	50.8%
430.300 · Facilities Maintenance	584.55	700.00	-115.45	83.5%
430.320 · Telephone	0.00	0.00	0.00	0.0%
430.321 · Local	2,184.23	2,200.00	-15.77	99.3%
430.322 · Long Distance	2,768.78	2,900.00	-131.22	95.5%
430.329 · Wireless	9,881.92	9,000.00	881.92	109.8%
Total 430.320 · Telephone	2,768.78	2,900.00	-131.22	95.5%
430.330 · Heating Fuel	2,576.00	3,000.00	-424.00	85.9%
430.360 · Electricity	1,211.75	3,000.00	-1,788.25	40.4%
430.384 · Equip/Machinery Rental	414.77	1,000.00	-585.23	41.5%
430.450 · Contracted Services	1,471.26	8,000.00	-6,528.74	18.4%
430.460 · Continuing Education	0.00	0.00	0.00	0.0%
430.600 · Capital Construction	318.04	12,000.00	-11,681.96	2.7%
430.740 · Equipment Purchase	222.30	7,000.00	-6,777.70	3.2%
430.750 · Misc. Shop Tools & Equipment	607,781.59	600,900.00	6,881.59	101.1%
Total 430.000 · HWYS, ROADS & STREETS	607,781.59	600,900.00	6,881.59	101.1%
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	14,595.31	13,000.00	1,595.31	112.3%
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	3,760.52	4,000.00	-239.48	94.0%
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	25,452.54	24,000.00	1,452.54	106.1%
Total 433.000 · TRAFFIC CONTROL DEVICES	25,452.54	24,000.00	1,452.54	106.1%
434.000 · STREET LIGHTING	3,346.89	4,000.00	-653.11	83.7%
434.360 · St. Light. Electricity	3,346.89	4,000.00	-653.11	83.7%

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

01/13/22

	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
Total 434.00 - STREET LIGHTING	3,346.89	4,000.00	-653.11	83.7%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	5,830.51	5,000.00	830.51	116.6%
437.213 - Equipment Parts & Supplies	53,631.52	40,000.00	13,631.52	134.1%
437.233 - Equipment Motor Fuel	34,161.59	25,000.00	9,161.59	136.6%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	93,623.62	70,000.00	23,623.62	133.7%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	6,364.85	5,000.00	1,364.85	127.3%
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	15,292.56	17,000.00	-1,707.44	90.0%
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - Engineer	0.00	500.00	-500.00	0.0%
439.606 - Construction/Rebuilding	35,804.28	5,000.00	30,804.28	716.1%
Total 439.000 - HWY CONST & REBUILDING PRJCTS...	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	4,954.37	0.00	4,954.37	100.0%
Total 452.000 - RECREATION & CULTURE	5,449.37	21,000.00	-15,550.63	25.9%
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	2,822.77	3,500.00	-677.23	80.7%
454.367 - Trash Removal	0.00	0.00	0.00	0.0%
454.370 - Park Facilities Maintenance	6,554.59	5,000.00	1,554.59	131.1%
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	94,005.14	175,500.00	-81,494.86	53.6%
456.000 - LIBRARY				
456.520 - Library Contribution	82,875.00	82,875.00	0.00	100.0%
Total 456.000 - LIBRARY	82,875.00	82,875.00	0.00	100.0%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	67,446.70	75,000.00	-7,553.30	89.9%
481.200 - Medicare Employer Paid	15,773.84	20,000.00	-4,226.16	78.9%
481.300 - Unemployment Comp Employer Paid	3,102.04	3,000.00	102.04	103.4%
483.197 - Non-Uniform Pension Plan Contrib	122,288.05	120,000.00	2,288.05	101.9%
485.310 - Pension Plan Admin Fees	4,025.00	4,000.00	25.00	100.6%
484.354 - Workers Comp Insurance	33,750.00	40,000.00	-6,270.00	84.3%
487.196 - Health Insurance	350,497.29	383,000.00	-32,502.71	91.5%
487.197 - Other Group Benefits	24,607.70	28,000.00	-3,392.30	87.9%

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

	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
Total 480,000 · INSURANCE & EMPLOYEE BENEF...	621,470.62	673,000.00	-51,529.38	92.3%
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	998.61			
69800 · Uncategorized Expenses	761.28			
Total Expense	4,995,637.79	4,843,125.00	152,512.79	103.1%
Net Income	528,505.63	-379,850.00	908,355.63	-139.1%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of December 31, 2021

	<u>Dec 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	<u>7,668.27</u>
Total 106.000 · Host Fee Savings Account	<u>106,198.80</u>
Total Checking/Savings	<u>106,198.80</u>
Total Current Assets	<u>106,198.80</u>
TOTAL ASSETS	<u>106,198.80</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,139.09
Net Income	<u>12.67</u>
Total Equity	<u>106,198.80</u>
TOTAL LIABILITIES & EQUITY	<u>106,198.80</u>

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

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,658.22
Total Checking/Savings	<u>173,658.22</u>
Total Current Assets	<u>173,658.22</u>
TOTAL ASSETS	<u>173,658.22</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,877.26
3900 · Retained Earnings	49,919.17
Net Income	61.79
Total Equity	<u>173,658.22</u>
TOTAL LIABILITIES & EQUITY	<u>173,658.22</u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of December 31, 2021

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	49,970.80
Total Checking/Savings	<u>49,950.80</u>
Total Current Assets	<u>49,950.80</u>
TOTAL ASSETS	<u>49,950.80</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	36,682.90
Net Income	8,057.57
Total Equity	<u>49,950.80</u>
TOTAL LIABILITIES & EQUITY	<u>49,950.80</u>

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

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LAB Checking Account	
100.001 · Park Benches	8,500.00
100.000 · LAB Checking Account - Other	-8,500.00
Total 100.000 · LAB Checking Account	0.00
100.500 · Open Space Recreation- Sweep	966,712.18
102.000 · EIT Open Space - Restricted	1,205,528.51
106.000 · PLGIT Savings Account	146,399.95
Total Checking/Savings	2,318,640.64
Total Current Assets	2,318,640.64
TOTAL ASSETS	2,318,640.64
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	920,021.00
Net Income	868,124.69
Total Equity	2,318,640.64
TOTAL LIABILITIES & EQUITY	2,318,640.64

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of December 31, 2021

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	13,671.55
106.000 · Swr/Signal PLUS Account	136.14
Total Checking/Savings	<u>13,807.69</u>
Total Current Assets	<u>13,807.69</u>
TOTAL ASSETS	<u>13,807.69</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-835,833.57
Net Income	-2,769.95
Total Equity	<u>13,807.69</u>
TOTAL LIABILITIES & EQUITY	<u>13,807.69</u>

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

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,847.85
109.001 · Certificate of Deposit-Embassy	261,503.97
Total Checking/Savings	<u>355,351.82</u>
Total Current Assets	<u>355,351.82</u>
TOTAL ASSETS	<u>355,351.82</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	355,078.54
Net Income	273.28
Total Equity	<u>355,351.82</u>
TOTAL LIABILITIES & EQUITY	<u>355,351.82</u>

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

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	98,781.76
106.003 · OFFICE EQUIPMENT	2,673.50
106.004 · SPECIAL PROJECTS	27,234.37
106.006 · POLICE EQUIPMENT (CRPD)	25,000.00
106.000 · Capital Reserve Savings Account - Other	6,793.37
Total 106.000 · Capital Reserve Savings Account	160,483.00
Total Checking/Savings	160,483.00
Total Current Assets	160,483.00
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	160,563.51
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-12,591.10
Net Income	-35,813.07
Total Equity	160,563.51
TOTAL LIABILITIES & EQUITY	160,563.51

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

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	80,304.84
106.002 · Building Land Fund	61,656.16
106.003 · Fire Police Fund	1,737.48
106.004 · Equipment Fund	91,036.78
Total 106.000 · Fire CR Savings Account	<u>234,735.26</u>
Total Checking/Savings	<u>234,735.26</u>
Total Current Assets	<u>234,735.26</u>
TOTAL ASSETS	<u>234,735.26</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	101,749.85
Net Income	<u>-101,612.22</u>
Total Equity	<u>234,735.26</u>
TOTAL LIABILITIES & EQUITY	<u>234,735.26</u>

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

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	428,160.32
Total Checking/Savings	<u>428,160.32</u>
Total Current Assets	<u>428,160.32</u>
TOTAL ASSETS	<u>428,160.32</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	497,355.77
Net Income	-69,195.45
Total Equity	<u>428,160.32</u>
TOTAL LIABILITIES & EQUITY	<u>428,160.32</u>

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of December 31, 2021

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	116,240.80
Total Checking/Savings	<u>116,240.80</u>
Total Current Assets	<u>116,240.80</u>
TOTAL ASSETS	<u>116,240.80</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	358,720.95
Net Income	<u>-242,480.15</u>
Total Equity	<u>116,240.80</u>
TOTAL LIABILITIES & EQUITY	<u>116,240.80</u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

01/13/22

As of December 31, 2021

Accrual Basis

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-100.00
104.500 · Recycling - Sweep Account	44,182.54
Total Checking/Savings	<u>44,082.54</u>
Total Current Assets	<u>44,082.54</u>
TOTAL ASSETS	<u>44,082.54</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	115,990.10
Net Income	-71,907.56
Total Equity	<u>44,082.54</u>
TOTAL LIABILITIES & EQUITY	<u>44,082.54</u>

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

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	50,004.88
Total Checking/Savings	<u>50,004.88</u>
Total Current Assets	<u>50,004.88</u>
TOTAL ASSETS	<u>50,004.88</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-23,186.81
Net Income	-36,227.84
Total Equity	<u>50,004.88</u>
TOTAL LIABILITIES & EQUITY	<u>50,004.88</u>

LNT Traffic Impact Account

Balance Sheet

As of December 31, 2021

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,533,380.63
109.000 Certificate of Deposit	525,266.68
Total Checking/Savings	<u>2,058,627.31</u>
Total Current Assets	<u>2,058,627.31</u>
TOTAL ASSETS	<u><u>2,058,627.31</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,505,932.03
Net Income	52,695.28
Total Equity	<u>2,058,627.31</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,058,627.31</u></u>

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of December 31, 2021

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 - Checking Account	344,954.54
Total Checking/Savings	<u>344,954.54</u>
Total Current Assets	<u>344,954.54</u>
TOTAL ASSETS	<u>344,954.54</u>
LIABILITIES & EQUITY	
Equity	
Net Income	344,954.54
Total Equity	<u>344,954.54</u>
TOTAL LIABILITIES & EQUITY	<u>344,954.54</u>

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

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-20.00
100.500 · Sewer - Sweep Account	369,000.91
Total Checking/Savings	<u>368,980.91</u>
Total Current Assets	<u>368,980.91</u>
TOTAL ASSETS	<u>368,980.91</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	285,767.62
Net Income	83,213.29
Total Equity	<u>368,980.91</u>
TOTAL LIABILITIES & EQUITY	<u>368,980.91</u>

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

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	1,117.05
102.000 · SAVINGS ACCOUNTS - LAB	1,061,247.91
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	23,980.31
Total Checking/Savings	1,086,345.87
Total Current Assets	1,086,345.87
TOTAL ASSETS	1,086,345.87
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	2,330.51
Total Current Liabilities	2,330.51
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	236,398.29
Net Income	3,546.36
Total Equity	1,084,015.36
TOTAL LIABILITIES & EQUITY	1,086,345.87

Lower Nazareth Township
Balance Sheet
As of December 31, 2021

	<u>Dec 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	89,627.56
100.000 · Checking Account - Other	<u>-118,887.99</u>
Total 100.000 · Checking Account	-7,984.60
100.500 · D&I Checking - Sweep Account	<u>122,075.82</u>
Total Checking/Savings	<u>114,091.22</u>
Total Current Assets	<u>114,091.22</u>
TOTAL ASSETS	<u>114,091.22</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	64,417.81
Net Income	<u>-11,040.12</u>
Total Equity	<u>114,091.22</u>
TOTAL LIABILITIES & EQUITY	<u>114,091.22</u>