



**Lower Nazareth Township**  
**Financial Report**  
*November 2021*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Nov-21

<b>General Fund - 01</b>	\$ 1,511,621
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 106,198
<b>Palmer Sewer Fund - 08</b>	\$ 173,657
<b>Nazareth Sewer Fund - 09</b>	\$ 45,600
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CASH</b>	\$ 1,113,102
<b>Capital Reserve</b>	
<b>Open Space Restricted Fund - 16 - EIT</b>	\$ 1,158,750
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CD</b>	\$ -
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$ 2,271,852
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 19,080
<b>Fiscal Stability Fund - 95 - CASH</b>	\$ 93,847
<b>Fiscal Stability Fund - 95 - CD</b>	\$ 261,504
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$ 355,351
<b>Capital Reserve - Municipal - 30</b>	\$ 165,012
<b>Capital Reserve - Fire Fund - 31</b>	\$ 106,525
<b>Highway Reconstruction/Rehabilitation -</b>	\$ 428,157
<b>Capital Reserve - Equipment Replacement -</b>	\$ 116,240
<b>Refuse/Recycling Collection - 33</b>	\$ 85,600
<b>State Liquid Fuels Fund - 35</b>	\$ 50,004
<b>Traffic Impact - 091 - CASH</b>	\$ 1,595,623
<b>Traffic Impact - 091 - CD</b>	\$ 525,267
<b>Traffic Impact - 091 - TOTAL</b>	\$ 2,120,890
<b>LNT American Rescue Plan Funds</b>	\$ 344,952
<b>Total Township Funds...</b>	<b>\$7,900,735</b>
<b>Lower Nazareth Township Sewer Department</b>	\$ 365,212
<b>Master Escrow Account</b>	\$ 1,031,575
<b>Development &amp; Inspection Account</b>	\$ 118,910
<b>Total Escrow Accounts...</b>	<b>\$1,515,697</b>

12/15/21

**Lower Nazareth Township  
General Fund Balance Sheet**

As of November 30, 2021

	Nov 30, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	5,424.40
100.500 · Checking - ICS Sweep Account	1,312,010.18
105.000 · Payroll Account	-43.87
105.500 · Payroll - ICS Sweep Account	79,305.45
106.000 · LAB Savings Account	658.62
106.100 · PLGIT Account	105,810.67
106.200 · Real Estate Tax Collections	5,955.26
110.000 · Petty Cash	250.00
<b>Total Checking/Savings</b>	1,509,370.71
<b>Total Current Assets</b>	1,509,370.71
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	<b>1,511,620.71</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
<b>210.000 · PAYROLL LIABILITIES</b>	
212 · Earned Income Tax Withheld	2,015.69
214 · NonUniform Pension Contribution	399.36
219 · Occup Privilege Tax Withheld	128.00
223 · Unemployment Withheld	88.10
224 · Whole Life Insurance - Employee	421.92
226 · Disability Insurance - Employee	144.74
227 · Critical illness - Employee	26.26
228 · Bond Reimbursement	140.00
<b>Total 210.000 · PAYROLL LIABILITIES</b>	3,364.07
<b>Total Other Current Liabilities</b>	3,364.07
<b>Total Current Liabilities</b>	3,364.07
<b>Total Liabilities</b>	3,364.07
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	325,783.68
Net Income	410,620.48
<b>Total Equity</b>	1,508,256.64
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,511,620.71</b>

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

	Jan - Nov 21	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
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	20,077.81	22,000.00	-1,922.19	91.3%
<b>Total 301.000 - REAL PROPERTY TAXES</b>	<b>1,883,891.36</b>	<b>1,812,000.00</b>	<b>71,891.36</b>	<b>104.0%</b>
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	546,867.69	275,000.00	271,867.69	198.9%
310.210 - Earned Income - Current	1,218,977.51	1,400,000.00	-181,022.49	87.1%
310.220 - Earned Income - Prior	441,640.13	95,000.00	346,640.13	464.9%
310.510 - Local Services Tax	365,248.92	425,000.00	-59,751.08	85.9%
310.610 - Admission Tax	0.00	0.00	0.00	0.0%
<b>Total 310.000 - LOCAL ENABLING ACT TAXES</b>	<b>2,572,734.25</b>	<b>2,195,000.00</b>	<b>377,734.25</b>	<b>117.2%</b>
<b>Total 300.000 - TAXES</b>	<b>4,456,625.61</b>	<b>4,007,000.00</b>	<b>449,625.61</b>	<b>111.2%</b>
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%
<b>Total 320.000 - LICENSES &amp; PERMITS</b>	<b>92,710.90</b>	<b>98,000.00</b>	<b>-5,289.10</b>	<b>94.6%</b>
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	27,416.99	30,000.00	-2,583.01	91.4%
331.121 - Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 - Ordinance Violations	5,366.72	4,000.00	1,366.72	134.2%
<b>Total 330.000 - FINES &amp; FORFEITS</b>	<b>32,783.71</b>	<b>34,000.00</b>	<b>-1,216.29</b>	<b>96.4%</b>
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	327.19	1,000.00	-672.81	32.7%
341.02 - Interest on Savings	53.85	500.00	-446.15	10.8%
<b>Total 341.000 - Interest Earnings</b>	<b>381.04</b>	<b>1,500.00</b>	<b>-1,118.96</b>	<b>25.4%</b>
342.000 - Rents and Royalties				
342.20 - Property Rental Income	36,791.67	68,000.00	-31,208.33	54.1%
<b>Total 342.000 - Rents and Royalties</b>	<b>36,791.67</b>	<b>68,000.00</b>	<b>-31,208.33</b>	<b>54.1%</b>
<b>Total 340.000 - INTEREST, RENTS &amp; ROYALTIES</b>	<b>37,172.71</b>	<b>69,500.00</b>	<b>-32,327.29</b>	<b>53.5%</b>
350.000 - INTERGOVERNMENTAL REVENUES				
351.000 - FEDERAL CAP & OPER GRANTS				
351.12 - FEMA - Emergency Reimbursement	0.00	0.00	0.00	0.0%
<b>Total 351.000 - FEDERAL CAP &amp; OPER GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
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%
<b>Total 354.000 - STATE CAPITAL &amp; OPER. GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

	Jan - Nov 21	Budget	\$ Over Budget	% of Budget
<b>355.000 - STATE SHARED REVENUES</b>				
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%
<b>Total 355.000 - STATE SHARED REVENUES</b>	<b>151,489.82</b>	<b>153,000.00</b>	<b>-1,510.18</b>	<b>99.0%</b>
<b>Total 350.000 - INTERGOVERNMENTAL REVENUE...</b>	<b>151,489.82</b>	<b>153,000.00</b>	<b>-1,510.18</b>	<b>99.0%</b>
<b>357.000 - Local Gaming Grant</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
357.100 - CRBG County of Northampton	0.00	0.00	0.00	0.0%
<b>360.000 - CHARGES FOR SERVICES</b>				
361.000 - General Government				
361.310 - Subdivision & Land Development	11,144.50	15,000.00	-3,855.50	74.3%
361.330 - Zoning Hearings	23,060.00	4,000.00	19,060.00	576.5%
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	832.76	250.00	582.76	333.1%
<b>Total 361.500 - Maps &amp; Publications</b>	<b>832.76</b>	<b>250.00</b>	<b>582.76</b>	<b>333.1%</b>
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%
<b>Total 361.000 - General Government</b>	<b>35,037.26</b>	<b>19,250.00</b>	<b>15,787.26</b>	<b>182.0%</b>
<b>362.000 - PUBLIC SAFETY</b>				
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	32,874.50	20,000.00	12,874.50	164.4%
362.440 - Sewer Permits	1,040.00	1,500.00	-460.00	69.3%
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	870.00	500.00	370.00	174.0%
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%
<b>Total 362.000 - PUBLIC SAFETY</b>	<b>74,039.50</b>	<b>44,275.00</b>	<b>29,764.50</b>	<b>167.2%</b>
<b>Total 360.000 - CHARGES FOR SERVICES</b>	<b>109,076.76</b>	<b>63,525.00</b>	<b>45,551.76</b>	<b>171.7%</b>
<b>363.000 - HIGHWAYS AND STREETS</b>				
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%
<b>Total 363.000 - HIGHWAYS AND STREETS</b>	<b>0.00</b>	<b>200.00</b>	<b>-200.00</b>	<b>0.0%</b>
<b>367.000 - CULTURE-RECREATION</b>				
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 November 2021

	Jan - Nov 21	Budget	\$ Over Budget	% of Budget
367.350 - Field Use Fees	2,620.00	500.00	2,120.00	524.0%
<b>Total 367.000 - CULTURE-RECREATION</b>	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				
<b>Total 391.000 - Proceeds of Gen. Fxd. Asset Dis</b>	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			
<b>Total Income</b>	4,902,363.04	4,463,275.00	439,088.04	109.8%
<b>Gross Profit</b>	4,902,363.04	4,463,275.00	439,088.04	109.8%
<b>Expense</b>				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	11,458.15	12,500.00	-1,041.85	91.7%
400.215 - Postage	6,048.03	5,500.00	548.03	110.0%
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	3,641.42	5,000.00	-1,358.58	72.8%
400.322 - Long Distance	0.00	0.00	0.00	0.0%
400.324 - Wireless	3,634.26	4,200.00	-565.74	86.5%
<b>Total 400.320 - Telephone</b>	7,275.68	9,200.00	-1,924.32	79.1%
400.340 - Advertising	7,575.30	8,000.00	-424.70	94.7%
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	13,506.32	15,000.00	-1,493.68	90.0%
400.384 - Office Equipment Rental	720.00	750.00	-30.00	96.0%
400.420 - Dues & Subscriptions	3,211.99	4,500.00	-1,288.01	71.4%
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%
<b>Total 400.000 - GENERAL GOVERNMENT</b>	60,284.13	72,500.00	-12,215.87	83.2%
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%
<b>Total 402.000 - AUDITING</b>	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	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 November 2021

	Jan - Nov 21	Budget	\$ Over Budget	% of Budget
403.311 - Audit	0.00	0.00	0.00	0.0%
403.317 - Tax Collection Committee Serv	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%
<b>Total 403.000 - TAX COLLECTION</b>	<b>11,067.75</b>	<b>14,700.00</b>	<b>-3,632.25</b>	<b>75.3%</b>
404.000 - SOLICITOR/LEGAL	29,880.75	35,000.00	-5,119.25	85.4%
404.310 - Legal Services	675.00	1,500.00	-825.00	45.0%
404.314 - Legal Services - Human Resource	30,555.75	36,500.00	-5,944.25	83.7%
<b>Total 404.000 - SOLICITOR/LEGAL</b>	<b>29,880.75</b>	<b>36,500.00</b>	<b>-5,944.25</b>	<b>83.7%</b>
405.000 - PERSONNEL SERVICES	279,843.12	355,000.00	-75,156.88	78.8%
405.140 - Office Staff Wages	5,081.85	6,500.00	-1,418.15	78.2%
405.200 - Office Supplies	2,270.20	1,500.00	770.20	151.3%
405.300 - Bond	287,195.17	363,000.00	-75,804.83	79.1%
<b>Total 405.000 - PERSONNEL SERVICES</b>	<b>287,195.17</b>	<b>363,000.00</b>	<b>-75,804.83</b>	<b>79.1%</b>
406.000 - GENERAL GOVT. ADMINISTRATION	3,890.70	1,750.00	2,140.70	222.3%
406.280 - General Administrative Expense	120.00	500.00	-380.00	24.0%
406.316 - Drug Testing	106.50	100.00	6.50	106.5%
406.317 - Employee Record Checks	174.07	0.00	174.07	100.0%
406.318 - Bank Fees	0.00	500.00	-500.00	0.0%
406.319 - Reimburse private prop damage	5,030.90	6,500.00	-1,469.10	77.4%
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	9,592.37	11,350.00	-1,757.63	84.5%
<b>Total 406.000 - GENERAL GOVT. ADMINISTRATION</b>	<b>3,890.70</b>	<b>1,750.00</b>	<b>2,140.70</b>	<b>222.3%</b>
407.000 - DATA PROCESSING	809.99	3,000.00	-2,190.01	27.0%
407.213 - Data Processing Equipment	4,283.95	8,000.00	-3,716.05	53.5%
407.215 - Software	21,870.93	10,000.00	11,870.93	218.7%
407.370 - Computer Services	26,964.87	21,000.00	5,964.87	128.4%
<b>Total 407.000 - DATA PROCESSING</b>	<b>26,964.87</b>	<b>21,000.00</b>	<b>5,964.87</b>	<b>128.4%</b>
408.000 - ENGINEERING SERVICES	39,760.83	20,000.00	19,760.83	198.8%
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	44,688.39	30,000.00	14,688.39	149.0%
<b>Total 408.000 - ENGINEERING SERVICES</b>	<b>39,760.83</b>	<b>20,000.00</b>	<b>19,760.83</b>	<b>198.8%</b>
409.000 - GEN GOVT. BUILDINGS	5,452.55	4,000.00	1,452.55	136.3%
409.200 - Supplies	17,288.81	29,000.00	-11,711.19	59.6%
409.230 - Heating Fuel	11,483.46	7,500.00	3,983.46	153.1%
409.300 - Facilities Maintenance	943.02	4,500.00	-3,556.98	21.0%
409.318 - Building Security Systems	10,162.58	12,000.00	-1,837.42	84.7%
409.360 - Public Utilities				
409.361 - Electricity				

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

	Jan - Nov 21	Budget	\$ Over Budget	% of Budget
409.366 - Water	1,811.58	3,000.00	-1,188.42	60.4%
<b>Total 409.360 - Public Utilities</b>	<b>11,974.16</b>	<b>15,000.00</b>	<b>-3,025.84</b>	<b>79.8%</b>
409.375 - Trash Removal	2,936.65	5,000.00	-2,063.35	58.7%
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%
<b>Total 409.000 - GEN GOVT. BUILDINGS</b>	<b>50,830.85</b>	<b>65,000.00</b>	<b>-14,169.15</b>	<b>78.2%</b>
<b>410.000 - PUBLIC SAFETY</b>				
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	1,607,357.62	1,750,000.00	-142,642.38	91.8%
<b>Total 410.000 - PUBLIC SAFETY</b>	<b>1,607,357.62</b>	<b>1,750,000.00</b>	<b>-142,642.38</b>	<b>91.8%</b>
<b>411.000 - FIRE</b>				
411.300 - Building Capital Reserve	74,837.30	90,000.00	-15,162.70	83.2%
411.500 - Contributions	84,036.89	90,000.00	-5,963.11	93.4%
411.541 - Fire Relief	70,182.02	70,000.00	182.02	100.3%
411.600 - Water Hydrant Assessment	79,488.48	80,000.00	-511.52	99.4%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	14,990.51	50,000.00	-35,009.49	30.0%
<b>Total 411.000 - FIRE</b>	<b>323,535.20</b>	<b>460,000.00</b>	<b>-136,464.80</b>	<b>70.3%</b>
<b>412.000 - AMBULANCE</b>				
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%
<b>Total 412.000 - AMBULANCE</b>	<b>30,000.00</b>	<b>31,500.00</b>	<b>-1,500.00</b>	<b>95.2%</b>
<b>413.000 - CODE ENFORCEMENT</b>				
413.100 - Zoning Administrator	93,366.20	110,000.00	-16,633.80	84.9%
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	190.25	1,000.00	-809.75	19.0%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 - CODE ENFORCEMENT</b>	<b>95,400.51</b>	<b>113,250.00</b>	<b>-17,849.49</b>	<b>84.2%</b>
<b>414.000 - PLANNING &amp; ZONING</b>				
414.112 - Stenographer, ZH & PC	1,435.00	2,000.00	-565.00	71.8%
414.116 - Zoning Hearing Bd Compensation	1,450.00	1,500.00	-50.00	96.7%
414.117 - Planning Commission Comp.	1,650.00	2,500.00	-850.00	66.0%
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	38,324.17	25,000.00	13,324.17	153.3%



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

	Jan - Nov 21	Budget	\$ Over Budget	% of Budget
414.340 - Zoning Hearing Advertisements	3,348.04	3,500.00	-151.96	95.7%
<b>Total 414.000 - PLANNING &amp; ZONING</b>	<b>46,957.21</b>	<b>39,600.00</b>	<b>7,357.21</b>	<b>118.6%</b>
415.114 - EMERGENCY MANAGEMENT COORD	2,200.00	2,400.00	-200.00	91.7%
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%
<b>426.000 - SANITATION EXPENSE</b>	<b>9,083.28</b>	<b>9,000.00</b>	<b>83.28</b>	<b>100.9%</b>
426.115 - Recycling Collection Wages	0.00	0.00	0.00	0.0%
426.421 - FRCA Membership	9,083.28	9,000.00	83.28	100.9%
<b>Total 426.000 - SANITATION EXPENSE</b>	<b>9,083.28</b>	<b>9,000.00</b>	<b>83.28</b>	<b>100.9%</b>
<b>429.000 - PUBLIC WORKS - SANITATION</b>	<b>9,630.86</b>	<b>10,000.00</b>	<b>-369.14</b>	<b>96.3%</b>
429.364 - Sanitary Sewer Expenses	9,630.86	10,000.00	-369.14	96.3%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	<b>9,630.86</b>	<b>10,000.00</b>	<b>-369.14</b>	<b>96.3%</b>
<b>430.000 - HWYS., ROADS &amp; STREETS</b>	<b>507,889.64</b>	<b>540,000.00</b>	<b>-32,110.36</b>	<b>94.1%</b>
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	535.89	700.00	-164.11	76.6%
430.320 - Telephone	0.00	0.00	0.00	0.0%
430.321 - Local	2,003.03	2,200.00	-196.97	91.0%
430.322 - Long Distance	2,538.92	2,900.00	-361.08	87.5%
430.329 - Wireless	8,896.90	9,000.00	-103.10	98.9%
<b>Total 430.320 - Telephone</b>	<b>2,538.92</b>	<b>2,900.00</b>	<b>-361.08</b>	<b>87.5%</b>
430.330 - Heating Fuel	2,363.60	3,000.00	-636.40	78.8%
430.360 - Electricity	1,211.75	3,000.00	-1,788.25	40.4%
430.384 - Equip/Machinery Rental	373.16	1,000.00	-626.84	37.3%
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	533,850.08	600,900.00	-67,049.92	88.8%
<b>Total 430.000 - HWYS., ROADS &amp; STREETS</b>	<b>40,546.35</b>	<b>70,000.00</b>	<b>-29,453.65</b>	<b>57.9%</b>
<b>432.000 - WINTER MAINTENANCE</b>	<b>40,546.35</b>	<b>70,000.00</b>	<b>-29,453.65</b>	<b>57.9%</b>
432.100 - Winter Maintenance Materials	40,546.35	70,000.00	-29,453.65	57.9%
<b>Total 432.000 - WINTER MAINTENANCE</b>	<b>40,546.35</b>	<b>70,000.00</b>	<b>-29,453.65</b>	<b>57.9%</b>
<b>433.000 - TRAFFIC CONTROL DEVICES</b>	<b>8,649.59</b>	<b>13,000.00</b>	<b>-4,350.41</b>	<b>66.5%</b>
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	3,436.49	4,000.00	-563.51	85.9%
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	19,182.79	24,000.00	-4,817.21	79.9%
<b>Total 433.000 - TRAFFIC CONTROL DEVICES</b>	<b>3,061.25</b>	<b>4,000.00</b>	<b>-938.75</b>	<b>76.5%</b>
434.00 - STREET LIGHTING	3,061.25	4,000.00	-938.75	76.5%
434.560 - St. Light. Electricity				

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

	Jan - Nov 21	Budget	\$ Over Budget	% of Budget
<b>Total 434.00 - STREET LIGHTING</b>	3,061.25	4,000.00	-938.75	76.5%
<b>437.000 - EQUIPMENT REPAIRS-FUEL</b>				
437.200 - Tool & Equipment Repairs	5,830.51	5,000.00	830.51	116.6%
437.213 - Equipment Parts & Supplies	48,756.40	40,000.00	8,756.40	121.9%
437.233 - Equipment Motor Fuel	30,116.14	25,000.00	5,116.14	120.5%
<b>Total 437.000 - EQUIPMENT REPAIRS-FUEL</b>	84,703.05	70,000.00	14,703.05	121.0%
<b>438.000 - HIGHWAY MAINT &amp; REPAIR</b>				
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%
<b>Total 438.000 - HIGHWAY MAINT &amp; REPAIR</b>	15,292.56	17,000.00	-1,707.44	90.0%
<b>439.000 - HWY CONST &amp; REBUILDING PRJCTS</b>				
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%
<b>Total 439.000 - HWY CONST &amp; REBUILDING PRJCTS...</b>	35,804.28	5,500.00	30,304.28	651.0%
<b>452.000 - RECREATION &amp; CULTURE</b>				
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	3,579.81	0.00	3,579.81	100.0%
<b>Total 452.000 - RECREATION &amp; CULTURE</b>	4,074.81	21,000.00	-16,925.19	19.4%
<b>454.000 - PARKS</b>				
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	2,577.74	3,500.00	-922.26	73.6%
454.367 - Trash Removal	0.00	0.00	0.00	0.0%
454.370 - Park Facilities Maintenance	6,454.71	5,000.00	1,454.71	129.1%
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%
<b>Total 454.000 - PARKS</b>	95,660.23	175,500.00	-81,839.77	53.4%
<b>456.000 - LIBRARY</b>				
456.520 - Library Contribution	75,968.75	82,875.00	-6,906.25	91.7%
<b>Total 456.000 - LIBRARY</b>	75,968.75	82,875.00	-6,906.25	91.7%
<b>480.000 - INSURANCE &amp; EMPLOYEE BENEFITS</b>				
481.100 - Social Security Employer Paid	60,128.22	75,000.00	-14,871.78	80.2%
481.200 - Medicare Employer Paid	14,062.30	20,000.00	-5,937.70	70.3%
481.300 - Unemployment Comp Employer Paid	2,867.55	3,000.00	-132.45	95.6%
483.197 - Non-Uniform Pension Plan Contrib	121,979.80	120,000.00	1,979.80	101.6%
483.310 - Pension Plan Admin Fees	4,025.00	4,000.00	25.00	100.6%
484.354 - Workers Comp Insurance	28,598.00	40,000.00	-11,402.00	71.5%
487.196 - Health Insurance	320,621.39	383,000.00	-62,378.61	83.7%
487.197 - Other Group Benefits	23,481.82	28,000.00	-4,518.18	83.9%

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

	Jan - Nov 21	Budget	\$ Over Budget	% of Budget
Total 480,000 · INSURANCE & EMPLOYEE BENEF...	575,764.08	673,000.00	-97,235.92	85.6%
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 · Intergovernmental Transfers	292,499.22			
6561 · *Payroll Expenses	889.86			
69800 · Uncategorized Expenses	761.28			
Total Expense	4,491,742.56	4,843,125.00	-351,382.44	92.7%
Net Income	410,620.48	-379,850.00	790,470.48	-108.1%

**LNT Revenue Fund-Host Fee-05**  
**Balance Sheet**  
As of November 30, 2021

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	<u>Nov 30, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
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	7,667.05
<b>Total 106.000 · Host Fee Savings Account</b>	<u>106,197.58</u>
<b>Total Checking/Savings</b>	<u>106,197.58</u>
<b>Total Current Assets</b>	<u>106,197.58</u>
<b>TOTAL ASSETS</b>	<u><u>106,197.58</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,139.09
Net Income	11.45
<b>Total Equity</b>	<u>106,197.58</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>106,197.58</u></u>

# LNT Palmer Sewer Fund - 08

## Balance Sheet

As of November 30, 2021

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	<u>Nov 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,656.75
Total Checking/Savings	<u>173,656.75</u>
Total Current Assets	<u>173,656.75</u>
<b>TOTAL ASSETS</b>	<b><u>173,656.75</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,919.17
Net Income	60.32
Total Equity	<u>173,656.75</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>173,656.75</u></b>

**LNT Nazareth Sewer Fund - 09**  
**Balance Sheet**  
As of November 30, 2021

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	<u>Nov 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Nazareth Sewer Checking Account	-20.00
100.500 · Nazareth Sewer - ICS Sweep Acct	45,619.77
<b>Total Checking/Savings</b>	<u>45,599.77</u>
<b>Total Current Assets</b>	<u>45,599.77</u>
<b>TOTAL ASSETS</b>	<u><u>45,599.77</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	36,682.90
Net Income	3,706.54
<b>Total Equity</b>	<u>45,599.77</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>45,599.77</u></u>

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

	Nov 30, 21
<b>ASSETS</b>	
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
<b>Total 100.000 · LAB Checking Account</b>	<b>0.00</b>
100.500 · Open Space Recreation- Sweep	966,704.02
102.000 · EIT Open Space - Restricted	1,158,749.69
106.000 · PLGIT Savings Account	146,398.26
<b>Total Checking/Savings</b>	<b>2,271,851.97</b>
<b>Total Current Assets</b>	<b>2,271,851.97</b>
<b>TOTAL ASSETS</b>	<b>2,271,851.97</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	920,021.00
Net Income	821,336.02
<b>Total Equity</b>	<b>2,271,851.97</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,271,851.97</b>

**LNT Capital Sewer-Signals Fund-18**  
**Balance Sheet**  
As of November 30, 2021

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	<u>Nov 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	18,943.36
106.000 · Swr/Signal PLUS Account	136.14
Total Checking/Savings	<u>19,079.50</u>
Total Current Assets	<u>19,079.50</u>
<b>TOTAL ASSETS</b>	<b><u>19,079.50</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-835,833.57
Net Income	<u>2,501.86</u>
Total Equity	<u>19,079.50</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>19,079.50</u></b>



10:23 AM

12/17/21

Accrual Basis

(95)LNT Fiscal Stability Fund

**Balance Sheet**

As of November 30, 2021

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	<u>Nov 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,847.07
109.001 · Certificate of Deposit-Embassy	261,503.97
Total Checking/Savings	<u>355,351.04</u>
Total Current Assets	<u>355,351.04</u>
<b>TOTAL ASSETS</b>	<b><u>355,351.04</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	355,078.54
Net Income	272.50
Total Equity	<u>355,351.04</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>355,351.04</u></b>

**LNT Capital Reserve - 30**  
**Balance Sheet**  
As of November 30, 2021

	Nov 30, 21
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	103,231.76
106.003 · OFFICE EQUIPMENT	2,873.50
106.004 · SPECIAL PROJECTS	27,234.37
106.006 · POLICE EQUIPMENT (CRPD)	25,000.00
106.000 · Capital Reserve Savings Account - Other	6,791.47
Total 106.000 · Capital Reserve Savings Account	164,931.10
Total Checking/Savings	164,931.10
Total Current Assets	164,931.10
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
<b>TOTAL ASSETS</b>	<b>165,011.61</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-12,591.10
Net Income	-31,364.97
Total Equity	165,011.61
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>165,011.61</b>

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

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	<u>Nov 30, 21</u>
<b>ASSETS</b>	
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	41.33
Total 106.000 · Fire CR Savings Account	<u>106,524.81</u>
Total Checking/Savings	<u>106,524.81</u>
Total Current Assets	<u>106,524.81</u>
<b>TOTAL ASSETS</b>	<b><u>106,524.81</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	101,749.85
Net Income	<u>-229,822.67</u>
Total Equity	<u>106,524.81</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>106,524.81</u></b>

3:55 PM

# 37LNT Highway Reconstruction & Rehabilitation

12/15/21

## Balance Sheet

Accrual Basis

As of November 30, 2021

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	<u>Nov 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	428,156.72
Total Checking/Savings	<u>428,156.72</u>
Total Current Assets	<u>428,156.72</u>
<b>TOTAL ASSETS</b>	<b><u>428,156.72</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	497,355.77
Net Income	<u>-69,199.05</u>
Total Equity	<u>428,156.72</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>428,156.72</u></b>

3:57 PM

# LNT Capital Reserve - Equipment Replacement

12/15/21

## Balance Sheet

Accrual Basis

As of November 30, 2021

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	<u>Nov 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	116,239.82
Total Checking/Savings	<u>116,239.82</u>
Total Current Assets	<u>116,239.82</u>
<b>TOTAL ASSETS</b>	<b><u>116,239.82</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	358,720.95
Net Income	<u>-242,481.13</u>
Total Equity	<u>116,239.82</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>116,239.82</u></b>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of November 30, 2021

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	<u>Nov 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.500 · Recycling - Sweep Account	85,599.83
Total Checking/Savings	<u>85,599.83</u>
Total Current Assets	<u>85,599.83</u>
<b>TOTAL ASSETS</b>	<b><u>85,599.83</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	115,990.10
Net Income	<u>-30,390.27</u>
Total Equity	<u>85,599.83</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>85,599.83</u></b>

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

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	<u>Nov 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	50,004.30
Total Checking/Savings	50,004.30
Total Current Assets	50,004.30
<b>TOTAL ASSETS</b>	<b><u>50,004.30</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-23,186.81
Net Income	-36,228.42
Total Equity	50,004.30
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>50,004.30</u></b>

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of November 30, 2021

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	<u>Nov 30, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 Traffic Impact Account	-20.00
100.500 Traffic Impact - Sweep	1,595,642.85
109.000 Certificate of Deposit	525,266.68
<b>Total Checking/Savings</b>	<u>2,120,889.53</u>
<b>Total Current Assets</b>	<u>2,120,889.53</u>
<b>TOTAL ASSETS</b>	<u><b>2,120,889.53</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 Opening Equity	500,000.00
Retained Earnings	1,505,932.03
Net Income	114,957.50
<b>Total Equity</b>	<u>2,120,889.53</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>2,120,889.53</b></u>



**34-LNT AMERICAN RESCUE PLAN FUNDS**  
**Balance Sheet**  
**As of November 30, 2021**

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	<u>Nov 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 - Checking Account	344,951.61
<b>Total Checking/Savings</b>	<u>344,951.61</u>
<b>Total Current Assets</b>	<u>344,951.61</u>
<b>TOTAL ASSETS</b>	<u><b>344,951.61</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Net Income	344,951.61
<b>Total Equity</b>	<u>344,951.61</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>344,951.61</b></u>

10:39 AM

12/17/21

Accrual Basis

Lower Nazareth Township Sewer Department

Balance Sheet

As of November 30, 2021

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	<u>Nov 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-46.85
100.500 · Sewer - Sweep Account	365,259.11
Total Checking/Savings	<u>365,212.26</u>
Total Current Assets	<u>365,212.26</u>
<b>TOTAL ASSETS</b>	<b><u>365,212.26</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	285,767.62
Net Income	79,444.64
Total Equity	<u>365,212.26</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>365,212.26</u></b>

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

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	<b>Nov 30, 21</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101.000 · Master Escrow Checking - LAB	989.33
102.000 · SAVINGS ACCOUNTS - LAB	1,012,153.56
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,431.48
<b>Total Checking/Savings</b>	1,031,574.97
<b>Total Current Assets</b>	1,031,574.97
<b>TOTAL ASSETS</b>	<b>1,031,574.97</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
230.000 · Due to Other Funds	2,330.51
<b>Total Other Current Liabilities</b>	2,330.51
<b>Total Current Liabilities</b>	2,330.51
<b>Total Liabilities</b>	2,330.51
<b>Equity</b>	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	236,398.29
Net Income	(51,224.54)
<b>Total Equity</b>	1,029,244.46
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,031,574.97</b>

**Lower Nazareth Township**  
**Balance Sheet**  
As of November 30, 2021

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	<u>Nov 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	94,447.20
100.000 · Checking Account - Other	<u>-110,415.53</u>
Total 100.000 · Checking Account	5,307.50
100.500 · D&I Checking - Sweep Account	<u>113,602.37</u>
Total Checking/Savings	<u>118,909.87</u>
Total Current Assets	<u>118,909.87</u>
<b>TOTAL ASSETS</b>	<b><u>118,909.87</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	64,417.81
Net Income	<u>-6,221.47</u>
Total Equity	<u>118,909.87</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>118,909.87</u></b>