



**Lower Nazareth Township**  
**Financial Report**  
*January 2022*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

**Jan-22**

<b>General Fund - 01</b>	\$ 1,164,991
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 106,200
<b>Palmer Sewer Fund - 08</b>	\$ 173,660
<b>Nazareth Sewer Fund - 09</b>	\$ 49,971
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CASH</b>	\$ 1,007,900
<b>Capital Reserve</b>	
<b>Open Space Restricted Fund - 16 - EIT</b>	\$ 1,236,972
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CD</b>	\$ -
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$ 2,244,872
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 19,080
<b>Fiscal Stability Fund - 95 - CASH</b>	\$ 93,849
<b>Fiscal Stability Fund - 95 - CD</b>	\$ 261,504
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$ 355,353
<b>Capital Reserve - Municipal - 30</b>	\$ 149,981
<b>Capital Reserve - Fire Fund - 31</b>	\$ 234,738
<b>Highway Reconstruction/Rehabilitation -</b>	\$ 428,164
<b>Capital Reserve - Equipment Replacement -</b>	\$ 122,742
<b>Refuse/Recycling Collection - 33</b>	\$ 43,968
<b>State Liquid Fuels Fund - 35</b>	\$ 50,005
<b>Traffic Impact - 091 - CASH</b>	\$ 1,533,384
<b>Traffic Impact - 091 - CD</b>	\$ 525,267
<b>Traffic Impact - 091 - TOTAL</b>	\$ 2,058,650
<b>LNT American Rescue Plan Funds</b>	\$ 344,955
<b><i>Total Township Funds...</i></b>	<b><u><u>\$7,547,328</u></u></b>
<b>Lower Nazareth Township Sewer Department</b>	\$ 368,103
<b>Master Escrow Account</b>	\$ 1,051,469
<b>Development &amp; Inspection Account</b>	\$ 110,088
<b><i>Total Escrow Accounts...</i></b>	<b><u><u>\$1,529,660</u></u></b>

**Lower Nazareth Township  
General Fund Balance Sheet**

As of January 31, 2022

	Jan 31, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	-42,422.96
100.500 · Checking - ICS Sweep Account	1,023,754.18
105.000 · Payroll Account	-1,238.71
105.500 · Payroll - ICS Sweep Account	48,992.29
106.000 · LAB Savings Account	638.64
106.100 · PLGIT Account	107,713.86
106.200 · Real Estate Tax Collections	25,053.49
110.000 · Petty Cash	250.00
	1,162,740.79
<b>Total Checking/Savings</b>	1,162,740.79
<b>Total Current Assets</b>	1,162,740.79
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	<b>1,164,990.79</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	1,040.41
219 · Occup Privilege Tax Withheld	64.00
223 · Unemployment Withheld	43.92
228 · Bond Reimbursement	140.00
	1,288.33
<b>Total 210.000 · PAYROLL LIABILITIES</b>	1,288.33
<b>Total Other Current Liabilities</b>	1,288.33
<b>Total Current Liabilities</b>	1,288.33
<b>Total Liabilities</b>	1,288.33
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	854,289.31
Net Income	-462,439.33
	1,163,702.46
<b>Total Equity</b>	1,163,702.46
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,164,990.79</b>

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2022

02/24/22

	Jan 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	0.00	1,995,000.00	-1,995,000.00	0.0%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	0.00	22,000.00	-22,000.00	0.0%
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>0.00</b>	<b>2,017,000.00</b>	<b>-2,017,000.00</b>	<b>0.0%</b>
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	29,043.48	290,000.00	-260,956.52	10.0%
310.210 · Earned Income - Current	0.00	1,500,000.00	-1,500,000.00	0.0%
310.220 · Earned Income - Prior	71,385.94	100,000.00	-28,614.06	71.4%
310.510 · Local Services Tax	330.79	425,000.00	-424,669.21	0.1%
<b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>	<b>100,760.21</b>	<b>2,315,000.00</b>	<b>-2,214,239.79</b>	<b>4.4%</b>
<b>Total 300.000 · TAXES</b>	<b>100,760.21</b>	<b>4,332,000.00</b>	<b>-4,231,239.79</b>	<b>2.3%</b>
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	7,604.88	98,000.00	-90,395.12	7.8%
<b>Total 320.000 · LICENSES &amp; PERMITS</b>	<b>7,604.88</b>	<b>98,000.00</b>	<b>-90,395.12</b>	<b>7.8%</b>
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	2,600.22	30,000.00	-27,399.78	8.7%
331.122 · Ordinance Violations	310.80	4,000.00	-3,689.20	7.8%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<b>2,911.02</b>	<b>34,000.00</b>	<b>-31,088.98</b>	<b>8.6%</b>
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	10.97	425.00	-414.03	2.6%
341.02 · Interest on Savings	1.29	150.00	-148.71	0.9%
<b>Total 341.000 · Interest Earnings</b>	<b>12.26</b>	<b>575.00</b>	<b>-562.74</b>	<b>2.1%</b>
342.000 · Rents and Royalties				
342.20 · Property Rental Income	3,154.81	70,000.00	-66,845.19	4.5%
<b>Total 342.000 · Rents and Royalties</b>	<b>3,154.81</b>	<b>70,000.00</b>	<b>-66,845.19</b>	<b>4.5%</b>
<b>Total 340.000 · INTEREST, RENTS &amp; ROYALTIES</b>	<b>3,167.07</b>	<b>70,575.00</b>	<b>-67,407.93</b>	<b>4.5%</b>
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	4,000.00	-4,000.00	0.0%
355.040 · Alcoholic Beverage Licenses	0.00	2,000.00	-2,000.00	0.0%
355.051 · Non-Uniform	0.00	80,000.00	-80,000.00	0.0%
355.070 · Fire Relief	0.00	74,000.00	-74,000.00	0.0%
<b>Total 355.000 · STATE SHARED REVENUES</b>	<b>0.00</b>	<b>160,000.00</b>	<b>-160,000.00</b>	<b>0.0%</b>
<b>Total 350.000 · INTERGOVERNMENTAL REVE...</b>	<b>0.00</b>	<b>160,000.00</b>	<b>-160,000.00</b>	<b>0.0%</b>
360.000 · CHARGES FOR SERVICES				
361.000 · General Government	590.00	15,000.00	-14,410.00	3.9%
361.310 · Subdivision & Land Development	1,600.00	4,000.00	-2,400.00	40.0%
361.330 · Zoning Hearings				

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2022

	Jan 22	Budget	\$ Over Budget	% of Budget
361.500 - Maps & Publications	3.75	250.00	-246.25	1.5%
361.57 - Misc. Publications/Copying				
Total 361.500 - Maps & Publications	3.75	250.00	-246.25	1.5%
Total 361.000 - General Government	2,193.75	19,250.00	-17,056.25	11.4%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	0.00	100.00	-100.00	0.0%
362.410 - Building & Zoning Permits	530.00	20,000.00	-19,450.00	2.8%
362.440 - Sewer Permits	150.00	1,500.00	-1,350.00	10.0%
362.450 - Moving & Occupancy Permits	0.00	25.00	-25.00	0.0%
362.451 - Use & Occupancy Permits	200.00	50.00	150.00	400.0%
362.452 - Moving Permits	85.00	500.00	-415.00	17.0%
362.470 - Driveway Permits	0.00	2,000.00	-2,000.00	0.0%
362.480 - Grading Permits	0.00	15,000.00	-15,000.00	0.0%
362.481 - Swimming Pool Grading Permits	675.00	5,000.00	-4,325.00	13.5%
362.490 - Peddling Permit	0.00	50.00	-50.00	0.0%
Total 362.000 - PUBLIC SAFETY	1,660.00	44,225.00	-42,565.00	3.8%
Total 360.000 - CHARGES FOR SERVICES	3,853.75	63,475.00	-59,621.25	6.1%
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%
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%
367.350 - Field Use Fees	1,500.00	2,000.00	-500.00	75.0%
Total 367.000 - CULTURE-RECREATION	1,500.00	19,500.00	-18,000.00	7.7%
389.000 - MISCELLANEOUS INCOME				
Total Income	119,796.93	4,777,800.00	-4,658,003.07	2.5%
Gross Profit	119,796.93	4,777,800.00	-4,658,003.07	2.5%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	1,041.65	12,500.00	-11,458.35	8.3%
400.215 - Postage	928.54	6,000.00	-5,071.46	15.5%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	0.00	2,000.00	-2,000.00	0.0%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	325.03	5,500.00	-5,174.97	5.9%
400.324 - Wireless	330.00	4,500.00	-4,170.00	7.3%
Total 400.320 - Telephone	655.03	10,000.00	-9,344.97	6.6%
400.340 - Advertising	776.77	9,000.00	-8,223.23	8.6%
400.342 - Public Relations Printing	0.00	9,000.00	-9,000.00	0.0%
400.374 - Maintenance Agreements	598.62	16,000.00	-15,401.38	3.7%
400.384 - Office Equipment Rental	180.00	750.00	-570.00	24.0%
400.420 - Dues & Subscriptions	2,508.72	4,500.00	-1,991.28	55.7%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2022

	Jan 22	Budget	\$ Over Budget	% of Budget
400.460 - Meetings & Continuing Education	0.00	8,000.00	-8,000.00	0.0%
<b>Total 400.000 - GENERAL GOVERNMENT</b>	<b>6,689.33</b>	<b>78,300.00</b>	<b>-71,610.67</b>	<b>8.5%</b>
402.000 - AUDITING	40.00	50.00	-10.00	80.0%
402.105 - Audit Wages	0.00	11,000.00	-11,000.00	0.0%
402.311 - Accounting & Auditing Services				
<b>Total 402.000 - AUDITING</b>	<b>40.00</b>	<b>11,050.00</b>	<b>-11,010.00</b>	<b>0.4%</b>
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	223.85	8,000.00	-7,776.15	2.8%
403.201 - Real Estate Collection Supplies	0.00	2,500.00	-2,500.00	0.0%
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	1,700.00	-1,700.00	0.0%
403.317 - Tax Collection Committee Servc	0.00	300.00	-300.00	0.0%
403.319 - Tax Refunds	8.00	2,500.00	-2,492.00	0.3%
403.350 - Insurance & Bonding	1,522.00	1,600.00	-78.00	95.1%
403.430 - Tax Appeals	0.00	500.00	-500.00	0.0%
<b>Total 403.000 - TAX COLLECTION</b>	<b>1,753.85</b>	<b>17,350.00</b>	<b>-15,596.15</b>	<b>10.1%</b>
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	3,175.00	35,000.00	-31,825.00	9.1%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
<b>Total 404.000 - SOLICITOR/LEGAL</b>	<b>3,175.00</b>	<b>36,500.00</b>	<b>-33,325.00</b>	<b>8.7%</b>
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	22,868.77	345,000.00	-322,131.23	6.6%
405.200 - Office Supplies	653.34	7,000.00	-6,346.66	9.4%
405.300 - Bond	3,418.00	1,500.00	1,918.00	227.9%
<b>Total 405.000 - PERSONNEL SERVICES</b>	<b>26,942.11</b>	<b>353,500.00</b>	<b>-326,557.89</b>	<b>7.6%</b>
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	330.83	2,000.00	-1,669.17	16.5%
406.316 - Drug Testing	0.00	500.00	-500.00	0.0%
406.317 - Employee Record Checks	25.00	100.00	-75.00	25.0%
406.318 - Bank Fees	21.61			
406.319 - Reimburse private prop damage	0.00	500.00	-500.00	0.0%
406.325 - Internet fees / Website Develop	513.47	6,500.00	-5,986.53	7.9%
406.331 - Mileage	0.00	250.00	-250.00	0.0%
406.338 - Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 - Personnel Advertising	0.00	1,500.00	-1,500.00	0.0%
406.421 - License & Permit Renewal	0.00	200.00	-200.00	0.0%
<b>Total 406.000 - GENERAL GOVT. ADMINISTRATION</b>	<b>890.91</b>	<b>11,650.00</b>	<b>-10,759.09</b>	<b>7.6%</b>
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	289.38	5,000.00	-4,710.62	5.8%
407.215 - Software	2,900.00	15,000.00	-12,100.00	19.3%
407.370 - Computer Services	81.00	15,000.00	-14,919.00	0.5%
<b>Total 407.000 - DATA PROCESSING</b>	<b>3,270.38</b>	<b>35,000.00</b>	<b>-31,729.62</b>	<b>9.3%</b>
408.000 - ENGINEERING SERVICES				

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2022

	Jan 22	Budget	\$ Over Budget	% of Budget
408.310 · Engineering Services - Gen Con	622.50	45,000.00	-44,377.50	1.4%
408.319 · Special Projects	2,515.00	15,000.00	-12,485.00	16.8%
<b>Total 408.000 · ENGINEERING SERVICES</b>	<b>3,137.50</b>	<b>60,000.00</b>	<b>-56,862.50</b>	<b>5.2%</b>
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	373.06	5,000.00	-4,626.94	7.5%
409.230 · Heating Fuel	7,096.60	33,000.00	-25,903.40	21.5%
409.300 · Facilities Maintenance	1,627.13	10,000.00	-8,372.87	16.3%
409.318 · Building Security Systems	0.00	4,500.00	-4,500.00	0.0%
409.360 · Public Utilities				
409.361 · Electricity	914.06	11,000.00	-10,085.94	8.3%
409.366 · Water	293.28	3,000.00	-2,706.72	9.8%
<b>Total 409.560 · Public Utilities</b>	<b>1,207.34</b>	<b>14,000.00</b>	<b>-12,792.66</b>	<b>8.6%</b>
409.367 · Trash Removal	0.00	5,000.00	-5,000.00	0.0%
<b>Total 409.000 · GEN GOVT. BUILDINGS</b>	<b>10,304.13</b>	<b>71,500.00</b>	<b>-61,195.87</b>	<b>14.4%</b>
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	302,575.16	1,816,000.00	-1,513,424.84	16.7%
<b>Total 410.000 · PUBLIC SAFETY</b>	<b>302,575.16</b>	<b>1,816,000.00</b>	<b>-1,513,424.84</b>	<b>16.7%</b>
411.000 · FIRE				
411.500 · Building Capital Reserve	2,023.54	90,000.00	-87,976.46	2.2%
411.500 · Contributions	6,601.49	90,000.00	-83,398.51	7.3%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	19,591.54	80,000.00	-60,408.46	24.5%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	1,011.77	50,000.00	-48,988.23	2.0%
<b>Total 411.000 · FIRE</b>	<b>29,228.34</b>	<b>460,000.00</b>	<b>-430,771.66</b>	<b>6.4%</b>
412.000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	0.00	1,500.00	-1,500.00	0.0%
412.542 · Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
<b>Total 412.000 · AMBULANCE</b>	<b>0.00</b>	<b>31,500.00</b>	<b>-31,500.00</b>	<b>0.0%</b>
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	7,127.65	115,000.00	-107,872.35	6.2%
413.121 · Sewage Enforcement Officer	0.00	1,500.00	-1,500.00	0.0%
413.200 · Supplies	261.17	1,000.00	-738.83	26.1%
413.325 · Postage	8.70	1,000.00	-991.30	0.9%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 · CODE ENFORCEMENT</b>	<b>7,397.52</b>	<b>119,000.00</b>	<b>-111,602.48</b>	<b>6.2%</b>
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	782.00	2,500.00	-1,718.00	31.3%
414.116 · Zoning Hearing Bd Compensation	200.00	2,000.00	-1,800.00	10.0%
414.117 · Planning Commission Comp.	250.00	2,500.00	-2,250.00	10.0%
414.120 · Legal	0.00	5,000.00	-5,000.00	0.0%
414.310 · Developer Refunds	0.00	250.00	-250.00	0.0%
414.313 · Engineer	990.50	35,000.00	-34,009.50	2.8%
414.340 · Zoning Hearing Advertisements	501.10	3,500.00	-2,998.90	14.3%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2022

	Jan 22	Budget	\$ Over Budget	% of Budget
<b>Total 414,000 - PLANNING &amp; ZONING</b>	2,723.60	50,750.00	-48,026.40	5.4%
415.114 - EMERGENCY MANAGEMENT COORD	200.00	2,400.00	-2,200.00	8.3%
419.540 - EMS Notification System Service	2,623.33	3,000.00	-376.67	87.4%
422.450 - Animal Control	3,461.00	13,900.00	-10,439.00	24.9%
<b>426,000 - SANITATION EXPENSE</b>				
426.115 - Recycling Collection Wages	551.25	9,500.00	-8,948.75	5.8%
<b>Total 426,000 - SANITATION EXPENSE</b>	551.25	9,500.00	-8,948.75	5.8%
<b>429,000 - PUBLIC WORKS - SANITATION</b>				
429.364 - Sanitary Sewer Expenses	533.14	9,000.00	-8,466.86	5.9%
<b>Total 429,000 - PUBLIC WORKS - SANITATION</b>	533.14	9,000.00	-8,466.86	5.9%
<b>430,000 - HWYS., ROADS &amp; STREETS</b>				
430.100 - Personnel Services	46,694.03	710,000.00	-663,305.97	6.6%
430.245 - Supplies	542.85	13,000.00	-12,457.15	4.2%
430.300 - Facilities Maintenance	0.00	2,000.00	-2,000.00	0.0%
430.320 - Telephone				
430.321 - Local	48.66	700.00	-651.34	7.0%
430.329 - Wireless	180.35	2,300.00	-2,119.65	7.8%
<b>Total 430,320 - Telephone</b>	229.01	3,000.00	-2,770.99	7.6%
430.330 - Heating Fuel	1,247.21	10,000.00	-8,752.79	12.5%
430.360 - Electricity	292.60	3,000.00	-2,707.40	9.8%
430.384 - Equip/Machinery Rental	0.00	3,000.00	-3,000.00	0.0%
430.450 - Contracted Services	31.39	1,000.00	-968.61	3.1%
430.460 - Continuing Education	0.00	8,000.00	-8,000.00	0.0%
430.740 - Equipment Purchase	0.00	12,000.00	-12,000.00	0.0%
430.750 - Misc. Shop Tools & Equipment	0.00	10,000.00	-10,000.00	0.0%
<b>Total 430,000 - HWYS., ROADS &amp; STREETS</b>	49,037.09	775,000.00	-725,962.91	6.3%
<b>432,000 - WINTER MAINTENANCE</b>				
432.100 - Winter Maintenance Materials	1,501.40	70,000.00	-68,498.60	2.1%
<b>Total 432,000 - WINTER MAINTENANCE</b>	1,501.40	70,000.00	-68,498.60	2.1%
<b>433,000 - TRAFFIC CONTROL DEVICES</b>				
433.200 - Traffic signs	412.61	13,000.00	-12,587.39	3.2%
433.246 - Pavement Marking Supplies	0.00	1,000.00	-1,000.00	0.0%
433.249 - Traffic Control Supplies-signal	0.00	2,000.00	-2,000.00	0.0%
433.360 - Traffic signal electric	349.28	4,000.00	-3,650.72	8.7%
433.375 - Line Painting	0.00	7,500.00	-7,500.00	0.0%
433.450 - Signals contracted service	1,685.05	6,000.00	-4,314.95	28.1%
<b>Total 433,000 - TRAFFIC CONTROL DEVICES</b>	2,446.94	33,500.00	-31,053.06	7.3%
<b>434,000 - STREET LIGHTING</b>				
434.360 - St. Light Electricity	309.50	4,000.00	-3,690.50	7.7%
<b>Total 434,000 - STREET LIGHTING</b>	309.50	4,000.00	-3,690.50	7.7%
<b>437,000 - EQUIPMENT REPAIRS-FUEL</b>				
437.200 - Tool & Equipment Repairs	1,016.15	7,500.00	-6,483.85	13.5%
437.213 - Equipment Parts & Supplies	2,337.94	50,000.00	-47,662.06	4.7%



Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2022

	Jan 22	Budget	\$ Over Budget	% of Budget
437.233 · Equipment Motor Fuel	4,311.27	30,000.00	-25,688.73	14.4%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	7,665.36	87,500.00	-79,834.64	8.8%
<b>438.000 · HIGHWAY MAINT &amp; REPAIR</b>				
438.271 · Paving and Patching Materials	534.06	20,000.00	-19,465.94	2.7%
438.272 · Aggregate Supplies	0.00	7,500.00	-7,500.00	0.0%
438.273 · Pipe and Drainage Supplies	0.00	4,000.00	-4,000.00	0.0%
438.274 · Pavement Maintenance Supplies	0.00	7,000.00	-7,000.00	0.0%
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	534.06	38,500.00	-37,965.94	1.4%
<b>439.000 · HWY CONST &amp; REBUILDING PRJCTS</b>				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	0.00	5,000.00	-5,000.00	0.0%
<b>Total 439.000 · HWY CONST &amp; REBUILDING P...</b>	0.00	5,500.00	-5,500.00	0.0%
<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	0.00	7,000.00	-7,000.00	0.0%
452.300 · Recreation Safety Insurance	125.76	5,000.00	-4,874.24	2.5%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	125.76	26,000.00	-25,874.24	0.5%
<b>454.000 · PARKS</b>				
454.200 · Park supplies	0.00	7,500.00	-7,500.00	0.0%
454.230 · Fuel	698.94	5,000.00	-4,301.06	14.0%
454.370 · Park Facilities Maintenance	0.00	7,500.00	-7,500.00	0.0%
454.500 · Contracted Services	0.00	5,000.00	-5,000.00	0.0%
<b>Total 454.000 · PARKS</b>	698.94	25,000.00	-24,301.06	2.8%
<b>456.000 · LIBRARY</b>				
456.520 · Library Contribution	13,812.50	82,875.00	-69,062.50	16.7%
<b>Total 456.000 · LIBRARY</b>	13,812.50	82,875.00	-69,062.50	16.7%
<b>480.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>				
481.100 · Social Security Employer Paid	4,899.40	80,000.00	-75,100.60	6.1%
481.200 · Medicare Employer Paid	1,145.88	20,000.00	-18,854.12	5.7%
481.300 · Unemployment Comp Employer Paid	4,779.61	3,000.00	1,779.61	159.3%
483.197 · Non-Uniform Pension Plan Contrib	204.42	130,000.00	-129,795.58	0.2%
483.310 · Pension Plan Admin Fees	0.00	5,000.00	-5,000.00	0.0%
484.354 · Workers Comp Insurance	0.00	48,000.00	-48,000.00	0.0%
487.196 · Health Insurance	59,751.80	355,000.00	-295,248.20	16.8%
487.197 · Other Group Benefits	4,747.30	28,000.00	-23,252.70	17.0%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BEN...</b>	75,528.41	669,000.00	-593,471.59	11.3%
<b>486.000 · Insurance</b>				
486.350 · Liability Insurance	25,002.00	53,000.00	-27,998.00	47.2%
<b>Total 486.000 · Insurance</b>	25,002.00	53,000.00	-27,998.00	47.2%
<b>6561 · *Payroll Expenses</b>	77.75			
<b>Total Expense</b>	582,236.26	5,059,775.00	-4,477,538.74	11.5%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2022

	Jan 22	Budget	\$ Over Budget	% of Budget
Net Income	-462,439.33	-281,975.00	-180,464.33	164.0%

# LNT Revenue Fund-Host Fee-05

## Balance Sheet

As of January 31, 2022

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	<u>Jan 31, 22</u>
<b>ASSETS</b>	
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>7,669.33</u>
Total 106.000 · Host Fee Savings Account	<u>106,199.86</u>
Total Checking/Savings	<u>106,199.86</u>
Total Current Assets	<u>106,199.86</u>
<b>TOTAL ASSETS</b>	<b><u>106,199.86</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,151.76
Net Income	<u>1.06</u>
Total Equity	<u>106,199.86</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>106,199.86</u></b>

# LNT Palmer Sewer Fund - 08

## Balance Sheet

As of January 31, 2022

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	<u>Jan 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,659.69
Total Checking/Savings	<u>173,659.69</u>
Total Current Assets	<u>173,659.69</u>
<b>TOTAL ASSETS</b>	<b><u>173,659.69</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,980.96
Net Income	1.47
Total Equity	<u>173,659.69</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>173,659.69</u></b>

**LNT Nazareth Sewer Fund - 09**

**Balance Sheet**

As of January 31, 2022

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	<u>Jan 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	49,971.21
Total Checking/Savings	<u>49,971.21</u>
Total Current Assets	<u>49,971.21</u>
<b>TOTAL ASSETS</b>	<b><u>49,971.21</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	44,740.47
Net Income	20.41
Total Equity	<u>49,971.21</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>49,971.21</u></b>

# LNT Open Space Fund-16

## Balance Sheet

As of January 31, 2022

	<u>Jan 31, 22</u>
<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	-112,410.33
Total 100.000 · LAB Checking Account	-103,910.33
100.500 · Open Space Recreation- Sweep	965,409.29
102.000 · EIT Open Space - Restricted	1,236,972.11
106.000 · PLGIT Savings Account	146,401.41
Total Checking/Savings	2,244,872.48
Total Current Assets	2,244,872.48
<b>TOTAL ASSETS</b>	<b><u>2,244,872.48</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,788,145.69
Net Income	-73,768.16
Total Equity	2,244,872.48
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,244,872.48</u></b>

# LNT Capital Sewer-Signals Fund-18

## Balance Sheet

As of January 31, 2022

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	<u>Jan 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	18,943.70
106.000 · Swr/Signal PLUS Account	136.14
<b>Total Checking/Savings</b>	<u>19,079.84</u>
<b>Total Current Assets</b>	<u>19,079.84</u>
<b>TOTAL ASSETS</b>	<u><b>19,079.84</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-838,603.52
Net Income	5,272.15
<b>Total Equity</b>	<u>19,079.84</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>19,079.84</b></u>

# LNT Capital Reserve - 30

## Balance Sheet

As of January 31, 2022

	Jan 31, 22
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	88,982.26
106.003 · OFFICE EQUIPMENT	2,673.50
106.004 · SPECIAL PROJECTS	26,449.52
106.006 · POLICE EQUIPMENT (CRPD)	25,000.00
106.000 · Capital Reserve Savings Account - Other	6,794.90
<b>Total 106.000 · Capital Reserve Savings Account</b>	<b>149,900.18</b>
<b>Total Checking/Savings</b>	<b>149,900.18</b>
<b>Total Current Assets</b>	<b>149,900.18</b>
Other Assets	
130.02 · Due from Master Escrow	80.51
<b>Total Other Assets</b>	<b>80.51</b>
<b>TOTAL ASSETS</b>	<b>149,980.69</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-48,404.17
Net Income	-10,582.82
<b>Total Equity</b>	<b>149,980.69</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>149,980.69</b>



# LNT Capital Reserve Fire-31

## Balance Sheet

As of January 31, 2022

	<u>Jan 31, 22</u>
<b>ASSETS</b>	
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
106.000 · Fire CR Savings Account - Other	2.33
	<hr/>
Total 106.000 · Fire CR Savings Account	234,737.59
	<hr/>
Total Checking/Savings	234,737.59
	<hr/>
Total Current Assets	234,737.59
	<hr/>
<b>TOTAL ASSETS</b>	<b>234,737.59</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	137.63
Net Income	2.33
	<hr/>
Total Equity	234,737.59
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>234,737.59</b>
	<hr/> <hr/>

9:56 AM

# 37LNT Highway Reconstruction & Rehabilitation

02/24/22

## Balance Sheet

Accrual Basis

As of January 31, 2022

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	<u>Jan 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	428,163.87
Total Checking/Savings	<u>428,163.87</u>
Total Current Assets	<u>428,163.87</u>
<b>TOTAL ASSETS</b>	<b><u>428,163.87</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	428,160.32
Net Income	3.55
Total Equity	<u>428,163.87</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>428,163.87</u></b>

**LNT Capital Reserve - Equipment Replacement**  
**Balance Sheet**  
As of January 31, 2022

---

	<u>Jan 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	122,741.78
<b>Total Checking/Savings</b>	<u>122,741.78</u>
<b>Total Current Assets</b>	<u>122,741.78</u>
<b>TOTAL ASSETS</b>	<u><b>122,741.78</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	116,240.80
Net Income	6,500.98
<b>Total Equity</b>	<u>122,741.78</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>122,741.78</b></u>

8:48 AM

# Lower Nazareth Township - Refuse/Recycling Collection

02/24/22

## Balance Sheet

Accrual Basis

As of January 31, 2022

	<u>Jan 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-100.00
104.500 · Recycling - Sweep Account	44,067.90
<b>Total Checking/Savings</b>	<u>43,967.90</u>
<b>Total Current Assets</b>	<u>43,967.90</u>
<b>TOTAL ASSETS</b>	<u><u>43,967.90</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	44,082.54
Net Income	-114.64
<b>Total Equity</b>	<u>43,967.90</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>43,967.90</u></u>

# LNT Liquid Fuels Fund-35

## Balance Sheet

As of January 31, 2022

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	<u>Jan 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	50,005.38
Total Checking/Savings	<u>50,005.38</u>
Total Current Assets	<u>50,005.38</u>
<b>TOTAL ASSETS</b>	<b><u>50,005.38</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-59,414.65
Net Income	0.50
Total Equity	<u>50,005.38</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>50,005.38</u></b>

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of January 31, 2022

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	<u>Jan 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 Traffic Impact Account	-10.00
100.500 Traffic Impact - Sweep	1,533,393.55
109.000 Certificate of Deposit	525,266.68
<b>Total Checking/Savings</b>	<u>2,058,650.23</u>
<b>Total Current Assets</b>	<u>2,058,650.23</u>
<b>TOTAL ASSETS</b>	<u><b>2,058,650.23</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 Opening Equity	500,000.00
Retained Earnings	1,558,627.31
Net Income	22.92
<b>Total Equity</b>	<u>2,058,650.23</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>2,058,650.23</b></u>

9:36 AM

02/24/22

Accrual Basis

## 34-LNT AMERICAN RESCUE PLAN FUNDS

### Balance Sheet

As of January 31, 2022

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	<u>Jan 31, 22</u>
<b>ASSETS</b>	
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>
<b>TOTAL ASSETS</b>	<b><u>344,954.54</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	344,954.54
Total Equity	<u>344,954.54</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>344,954.54</u></b>

Lower Nazareth Township Sewer Department  
**Balance Sheet**  
As of January 31, 2022

---

	<u>Jan 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Sewer - Sweep Account	368,103.24
<b>Total Checking/Savings</b>	<u>368,103.24</u>
<b>Total Current Assets</b>	<u>368,103.24</u>
<b>TOTAL ASSETS</b>	<u><u>368,103.24</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	368,980.91
Net Income	-877.67
<b>Total Equity</b>	<u>368,103.24</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>368,103.24</u></u>



# Lower Nazareth Township Master Escrow

## Balance Sheet

As of January 31, 2022

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	<u>Jan 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	443.80
102.000 · SAVINGS ACCOUNTS - LAB	1,032,815.97
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,208.37
Total Checking/Savings	<u>1,051,468.74</u>
Total Current Assets	<u>1,051,468.74</u>
<b>TOTAL ASSETS</b>	<b><u>1,051,468.74</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
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	239,944.65
Net Income	<u>(34,877.13)</u>
Total Equity	1,049,138.23
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,051,468.74</u></b>

Lower Nazareth Township

Balance Sheet

As of January 31, 2022

---

	<u>Jan 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	85,623.23
100.000 · Checking Account - Other	<u>-119,293.05</u>
<b>Total 100.000 · Checking Account</b>	-12,393.99
100.500 · D&I Checking - Sweep Account	<u>122,481.88</u>
<b>Total Checking/Savings</b>	<u>110,087.89</u>
<b>Total Current Assets</b>	<u>110,087.89</u>
<b>TOTAL ASSETS</b>	<u><u>110,087.89</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	53,377.69
Net Income	<u>-4,003.33</u>
<b>Total Equity</b>	<u>110,087.89</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>110,087.89</u></u>