



Lower Nazareth Township
Financial Report
February 2022

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Feb-22

General Fund - 01	\$ 1,494,004
Special Revenue Fund - Host Fee - 05	\$ 106,201
Palmer Sewer Fund - 08	\$ 173,661
Nazareth Sewer Fund - 09	\$ 49,972
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 1,177,844
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 1,338,667
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 2,516,511
Capital Reserve - Sewer/Signals Fund - 18	\$ 19,080
Fiscal Stability Fund - 95 - CASH	\$ 93,849
Fiscal Stability Fund - 95 - CD	\$ 261,504
Fiscal Stability Fund - 95 - TOTAL	\$ 355,353
Capital Reserve - Municipal - 30	\$ 137,357
Capital Reserve - Fire Fund - 31	\$ 234,740
Highway Reconstruction/Rehabilitation -	\$ 428,167
Capital Reserve - Equipment Replacement -	\$ 124,943
Refuse/Recycling Collection - 33	\$ 43,853
State Liquid Fuels Fund - 35	\$ 50,006
Traffic Impact - 091 - CASH	\$ 1,599,743
Traffic Impact - 091 - CD	\$ 525,267
Traffic Impact - 091 - TOTAL	\$ 2,125,010
LNT American Rescue Plan Funds	\$ 344,955
LNT Community Events	\$ 5,000
<i>Total Township Funds...</i>	\$8,208,811
Lower Nazareth Township Sewer Department	\$ 380,237
Master Escrow Account	\$ 1,028,221
Development & Inspection Account	\$ 117,981
<i>Total Escrow Accounts...</i>	\$1,526,439

**Lower Nazareth Township
General Fund Balance Sheet**

As of February 28, 2022

	Feb 28, 22
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-26,686.62
100.500 · Checking - ICS Sweep Account	1,114,262.86
105.000 · Payroll Account	-226.88
105.500 · Payroll - ICS Sweep Account	48,909.31
106.000 · LAB Savings Account	638.65
106.100 · PLGIT Account	107,714.76
106.200 · Real Estate Tax Collections	246,891.48
110.000 · Petty Cash	250.00
	1,491,753.56
Total Checking/Savings	1,491,753.56
Total Current Assets	1,491,753.56
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,494,003.56
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,119.25
214 · NonUniform Pension Contribution	451.48
219 · Occup Privilege Tax Withheld	128.00
223 · Unemployment Withheld	92.10
224 · Whole Life Insurance - Employee	421.92
226 · Disability Insurance - Employee	144.74
227 · Critical illness - Employee	26.26
228 · Bond Reimbursement	280.00
	3,663.75
Total 210.000 · PAYROLL LIABILITIES	3,663.75
Total Other Current Liabilities	3,663.75
Total Current Liabilities	3,663.75
Total Liabilities	3,663.75
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	854,289.31
Net Income	-135,801.98
	1,490,339.81
Total Equity	1,490,339.81
TOTAL LIABILITIES & EQUITY	1,494,003.56

Lower Nazareth Township
General Fund Budget vs. Actual
 January through February 2022

	Jan - Feb 22	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	221,836.85	1,995,000.00	-1,773,163.15	11.1%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	1,208.36	22,000.00	-20,791.64	5.5%
Total 301.000 · REAL PROPERTY TAXES	223,045.21	2,017,000.00	-1,793,954.79	11.1%
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	25,749.92	1,500,000.00	-1,474,250.08	1.7%
310.220 · Earned Income - Prior	300,785.94	100,000.00	200,785.94	300.8%
310.510 · Local Services Tax	33,404.16	425,000.00	-391,595.84	7.9%
Total 310.000 · LOCAL ENABLING ACT TAXES	388,983.50	2,315,000.00	-1,926,016.50	16.8%
Total 300.000 · TAXES	612,028.71	4,332,000.00	-3,719,971.29	14.1%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	23,907.92	98,000.00	-74,092.08	24.4%
Total 320.000 · LICENSES & PERMITS	23,907.92	98,000.00	-74,092.08	24.4%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	4,025.28	30,000.00	-25,974.72	13.4%
331.122 · Ordinance Violations	669.37	4,000.00	-3,330.63	16.7%
Total 330.000 · FINES & FORFEITS	4,694.65	34,000.00	-29,305.35	13.8%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	20.22	425.00	-404.78	4.8%
341.02 · Interest on Savings	3.34	150.00	-146.66	2.2%
Total 341.000 · Interest Earnings	23.56	575.00	-551.44	4.1%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	6,309.62	70,000.00	-63,690.38	9.0%
Total 342.000 · Rents and Royalties	6,309.62	70,000.00	-63,690.38	9.0%
Total 340.000 · INTEREST, RENTS & ROYALTIES	6,333.18	70,575.00	-64,241.82	9.0%
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%
Total 355.000 · STATE SHARED REVENUES	0.00	160,000.00	-160,000.00	0.0%
Total 350.000 · INTERGOVERNMENTAL REVE...	0.00	160,000.00	-160,000.00	0.0%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government	5,780.00	15,000.00	-9,220.00	38.5%
361.310 · Subdivision & Land Development	3,100.00	4,000.00	-900.00	77.5%
361.330 · Zoning Hearings				

Lower Nazareth Township
General Fund Budget vs. Actual
 January through February 2022

	Jan - Feb 22	Budget	\$ Over Budget	% of Budget
361.500 - Maps & Publications	24.80	250.00	-225.20	9.9%
361.57 - Misc. Publications/Copying				
Total 361.500 - Maps & Publications	24.80	250.00	-225.20	9.9%
Total 361.000 - General Government	8,904.80	19,250.00	-10,345.20	46.3%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	0.00	100.00	-100.00	0.0%
362.410 - Building & Zoning Permits	850.00	20,000.00	-19,150.00	4.3%
362.440 - Sewer Permits	250.00	1,500.00	-1,250.00	16.7%
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	100.00	500.00	-400.00	20.0%
362.470 - Driveway Permits	50.00	2,000.00	-1,950.00	2.5%
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	2,125.00	44,225.00	-42,100.00	4.8%
Total 360.000 - CHARGES FOR SERVICES	11,029.80	63,475.00	-52,445.20	17.4%
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	0.00	50.00	-50.00	0.0%
Gross Profit	659,494.26	4,777,800.00	-4,118,305.74	13.8%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	3,124.95	12,500.00	-9,375.05	25.0%
400.215 - Postage	3,001.82	6,000.00	-2,998.18	50.0%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	95.00	2,000.00	-1,905.00	4.8%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	650.06	5,500.00	-4,849.94	11.8%
400.324 - Wireless	660.00	4,500.00	-3,840.00	14.7%
Total 400.320 - Telephone	1,310.06	10,000.00	-8,689.94	13.1%
400.340 - Advertising	1,663.99	9,000.00	-7,336.01	18.5%
400.342 - Public Relations Printing	0.00	9,000.00	-9,000.00	0.0%
400.374 - Maintenance Agreements	2,523.17	16,000.00	-13,476.83	15.8%
400.384 - Office Equipment Rental	180.00	750.00	-570.00	24.0%
400.420 - Dues & Subscriptions	2,648.86	4,500.00	-1,851.14	58.9%

Lower Nazareth Township
General Fund Budget vs. Actual
January through February 2022

	Jan - Feb 22	Budget	\$ Over Budget	% of Budget
400.460 - Meetings & Continuing Education	550.85	8,000.00	-7,449.15	6.9%
Total 400.000 - GENERAL GOVERNMENT	15,098.70	78,300.00	-63,201.30	19.3%
402.000 - AUDITING				
402.105 - Audit Wages	40.00	50.00	-10.00	80.0%
402.311 - Accounting & Auditing Services	0.00	11,000.00	-11,000.00	0.0%
Total 402.000 - AUDITING	40.00	11,050.00	-11,010.00	0.4%
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 Serv	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%
Total 403.000 - TAX COLLECTION	1,753.85	17,350.00	-15,596.15	10.1%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	6,968.71	35,000.00	-28,031.29	19.9%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	6,968.71	36,500.00	-29,531.29	19.1%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	46,090.68	345,000.00	-298,909.32	13.4%
405.200 - Office Supplies	1,279.92	7,000.00	-5,720.08	18.3%
405.300 - Bond	3,418.00	1,500.00	1,918.00	227.9%
Total 405.000 - PERSONNEL SERVICES	50,788.60	353,500.00	-302,711.40	14.4%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	398.25	2,000.00	-1,601.75	19.9%
406.316 - Drug Testing	120.00	500.00	-380.00	24.0%
406.317 - Employee Record Checks	25.00	100.00	-75.00	25.0%
406.318 - Bank Fees	22.65	500.00	-475.00	5.0%
406.319 - Reimburse private prop damage	25.00	6,500.00	-5,506.62	15.3%
406.325 - Internet fees / Website Develop	993.38	250.00	-743.38	0.0%
406.331 - Mileage	0.00	100.00	-100.00	0.0%
406.338 - Highway/Toll Reimbursement	0.00	1,500.00	-1,500.00	0.0%
406.341 - Personnel Advertising	0.00	200.00	-200.00	0.0%
406.421 - License & Permit Renewal	0.00	11,650.00	-11,650.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	1,584.28	11,650.00	-10,065.72	13.6%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	289.38	5,000.00	-4,710.62	5.8%
407.215 - Software	3,500.00	15,000.00	-11,450.00	23.7%
407.370 - Computer Services	787.00	15,000.00	-14,213.00	5.2%
Total 407.000 - DATA PROCESSING	4,626.38	35,000.00	-30,373.62	13.2%
408.000 - ENGINEERING SERVICES				

Lower Nazareth Township
General Fund Budget vs. Actual
January through February 2022

	Jan - Feb 22	Budget	\$ Over Budget	% of Budget
408.310 · Engineering Services - Gen Con	7,817.38	45,000.00	-37,182.62	17.4%
408.319 · Special Projects	2,515.00	15,000.00	-12,485.00	16.8%
Total 408.000 · ENGINEERING SERVICES	10,332.38	60,000.00	-49,667.62	17.2%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	598.16	5,000.00	-4,401.84	12.0%
409.230 · Heating Fuel	9,930.32	33,000.00	-23,069.68	30.1%
409.300 · Facilities Maintenance	1,686.03	10,000.00	-8,313.97	16.9%
409.318 · Building Security Systems	0.00	4,500.00	-4,500.00	0.0%
409.360 · Public Utilities				
409.361 · Electricity	1,887.44	11,000.00	-9,112.56	17.2%
409.366 · Water	413.90	3,000.00	-2,586.10	13.8%
Total 409.360 · Public Utilities	2,301.34	14,000.00	-11,698.66	16.4%
409.367 · Trash Removal	455.86	5,000.00	-4,544.14	9.1%
Total 409.000 · GEN GOVT. BUILDINGS	14,971.71	71,500.00	-56,528.29	20.9%
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	302,575.16	1,816,000.00	-1,513,424.84	16.7%
Total 410.000 · PUBLIC SAFETY	302,575.16	1,816,000.00	-1,513,424.84	16.7%
411.000 · FIRE				
411.500 · Building Capital Reserve	2,023.54	90,000.00	-87,976.46	2.2%
411.500 · Contributions	21,786.33	90,000.00	-68,213.67	24.2%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	19,748.08	80,000.00	-60,251.92	24.7%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	3,308.53	50,000.00	-46,691.47	6.6%
Total 411.000 · FIRE	46,866.48	460,000.00	-413,133.52	10.2%
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%
Total 412.000 · AMBULANCE	0.00	31,500.00	-31,500.00	0.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	14,599.98	115,000.00	-100,400.02	12.7%
413.121 · Sewage Enforcement Officer	641.25	1,500.00	-858.75	42.8%
413.200 · Supplies	261.17	1,000.00	-738.83	26.1%
413.525 · Postage	24.60	1,000.00	-975.40	2.5%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	15,527.00	119,000.00	-103,473.00	13.0%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	1,669.50	2,500.00	-830.50	66.8%
414.116 · Zoning Hearing Bd Compensation	550.00	2,000.00	-1,450.00	27.5%
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	2,118.75	35,000.00	-32,881.25	6.1%
414.340 · Zoning Hearing Advertisements	1,136.50	3,500.00	-2,363.50	32.5%

Lower Nazareth Township
General Fund Budget vs. Actual
January through February 2022

	Jan - Feb 22	Budget	\$ Over Budget	% of Budget
Total 414.000 · PLANNING & ZONING	5,724.75	50,750.00	-45,025.25	11.3%
415.114 · EMERGENCY MANAGEMENT COORD	600.00	2,400.00	-1,800.00	25.0%
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%
Total 426.000 · SANITATION EXPENSE	673.75	9,500.00	-8,826.25	7.1%
426.115 · Recycling Collection Wages				
Total 426.000 · SANITATION EXPENSE	673.75	9,500.00	-8,826.25	7.1%
429.000 · PUBLIC WORKS - SANITATION	533.14	9,000.00	-8,466.86	5.9%
429.364 · Sanitary Sewer Expenses				
Total 429.000 · PUBLIC WORKS - SANITATION	533.14	9,000.00	-8,466.86	5.9%
430.000 · HWYS., ROADS & STREETS	94,922.13	710,000.00	-615,077.87	13.4%
430.100 · Personnel Services	1,471.93	13,000.00	-11,528.07	11.3%
430.245 · Supplies	130.00	2,000.00	-1,870.00	6.5%
430.300 · Facilities Maintenance				
430.320 · Telephone	97.32	700.00	-602.68	13.9%
430.321 · Local	360.70	2,300.00	-1,939.30	15.7%
430.329 · Wireless				
Total 430.320 · Telephone	458.02	3,000.00	-2,541.98	15.3%
430.330 · Heating Fuel	4,787.28	10,000.00	-5,212.72	47.9%
430.360 · Electricity	625.51	3,000.00	-2,374.49	20.9%
430.384 · Equip/Machinery Rental	0.00	3,000.00	-3,000.00	0.0%
430.450 · Contracted Services	52.51	1,000.00	-947.49	5.3%
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%
Total 430.000 · HWYS., ROADS & STREETS	102,447.38	775,000.00	-672,552.62	13.2%
432.000 · WINTER MAINTENANCE	52,775.14	70,000.00	-17,224.86	75.4%
432.100 · Winter Maintenance Materials				
Total 432.000 · WINTER MAINTENANCE	52,775.14	70,000.00	-17,224.86	75.4%
433.000 · TRAFFIC CONTROL DEVICES	1,673.66	13,000.00	-11,326.34	12.9%
433.200 · Traffic signs	0.00	1,000.00	-1,000.00	0.0%
433.246 · Pavement Marking Supplies	0.00	2,000.00	-2,000.00	0.0%
433.249 · Traffic Control Supplies-signal	698.71	4,000.00	-3,301.29	17.5%
433.360 · Traffic signal electric	0.00	7,500.00	-7,500.00	0.0%
433.375 · Line Painting	2,057.55	6,000.00	-3,942.45	34.3%
433.450 · Signals contracted service				
Total 433.000 · TRAFFIC CONTROL DEVICES	4,429.92	33,500.00	-29,070.08	13.2%
434.000 · STREET LIGHTING	616.50	4,000.00	-3,383.50	15.4%
434.360 · St. Lght. Electricity				
Total 434.000 · STREET LIGHTING	616.50	4,000.00	-3,383.50	15.4%
437.000 · EQUIPMENT REPAIRS-FUEL	1,016.15	7,500.00	-6,483.85	13.5%
437.200 · Tool & Equipment Repairs	3,908.19	50,000.00	-46,091.81	7.8%
437.213 · Equipment Parts & Supplies				

Lower Nazareth Township
General Fund Budget vs. Actual
January through February 2022

	Jan - Feb 22	Budget	\$ Over Budget	% of Budget
437.233 · Equipment Motor Fuel	8,098.18	30,000.00	-21,901.82	27.0%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	13,022.52	87,500.00	-74,477.48	14.9%
438.000 · HIGHWAY MAINT & REPAIR	2,563.23	20,000.00	-17,436.77	12.8%
438.271 · Paving and Patching Materials	0.00	7,500.00	-7,500.00	0.0%
438.272 · Aggregate Supplies	0.00	4,000.00	-4,000.00	0.0%
438.273 · Pipe and Drainage Supplies	0.00	7,000.00	-7,000.00	0.0%
438.274 · Pavement Maintenance Supplies				
Total 438.000 · HIGHWAY MAINT & REPAIR	2,563.23	38,500.00	-35,936.77	6.7%
439.000 · HWY CONST & REBUILDING PRJCTS	0.00	500.00	-500.00	0.0%
439.313 · Engineer	2,552.48	5,000.00	-2,447.52	51.0%
439.600 · Construction/Rebuilding				
Total 439.000 · HWY CONST & REBUILDING P...	2,552.48	5,500.00	-2,947.52	46.4%
452.000 · RECREATION & CULTURE	0.00	14,000.00	-14,000.00	0.0%
452.115 · Staff Wages	0.00	7,000.00	-7,000.00	0.0%
452.249 · Recreation Programs	218.75	5,000.00	-4,781.25	4.4%
452.300 · Recreation Safety Insurance				
Total 452.000 · RECREATION & CULTURE	218.75	26,000.00	-25,781.25	0.8%
454.000 · PARKS	0.00	7,500.00	-7,500.00	0.0%
454.200 · Park supplies	1,726.57	5,000.00	-3,273.43	34.5%
454.230 · Fuel	0.00	7,500.00	-7,500.00	0.0%
454.370 · Park Facilities Maintenance	0.00	5,000.00	-5,000.00	0.0%
454.500 · Contracted Services				
Total 454.000 · PARKS	1,726.57	25,000.00	-23,273.43	6.9%
456.000 · LIBRARY	13,812.50	82,875.00	-69,062.50	16.7%
456.520 · Library Contribution				
Total 456.000 · LIBRARY	13,812.50	82,875.00	-69,062.50	16.7%
480.000 · INSURANCE & EMPLOYER BENEFITS	9,975.82	80,000.00	-70,024.18	12.5%
481.100 · Social Security Employer Paid	2,333.09	20,000.00	-17,666.91	11.7%
481.200 · Medicare Employer Paid	4,779.61	3,000.00	1,779.61	159.3%
481.300 · Unemployment Comp Employer Paid	430.16	130,000.00	-129,569.84	0.3%
483.197 · Non-Uniform Pension Plan Contrib	0.00	5,000.00	-5,000.00	0.0%
483.310 · Pension Plan Admin Fees	9,205.00	48,000.00	-38,795.00	19.2%
484.354 · Workers Comp Insurance	59,751.80	355,000.00	-295,248.20	16.8%
487.196 · Health Insurance	4,747.30	28,000.00	-23,252.70	17.0%
487.197 · Other Group Benefits				
Total 480.000 · INSURANCE & EMPLOYEE BEN...	91,222.78	669,000.00	-577,777.22	13.6%
486.000 · Insurance	25,002.00	53,000.00	-27,998.00	47.2%
486.350 · Liability Insurance				
Total 486.000 · Insurance	25,002.00	53,000.00	-27,998.00	47.2%
6561 · *Payroll Expenses	157.25	53,000.00	-27,998.00	47.2%
Total Expense	795,296.24	5,059,775.00	-4,264,478.76	15.7%

Lower Nazareth Township
General Fund Budget vs. Actual
January through February 2022

	Jan - Feb 22	Budget	\$ Over Budget	% of Budget
Net Income	-135,801.98		-281,975.00	48.2%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	105,220.19
106.002 · Fire/Ambulance	13,228.11
106.003 · Recycling	-19,917.77
106.000 · Host Fee Savings Account - Other	7,670.22
Total 106.000 · Host Fee Savings Account	<u>106,200.75</u>
Total Checking/Savings	<u>106,200.75</u>
Total Current Assets	<u>106,200.75</u>
TOTAL ASSETS	<u>106,200.75</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,151.76
Net Income	1.95
Total Equity	<u>106,200.75</u>
TOTAL LIABILITIES & EQUITY	<u>106,200.75</u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,661.01
Total Checking/Savings	<u>173,661.01</u>
Total Current Assets	<u>173,661.01</u>
TOTAL ASSETS	<u>173,661.01</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,980.96
Net Income	2.79
Total Equity	<u>173,661.01</u>
TOTAL LIABILITIES & EQUITY	<u>173,661.01</u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	49,971.58
Total Checking/Savings	<u>49,971.58</u>
Total Current Assets	<u>49,971.58</u>
TOTAL ASSETS	<u>49,971.58</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	44,740.47
Net Income	20.78
Total Equity	<u>49,971.58</u>
TOTAL LIABILITIES & EQUITY	<u>49,971.58</u>

LNT Open Space Fund-16

Balance Sheet

As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.001 · Park Benches	8,500.00
100.000 · Checking Account - Other	-9,204.50
Total 100.000 · Checking Account	-704.50
100.500 · Open Space Recreation- Sweep	1,032,146.04
102.000 · EIT Open Space - Restricted	1,338,666.64
106.000 · PLGIT Savings Account	146,402.64
Total Checking/Savings	2,516,510.82
Total Current Assets	2,516,510.82
TOTAL ASSETS	<u>2,516,510.82</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,788,145.69
Net Income	197,870.18
Total Equity	2,516,510.82
TOTAL LIABILITIES & EQUITY	<u>2,516,510.82</u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	18,943.86
106.000 · Swr/Signal PLUS Account	136.14
Total Checking/Savings	<u>19,080.00</u>
Total Current Assets	<u>19,080.00</u>
TOTAL ASSETS	<u>19,080.00</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-838,603.52
Net Income	<u>5,272.31</u>
Total Equity	<u>19,080.00</u>
TOTAL LIABILITIES & EQUITY	<u>19,080.00</u>

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(95)LNT Fiscal Stability Fund

Balance Sheet

As of February 28, 2022

03/17/22

Accrual Basis

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,849.23
109.001 · Certificate of Deposit-Embassy	261,503.97
Total Checking/Savings	<u>355,353.20</u>
Total Current Assets	<u>355,353.20</u>
TOTAL ASSETS	<u>355,353.20</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	355,351.82
Net Income	1.38
Total Equity	<u>355,353.20</u>
TOTAL LIABILITIES & EQUITY	<u>355,353.20</u>

LNT Capital Reserve - 30

Balance Sheet

As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	77,714.90
106.003 · OFFICE EQUIPMENT	2,673.50
106.004 · SPECIAL PROJECTS	25,092.13
106.006 · POLICE EQUIPMENT (CRPD)	25,000.00
106.000 · Capital Reserve Savings Account - Other	6,796.12
Total 106.000 · Capital Reserve Savings Account	<u>137,276.65</u>
Total Checking/Savings	<u>137,276.65</u>
Total Current Assets	<u>137,276.65</u>
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>137,357.16</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-48,404.17
Net Income	-23,206.35
Total Equity	<u>137,357.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>137,357.16</u></u>

LNT Capital Reserve Fire-31

Balance Sheet

As of February 28, 2022

	<u>Feb 28, 22</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
106.000 · Fire CR Savings Account - Other	4.30
Total 106.000 · Fire CR Savings Account	<u>234,739.56</u>
Total Checking/Savings	<u>234,739.56</u>
Total Current Assets	<u>234,739.56</u>
TOTAL ASSETS	<u>234,739.56</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	137.63
Net Income	4.30
Total Equity	<u>234,739.56</u>
TOTAL LIABILITIES & EQUITY	<u>234,739.56</u>

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	428,167.05
Total Checking/Savings	<u>428,167.05</u>
Total Current Assets	<u>428,167.05</u>
TOTAL ASSETS	<u>428,167.05</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	428,160.32
Net Income	6.73
Total Equity	<u>428,167.05</u>
TOTAL LIABILITIES & EQUITY	<u>428,167.05</u>

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03/17/22

Accrual Basis

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	124,942.67
Total Checking/Savings	<u>124,942.67</u>
Total Current Assets	<u>124,942.67</u>
TOTAL ASSETS	<u>124,942.67</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	116,240.80
Net Income	8,701.87
Total Equity	<u>124,942.67</u>
TOTAL LIABILITIES & EQUITY	<u>124,942.67</u>

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Lower Nazareth Township - Refuse/Recycling Collection

03/17/22

Balance Sheet

Accrual Basis

As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
104.500 · Recycling - Sweep Account	43,853.18
Total Checking/Savings	<u>43,853.18</u>
Total Current Assets	<u>43,853.18</u>
TOTAL ASSETS	<u>43,853.18</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	44,082.54
Net Income	<u>-229.36</u>
Total Equity	<u>43,853.18</u>
TOTAL LIABILITIES & EQUITY	<u>43,853.18</u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	50,005.80
Total Checking/Savings	<u>50,005.80</u>
Total Current Assets	<u>50,005.80</u>
TOTAL ASSETS	<u>50,005.80</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-59,414.65
Net Income	0.92
Total Equity	<u>50,005.80</u>
TOTAL LIABILITIES & EQUITY	<u>50,005.80</u>

3:03 PM

03/17/22

Accrual Basis

LNT Traffic Impact Account

Balance Sheet

As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-10.00
100.500 Traffic Impact - Sweep	1,599,753.35
109.000 Certificate of Deposit	525,266.68
Total Checking/Savings	<u>2,125,010.03</u>
Total Current Assets	<u>2,125,010.03</u>
TOTAL ASSETS	<u>2,125,010.03</u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,558,627.31
Net Income	66,382.72
Total Equity	<u>2,125,010.03</u>
TOTAL LIABILITIES & EQUITY	<u>2,125,010.03</u>

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03/17/22

Accrual Basis

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of February 28, 2022

	<u>Feb 28, 22</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	
32000 - Retained Earnings	344,954.54
Total Equity	<u>344,954.54</u>
TOTAL LIABILITIES & EQUITY	<u>344,954.54</u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

03/17/22

As of February 28, 2022

Accrual Basis

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	5,000.00
Total Checking/Savings	<u>5,000.00</u>
Total Current Assets	<u>5,000.00</u>
TOTAL ASSETS	<u><u>5,000.00</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	5,000.00
Total Equity	<u>5,000.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,000.00</u></u>

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Lower Nazareth Township Sewer Department

Balance Sheet

03/17/22

As of February 28, 2022

Accrual Basis

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-25.74
100.500 · Sewer - Sweep Account	380,262.58
Total Checking/Savings	<u>380,236.84</u>
Total Current Assets	<u>380,236.84</u>
TOTAL ASSETS	<u>380,236.84</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	368,980.91
Net Income	11,255.93
Total Equity	<u>380,236.84</u>
TOTAL LIABILITIES & EQUITY	<u>380,236.84</u>

Lower Nazareth Township Master Escrow

Balance Sheet

As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	402.18
102.000 · SAVINGS ACCOUNTS - LAB	1,010,083.93
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	17,734.66
Total Checking/Savings	<u>1,028,221.37</u>
Total Current Assets	<u>1,028,221.37</u>
TOTAL ASSETS	<u><u>1,028,221.37</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	<u>2,330.51</u>
Total Current Liabilities	<u>2,330.51</u>
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	239,944.65
Net Income	(58,124.50)
Total Equity	<u>1,025,890.86</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,028,221.37</u></u>

Lower Nazareth Township

Balance Sheet

As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	93,515.23
100.000 · Checking Account - Other	<u>-110,299.06</u>
Total 100.000 · Checking Account	4,492.00
100.500 · D&I Checking - Sweep Account	<u>113,488.73</u>
Total Checking/Savings	<u>117,980.73</u>
Total Current Assets	<u>117,980.73</u>
TOTAL ASSETS	<u>117,980.73</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	53,377.69
Net Income	<u>3,889.51</u>
Total Equity	<u>117,980.73</u>
TOTAL LIABILITIES & EQUITY	<u>117,980.73</u>