



**Lower Nazareth Township**  
**Financial Report**  
*April 2022*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Apr-22

<b>General Fund - 01</b>	\$ 2,297,408
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 101,010
<b>Palmer Sewer Fund - 08</b>	\$ 173,664
<b>Nazareth Sewer Fund - 09</b>	\$ 49,972
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CASH</b>	\$ 1,057,470
<b>Capital Reserve</b>	
<b>Open Space Restricted Fund - 16 - EIT</b>	\$ 1,439,335
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CD</b>	
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$ 2,496,805
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 19,083
<b>Fiscal Stability Fund - 95 - CASH</b>	\$ 93,851
<b>Fiscal Stability Fund - 95 - CD</b>	\$ 261,504
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$ 355,355
<b>Capital Reserve - Municipal - 30</b>	\$ 419,519
<b>Capital Reserve - Fire Fund - 31</b>	\$ 154,763
<b>Highway Reconstruction/Rehabilitation -</b>	\$ 428,174
<b>Capital Reserve - Equipment Replacement -</b>	\$ 168,988
<b>Refuse/Recycling Collection - 33</b>	\$ 161,360
<b>State Liquid Fuels Fund - 35</b>	\$ 325,906
<b>Traffic Impact - 091 - CASH</b>	\$ 1,971,108
<b>Traffic Impact - 091 - CD</b>	\$ 525,267
<b>Traffic Impact - 091 - TOTAL</b>	\$ 2,496,375
<b>LNT American Rescue Plan Funds</b>	\$ 344,955
<b>LNT Community Events</b>	\$ 7,626
<b>Total Township Funds...</b>	<b>\$10,000,961</b>
<b>Lower Nazareth Township Sewer Department</b>	\$ 447,580
<b>Master Escrow Account</b>	\$ 1,014,083
<b>Development &amp; Inspection Account</b>	\$ 174,824
<b>Total Escrow Accounts...</b>	<b>\$1,636,488</b>

**Lower Nazareth Township**  
**General Fund Balance Sheet**

As of April 30, 2022

	Apr 30, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	-204,491.41
100.500 · Checking - ICS Sweep Account	598,865.27
105.000 · Payroll Account	-592.92
105.500 · Payroll - ICS Sweep Account	48,639.65
106.000 · LAB Savings Account	618.67
106.100 · PLGIT Account	107,728.83
106.200 · Real Estate Tax Collections	1,744,140.29
110.000 · Petty Cash	250.00
<b>Total Checking/Savings</b>	2,295,158.38
<b>Total Current Assets</b>	2,295,158.38
<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>2,297,408.38</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	1,069.16
214 · NonUniform Pension Contribution	412.00
217 · State Tax Withheld	0.04
219 · Occup Privilege Tax Withheld	64.00
223 · Unemployment Withheld	42.98
228 · Bond Reimbursement	140.00
<b>Total 210.000 · PAYROLL LIABILITIES</b>	1,728.18
<b>Total Other Current Liabilities</b>	1,728.18
<b>Total Current Liabilities</b>	1,728.18
<b>Total Liabilities</b>	1,728.18
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	854,289.31
Net Income	669,538.41
<b>Total Equity</b>	2,295,680.20
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,297,408.38</b>

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

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,917,452.82	1,995,000.00	-77,547.18	96.1%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	11,153.70	22,000.00	-10,846.30	50.7%
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>1,928,606.52</b>	<b>2,017,000.00</b>	<b>-88,393.48</b>	<b>95.6%</b>
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	356,406.68	290,000.00	66,406.68	122.9%
310.210 · Earned Income - Current	96,803.94	1,500,000.00	-1,403,196.06	6.5%
310.220 · Earned Income - Prior	441,885.94	100,000.00	341,885.94	441.9%
310.510 · Local Services Tax	124,159.05	425,000.00	-300,840.95	29.2%
<b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>	<b>1,019,255.61</b>	<b>2,315,000.00</b>	<b>-1,295,744.39</b>	<b>44.0%</b>
<b>Total 300.000 · TAXES</b>	<b>2,947,862.13</b>	<b>4,332,000.00</b>	<b>-1,384,137.87</b>	<b>68.0%</b>
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	38,872.12	98,000.00	-59,127.88	39.7%
<b>Total 320.000 · LICENSES &amp; PERMITS</b>	<b>38,872.12</b>	<b>98,000.00</b>	<b>-59,127.88</b>	<b>39.7%</b>
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	8,150.74	30,000.00	-21,849.26	27.2%
331.122 · Ordinance Violations	1,869.23	4,000.00	-2,130.77	46.7%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<b>10,019.97</b>	<b>34,000.00</b>	<b>-23,980.03</b>	<b>29.5%</b>
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	35.94	425.00	-389.06	8.5%
341.02 · Interest on Savings	36.64	150.00	-113.36	24.4%
<b>Total 341.000 · Interest Earnings</b>	<b>72.58</b>	<b>575.00</b>	<b>-502.42</b>	<b>12.6%</b>
342.000 · Rents and Royalties				
342.20 · Property Rental Income	13,602.70	70,000.00	-56,397.30	19.4%
<b>Total 342.000 · Rents and Royalties</b>	<b>13,602.70</b>	<b>70,000.00</b>	<b>-56,397.30</b>	<b>19.4%</b>
<b>Total 340.000 · INTEREST, RENTS &amp; ROYALTIES</b>	<b>13,675.28</b>	<b>70,575.00</b>	<b>-56,899.72</b>	<b>19.4%</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 REVENUES</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	5,780.00	15,000.00	-9,220.00	38.5%
361.310 · Subdivision & Land Development	4,700.00	4,000.00	700.00	117.5%

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

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
361.500 - Maps & Publications	124.80	250.00	-125.20	49.9%
361.57 - Misc. Publications/Copying	392.36			
361.500 - Maps & Publications - Other		250.00	267.16	206.9%
<b>Total 361.500 - Maps &amp; Publications</b>	<b>517.16</b>	<b>19,250.00</b>	<b>-8,252.84</b>	<b>57.1%</b>
<b>Total 361.000 - General Government</b>	<b>10,997.16</b>	<b>19,250.00</b>	<b>-8,252.84</b>	<b>57.1%</b>
<b>362.000 - PUBLIC SAFETY</b>				
362.140 - Alarm Permits	25.00	100.00	-75.00	25.0%
362.410 - Building & Zoning Permits	3,050.00	20,000.00	-16,950.00	15.3%
362.440 - Sewer Permits	500.00	1,500.00	-1,000.00	33.3%
362.450 - Moving & Occupancy Permits	50.00	25.00	25.00	200.0%
362.451 - Use & Occupancy Permits	300.00	50.00	250.00	600.0%
362.452 - Moving Permits	255.00	500.00	-245.00	51.0%
362.470 - Driveway Permits	300.00	2,000.00	-1,700.00	15.0%
362.480 - Grading Permits	800.00	15,000.00	-14,200.00	5.3%
362.481 - Swimming Pool Grading Permits	4,175.00	5,000.00	-825.00	83.5%
362.490 - Peddling Permit	50.00	50.00	0.00	100.0%
<b>Total 362.000 - PUBLIC SAFETY</b>	<b>9,505.00</b>	<b>44,225.00</b>	<b>-34,720.00</b>	<b>21.5%</b>
<b>Total 360.000 - CHARGES FOR SERVICES</b>	<b>20,502.16</b>	<b>63,475.00</b>	<b>-42,972.84</b>	<b>32.3%</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%
<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%
367.350 - Field Use Fees	1,500.00	2,000.00	-500.00	75.0%
<b>Total 367.000 - CULTURE-RECREATION</b>	<b>1,500.00</b>	<b>19,500.00</b>	<b>-18,000.00</b>	<b>7.7%</b>
<b>389.000 - MISCELLANEOUS INCOME</b>				
<b>Total Income</b>	<b>3,032,431.66</b>	<b>4,777,800.00</b>	<b>-1,745,368.34</b>	<b>63.5%</b>
<b>Gross Profit</b>	<b>3,032,431.66</b>	<b>4,777,800.00</b>	<b>-1,745,368.34</b>	<b>63.5%</b>
<b>Expense</b>				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	4,166.60	12,500.00	-8,333.40	33.3%
400.215 - Postage	4,017.70	6,000.00	-1,982.30	67.0%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Steenographer/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	1,298.92	5,500.00	-4,201.08	23.6%
400.321 - Local	1,359.97	4,500.00	-3,140.03	30.2%
400.324 - Wireless				
<b>Total 400.320 - Telephone</b>	<b>2,658.89</b>	<b>10,000.00</b>	<b>-7,341.11</b>	<b>26.6%</b>
400.340 - Advertising	2,994.54	9,000.00	-6,005.46	33.3%
400.342 - Public Relations Printing	4,743.00	9,000.00	-4,257.00	52.7%
400.374 - Maintenance Agreements	3,827.92	16,000.00	-12,172.08	23.9%
400.384 - Office Equipment Rental	360.00	750.00	-390.00	48.0%

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

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
400.420 · Dues & Subscriptions	2,738.18	4,500.00	-1,761.82	60.8%
400.460 · Meetings & Continuing Education	1,909.37	8,000.00	-6,090.63	23.9%
<b>Total 400.000 · GENERAL GOVERNMENT</b>	<b>27,511.20</b>	<b>78,300.00</b>	<b>-50,788.80</b>	<b>35.1%</b>
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%
<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	5,741.25	8,000.00	-2,258.75	71.8%
403.201 · Real Estate Collection Supplies	1,896.05	2,500.00	-603.95	75.8%
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 Service	157.00	300.00	-143.00	52.3%
403.319 · Tax Refunds	257.00	2,500.00	-2,243.00	10.3%
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>9,573.30</b>	<b>17,350.00</b>	<b>-7,776.70</b>	<b>55.2%</b>
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	22,967.71	35,000.00	-12,032.29	65.6%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
<b>Total 404.000 · SOLICITOR/LEGAL</b>	<b>22,967.71</b>	<b>36,500.00</b>	<b>-13,532.29</b>	<b>62.9%</b>
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	92,658.90	345,000.00	-252,341.10	26.9%
405.200 · Office Supplies	2,395.97	7,000.00	-4,604.03	34.2%
405.300 · Bond	2,998.00	1,500.00	1,498.00	199.9%
<b>Total 405.000 · PERSONNEL SERVICES</b>	<b>98,052.87</b>	<b>353,500.00</b>	<b>-255,447.13</b>	<b>27.7%</b>
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	1,668.86	2,000.00	-331.14	83.4%
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	88.96			
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	2,145.20	6,500.00	-4,354.80	33.0%
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>4,073.02</b>	<b>11,650.00</b>	<b>-7,576.98</b>	<b>35.0%</b>
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	289.38	5,000.00	-4,710.62	5.8%
407.215 · Software	3,550.00	15,000.00	-11,450.00	23.7%
407.370 · Computer Services	7,094.00	15,000.00	-7,906.00	47.3%
<b>Total 407.000 · DATA PROCESSING</b>	<b>10,933.38</b>	<b>35,000.00</b>	<b>-24,066.62</b>	<b>31.2%</b>

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

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
<b>408.000 • ENGINEERING SERVICES</b>				
408.310 • Engineering Services - Gen Con	16,206.38	45,000.00	-28,793.62	36.0%
408.319 • Special Projects	2,515.00	15,000.00	-12,485.00	16.8%
<b>Total 408.000 • ENGINEERING SERVICES</b>	<b>18,721.38</b>	<b>60,000.00</b>	<b>-41,278.62</b>	<b>31.2%</b>
<b>409.000 • GEN GOVT. BUILDINGS</b>				
409.200 • Supplies	1,405.61	5,000.00	-3,594.39	28.1%
409.230 • Heating Fuel	18,079.95	33,000.00	-14,920.05	54.8%
409.300 • Facilities Maintenance	3,636.62	10,000.00	-6,363.38	36.4%
409.318 • Building Security Systems	314.34	4,500.00	-4,185.66	7.0%
409.360 • Public Utilities				
409.361 • Electricity	3,762.28	11,000.00	-7,237.72	34.2%
409.366 • Water	765.41	3,000.00	-2,234.59	25.5%
<b>Total 409.360 • Public Utilities</b>	<b>4,527.69</b>	<b>14,000.00</b>	<b>-9,472.31</b>	<b>32.3%</b>
409.367 • Trash Removal	965.93	5,000.00	-4,034.07	19.3%
409.386 • Rental Property Expenses	290.00			
<b>Total 409.000 • GEN GOVT. BUILDINGS</b>	<b>29,220.14</b>	<b>71,500.00</b>	<b>-42,279.86</b>	<b>40.9%</b>
<b>410.000 • PUBLIC SAFETY</b>				
410.500 • Police Services Contract	756,437.90	1,816,000.00	-1,059,562.10	41.7%
<b>Total 410.000 • PUBLIC SAFETY</b>	<b>756,437.90</b>	<b>1,816,000.00</b>	<b>-1,059,562.10</b>	<b>41.7%</b>
<b>411.000 • FIRE</b>				
411.300 • Building Capital Reserve	68,766.68	90,000.00	-21,233.32	76.4%
411.500 • Contributions	33,441.98	90,000.00	-56,558.02	37.2%
411.541 • Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 • Water Hydrant Assessment	39,496.16	80,000.00	-40,503.84	49.4%
411.700 • Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 • Equipment Purchase	10,300.95	50,000.00	-39,699.05	20.6%
<b>Total 411.000 • FIRE</b>	<b>152,005.77</b>	<b>460,000.00</b>	<b>-307,994.23</b>	<b>33.0%</b>
<b>412.000 • AMBULANCE</b>				
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>
<b>413.000 • CODE ENFORCEMENT</b>				
413.100 • Zoning Administrator	29,127.15	115,000.00	-85,872.85	25.3%
413.121 • Sewage Enforcement Officer	1,436.63	1,500.00	-63.37	95.8%
413.200 • Supplies	395.29	1,000.00	-604.71	39.5%
413.325 • Postage	83.85	1,000.00	-916.15	8.4%
413.400 • Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 • CODE ENFORCEMENT</b>	<b>31,042.92</b>	<b>119,000.00</b>	<b>-87,957.08</b>	<b>26.1%</b>
<b>414.000 • PLANNING &amp; ZONING</b>				
414.112 • Stenographer, ZH & PC	4,035.50	2,500.00	1,535.50	161.4%
414.116 • Zoning Hearing Bd Compensation	950.00	2,000.00	-1,050.00	47.5%
414.117 • Planning Commission Comp.	750.00	2,500.00	-1,750.00	30.0%
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%

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

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
414.313 • Engineer	2,748.75	35,000.00	-32,251.25	7.9%
414.340 • Zoning Hearing Advertisements	2,162.40	3,500.00	-1,337.60	61.8%
<b>Total 414.000 • PLANNING &amp; ZONING</b>	<b>10,646.65</b>	<b>50,750.00</b>	<b>-40,103.35</b>	<b>21.0%</b>
415.114 • EMERGENCY MANAGEMENT COORD	800.00	2,400.00	-1,600.00	33.3%
419.540 • EMS Notification System Service	2,623.33	3,000.00	-376.67	87.4%
422.450 • Animal Control	6,922.00	13,900.00	-6,978.00	49.8%
426.000 • SANITATION EXPENSE				
426.115 • Recycling Collection Wages	2,192.75	9,500.00	-7,307.25	23.1%
<b>Total 426.000 • SANITATION EXPENSE</b>	<b>2,192.75</b>	<b>9,500.00</b>	<b>-7,307.25</b>	<b>23.1%</b>
429.000 • PUBLIC WORKS - SANITATION				
429.364 • Sanitary Sewer Expenses	4,890.37	9,000.00	-4,109.63	54.3%
<b>Total 429.000 • PUBLIC WORKS - SANITATION</b>	<b>4,890.37</b>	<b>9,000.00</b>	<b>-4,109.63</b>	<b>54.3%</b>
430.000 • HWYS., ROADS & STREETS				
430.100 • Personnel Services	190,583.91	710,000.00	-519,416.09	26.8%
430.245 • Supplies	2,949.63	13,000.00	-10,050.37	22.7%
430.300 • Facilities Maintenance	1,529.85	2,000.00	-470.15	76.5%
430.320 • Telephone				
430.321 • Local	194.64	700.00	-505.36	27.8%
430.329 • Wireless	681.05	2,300.00	-1,618.95	29.6%
<b>Total 430.320 • Telephone</b>	<b>875.69</b>	<b>3,000.00</b>	<b>-2,124.31</b>	<b>29.2%</b>
430.330 • Heating Fuel	8,531.08	10,000.00	-1,468.92	85.3%
430.360 • Electricity	1,238.13	3,000.00	-1,761.87	41.3%
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	443.00	8,000.00	-7,557.00	5.5%
430.740 • Equipment Purchase	0.00	12,000.00	-12,000.00	0.0%
430.750 • Misc. Shop Tools & Equipment	2,150.00	10,000.00	-7,850.00	21.5%
<b>Total 430.000 • HWYS., ROADS &amp; STREETS</b>	<b>208,353.80</b>	<b>775,000.00</b>	<b>-566,646.20</b>	<b>26.9%</b>
432.000 • WINTER MAINTENANCE				
432.100 • Winter Maintenance Materials	69,409.75	70,000.00	-590.25	99.2%
<b>Total 432.000 • WINTER MAINTENANCE</b>	<b>69,409.75</b>	<b>70,000.00</b>	<b>-590.25</b>	<b>99.2%</b>
433.000 • TRAFFIC CONTROL DEVICES				
433.200 • Traffic signs	3,452.27	13,000.00	-9,547.73	26.6%
433.246 • Pavement Marking Supplies	0.00	1,000.00	-1,000.00	0.0%
433.249 • Traffic Control Supplies-signal	375.00	2,000.00	-1,625.00	18.8%
433.360 • Traffic signal electric	1,363.57	4,000.00	-2,636.43	34.1%
433.375 • Line Painting	0.00	7,500.00	-7,500.00	0.0%
433.450 • Signals contracted service	5,448.40	6,000.00	-551.60	90.8%
<b>Total 433.000 • TRAFFIC CONTROL DEVICES</b>	<b>10,639.24</b>	<b>33,500.00</b>	<b>-22,860.76</b>	<b>31.8%</b>
434.00 • STREET LIGHTING				
434.360 • St. Light. Electricity	1,221.70	4,000.00	-2,778.30	30.5%
<b>Total 434.00 • STREET LIGHTING</b>	<b>1,221.70</b>	<b>4,000.00</b>	<b>-2,778.30</b>	<b>30.5%</b>
437.000 • EQUIPMENT REPAIRS-FUEL				



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

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
437.200 · Tool & Equipment Repairs	3,102.96	7,500.00	-4,397.04	41.4%
437.213 · Equipment Parts & Supplies	10,364.78	50,000.00	-39,635.22	20.7%
437.233 · Equipment Motor Fuel	18,076.87	30,000.00	-11,923.13	60.3%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>31,544.61</b>	<b>87,500.00</b>	<b>-55,955.39</b>	<b>36.1%</b>
<b>438.000 · HIGHWAY MAINT &amp; REPAIR</b>				
438.271 · Paving and Patching Materials	9,482.74	20,000.00	-10,517.26	47.4%
438.272 · Aggregate Supplies	947.37	7,500.00	-6,552.63	12.6%
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>	<b>10,430.11</b>	<b>38,500.00</b>	<b>-28,069.89</b>	<b>27.1%</b>
<b>439.000 · HWY CONST &amp; REBUILDING PRJCTS</b>				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	2,552.48	5,000.00	-2,447.52	51.0%
<b>Total 439.000 · HWY CONST &amp; REBUILDING P...</b>	<b>2,552.48</b>	<b>5,500.00</b>	<b>-2,947.52</b>	<b>46.4%</b>
<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	404.76	7,000.00	-6,595.24	5.8%
452.300 · Recreation Safety Insurance	898.58	5,000.00	-4,101.42	18.0%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>1,303.34</b>	<b>26,000.00</b>	<b>-24,696.66</b>	<b>5.0%</b>
<b>454.000 · PARKS</b>				
454.200 · Park supplies	845.91	7,500.00	-6,654.09	11.3%
454.230 · Fuel	2,913.67	5,000.00	-2,086.33	58.3%
454.370 · Park Facilities Maintenance	3,099.38	7,500.00	-4,400.62	41.3%
454.500 · Contracted Services	490.00	5,000.00	-4,510.00	9.8%
<b>Total 454.000 · PARKS</b>	<b>7,348.96</b>	<b>25,000.00</b>	<b>-17,651.04</b>	<b>29.4%</b>
<b>456.000 · LIBRARY</b>				
456.520 · Library Contribution	34,531.25	82,875.00	-48,343.75	41.7%
<b>Total 456.000 · LIBRARY</b>	<b>34,531.25</b>	<b>82,875.00</b>	<b>-48,343.75</b>	<b>41.7%</b>
<b>480.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>				
481.100 · Social Security Employer Paid	20,263.83	80,000.00	-59,736.17	25.3%
481.200 · Medicare Employer Paid	4,739.14	20,000.00	-15,260.86	23.7%
481.300 · Unemployment Comp Employer Paid	5,317.88	3,000.00	2,317.88	177.3%
483.197 · Non-Uniform Pension Plan Contrib	875.54	130,000.00	-129,124.46	0.7%
483.310 · Pension Plan Admin Fees	4,025.00	5,000.00	-975.00	80.5%
484.354 · Workers Comp Insurance	16,328.00	48,000.00	-31,672.00	34.0%
487.196 · Health Insurance	149,379.50	355,000.00	-205,620.50	42.1%
487.197 · Other Group Benefits	10,666.68	28,000.00	-17,333.32	38.1%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BEN...</b>	<b>211,595.57</b>	<b>669,000.00</b>	<b>-457,404.43</b>	<b>31.6%</b>
<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>	<b>25,002.00</b>	<b>53,000.00</b>	<b>-27,998.00</b>	<b>47.2%</b>
<b>492.000 · Interfund Operating Transfers</b>				
	560,000.00			

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

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
6561 - *Payroll Expenses	305.75			
69800 - Uncategorized Expenses	0.00			
Total Expense	2,362,893.25	5,059,775.00	-2,696,881.75	46.7%
Net Income	669,538.41	-281,975.00	951,513.41	-237.4%

# LNT Revenue Fund-Host Fee-05

## Balance Sheet

As of April 30, 2022

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	<u>Apr 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Host Fee Savings Account	
106.001 · Road Account	100,016.59
106.002 · Fire/Ambulance	13,228.11
106.003 · Recycling	-19,917.77
106.000 · Host Fee Savings Account - Other	7,683.48
<b>Total 106.000 · Host Fee Savings Account</b>	<u>101,010.41</u>
<b>Total Checking/Savings</b>	<u>101,010.41</u>
<b>Total Current Assets</b>	<u>101,010.41</u>
<b>TOTAL ASSETS</b>	<u><u>101,010.41</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,151.76
Net Income	-5,188.39
<b>Total Equity</b>	<u>101,010.41</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>101,010.41</u></u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of April 30, 2022

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	<u>Apr 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,663.89
Total Checking/Savings	<u>173,663.89</u>
Total Current Assets	<u>173,663.89</u>
<b>TOTAL ASSETS</b>	<b><u>173,663.89</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,980.96
Net Income	5.67
Total Equity	<u>173,663.89</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>173,663.89</u></b>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of April 30, 2022

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	<u>Apr 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	49,972.39
Total Checking/Savings	<u>49,972.39</u>
Total Current Assets	49,972.39
<b>TOTAL ASSETS</b>	<b><u>49,972.39</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	44,740.47
Net Income	21.59
Total Equity	<u>49,972.39</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>49,972.39</u></b>

# LNT Open Space Fund-16

## Balance Sheet

As of April 30, 2022

	<u>Apr 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	
100.001 · Park Benches	9,500.00
100.000 · Checking Account - Other	-9,500.00
	<hr/>
<b>Total 100.000 · Checking Account</b>	0.00
100.500 · Open Space Recreation- Sweep	911,048.59
102.000 · EIT Open Space - Restricted	1,439,334.61
106.000 · PLGIT Savings Account	146,421.76
	<hr/>
<b>Total Checking/Savings</b>	2,496,804.96
<b>Total Current Assets</b>	<hr/> 2,496,804.96 <hr/>
<b>TOTAL ASSETS</b>	<hr/> <b>2,496,804.96</b> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,788,145.69
Net Income	178,164.32
	<hr/>
<b>Total Equity</b>	2,496,804.96
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<hr/> <b>2,496,804.96</b> <hr/>

# LNT Capital Sewer-Signals Fund-18

## Balance Sheet

As of April 30, 2022

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	<u>Apr 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	18,946.34
106.000 · Swr/Signal PLUS Account	<u>136.17</u>
<b>Total Checking/Savings</b>	<u>19,082.51</u>
<b>Total Current Assets</b>	<u>19,082.51</u>
<b>TOTAL ASSETS</b>	<u><u>19,082.51</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-838,603.52
Net Income	<u>5,274.82</u>
<b>Total Equity</b>	<u>19,082.51</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>19,082.51</u></u>

(95)LNT Fiscal Stability Fund  
**Balance Sheet**  
As of April 30, 2022

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	<u>Apr 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,850.78
109.001 · Certificate of Deposit-Embassy	261,503.97
<b>Total Checking/Savings</b>	<u>355,354.75</u>
<b>Total Current Assets</b>	<u>355,354.75</u>
<b>TOTAL ASSETS</b>	<u><u>355,354.75</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	355,351.82
Net Income	2.93
<b>Total Equity</b>	<u>355,354.75</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>355,354.75</u></u>



**LNT Capital Reserve - 30**  
**Balance Sheet**  
As of April 30, 2022

	Apr 30, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	324,171.39
106.003 · OFFICE EQUIPMENT	62,673.50
106.004 · SPECIAL PROJECTS	139,749.84
106.006 · POLICE EQUIPMENT (CRPD)	-114,012.40
106.000 · Capital Reserve Savings Account - Other	6,855.98
<b>Total 106.000 · Capital Reserve Savings Account</b>	<b>419,438.31</b>
<b>Total Checking/Savings</b>	<b>419,438.31</b>
<b>Total Current Assets</b>	<b>419,438.31</b>
<b>Other Assets</b>	
130.02 · Due from Master Escrow	80.51
<b>Total Other Assets</b>	<b>80.51</b>
<b>TOTAL ASSETS</b>	<b>419,518.82</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-48,404.17
Net Income	258,955.31
<b>Total Equity</b>	<b>419,518.82</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>419,518.82</b>

# LNT Capital Reserve Fire-31

## Balance Sheet

As of April 30, 2022

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	<u>Apr 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	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	27.50
<b>Total 106.000 · Fire CR Savings Account</b>	<u>154,762.76</u>
<b>Total Checking/Savings</b>	<u>154,762.76</u>
<b>Total Current Assets</b>	<u>154,762.76</u>
<b>TOTAL ASSETS</b>	<u><b>154,762.76</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	137.63
Net Income	-79,972.50
<b>Total Equity</b>	<u>154,762.76</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>154,762.76</b></u>

10:47 AM

05/31/22

Accrual Basis

# 37LNT Highway Reconstruction & Rehabilitation

## Balance Sheet

As of April 30, 2022

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	<u>Apr 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	428,174.11
Total Checking/Savings	428,174.11
Total Current Assets	428,174.11
<b>TOTAL ASSETS</b>	<b><u>428,174.11</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	428,160.32
Net Income	13.79
Total Equity	428,174.11
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>428,174.11</u></b>

**LNT Capital Reserve - Equipment Replacement**  
**Balance Sheet**  
As of April 30, 2022

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	<u>Apr 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	168,987.52
Total Checking/Savings	<u>168,987.52</u>
Total Current Assets	<u>168,987.52</u>
<b>TOTAL ASSETS</b>	<b><u>168,987.52</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	116,240.80
Net Income	52,746.72
Total Equity	<u>168,987.52</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>168,987.52</u></b>

10:41 AM

# Lower Nazareth Township - Refuse/Recycling Collection

05/31/22

## Balance Sheet

Accrual Basis

As of April 30, 2022

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	<u>Apr 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-115.00
104.500 · Recycling - Sweep Account	161,474.51
Total Checking/Savings	<u>161,359.51</u>
Total Current Assets	<u>161,359.51</u>
<b>TOTAL ASSETS</b>	<b><u>161,359.51</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	44,082.54
Net Income	117,276.97
Total Equity	<u>161,359.51</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>161,359.51</u></b>

# LNT Liquid Fuels Fund-35

## Balance Sheet

As of April 30, 2022

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	<u>Apr 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	325,905.76
Total Checking/Savings	<u>325,905.76</u>
Total Current Assets	<u>325,905.76</u>
<b>TOTAL ASSETS</b>	<b><u>325,905.76</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-59,414.65
Net Income	<u>275,900.88</u>
Total Equity	<u>325,905.76</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>325,905.76</u></b>

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of April 30, 2022

	<u>Apr 30, 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	1,971,118.38
109.000 Certificate of Deposit	525,266.68
<b>Total Checking/Savings</b>	<u>2,496,375.06</u>
<b>Total Current Assets</b>	<u>2,496,375.06</u>
<b>TOTAL ASSETS</b>	<u><b>2,496,375.06</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	437,747.75
<b>Total Equity</b>	<u>2,496,375.06</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>2,496,375.06</b></u>

11:04 AM

**34-LNT AMERICAN RESCUE PLAN FUNDS**

05/31/22

**Balance Sheet**

Accrual Basis

As of April 30, 2022

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	<u>Apr 30, 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 COMMUNITY EVENTS

Balance Sheet

As of April 30, 2022

05/31/22

Accrual Basis

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	<u>Apr 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 - Checking Account	7,625.58
Total Checking/Savings	<u>7,625.58</u>
Total Current Assets	<u>7,625.58</u>
<b>TOTAL ASSETS</b>	<b><u>7,625.58</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Net Income	7,625.58
Total Equity	<u>7,625.58</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>7,625.58</u></b>

10:58 AM

05/31/22

Accrual Basis

Lower Nazareth Township Sewer Department

Balance Sheet

As of April 30, 2022

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	<u>Apr 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Sewer - Sweep Account	447,580.05
Total Checking/Savings	<u>447,580.05</u>
Total Current Assets	<u>447,580.05</u>
<b>TOTAL ASSETS</b>	<b><u>447,580.05</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	368,980.91
Net Income	<u>78,599.14</u>
Total Equity	<u>447,580.05</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>447,580.05</u></b>

**Lower Nazareth Township Master Escrow  
Balance Sheet  
As of April 30, 2022**

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	Apr 30, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101.000 · Master Escrow Checking - LAB	692.06
102.000 · SAVINGS ACCOUNTS - LAB	985,001.61
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	28,389.06
<b>Total Checking/Savings</b>	1,014,083.33
<b>Total Current Assets</b>	1,014,083.33
<b>TOTAL ASSETS</b>	<b>1,014,083.33</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	239,944.65
Net Income	(72,262.54)
<b>Total Equity</b>	1,011,752.82
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,014,083.33</b>

# Lower Nazareth Township

## Balance Sheet

As of April 30, 2022

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	<u>Apr 30, 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	150,356.59
100.000 · Checking Account - Other	-184,994.46
<b>Total 100.000 · Checking Account</b>	<u>-13,362.04</u>
100.500 · D&I Checking - Sweep Account	188,186.50
<b>Total Checking/Savings</b>	<u>174,824.46</u>
<b>Total Current Assets</b>	<u>174,824.46</u>
<b>TOTAL ASSETS</b>	<u><u>174,824.46</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	60,733.24
<b>Total Equity</b>	<u>174,824.46</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>174,824.46</u></u>