



**Lower Nazareth Township**  
**Financial Report**  
*March 2022*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Mar-22

<b>General Fund - 01</b>	\$ 2,095,336
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 101,000
<b>Palmer Sewer Fund - 08</b>	\$ 173,662
<b>Nazareth Sewer Fund - 09</b>	\$ 49,972
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CASH</b>	\$ 1,177,908
<b>Capital Reserve</b>	
<b>Open Space Restricted Fund - 16 - EIT</b>	\$ 1,404,659
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CD</b>	\$ -
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$ 2,582,567
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 19,081
<b>Fiscal Stability Fund - 95 - CASH</b>	\$ 93,850
<b>Fiscal Stability Fund - 95 - CD</b>	\$ 261,504
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$ 355,354
<b>Capital Reserve - Municipal - 30</b>	\$ 471,828
<b>Capital Reserve - Fire Fund - 31</b>	\$ 154,747
<b>Highway Reconstruction/Rehabilitation -</b>	\$ 428,171
<b>Capital Reserve - Equipment Replacement -</b>	\$ 217,450
<b>Refuse/Recycling Collection - 33</b>	\$ 119,721
<b>State Liquid Fuels Fund - 35</b>	\$ 325,873
<b>Traffic Impact - 091 - CASH</b>	\$ 1,887,722
<b>Traffic Impact - 091 - CD</b>	\$ 525,267
<b>Traffic Impact - 091 - TOTAL</b>	\$ 2,412,989
<b>LNT American Rescue Plan Funds</b>	\$ 344,955
<b>LNT Community Events</b>	\$ 11,300
<b>Total Township Funds...</b>	<b>\$9,864,004</b>
<b>Lower Nazareth Township Sewer Department</b>	\$ 390,447
<b>Master Escrow Account</b>	\$ 1,035,787
<b>Development &amp; Inspection Account</b>	\$ 120,080
<b>Total Escrow Accounts...</b>	<b>\$1,546,314</b>

**Lower Nazareth Township  
General Fund Balance Sheet**

As of March 31, 2022

	Mar 31, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	-64,549.84
100.500 · Checking - ICS Sweep Account	762,526.19
105.000 · Payroll Account	-863.70
105.500 · Payroll - ICS Sweep Account	48,763.14
106.000 · LAB Savings Account	638.66
106.100 · PLGIT Account	107,717.98
106.200 · Real Estate Tax Collections	1,240,853.49
110.000 · Petty Cash	250.00
<b>Total Checking/Savings</b>	2,095,335.92
<b>Total Current Assets</b>	2,095,335.92
<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>2,097,585.92</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-3.03
<b>Total 210.000 · PAYROLL LIABILITIES</b>	-3.03
<b>Total Other Current Liabilities</b>	-3.03
<b>Total Current Liabilities</b>	-3.03
<b>Total Liabilities</b>	-3.03
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	854,289.31
Net Income	471,447.16
<b>Total Equity</b>	2,097,588.95
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,097,585.92</b>

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

04/28/22

Income	Jan - Mar 22	Budget	\$ Over Budget	% of Budget
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,414,179.67	1,995,000.00	-580,820.33	70.9%
301.200 - Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 - Real Estate - Delinquent	7,467.17	22,000.00	-14,532.83	33.9%
<b>Total 301.000 - REAL PROPERTY TAXES</b>	<b>1,421,646.84</b>	<b>2,017,000.00</b>	<b>-595,353.16</b>	<b>70.5%</b>
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	301,790.59	290,000.00	11,790.59	104.1%
310.210 - Earned Income - Current	54,288.90	1,500,000.00	-1,445,711.10	3.6%
310.220 - Earned Income - Prior	410,885.94	100,000.00	310,885.94	410.9%
310.510 - Local Services Tax	123,330.05	425,000.00	-301,469.95	29.1%
<b>Total 310.000 - LOCAL ENABLING ACT TAXES</b>	<b>890,495.48</b>	<b>2,315,000.00</b>	<b>-1,424,504.52</b>	<b>38.5%</b>
<b>Total 300.000 - TAXES</b>	<b>2,312,142.32</b>	<b>4,332,000.00</b>	<b>-2,019,857.68</b>	<b>53.4%</b>
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	23,907.92	98,000.00	-74,092.08	24.4%
<b>Total 320.000 - LICENSES &amp; PERMITS</b>	<b>23,907.92</b>	<b>98,000.00</b>	<b>-74,092.08</b>	<b>24.4%</b>
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	5,199.42	30,000.00	-24,800.58	17.3%
331.122 - Ordinance Violations	1,262.97	4,000.00	-2,737.03	31.6%
<b>Total 330.000 - FINES &amp; FORFEITS</b>	<b>6,462.39</b>	<b>34,000.00</b>	<b>-27,537.61</b>	<b>19.0%</b>
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	30.09	425.00	-394.91	7.1%
341.02 - Interest on Savings	12.13	150.00	-137.87	8.1%
<b>Total 341.000 - Interest Earnings</b>	<b>42.22</b>	<b>575.00</b>	<b>-532.78</b>	<b>7.3%</b>
342.000 - Rents and Royalties				
342.20 - Property Rental Income	9,464.43	70,000.00	-60,535.57	13.5%
<b>Total 342.000 - Rents and Royalties</b>	<b>9,464.43</b>	<b>70,000.00</b>	<b>-60,535.57</b>	<b>13.5%</b>
<b>Total 340.000 - INTEREST, RENTS &amp; ROYALTI...</b>	<b>9,506.65</b>	<b>70,575.00</b>	<b>-61,068.35</b>	<b>13.5%</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				
361.310 - Subdivision & Land Development	5,780.00	15,000.00	-9,220.00	38.5%
361.330 - Zoning Hearings	3,900.00	4,000.00	-100.00	97.5%

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

	Jan - Mar 22	Budget	\$ Over Budget	% of Budget
361.500 · Maps & Publications				
361.57 · Misc. Publications/Copying	124.80	250.00	-125.20	49.9%
361.500 · Maps & Publications - Other	41.25			
Total 361.500 · Maps & Publications	166.05	250.00	-83.95	66.4%
Total 361.000 · General Government	9,846.05	19,250.00	-9,403.95	51.1%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	25.00	100.00	-75.00	25.0%
362.410 · Building & Zoning Permits	2,100.00	20,000.00	-17,900.00	10.5%
362.440 · Sewer Permits	400.00	1,500.00	-1,100.00	26.7%
362.450 · Moving & Occupancy Permits	50.00	25.00	25.00	200.0%
362.451 · Use & Occupancy Permits	250.00	50.00	200.00	500.0%
362.452 · Moving Permits	205.00	50.00	155.00	41.0%
362.470 · Driveway Permits	150.00	2,000.00	-1,850.00	7.5%
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%
Total 362.000 · PUBLIC SAFETY	8,205.00	44,225.00	-36,020.00	18.6%
Total 360.000 · CHARGES FOR SERVICES	18,051.05	63,475.00	-45,423.95	28.4%
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	2,371,570.33	4,777,800.00	-2,406,229.67	49.6%
Gross Profit	2,371,570.33	4,777,800.00	-2,406,229.67	49.6%
Expense				
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 · 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	975.09	5,500.00	-4,524.91	17.7%
400.321 · Local	990.00	4,500.00	-3,510.00	22.0%
400.324 · Wireless				
Total 400.320 · Telephone	1,965.09	10,000.00	-8,034.91	19.7%
400.340 · Advertising	2,689.89	9,000.00	-6,310.11	29.9%
400.342 · Public Relations Printing	0.00	9,000.00	-9,000.00	0.0%
400.374 · Maintenance Agreements	3,192.25	16,000.00	-12,807.75	20.0%
400.384 · Office Equipment Rental	360.00	750.00	-390.00	48.0%

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

	Jan - Mar 22	Budget	\$ Over Budget	% of Budget
400.420 - Dues & Subscriptions	2,710.46	4,500.00	-1,789.54	60.2%
400.460 - Meetings & Continuing Education	1,327.81	8,000.00	-6,672.19	16.6%
<b>Total 400.000 - GENERAL GOVERNMENT</b>	<b>20,524.80</b>	<b>78,300.00</b>	<b>-57,775.20</b>	<b>26.2%</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	1,279.75	8,000.00	-6,720.25	16.0%
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 Service	0.00	300.00	-300.00	0.0%
403.319 - Tax Refunds	105.00	2,500.00	-2,395.00	4.2%
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>2,906.75</b>	<b>17,350.00</b>	<b>-14,443.25</b>	<b>16.8%</b>
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	19,230.21	35,000.00	-15,769.79	54.9%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
<b>Total 404.000 - SOLICITOR/LEGAL</b>	<b>19,230.21</b>	<b>36,500.00</b>	<b>-17,269.79</b>	<b>52.7%</b>
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	69,259.73	345,000.00	-275,740.27	20.1%
405.200 - Office Supplies	1,809.08	7,000.00	-5,190.92	25.8%
405.300 - Bond	2,998.00	1,500.00	1,498.00	195.9%
<b>Total 405.000 - PERSONNEL SERVICES</b>	<b>74,066.81</b>	<b>353,500.00</b>	<b>-279,433.19</b>	<b>21.0%</b>
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	1,443.16	2,000.00	-556.84	72.2%
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	23.24	500.00	-476.76	5.0%
406.319 - Reimburse private prop damage	25.00	6,500.00	-6,475.00	22.7%
406.325 - Internet fees / Website Develop	1,473.29	250.00	1,223.29	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	1,650.00	-1,650.00	0.0%
<b>Total 406.000 - GENERAL GOVT. ADMINISTRATION</b>	<b>3,109.69</b>	<b>11,650.00</b>	<b>-8,540.31</b>	<b>26.7%</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	949.00	15,000.00	-14,051.00	6.3%
<b>Total 407.000 - DATA PROCESSING</b>	<b>4,788.38</b>	<b>35,000.00</b>	<b>-30,211.62</b>	<b>13.7%</b>

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

	Jan - Mar 22	Budget	\$ Over Budget	% of Budget
<b>408.000 • ENGINEERING SERVICES</b>				
408.310 • Engineering Services - Gen Con	12,629.88	45,000.00	-32,370.12	28.1%
408.319 • Special Projects	2,515.00	15,000.00	-12,485.00	16.8%
<b>Total 408.000 • ENGINEERING SERVICES</b>	15,144.88	60,000.00	-44,855.12	25.2%
<b>409.000 • GEN GOVT. BUILDINGS</b>				
409.200 • Supplies	1,017.16	5,000.00	-3,982.84	20.3%
409.230 • Heating Fuel	15,352.05	33,000.00	-17,647.95	46.5%
409.300 • Facilities Maintenance	3,419.44	10,000.00	-6,580.56	34.2%
409.318 • Building Security Systems	314.34	4,500.00	-4,185.66	7.0%
409.360 • Public Utilities				
409.361 • Electricity	2,842.04	11,000.00	-8,157.96	25.8%
409.366 • Water	471.83	3,000.00	-2,528.17	15.7%
<b>Total 409.360 • Public Utilities</b>	3,313.87	14,000.00	-10,686.13	23.7%
409.367 • Trash Removal	590.58	5,000.00	-4,409.42	11.8%
409.386 • Rental Property Expenses	290.00			
<b>Total 409.000 • GEN GOVT. BUILDINGS</b>	24,297.44	71,500.00	-47,202.56	34.0%
<b>410.000 • PUBLIC SAFETY</b>				
410.500 • Police Services Contract	605,150.32	1,816,000.00	-1,210,849.68	33.3%
<b>Total 410.000 • PUBLIC SAFETY</b>	605,150.32	1,816,000.00	-1,210,849.68	33.3%
<b>411.000 • FIRE</b>				
411.300 • Building Capital Reserve	4,047.08	90,000.00	-85,952.92	4.5%
411.500 • Contributions	27,315.16	90,000.00	-62,684.84	30.4%
411.541 • Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 • Water Hydrant Assessment	19,904.62	80,000.00	-60,095.38	24.9%
411.700 • Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 • Equipment Purchase	8,031.81	50,000.00	-41,968.19	16.1%
<b>Total 411.000 • FIRE</b>	59,298.67	460,000.00	-400,701.33	12.9%
<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>	0.00	31,500.00	-31,500.00	0.0%
<b>413.000 • CODE ENFORCEMENT</b>				
413.100 • Zoning Administrator	22,090.59	115,000.00	-92,909.41	19.2%
413.121 • Sewage Enforcement Officer	1,436.63	1,500.00	-63.37	95.8%
413.200 • Supplies	384.14	1,000.00	-615.86	38.4%
413.325 • Postage	33.55	1,000.00	-966.45	3.4%
413.400 • Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 • CODE ENFORCEMENT</b>	23,944.91	119,000.00	-95,055.09	20.1%
<b>414.000 • PLANNING &amp; ZONING</b>				
414.112 • Stenographer, ZH & PC	3,875.50	2,500.00	1,375.50	155.0%
414.116 • Zoning Hearing Bd Compensation	950.00	2,000.00	-1,050.00	47.5%
414.117 • Planning Commission Comp.	500.00	2,500.00	-2,000.00	20.0%
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 March 2022

04/28/22

	Jan - Mar 22	Budget	\$ Over Budget	% of Budget
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%
<b>Total 414.000 · PLANNING &amp; ZONING</b>	<b>8,580.75</b>	<b>50,750.00</b>	<b>-42,169.25</b>	<b>16.9%</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	3,461.00	13,900.00	-10,439.00	24.9%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	1,286.25	9,500.00	-8,213.75	13.5%
<b>Total 426.000 · SANITATION EXPENSE</b>	<b>1,286.25</b>	<b>9,500.00</b>	<b>-8,213.75</b>	<b>13.5%</b>
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	533.14	9,000.00	-8,466.86	5.9%
<b>Total 429.000 · PUBLIC WORKS - SANITATION</b>	<b>533.14</b>	<b>9,000.00</b>	<b>-8,466.86</b>	<b>5.9%</b>
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	145,534.40	710,000.00	-564,465.60	20.5%
430.245 · Supplies	2,625.06	13,000.00	-10,374.94	20.2%
430.300 · Facilities Maintenance	1,529.85	2,000.00	-470.15	76.5%
430.320 · Telephone				
430.321 · Local	145.98	700.00	-554.02	20.9%
430.329 · Wireless	541.05	2,300.00	-1,758.95	23.5%
<b>Total 430.320 · Telephone</b>	<b>687.03</b>	<b>3,000.00</b>	<b>-2,312.97</b>	<b>22.9%</b>
430.330 · Heating Fuel	6,952.58	10,000.00	-3,047.42	69.5%
430.360 · Electricity	912.49	3,000.00	-2,087.51	30.4%
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	158.00	8,000.00	-7,842.00	2.0%
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>	<b>158,451.92</b>	<b>775,000.00</b>	<b>-616,548.08</b>	<b>20.4%</b>
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	58,499.83	70,000.00	-11,500.17	83.6%
<b>Total 432.000 · WINTER MAINTENANCE</b>	<b>58,499.83</b>	<b>70,000.00</b>	<b>-11,500.17</b>	<b>83.6%</b>
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	1,673.66	13,000.00	-11,326.34	12.9%
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	1,032.98	4,000.00	-2,967.02	25.8%
433.375 · Line Painting	0.00	7,500.00	-7,500.00	0.0%
433.450 · Signals contracted service	4,968.40	6,000.00	-1,031.60	82.8%
<b>Total 433.000 · TRAFFIC CONTROL DEVICES</b>	<b>8,050.04</b>	<b>33,500.00</b>	<b>-25,449.96</b>	<b>24.0%</b>
434.00 · STREET LIGHTING				
434.360 · St. Light Electricity	923.50	4,000.00	-3,076.50	23.1%
<b>Total 434.00 · STREET LIGHTING</b>	<b>923.50</b>	<b>4,000.00</b>	<b>-3,076.50</b>	<b>23.1%</b>
437.000 · EQUIPMENT REPAIRS-FUEL				



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

	Jan - Mar 22	Budget	\$ Over Budget	% of Budget
437.200 • Tool & Equipment Repairs	1,340.87	7,500.00	-6,159.13	17.9%
437.213 • Equipment Parts & Supplies	6,465.83	50,000.00	-43,534.17	12.9%
437.233 • Equipment Motor Fuel	12,846.21	30,000.00	-17,153.79	42.8%
<b>Total 437.000 • EQUIPMENT REPAIRS-FUEL</b>	<b>20,652.91</b>	<b>87,500.00</b>	<b>-66,847.09</b>	<b>23.6%</b>
<b>438.000 • HIGHWAY MAINT &amp; REPAIR</b>				
438.271 • Paving and Patching Materials	3,062.92	20,000.00	-16,937.08	15.3%
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>	<b>3,062.92</b>	<b>38,500.00</b>	<b>-35,437.08</b>	<b>8.0%</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	189.00	7,000.00	-6,811.00	2.7%
452.300 • Recreation Safety Insurance	309.84	5,000.00	-4,690.16	6.2%
<b>Total 452.000 • RECREATION &amp; CULTURE</b>	<b>498.84</b>	<b>26,000.00</b>	<b>-25,501.16</b>	<b>1.9%</b>
<b>454.000 • PARKS</b>				
454.200 • Park supplies	199.97	7,500.00	-7,300.03	2.7%
454.230 • Fuel	2,319.72	5,000.00	-2,680.28	46.4%
454.370 • Park Facilities Maintenance	263.38	7,500.00	-7,236.62	3.5%
454.500 • Contracted Services	245.00	5,000.00	-4,755.00	4.9%
<b>Total 454.000 • PARKS</b>	<b>3,028.07</b>	<b>25,000.00</b>	<b>-21,971.93</b>	<b>12.1%</b>
<b>456.000 • LIBRARY</b>				
456.520 • Library Contribution	27,625.00	82,875.00	-55,250.00	33.3%
<b>Total 456.000 • LIBRARY</b>	<b>27,625.00</b>	<b>82,875.00</b>	<b>-55,250.00</b>	<b>33.3%</b>
<b>480.000 • INSURANCE &amp; EMPLOYEE BENEFITS</b>				
481.100 • Social Security Employer Paid	15,235.42	80,000.00	-64,764.58	19.0%
481.200 • Medicare Employer Paid	3,563.14	20,000.00	-16,436.86	17.8%
481.300 • Unemployment Comp Employer Paid	5,257.57	3,000.00	2,257.57	175.3%
483.197 • Non-Uniform Pension Plan Contrib	669.54	130,000.00	-129,330.46	0.5%
483.310 • Pension Plan Admin Fees	0.00	5,000.00	-5,000.00	0.0%
484.354 • Workers Comp Insurance	10,525.00	48,000.00	-37,475.00	21.9%
487.196 • Health Insurance	119,503.60	355,000.00	-235,496.40	33.7%
487.197 • Other Group Benefits	6,999.06	28,000.00	-21,000.94	25.0%
<b>Total 480.000 • INSURANCE &amp; EMPLOYEE BE...</b>	<b>161,753.33</b>	<b>669,000.00</b>	<b>-507,246.67</b>	<b>24.2%</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>	<b>560,000.00</b>	<b>53,000.00</b>	<b>-27,998.00</b>	<b>47.2%</b>

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

	Jan - Mar 22	Budget	\$ Over Budget	% of Budget
6561 - *Payroll Expenses	235.00			
69800 - Uncategorized Expenses	0.00			
<b>Total Expense</b>	<b>1,900,123.17</b>	<b>5,059,775.00</b>	<b>-3,159,651.83</b>	<b>37.6%</b>
<b>Net Income</b>	<b>471,447.16</b>	<b>-281,975.00</b>	<b>753,422.16</b>	<b>-167.2%</b>

LNT Revenue Fund-Host Fee-05

**Balance Sheet**

As of March 31, 2022

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	<u>Mar 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
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	7,673.30
Total 106.000 · Host Fee Savings Account	<u>101,000.23</u>
Total Checking/Savings	<u>101,000.23</u>
Total Current Assets	<u>101,000.23</u>
<b>TOTAL ASSETS</b>	<b><u>101,000.23</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,151.76
Net Income	-5,198.57
Total Equity	<u>101,000.23</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>101,000.23</u></b>

**LNT Palmer Sewer Fund - 08**  
**Balance Sheet**  
As of March 31, 2022

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	<u>Mar 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,662.47
<b>Total Checking/Savings</b>	<u>173,662.47</u>
<b>Total Current Assets</b>	<u>173,662.47</u>
<b>TOTAL ASSETS</b>	<u><b>173,662.47</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,980.96
Net Income	4.25
<b>Total Equity</b>	<u>173,662.47</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>173,662.47</b></u>

LNT Nazareth Sewer Fund - 09

**Balance Sheet**

As of March 31, 2022

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	<u>Mar 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	49,971.98
Total Checking/Savings	49,971.98
Total Current Assets	49,971.98
<b>TOTAL ASSETS</b>	<b><u>49,971.98</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	44,740.47
Net Income	21.18
Total Equity	49,971.98
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>49,971.98</u></b>

**LNT Open Space Fund-16**  
**Balance Sheet**  
As of March 31, 2022

	Mar 31, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	
100.001 · Park Benches	9,000.00
100.000 · Checking Account - Other	-9,230.00
<b>Total 100.000 · Checking Account</b>	<b>-230.00</b>
100.500 · Open Space Recreation- Sweep	1,031,730.96
102.000 · EIT Open Space - Restricted	1,404,658.62
106.000 · PLGIT Savings Account	146,407.01
<b>Total Checking/Savings</b>	<b>2,582,566.59</b>
<b>Total Current Assets</b>	<b>2,582,566.59</b>
<b>TOTAL ASSETS</b>	<b>2,582,566.59</b>
<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	263,925.95
<b>Total Equity</b>	<b>2,582,566.59</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,582,566.59</b>

**LNT Capital Sewer-Signals Fund-18**  
**Balance Sheet**  
As of March 31, 2022

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	<u>Mar 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	18,944.43
106.000 · Swr/Signal PLUS Account	136.15
<b>Total Checking/Savings</b>	<u>19,080.58</u>
<b>Total Current Assets</b>	<u>19,080.58</u>
<b>TOTAL ASSETS</b>	<u><b>19,080.58</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-838,603.52
Net Income	5,272.89
<b>Total Equity</b>	<u>19,080.58</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>19,080.58</b></u>

(95)LNT Fiscal Stability Fund  
**Balance Sheet**  
As of March 31, 2022

	<u>Mar 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	93,850.02
109.001 · Certificate of Deposit-Embassy	261,503.97
<b>Total Checking/Savings</b>	<u>355,353.99</u>
<b>Total Current Assets</b>	<u>355,353.99</u>
<b>TOTAL ASSETS</b>	<b><u>355,353.99</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	355,351.82
Net Income	2.17
<b>Total Equity</b>	<u>355,353.99</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>355,353.99</u></b>



**LNT Capital Reserve - 30**  
**Balance Sheet**  
As of March 31, 2022

	Mar 31, 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	150,092.13
106.006 · POLICE EQUIPMENT (CRPD)	-71,919.40
106.000 · Capital Reserve Savings Account - Other	6,809.95
<b>Total 106.000 · Capital Reserve Savings Account</b>	<b>471,827.57</b>
<b>Total Checking/Savings</b>	<b>471,827.57</b>
<b>Total Current Assets</b>	<b>471,827.57</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>471,908.08</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	311,344.57
<b>Total Equity</b>	<b>471,908.08</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>471,908.08</b>

**LNT Capital Reserve Fire-31**  
**Balance Sheet**  
As of March 31, 2022

	Mar 31, 22
<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	11.31
Total 106.000 · Fire CR Savings Account	154,746.57
Total Checking/Savings	154,746.57
Total Current Assets	154,746.57
<b>TOTAL ASSETS</b>	<b>154,746.57</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	137.63
Net Income	-79,988.69
Total Equity	154,746.57
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>154,746.57</b>

**37LNT Highway Reconstruction & Rehabilitation**  
**Balance Sheet**  
As of March 31, 2022

	<u>Mar 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	428,170.61
<b>Total Checking/Savings</b>	<u>428,170.61</u>
<b>Total Current Assets</b>	<u>428,170.61</u>
<b>TOTAL ASSETS</b>	<u><b>428,170.61</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	428,160.32
Net Income	10.29
<b>Total Equity</b>	<u>428,170.61</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>428,170.61</b></u>

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

	<u>Mar 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · CR Equipment Replacement - LAB	-21,356.00
101.500 · Cap Res - ER - Sweep Account	238,806.17
Total Checking/Savings	<u>217,450.17</u>
Total Current Assets	<u>217,450.17</u>
<b>TOTAL ASSETS</b>	<b><u>217,450.17</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	116,240.80
Net Income	101,209.37
Total Equity	<u>217,450.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>217,450.17</u></b>

9:15 AM

Lower Nazareth Township - Refuse/Recycling Collection

04/28/22

Balance Sheet

Accrual Basis

As of March 31, 2022

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	<u>Mar 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-115.00
104.500 · Recycling - Sweep Account	119,835.68
<b>Total Checking/Savings</b>	<u>119,720.68</u>
<b>Total Current Assets</b>	<u>119,720.68</u>
<b>TOTAL ASSETS</b>	<u><u>119,720.68</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	44,082.54
Net Income	75,638.14
<b>Total Equity</b>	<u>119,720.68</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>119,720.68</u></u>

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of March 31, 2022

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	<u>Mar 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	<u>325,872.92</u>
Total Checking/Savings	<u>325,872.92</u>
Total Current Assets	<u>325,872.92</u>
<b>TOTAL ASSETS</b>	<b><u>325,872.92</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>275,868.04</u>
Total Equity	<u>325,872.92</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>325,872.92</u></b>

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

	<u>Mar 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-10.00
100.500 Traffic Impact - Sweep	1,887,732.16
109.000 Certificate of Deposit	525,266.68
Total Checking/Savings	<u>2,412,988.84</u>
Total Current Assets	<u>2,412,988.84</u>
<b>TOTAL ASSETS</b>	<b><u>2,412,988.84</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,558,627.31
Net Income	354,361.53
Total Equity	<u>2,412,988.84</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,412,988.84</u></b>

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of March 31, 2022

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	<u>Mar 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 COMMUNITY EVENTS

Balance Sheet

As of March 31, 2022

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	<u>Mar 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 - Checking Account	11,300.00
Total Checking/Savings	<u>11,300.00</u>
Total Current Assets	<u>11,300.00</u>
<b>TOTAL ASSETS</b>	<b><u>11,300.00</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Net Income	11,300.00
Total Equity	<u>11,300.00</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>11,300.00</u></b>

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

	<u>Mar 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.500 · Sewer - Sweep Account	390,447.14
<b>Total Checking/Savings</b>	<u>390,447.14</u>
<b>Total Current Assets</b>	<u>390,447.14</u>
<b>TOTAL ASSETS</b>	<b><u>390,447.14</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
32000 · Retained Earnings	368,980.91
Net Income	<u>21,466.23</u>
<b>Total Equity</b>	<u>390,447.14</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>390,447.14</u></b>

**Lower Nazareth Township Master Escrow  
Balance Sheet  
As of March 31, 2022**

	Mar 31, 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	1,016,669.32
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,425.23
<b>Total Checking/Savings</b>	1,035,787.21
<b>Total Current Assets</b>	1,035,787.21
<b>TOTAL ASSETS</b>	1,035,787.21
<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	(50,558.66)
<b>Total Equity</b>	1,033,456.70
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,035,787.21

**Lower Nazareth Township**  
**Balance Sheet**  
As of March 31, 2022

	Mar 31, 22
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	95,613.19
100.000 · Checking Account - Other	-130,751.06
<b>Total 100.000 · Checking Account</b>	<b>-13,862.04</b>
100.500 · D&I Checking - Sweep Account	133,941.76
<b>Total Checking/Savings</b>	<b>120,079.72</b>
<b>Total Current Assets</b>	<b>120,079.72</b>
<b>TOTAL ASSETS</b>	<b>120,079.72</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	53,377.69
Net Income	5,988.50
<b>Total Equity</b>	<b>120,079.72</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>120,079.72</b>