



**Lower Nazareth Township**  
**Financial Report**  
*May 2022*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

May-22

<b>General Fund - 01</b>	\$ 2,429,363
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 62,799
<b>Palmer Sewer Fund - 08</b>	\$ 173,665
<b>Nazareth Sewer Fund - 09</b>	\$ 49,973
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CASH</b>	\$ 1,037,988
<b>Capital Reserve</b>	
<b>Open Space Restricted Fund - 16 - EIT</b>	\$ 1,585,605
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CD</b>	\$ -
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$ 2,623,593
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 70,000
<b>Fiscal Stability Fund - 95 - CASH</b>	\$ 118,852
<b>Fiscal Stability Fund - 95 - CD</b>	\$ 261,504
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$ 380,356
<b>Capital Reserve - Municipal - 30</b>	\$ 407,035
<b>Capital Reserve - Fire Fund - 31</b>	\$ 154,827
<b>Highway Reconstruction/Rehabilitation -</b>	\$ 613,178
<b>Capital Reserve - Equipment Replacement -</b>	\$ 161,282
<b>Refuse/Recycling Collection - 33</b>	\$ 153,909
<b>State Liquid Fuels Fund - 35</b>	\$ 310,193
<b>Traffic Impact - 091 - CASH</b>	\$ 2,069,848
<b>Traffic Impact - 091 - CD</b>	\$ 525,267
<b>Traffic Impact - 091 - TOTAL</b>	\$ 2,595,114
<b>LNT American Rescue Plan Funds</b>	\$ 344,955
<b>LNT Community Events</b>	\$ 6,857
<b>Total Township Funds...</b>	<b>\$10,537,098</b>
<b>Lower Nazareth Township Sewer Department</b>	\$ 454,186
<b>Master Escrow Account</b>	\$ 1,024,717
<b>Development &amp; Inspection Account</b>	\$ 123,553
<b>Total Escrow Accounts...</b>	<b>\$1,602,457</b>

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

As of May 31, 2022

	May 31, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	-57,678.64
100.500 · Checking - ICS Sweep Account	2,169,768.91
105.000 · Payroll Account	-636.80
105.500 · Payroll - ICS Sweep Account	91,220.79
106.000 · LAB Savings Account	598.68
106.100 · PLGIT Account	107,773.62
106.200 · Real Estate Tax Collections	115,816.11
110.000 · Petty Cash	250.00
	2,427,112.67
<b>Total Checking/Savings</b>	2,427,112.67
<b>Total Current Assets</b>	2,427,112.67
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	2,429,362.67
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,144.30
214 · NonUniform Pension Contribution	824.00
217 · State Tax Withheld	0.11
219 · Occup Privilege Tax Withheld	128.00
223 · Unemployment Withheld	90.97
228 · Bond Reimbursement	280.00
	3,467.38
<b>Total 210.000 · PAYROLL LIABILITIES</b>	3,467.38
<b>Total Other Current Liabilities</b>	3,467.38
<b>Total Current Liabilities</b>	3,467.38
<b>Total Liabilities</b>	3,467.38
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	854,289.31
Net Income	799,753.50
	2,425,895.29
<b>Total Equity</b>	2,425,895.29
<b>TOTAL LIABILITIES &amp; EQUITY</b>	2,429,362.67

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

	Jan - May 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,989,116.75	1,995,000.00	-5,883.25	99.7%
301.200 - Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 - Real Estate - Delinquent	21,327.84	22,000.00	-672.16	96.9%
<b>Total 301.000 - REAL PROPERTY TAXES</b>	<b>2,010,444.59</b>	<b>2,017,000.00</b>	<b>-6,555.41</b>	<b>99.7%</b>
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	388,432.16	290,000.00	98,432.16	133.9%
310.210 - Earned Income - Current	391,203.32	1,500,000.00	-1,108,796.68	26.1%
310.220 - Earned Income - Prior	489,085.94	100,000.00	389,085.94	489.1%
310.510 - Local Services Tax	163,935.88	425,000.00	-261,064.12	38.6%
<b>Total 310.000 - LOCAL ENABLING ACT TAXES</b>	<b>1,432,657.30</b>	<b>2,315,000.00</b>	<b>-882,342.70</b>	<b>61.9%</b>
<b>Total 300.000 - TAXES</b>	<b>3,443,101.89</b>	<b>4,332,000.00</b>	<b>-888,898.11</b>	<b>79.5%</b>
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	46,822.08	98,000.00	-51,177.92	47.8%
<b>Total 320.000 - LICENSES &amp; PERMITS</b>	<b>46,822.08</b>	<b>98,000.00</b>	<b>-51,177.92</b>	<b>47.8%</b>
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	10,629.39	30,000.00	-19,370.61	35.4%
331.122 - Ordinance Violations	2,663.54	4,000.00	-1,336.46	66.6%
<b>Total 330.000 - FINES &amp; FORFEITS</b>	<b>13,292.93</b>	<b>34,000.00</b>	<b>-20,707.07</b>	<b>39.1%</b>
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	44.38	425.00	-380.62	10.4%
341.02 - Interest on Savings	93.33	150.00	-56.67	62.2%
<b>Total 341.000 - Interest Earnings</b>	<b>137.71</b>	<b>575.00</b>	<b>-437.29</b>	<b>23.9%</b>
342.000 - Rents and Royalties				
342.20 - Property Rental Income	13,602.70	70,000.00	-56,397.30	19.4%
342.000 - Rents and Royalties - Other	2,200.00			
<b>Total 342.000 - Rents and Royalties</b>	<b>15,802.70</b>	<b>70,000.00</b>	<b>-54,197.30</b>	<b>22.6%</b>
<b>Total 340.000 - INTEREST, RENTS &amp; ROYALTIES</b>	<b>15,940.41</b>	<b>70,575.00</b>	<b>-54,634.59</b>	<b>22.6%</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%

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

	Jan - May 22	Budget	\$ Over Budget	% of Budget
361.330 - Zoning Hearings	4,700.00	4,000.00	700.00	117.5%
361.500 - Maps & Publications				
361.57 - Misc. Publications/Copying	133.71	250.00	-116.29	53.5%
361.500 - Maps & Publications - Other	401.77			
<b>Total 361.500 - Maps &amp; Publications</b>	<b>535.48</b>	<b>250.00</b>	<b>285.48</b>	<b>214.2%</b>
<b>Total 361.000 - General Government</b>	<b>11,015.48</b>	<b>19,250.00</b>	<b>-8,234.52</b>	<b>57.2%</b>
<b>362.000 - PUBLIC SAFETY</b>				
362.140 - Alarm Permits	25.00	100.00	-75.00	25.0%
362.410 - Building & Zoning Permits	4,250.00	20,000.00	-15,750.00	21.3%
362.440 - Sewer Permits	550.00	1,500.00	-950.00	36.7%
362.450 - Moving & Occupancy Permits	50.00	25.00	25.00	200.0%
362.451 - Use & Occupancy Permits	450.00	50.00	400.00	900.0%
362.452 - Moving Permits	270.00	500.00	-230.00	54.0%
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	4,200.00	5,000.00	-800.00	84.0%
362.490 - Peddling Permit	50.00	50.00	0.00	100.0%
<b>Total 362.000 - PUBLIC SAFETY</b>	<b>10,945.00</b>	<b>44,225.00</b>	<b>-33,280.00</b>	<b>24.7%</b>
<b>Total 360.000 - CHARGES FOR SERVICES</b>	<b>21,960.48</b>	<b>63,475.00</b>	<b>-41,514.52</b>	<b>34.6%</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>0.00</b>	<b>50.00</b>	<b>-50.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>3,542,617.79</b>	<b>4,777,800.00</b>	<b>-1,235,182.21</b>	<b>74.1%</b>
<b>Gross Profit</b>	<b>3,542,617.79</b>	<b>4,777,800.00</b>	<b>-1,235,182.21</b>	<b>74.1%</b>
<b>Expense</b>				
<b>400.000 - GENERAL GOVERNMENT</b>				
400.105 - Salary	5,208.25	12,500.00	-7,291.75	41.7%
400.215 - Postage	4,637.65	6,000.00	-1,362.35	77.3%
400.300 - Miscellaneous	50.00	50.00	0.00	100.0%
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	1,622.75	5,500.00	-3,877.25	29.5%
400.321 - Local	1,729.92	4,500.00	-2,770.08	38.4%
400.324 - Wireless				
<b>Total 400.320 - Telephone</b>	<b>3,352.67</b>	<b>10,000.00</b>	<b>-6,647.33</b>	<b>33.5%</b>
400.340 - Advertising	4,361.93	9,000.00	-4,638.07	48.5%
400.342 - Public Relations Printing	4,743.00	9,000.00	-4,257.00	52.7%
400.374 - Maintenance Agreements	4,723.59	16,000.00	-11,276.41	29.5%

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

	Jan - May 22	Budget	\$ Over Budget	% of Budget
400.384 · Office Equipment Rental	360.00	750.00	-390.00	48.0%
400.420 · Dues & Subscriptions	2,765.90	4,500.00	-1,734.10	61.5%
400.460 · Meetings & Continuing Education	1,909.37	8,000.00	-6,090.63	23.9%
<b>Total 400.000 · GENERAL GOVERNMENT</b>	<b>32,207.36</b>	<b>78,300.00</b>	<b>-46,092.64</b>	<b>41.1%</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	6,568.50	8,000.00	-1,431.50	82.1%
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%
403.310 · Computer Services	90.00	300.00	-143.00	52.3%
403.317 · Tax Collection Committee Service	157.00	2,500.00	-969.18	61.2%
403.319 · Tax Refunds	1,530.82	1,600.00	-78.00	95.1%
403.350 · Insurance & Bonding	1,522.00	500.00	-500.00	0.0%
403.430 · Tax Appeals	0.00			
<b>Total 403.000 · TAX COLLECTION</b>	<b>11,764.37</b>	<b>17,350.00</b>	<b>-5,585.63</b>	<b>67.8%</b>
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	27,277.54	35,000.00	-7,722.46	77.9%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
<b>Total 404.000 · SOLICITOR/LEGAL</b>	<b>27,277.54</b>	<b>36,500.00</b>	<b>-9,222.46</b>	<b>74.7%</b>
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	115,782.10	345,000.00	-229,217.90	33.6%
405.200 · Office Supplies	2,542.78	7,000.00	-4,457.22	36.3%
405.300 · Bond	2,998.00	1,500.00	1,498.00	199.9%
<b>Total 405.000 · PERSONNEL SERVICES</b>	<b>121,322.88</b>	<b>353,500.00</b>	<b>-232,177.12</b>	<b>34.3%</b>
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	1,927.71	2,000.00	-72.29	96.4%
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	110.29	500.00	-475.00	5.0%
406.319 · Reimburse private prop damage	25.00	6,500.00	-3,874.89	40.4%
406.325 · Internet fees / Website Develop	2,625.11	250.00	2,500.00	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			
<b>Total 406.000 · GENERAL GOVT. ADMINISTRATION...</b>	<b>4,833.11</b>	<b>11,650.00</b>	<b>-6,816.89</b>	<b>41.5%</b>
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	289.38	5,000.00	-4,710.62	5.8%
407.215 · Software	4,409.30	15,000.00	-10,590.70	29.4%
407.370 · Computer Services	2,760.48	15,000.00	-12,239.52	18.4%

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

	Jan - May 22	Budget	\$ Over Budget	% of Budget
<b>Total 407.000 · DATA PROCESSING</b>	7,459.16	35,000.00	-27,540.84	21.3%
<b>408.000 · ENGINEERING SERVICES</b>				
408.310 · Engineering Services - Gen Con	17,641.38	45,000.00	-27,358.62	39.2%
408.319 · Special Projects	2,515.00	15,000.00	-12,485.00	16.8%
<b>Total 408.000 · ENGINEERING SERVICES</b>	20,156.38	60,000.00	-39,843.62	33.6%
<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	4,591.57	10,000.00	-5,408.43	45.9%
409.318 · Building Security Systems	314.34	4,500.00	-4,185.66	7.0%
409.360 · Public Utilities				
409.361 · Electricity	4,655.27	11,000.00	-6,344.73	42.3%
409.366 · Water	908.29	3,000.00	-2,091.71	30.3%
409.360 · Public Utilities - Other	3.63			
<b>Total 409.360 · Public Utilities</b>	5,567.19	14,000.00	-8,432.81	39.8%
409.367 · Trash Removal	1,043.93	5,000.00	-3,956.07	20.9%
409.386 · Rental Property Expenses	290.00			
<b>Total 409.000 · GEN GOVT. BUILDINGS</b>	31,292.59	71,500.00	-40,207.41	43.8%
<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>	756,437.90	1,816,000.00	-1,059,562.10	41.7%
<b>411.000 · FIRE</b>				
411.300 · Building Capital Reserve	68,766.68	90,000.00	-21,233.32	76.4%
411.500 · Contributions	36,541.05	90,000.00	-53,458.95	40.6%
411.541 · Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 · Water Hydrant Assessment	39,652.70	80,000.00	-40,347.30	49.6%
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>	155,261.38	460,000.00	-304,738.62	33.8%
<b>412.000 · AMBULANCE</b>				
412.300 · Ambulance Building Maintenance	125.00	1,500.00	-1,375.00	8.3%
412.542 · Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
<b>Total 412.000 · AMBULANCE</b>	125.00	31,500.00	-31,375.00	0.4%
<b>413.000 · CODE ENFORCEMENT</b>				
413.100 · Zoning Administrator	37,484.15	115,000.00	-77,515.85	32.6%
413.121 · Sewage Enforcement Officer	1,436.63	1,500.00	-63.37	95.8%
413.200 · Supplies	537.97	1,000.00	-462.03	53.8%
413.325 · Postage	92.80	1,000.00	-907.20	9.3%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 · CODE ENFORCEMENT</b>	39,551.55	119,000.00	-79,448.45	33.2%
<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	1,150.00	2,000.00	-850.00	57.5%
414.117 · Planning Commission Comp.	1,000.00	2,500.00	-1,500.00	40.0%

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

	Jan - May 22	Budget	\$ Over Budget	% of Budget
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	3,828.75	35,000.00	-31,171.25	10.9%
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>12,176.65</b>	<b>50,750.00</b>	<b>-38,573.35</b>	<b>24.0%</b>
415.114 · EMERGENCY MANAGEMENT COORD	1,000.00	2,400.00	-1,400.00	41.7%
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	3,038.00	9,500.00	-6,462.00	32.0%
<b>Total 426.000 · SANITATION EXPENSE</b>	<b>3,038.00</b>	<b>9,500.00</b>	<b>-6,462.00</b>	<b>32.0%</b>
429.000 · PUBLIC WORKS - SANITATION	3,038.00	9,500.00	-6,462.00	32.0%
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	237,410.47	710,000.00	-472,589.53	33.4%
430.245 · Supplies	3,110.63	13,000.00	-9,889.37	23.9%
430.300 · Facilities Maintenance	1,529.85	2,000.00	-470.15	76.5%
430.320 · Telephone				
430.321 · Local	243.30	700.00	-456.70	34.8%
430.329 · Wireless	821.05	2,300.00	-1,478.95	35.7%
<b>Total 430.320 · Telephone</b>	<b>1,064.35</b>	<b>3,000.00</b>	<b>-1,935.65</b>	<b>35.5%</b>
430.330 · Heating Fuel	8,531.08	10,000.00	-1,468.92	85.3%
430.360 · Electricity	1,502.23	3,000.00	-1,497.77	50.1%
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	1,310.46	8,000.00	-6,689.54	16.4%
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>256,661.58</b>	<b>775,000.00</b>	<b>-518,338.42</b>	<b>33.1%</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	1,858.86	4,000.00	-2,141.14	46.5%
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>11,134.53</b>	<b>33,500.00</b>	<b>-22,365.47</b>	<b>33.2%</b>
434.000 · STREET LIGHTING				
434.360 · St. Light Electricity	1,654.11	4,000.00	-2,345.89	41.4%



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

06/20/22

	Jan - May 22	Budget	\$ Over Budget	% of Budget
<b>Total 434.000 · STREET LIGHTING</b>	1,654.11	4,000.00	-2,345.89	41.4%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	3,102.96	7,500.00	-4,397.04	41.4%
437.213 · Equipment Parts & Supplies	12,571.75	50,000.00	-37,428.25	25.1%
437.233 · Equipment Motor Fuel	23,611.11	30,000.00	-6,388.89	78.7%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	39,285.82	87,500.00	-48,214.18	44.9%
<b>438.000 · HIGHWAY MAINT &amp; REPAIR</b>				
438.271 · Paving and Patching Materials	13,441.66	20,000.00	-6,558.34	67.2%
438.272 · Aggregate Supplies	1,278.61	7,500.00	-6,221.39	17.0%
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>	14,720.27	38,500.00	-23,779.73	38.2%
<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>	2,552.48	5,500.00	-2,947.52	46.4%
<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	451.77	7,000.00	-6,548.23	6.5%
452.300 · Recreation Safety Insurance	1,419.40	5,000.00	-3,580.60	28.4%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	1,871.17	26,000.00	-24,128.83	7.2%
<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	3,554.74	7,500.00	-4,145.26	44.7%
454.500 · Contracted Services	1,205.00	5,000.00	-3,795.00	24.1%
<b>Total 454.000 · PARKS</b>	8,319.32	25,000.00	-16,680.68	33.3%
<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>	34,531.25	82,875.00	-48,343.75	41.7%
<b>480.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>				
481.100 · Social Security Employer Paid	25,327.41	80,000.00	-54,672.59	31.7%
481.200 · Medicare Employer Paid	5,923.35	20,000.00	-14,076.65	29.6%
481.300 · Unemployment Comp Employer Paid	5,317.88	3,000.00	2,317.88	177.3%
483.197 · Non-Uniform Pension Plan Contrib	1,081.54	130,000.00	-128,918.46	0.8%
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>	218,049.36	669,000.00	-450,950.64	32.6%
<b>486.000 · Insurance</b>				
486.350 · Liability Insurance	25,002.00	53,000.00	-27,998.00	47.2%

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

	Jan - May 22	Budget	\$ Over Budget	% of Budget
Total 486,000 - Insurance	25,002.00	53,000.00	-27,998.00	47.2%
492,000 - Interfund Operating Transfers	820,909.58			
6561 - Payroll Expenses	383.50			
69800 - Uncategorized Expenses	0.00			
<b>Total Expense</b>	<b>2,742,864.29</b>	<b>5,059,775.00</b>	<b>-2,316,910.71</b>	<b>54.2%</b>
<b>Net Income</b>	<b>799,753.50</b>	<b>-281,975.00</b>	<b>1,081,728.50</b>	<b>-283.6%</b>

**LNT Revenue Fund-Host Fee-05**  
**Balance Sheet**  
As of May 31, 2022

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	<u>May 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	61,763.59
106.002 · Fire/Ambulance	13,228.11
106.003 · Recycling	-19,917.77
106.000 · Host Fee Savings Account - Other	<u>7,724.86</u>
Total 106.000 · Host Fee Savings Account	<u>62,798.79</u>
Total Checking/Savings	<u>62,798.79</u>
Total Current Assets	<u>62,798.79</u>
<b>TOTAL ASSETS</b>	<b><u>62,798.79</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,151.76
Net Income	<u>-43,400.01</u>
Total Equity	<u>62,798.79</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>62,798.79</u></b>

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

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	<u>May 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,665.36
Total Checking/Savings	<u>173,665.36</u>
Total Current Assets	<u>173,665.36</u>
<b>TOTAL ASSETS</b>	<b><u>173,665.36</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,980.96
Net Income	7.14
Total Equity	<u>173,665.36</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>173,665.36</u></b>

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

	May 31, 22
<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	-17,447.46
<b>Total 100.000 · Checking Account</b>	-7,947.46
100.500 · Open Space Recreation- Sweep	899,452.74
102.000 · EIT Open Space - Restricted	1,585,604.97
106.000 · PLGIT Savings Account	146,482.63
<b>Total Checking/Savings</b>	2,623,592.88
<b>Total Current Assets</b>	2,623,592.88
<b>TOTAL ASSETS</b>	<b>2,623,592.88</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	304,952.24
<b>Total Equity</b>	2,623,592.88
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,623,592.88</b>

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

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	<u>May 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	69,863.80
106.000 · Swr/Signal PLUS Account	136.24
Total Checking/Savings	<u>70,000.04</u>
Total Current Assets	<u>70,000.04</u>
<b>TOTAL ASSETS</b>	<b><u>70,000.04</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-838,603.52
Net Income	56,192.35
Total Equity	<u>70,000.04</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>70,000.04</u></b>

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

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	<u>May 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	118,851.57
109.001 · Certificate of Deposit-Embassy	261,503.97
Total Checking/Savings	<u>380,355.54</u>
Total Current Assets	<u>380,355.54</u>
<b>TOTAL ASSETS</b>	<b><u>380,355.54</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	355,351.82
Net Income	25,003.72
Total Equity	<u>380,355.54</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>380,355.54</u></b>

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

	May 31, 22
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	324,171.39
106.003 · OFFICE EQUIPMENT	55,173.50
106.004 · SPECIAL PROJECTS	135,563.76
106.006 · POLICE EQUIPMENT (CRPD)	-114,982.40
106.000 · Capital Reserve Savings Account - Other	7,027.81
Total 106.000 · Capital Reserve Savings Account	406,954.06
Total Checking/Savings	406,954.06
Total Current Assets	406,954.06
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
<b>TOTAL ASSETS</b>	<b>407,034.57</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-48,404.17
Net Income	246,471.06
Total Equity	407,034.57
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>407,034.57</b>



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

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	<u>May 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
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	91.84
<b>Total 106.000 · Fire CR Savings Account</b>	<u>154,827.10</u>
<b>Total Checking/Savings</b>	<u>154,827.10</u>
<b>Total Current Assets</b>	<u>154,827.10</u>
<b>TOTAL ASSETS</b>	<u><u>154,827.10</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	137.63
Net Income	-79,908.16
<b>Total Equity</b>	<u>154,827.10</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>154,827.10</u></u>

9:01 AM

# 37LNT Highway Reconstruction & Rehabilitation

06/20/22

## Balance Sheet

Accrual Basis

As of May 31, 2022

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	<u>May 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	613,177.77
Total Checking/Savings	<u>613,177.77</u>
Total Current Assets	<u>613,177.77</u>
<b>TOTAL ASSETS</b>	<b><u>613,177.77</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	428,160.32
Net Income	185,017.45
Total Equity	<u>613,177.77</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>613,177.77</u></b>

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

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	<u>May 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	161,281.94
Total Checking/Savings	<u>161,281.94</u>
Total Current Assets	<u>161,281.94</u>
<b>TOTAL ASSETS</b>	<b><u>161,281.94</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	116,240.80
Net Income	45,041.14
Total Equity	<u>161,281.94</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>161,281.94</u></b>

8:51 AM

Lower Nazareth Township - Refuse/Recycling Collection

06/20/22

Balance Sheet

Accrual Basis

As of May 31, 2022

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	<u>May 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-6,967.78
104.500 · Recycling - Sweep Account	160,876.86
<b>Total Checking/Savings</b>	<u>153,909.08</u>
<b>Total Current Assets</b>	<u>153,909.08</u>
<b>TOTAL ASSETS</b>	<u><b>153,909.08</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	44,082.54
Net Income	109,826.54
<b>Total Equity</b>	<u>153,909.08</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>153,909.08</b></u>

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

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	<u>May 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	310,193.23
<b>Total Checking/Savings</b>	<u>310,193.23</u>
<b>Total Current Assets</b>	<u>310,193.23</u>
<b>TOTAL ASSETS</b>	<u><b>310,193.23</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-59,414.65
Net Income	260,188.35
<b>Total Equity</b>	<u>310,193.23</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>310,193.23</b></u>

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

	<u>May 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-2,510.00
100.500 Traffic Impact - Sweep	2,072,357.58
109.000 Certificate of Deposit	525,266.68
<b>Total Checking/Savings</b>	<u>2,595,114.26</u>
<b>Total Current Assets</b>	<u>2,595,114.26</u>
<b>TOTAL ASSETS</b>	<u><b>2,595,114.26</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,558,627.31
Net Income	536,486.95
<b>Total Equity</b>	<u>2,595,114.26</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>2,595,114.26</b></u>

9:49 AM

06/20/22

Accrual Basis

## 34-LNT AMERICAN RESCUE PLAN FUNDS

### Balance Sheet

As of May 31, 2022

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	<u>May 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 May 31, 2022

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	<u>May 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 - Checking Account	6,857.14
Total Checking/Savings	<u>6,857.14</u>
Total Current Assets	<u>6,857.14</u>
<b>TOTAL ASSETS</b>	<b><u>6,857.14</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Net Income	6,857.14
Total Equity	<u>6,857.14</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>6,857.14</u></b>



Lower Nazareth Township Sewer Department

Balance Sheet

As of May 31, 2022

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	<u>May 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-300.00
100.500 · Sewer - Sweep Account	454,486.30
Total Checking/Savings	<u>454,186.30</u>
Total Current Assets	<u>454,186.30</u>
<b>TOTAL ASSETS</b>	<b><u>454,186.30</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	368,980.91
Net Income	85,205.39
Total Equity	<u>454,186.30</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>454,186.30</u></b>

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

	May 31, 22
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	692.06
102.000 · SAVINGS ACCOUNTS - LAB	1,007,558.77
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	16,466.04
Total Checking/Savings	1,024,717.47
Total Current Assets	1,024,717.47
<b>TOTAL ASSETS</b>	<b>1,024,717.47</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	2,330.51
Total Current Liabilities	2,330.51
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	239,944.65
Net Income	(61,628.40)
Total Equity	1,022,386.96
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,024,717.47</b>

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

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	<u>May 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	99,083.93
100.000 · Checking Account - Other	<u>-180,352.00</u>
Total 100.000 · Checking Account	-59,992.24
100.500 · D&I Checking - Sweep Account	<u>183,545.55</u>
Total Checking/Savings	<u>123,553.31</u>
Total Current Assets	<u>123,553.31</u>
<b>TOTAL ASSETS</b>	<b><u>123,553.31</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	53,377.69
Net Income	<u>9,462.09</u>
Total Equity	<u>123,553.31</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>123,553.31</u></b>