



**Lower Nazareth Township**  
**Financial Report**  
*June 2022*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Jun-22

<b>General Fund - 01</b>	\$ 2,343,139
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 62,841
<b>Palmer Sewer Fund - 08</b>	\$ 173,667
<b>Nazareth Sewer Fund - 09</b>	\$ 54,194
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CASH</b>	\$ 1,055,206
<b>Capital Reserve</b>	
<b>Open Space Restricted Fund - 16 - EIT</b>	\$ 1,656,360
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CD</b>	\$ -
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$ 2,711,566
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 68,235
<b>Fiscal Stability Fund - 95 - CASH</b>	\$ 118,853
<b>Fiscal Stability Fund - 95 - CD</b>	\$ 261,504
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$ 380,356
<b>Capital Reserve - Municipal - 30</b>	\$ 419,565
<b>Capital Reserve - Fire Fund - 31</b>	\$ 154,931
<b>Highway Reconstruction/Rehabilitation -</b>	\$ 615,045
<b>Capital Reserve - Equipment Replacement -</b>	\$ 131,399
<b>Refuse/Recycling Collection - 33</b>	\$ 152,015
<b>State Liquid Fuels Fund - 35</b>	\$ 310,402
<b>Traffic Impact - 091 - CASH</b>	\$ 1,256,166
<b>Traffic Impact - 091 - CD</b>	\$ 525,267
<b>Traffic Impact - 091 - TOTAL</b>	\$ 1,781,433
<b>LNT American Rescue Plan Funds</b>	\$ 244,955
<b>LNT Community Events</b>	\$ 6,857
<b>Total Township Funds...</b>	<b>\$9,610,600</b>
<b>Lower Nazareth Township Sewer Department</b>	\$ 454,165
<b>Master Escrow Account</b>	\$ 952,578
<b>Development &amp; Inspection Account</b>	\$ 128,258
<b>Total Escrow Accounts...</b>	<b>\$1,535,000</b>

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

As of June 30, 2022

	Jun 30, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	-40,833.81
100.500 · Checking - ICS Sweep Account	2,068,761.94
105.000 · Payroll Account	-592.92
105.500 · Payroll - ICS Sweep Account	62,760.77
106.000 · LAB Savings Account	578.68
106.100 · PLGIT Account	109,626.31
106.200 · Real Estate Tax Collections	140,338.30
110.000 · Petty Cash	250.00
<b>Total Checking/Savings</b>	2,340,889.27
<b>Total Current Assets</b>	2,340,889.27
<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>2,343,139.27</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
217 · State Tax Withheld	0.21
223 · Unemployment Withheld	-6.28
229 · Direct Deposit Liability	-27,886.55
<b>Total 210.000 · PAYROLL LIABILITIES</b>	-27,892.62
<b>Total Other Current Liabilities</b>	-27,892.62
<b>Total Current Liabilities</b>	-27,892.62
<b>Total Liabilities</b>	-27,892.62
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	854,289.31
Net Income	744,890.10
<b>Total Equity</b>	2,371,031.89
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,343,139.27</b>

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

07/29/22

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,013,637.93	1,995,000.00	18,637.93	100.9%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	21,484.30	22,000.00	-515.70	97.7%
Total 301.000 · REAL PROPERTY TAXES	2,035,122.23	2,017,000.00	18,122.23	100.9%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	416,785.00	290,000.00	126,785.00	143.7%
310.210 · Earned Income - Current	533,129.73	1,500,000.00	-966,870.27	35.5%
310.220 · Earned Income - Prior	509,585.94	100,000.00	409,585.94	509.6%
310.510 · Local Services Tax	246,080.23	425,000.00	-178,919.77	57.9%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,705,580.90	2,315,000.00	-609,419.10	73.7%
Total 300.000 · TAXES	3,740,703.13	4,332,000.00	-591,296.87	86.4%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	46,822.08	98,000.00	-51,177.92	47.8%
Total 320.000 · LICENSES & PERMITS	46,822.08	98,000.00	-51,177.92	47.8%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	15,911.96	30,000.00	-14,088.04	53.0%
331.122 · Ordinance Violations	2,890.81	4,000.00	-1,109.19	72.3%
Total 330.000 · FINES & FORFEITS	18,802.77	34,000.00	-15,197.23	55.3%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	61.72	425.00	-363.28	14.5%
341.02 · Interest on Savings	168.12	150.00	18.12	112.1%
Total 341.000 · Interest Earnings	229.84	575.00	-345.16	40.0%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	16,786.16	70,000.00	-53,213.84	24.0%
342.000 · Rents and Royalties - Other	2,200.00			
Total 342.000 · Rents and Royalties	18,986.16	70,000.00	-51,013.84	27.1%
Total 340.000 · INTEREST, RENTS & ROYALTIES	19,216.00	70,575.00	-51,359.00	27.2%
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	4,000.00	-4,000.00	0.0%
355.040 · Alcoholic Beverage Licenses	0.00	2,000.00	-2,000.00	0.0%
355.051 · Non-Uniform	0.00	80,000.00	-80,000.00	0.0%
355.070 · Fire Relief	0.00	74,000.00	-74,000.00	0.0%
Total 355.000 · STATE SHARED REVENUES	0.00	160,000.00	-160,000.00	0.0%
Total 350.000 · INTERGOVERNMENTAL REVENU...	0.00	160,000.00	-160,000.00	0.0%
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 June 2022

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
361.330 - Zoning Hearings	6,300.00	4,000.00	2,300.00	157.5%
361.500 - Maps & Publications	137.21	250.00	-112.79	54.9%
361.57 - Misc. Publications/Copying	401.77			
361.500 - Maps & Publications - Other	538.98	250.00	288.98	215.6%
<b>Total 361.500 - Maps &amp; Publications</b>	<b>12,618.98</b>	<b>19,250.00</b>	<b>-6,631.02</b>	<b>65.6%</b>
Total 361.000 - General Government				
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	25.00	100.00	-75.00	25.0%
362.410 - Building & Zoning Permits	5,250.00	20,000.00	-14,750.00	26.3%
362.440 - Sewer Permits	650.00	1,500.00	-850.00	43.3%
362.450 - Moving & Occupancy Permits	50.00	25.00	25.00	200.0%
362.451 - Use & Occupancy Permits	560.00	50.00	510.00	1,120.0%
362.452 - Moving Permits	365.00	500.00	-135.00	73.0%
362.470 - Driveway Permits	450.00	2,000.00	-1,550.00	22.5%
362.480 - Grading Permits	1,600.00	15,000.00	-13,400.00	10.7%
362.481 - Swimming Pool Grading Permits	4,900.00	5,000.00	-100.00	98.0%
362.490 - Peddling Permit	50.00	50.00	0.00	100.0%
<b>Total 362.000 - PUBLIC SAFETY</b>	<b>13,900.00</b>	<b>44,225.00</b>	<b>-30,325.00</b>	<b>31.4%</b>
Total 360.000 - CHARGES FOR SERVICES	26,518.98	63,475.00	-36,956.02	41.8%
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%
<b>Total 363.000 - HIGHWAYS AND STREETS</b>	<b>0.00</b>	<b>200.00</b>	<b>-200.00</b>	<b>0.0%</b>
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	0.00	17,500.00	-17,500.00	0.0%
367.350 - Field Use Fees	3,000.00	2,000.00	1,000.00	150.0%
<b>Total 367.000 - CULTURE-RECREATION</b>	<b>3,000.00</b>	<b>19,500.00</b>	<b>-16,500.00</b>	<b>15.4%</b>
389.000 - MISCELLANEOUS INCOME				
Total Income	0.00	50.00	-50.00	0.0%
Gross Profit	3,855,062.96	4,777,800.00	-922,737.04	80.7%
Expense	3,855,062.96	4,777,800.00	-922,737.04	80.7%
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	6,249.90	12,500.00	-6,250.10	50.0%
400.215 - Postage	4,637.65	6,000.00	-1,362.35	77.3%
400.300 - Miscellaneous	95.00	50.00	45.00	190.0%
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	1,946.58	5,500.00	-3,553.42	35.4%
400.321 - Local	2,099.87	4,500.00	-2,400.13	46.7%
400.324 - Wireless				
<b>Total 400.320 - Telephone</b>	<b>4,046.45</b>	<b>10,000.00</b>	<b>-5,953.55</b>	<b>40.5%</b>
400.340 - Advertising	5,910.62	9,000.00	-3,089.38	65.7%
400.342 - Public Relations Printing	4,743.00	9,000.00	-4,257.00	52.7%

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

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
400.374 - Maintenance Agreements	8,121.95	16,000.00	-7,878.05	50.8%
400.384 - Office Equipment Rental	540.00	750.00	-210.00	72.0%
400.420 - Dues & Subscriptions	2,712.62	4,500.00	-1,787.38	60.3%
400.460 - Meetings & Continuing Education	1,859.37	8,000.00	-6,140.63	23.2%
<b>Total 400.000 - GENERAL GOVERNMENT</b>	<b>39,011.56</b>	<b>78,300.00</b>	<b>-39,288.44</b>	<b>49.8%</b>
<b>402.000 - AUDITING</b>				
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>
<b>403.000 - TAX COLLECTION</b>				
403.105 - R.E. Tax Collector Salary	6,916.75	8,000.00	-1,083.25	86.5%
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 Servc	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	17,350.00	-5,237.38	69.8%
<b>Total 403.000 - TAX COLLECTION</b>	<b>12,112.62</b>	<b>35,000.00</b>	<b>-7,527.46</b>	<b>78.5%</b>
<b>404.000 - SOLICITOR/LEGAL</b>				
404.310 - Legal Services	27,472.54	1,500.00	-1,500.00	0.0%
404.314 - Legal Services - Human Resource	0.00	36,500.00	-9,027.46	75.3%
<b>Total 404.000 - SOLICITOR/LEGAL</b>	<b>27,472.54</b>	<b>36,500.00</b>	<b>-9,027.46</b>	<b>75.3%</b>
<b>405.000 - PERSONNEL SERVICES</b>				
405.140 - Office Staff Wages	139,025.63	345,000.00	-205,974.37	40.3%
405.200 - Office Supplies	4,089.15	7,000.00	-2,910.85	58.4%
405.300 - Bond	2,578.00	1,500.00	1,078.00	171.9%
<b>Total 405.000 - PERSONNEL SERVICES</b>	<b>145,692.78</b>	<b>353,500.00</b>	<b>-207,807.22</b>	<b>41.2%</b>
<b>406.000 - GENERAL GOVT. ADMINISTRATION</b>				
406.280 - General Administrative Expense	2,603.68	2,000.00	603.68	130.2%
406.316 - Drug Testing	221.00	500.00	-279.00	44.2%
406.317 - Employee Record Checks	25.00	100.00	-75.00	25.0%
406.318 - Bank Fees	131.47	500.00	-475.00	5.0%
406.319 - Reimburse private prop damage	25.00	6,500.00	-3,394.98	47.8%
406.325 - Internet fees / Website Develop	3,105.02	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	200.00	-200.00	0.0%
<b>Total 406.000 - GENERAL GOVT. ADMINISTRATION</b>	<b>6,111.17</b>	<b>11,650.00</b>	<b>-5,538.83</b>	<b>52.5%</b>
<b>407.000 - DATA PROCESSING</b>				
407.213 - Data Processing Equipment	289.38	5,000.00	-4,710.62	5.8%
407.215 - Software	4,734.94	15,000.00	-10,265.06	31.6%

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

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
407.370 - Computer Services	2,863.75	15,000.00	-12,136.25	19.1%
<b>Total 407.000 - DATA PROCESSING</b>	<b>7,888.07</b>	<b>35,000.00</b>	<b>-27,111.93</b>	<b>22.5%</b>
408.000 - ENGINEERING SERVICES	23,828.13	45,000.00	-21,171.87	53.0%
408.310 - Engineering Services - Gen Con	2,515.00	15,000.00	-12,485.00	16.8%
408.319 - Special Projects				
<b>Total 408.000 - ENGINEERING SERVICES</b>	<b>26,343.13</b>	<b>60,000.00</b>	<b>-33,656.87</b>	<b>43.9%</b>
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	1,661.92	5,000.00	-3,338.08	33.2%
409.230 - Heating Fuel	18,079.95	33,000.00	-14,920.05	54.8%
409.300 - Facilities Maintenance	5,469.87	10,000.00	-4,530.13	54.7%
409.318 - Building Security Systems	638.13	4,500.00	-3,861.87	14.2%
409.360 - Public Utilities				
409.361 - Electricity	4,881.20	11,000.00	-6,118.80	44.4%
409.366 - Water	966.22	3,000.00	-2,033.78	32.2%
409.360 - Public Utilities - Other	923.59			
<b>Total 409.360 - Public Utilities</b>	<b>6,771.01</b>	<b>14,000.00</b>	<b>-7,228.99</b>	<b>48.4%</b>
409.367 - Trash Removal	1,191.32	5,000.00	-3,808.68	23.8%
409.386 - Rental Property Expenses	290.00			
<b>Total 409.000 - GEN GOVT. BUILDINGS</b>	<b>34,102.20</b>	<b>71,500.00</b>	<b>-37,397.80</b>	<b>47.7%</b>
410.000 - PUBLIC SAFETY				
410.500 - Police Services Contract	907,725.48	1,816,000.00	-908,274.52	50.0%
<b>Total 410.000 - PUBLIC SAFETY</b>	<b>907,725.48</b>	<b>1,816,000.00</b>	<b>-908,274.52</b>	<b>50.0%</b>
411.000 - FIRE				
411.300 - Building Capital Reserve	69,778.45	90,000.00	-20,221.55	77.5%
411.500 - Contributions	41,987.01	90,000.00	-48,012.99	46.7%
411.541 - Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 - Water Hydrant Assessment	39,809.24	80,000.00	-40,190.76	49.8%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	12,570.09	50,000.00	-37,429.91	25.1%
<b>Total 411.000 - FIRE</b>	<b>164,144.79</b>	<b>460,000.00</b>	<b>-295,855.21</b>	<b>35.7%</b>
412.000 - AMBULANCE				
412.300 - Ambulance Building Maintenance	1,710.00	1,500.00	210.00	114.0%
412.542 - Operation Contribution	30,000.00	30,000.00	0.00	100.0%
<b>Total 412.000 - AMBULANCE</b>	<b>31,710.00</b>	<b>31,500.00</b>	<b>210.00</b>	<b>100.7%</b>
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	44,338.90	115,000.00	-70,661.10	38.6%
413.121 - Sewage Enforcement Officer	1,436.63	1,500.00	-63.37	95.8%
413.200 - Supplies	829.50	1,000.00	-170.50	83.0%
413.325 - Postage	128.60	1,000.00	-871.40	12.9%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 - CODE ENFORCEMENT</b>	<b>46,733.63</b>	<b>119,000.00</b>	<b>-72,266.37</b>	<b>39.3%</b>
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	4,035.50	2,500.00	1,535.50	161.4%

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

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
414.116 - Zoning Hearing Bd Compensation	1,150.00	2,000.00	-850.00	57.5%
414.117 - Planning Commission Comp.	1,250.00	2,500.00	-1,250.00	50.0%
414.120 - Legal	0.00	5,000.00	-5,000.00	0.0%
414.310 - Developer Refunds	0.00	250.00	-250.00	0.0%
414.313 - Engineer	4,831.25	35,000.00	-30,168.75	13.8%
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>13,429.15</b>	<b>50,750.00</b>	<b>-37,320.85</b>	<b>26.5%</b>
415.114 - EMERGENCY MANAGEMENT COORD	1,200.00	2,400.00	-1,200.00	50.0%
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	3,944.50	9,500.00	-5,555.50	41.5%
<b>Total 426.000 - SANITATION EXPENSE</b>	<b>3,944.50</b>	<b>9,500.00</b>	<b>-5,555.50</b>	<b>41.5%</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	282,439.80	710,000.00	-427,560.20	39.8%
430.245 - Supplies	3,114.12	13,000.00	-9,885.88	24.0%
430.300 - Facilities Maintenance	1,529.85	2,000.00	-470.15	76.5%
430.320 - Telephone				
430.321 - Local	291.96	700.00	-408.04	41.7%
430.329 - Wireless	961.05	2,300.00	-1,338.95	41.8%
<b>Total 430.320 - Telephone</b>	<b>1,253.01</b>	<b>3,000.00</b>	<b>-1,746.99</b>	<b>41.8%</b>
430.330 - Heating Fuel	8,531.08	10,000.00	-1,468.92	85.3%
430.360 - Electricity	1,702.58	3,000.00	-1,297.42	56.8%
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	2,174.99	10,000.00	-7,825.01	21.7%
<b>Total 430.000 - HWYS., ROADS &amp; STREETS</b>	<b>302,108.40</b>	<b>775,000.00</b>	<b>-472,891.60</b>	<b>39.0%</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	2,346.76	1,000.00	1,346.76	234.7%
433.249 - Traffic Control Supplies-signal	1,289.12	2,000.00	-710.88	64.5%
433.360 - Traffic signal electric	1,987.52	4,000.00	-2,012.48	49.7%
433.375 - Line Painting	0.00	7,500.00	-7,500.00	0.0%
433.450 - Signals contracted service	6,942.18	6,000.00	942.18	115.7%
<b>Total 433.000 - TRAFFIC CONTROL DEVICES</b>	<b>16,017.85</b>	<b>33,500.00</b>	<b>-17,482.15</b>	<b>47.8%</b>
434.00 - STREET LIGHTING				



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

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
434.360 - St. Light. Electricity	1,815.62	4,000.00	-2,184.38	45.4%
<b>Total 434.00 - STREET LIGHTING</b>	1,815.62	4,000.00	-2,184.38	45.4%
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	15,497.58	50,000.00	-34,502.42	31.0%
437.233 - Equipment Motor Fuel	30,679.85	30,000.00	679.85	102.3%
<b>Total 437.000 - EQUIPMENT REPAIRS-FUEL</b>	49,280.39	87,500.00	-38,219.61	56.3%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	15,809.78	20,000.00	-4,190.22	79.0%
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>	17,088.39	38,500.00	-21,411.61	44.4%
439.000 - HWY CONST & REBUILDING PRJCTS				
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 PRJCT...</b>	2,552.48	5,500.00	-2,947.52	46.4%
452.000 - RECREATION & CULTURE				
452.115 - Staff Wages	0.00	14,000.00	-14,000.00	0.0%
452.249 - Recreation Programs	946.77	7,000.00	-6,053.23	13.5%
452.300 - Recreation Safety Insurance	1,954.31	5,000.00	-3,045.69	39.1%
<b>Total 452.000 - RECREATION &amp; CULTURE</b>	2,901.08	26,000.00	-23,098.92	11.2%
454.000 - PARKS				
454.200 - Park supplies	995.91	7,500.00	-6,504.09	13.3%
454.230 - Fuel	2,913.67	5,000.00	-2,086.33	58.3%
454.370 - Park Facilities Maintenance	3,354.74	7,500.00	-4,145.26	44.7%
454.500 - Contracted Services	1,450.00	5,000.00	-3,550.00	29.0%
454.600 - Capital Construction	941.90			
<b>Total 454.000 - PARKS</b>	9,656.22	25,000.00	-15,343.78	38.6%
456.000 - LIBRARY				
456.520 - Library Contribution	41,437.50	82,875.00	-41,437.50	50.0%
<b>Total 456.000 - LIBRARY</b>	41,437.50	82,875.00	-41,437.50	50.0%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	30,155.60	80,000.00	-49,844.40	37.7%
481.200 - Medicare Employer Paid	7,052.53	20,000.00	-12,947.47	35.3%
481.300 - Unemployment Comp Employer Paid	5,317.88	3,000.00	2,317.88	177.3%
483.197 - Non-Uniform Pension Plan Contrib	1,287.54	130,000.00	-128,712.46	1.0%
483.310 - Pension Plan Admin Fees	4,025.00	5,000.00	-975.00	80.5%
484.354 - Workers Comp Insurance	22,481.00	48,000.00	-25,519.00	46.8%
487.196 - Health Insurance	179,344.68	355,000.00	-175,655.32	50.5%
487.197 - Other Group Benefits	14,334.30	28,000.00	-13,665.70	51.2%
<b>Total 480.000 - INSURANCE &amp; EMPLOYEE BENEF...</b>	263,998.53	669,000.00	-405,001.47	39.5%
486.000 - Insurance				

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

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
486,350 - Liability Insurance	30,397.00	53,000.00	-22,603.00	57.4%
Total 486,000 - Insurance	30,397.00	53,000.00	-22,603.00	57.4%
492,000 - Interfund Operating Transfers	820,909.58	53,000.00	-22,603.00	57.4%
6561 - *Payroll Expenses	502.75			
69800 - Uncategorized Expenses	0.00			
Total Expense	3,110,172.86	5,059,775.00	-1,949,602.14	61.5%
Net Income	744,890.10	-281,975.00	1,026,865.10	-264.2%

**LNT Revenue Fund-Host Fee-05**  
**Balance Sheet**  
As of June 30, 2022

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	<u>Jun 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
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>7,767.15</u>
<b>Total 106.000 · Host Fee Savings Account</b>	<u>62,841.08</u>
<b>Total Checking/Savings</b>	<u>62,841.08</u>
<b>Total Current Assets</b>	<u>62,841.08</u>
<b>TOTAL ASSETS</b>	<b><u>62,841.08</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,151.76
Net Income	<u>-43,357.72</u>
<b>Total Equity</b>	<u>62,841.08</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>62,841.08</u></b>

LNT Palmer Sewer Fund - 08

**Balance Sheet**

As of June 30, 2022

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	<u>Jun 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,666.78
<b>Total Checking/Savings</b>	<u>173,666.78</u>
<b>Total Current Assets</b>	<u>173,666.78</u>
<b>TOTAL ASSETS</b>	<u><b>173,666.78</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,980.96
Net Income	8.56
<b>Total Equity</b>	<u>173,666.78</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>173,666.78</b></u>

**LNT Nazareth Sewer Fund - 09**

**Balance Sheet**

As of June 30, 2022

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	<u>Jun 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	54,194.25
<b>Total Checking/Savings</b>	<u>54,194.25</u>
<b>Total Current Assets</b>	<u>54,194.25</u>
<b>TOTAL ASSETS</b>	<u><b>54,194.25</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	44,740.47
Net Income	4,243.45
<b>Total Equity</b>	<u>54,194.25</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>54,194.25</b></u>

# LNT Open Space Fund-16

## Balance Sheet

As of June 30, 2022

	<u>Jun 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	-23,887.90
<b>Total 100.000 · Checking Account</b>	<b>-14,387.90</b>
100.500 · Open Space Recreation- Sweep	923,012.64
102.000 · EIT Open Space - Restricted	1,656,360.31
106.000 · PLGIT Savings Account	146,581.28
<b>Total Checking/Savings</b>	<b>2,711,566.33</b>
<b>Total Current Assets</b>	<b>2,711,566.33</b>
<b>TOTAL ASSETS</b>	<b><u>2,711,566.33</u></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	392,925.69
<b>Total Equity</b>	<b>2,711,566.33</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,711,566.33</u></b>

# LNT Capital Sewer-Signals Fund-18

## Balance Sheet

As of June 30, 2022

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	<u>Jun 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	68,098.30
106.000 · Swr/Signal PLUS Account	<u>136.34</u>
Total Checking/Savings	<u>68,234.64</u>
Total Current Assets	<u>68,234.64</u>
<b>TOTAL ASSETS</b>	<b><u>68,234.64</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-838,603.52
Net Income	<u>54,426.95</u>
Total Equity	<u>68,234.64</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>68,234.64</u></b>

12:39 PM

(95)LNT Fiscal Stability Fund

07/29/22

Balance Sheet

Accrual Basis

As of June 30, 2022

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	<u>Jun 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	118,852.52
109.001 · Certificate of Deposit-Embassy	261,503.97
Total Checking/Savings	<u>380,356.49</u>
Total Current Assets	<u>380,356.49</u>
<b>TOTAL ASSETS</b>	<b><u>380,356.49</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	355,351.82
Net Income	25,004.67
Total Equity	<u>380,356.49</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>380,356.49</u></b>



# LNT Capital Reserve - 30

## Balance Sheet

As of June 30, 2022

	<u>Jun 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	261,035.85
106.003 · OFFICE EQUIPMENT	55,173.50
106.004 · SPECIAL PROJECTS	129,805.39
106.006 · POLICE EQUIPMENT (CRPD)	22,570.00
106.007 · AMBULANCE BUILDING	-56,420.00
106.000 · Capital Reserve Savings Account - Other	7,319.83
<b>Total 106.000 · Capital Reserve Savings Account</b>	<u>419,484.57</u>
<b>Total Checking/Savings</b>	<u>419,484.57</u>
<b>Total Current Assets</b>	419,484.57
<b>Other Assets</b>	
130.02 · Due from Master Escrow	80.51
<b>Total Other Assets</b>	<u>80.51</u>
<b>TOTAL ASSETS</b>	<u><u>419,565.08</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-48,404.17
Net Income	259,001.57
<b>Total Equity</b>	<u>419,565.08</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>419,565.08</u></u>

# LNT Capital Reserve Fire-31

## Balance Sheet

As of June 30, 2022

	<u>Jun 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	196.11
Total 106.000 · Fire CR Savings Account	<u>154,931.37</u>
Total Checking/Savings	<u>154,931.37</u>
Total Current Assets	<u>154,931.37</u>
<b>TOTAL ASSETS</b>	<b><u>154,931.37</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	137.63
Net Income	<u>-79,803.89</u>
Total Equity	<u>154,931.37</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>154,931.37</u></b>

12:16 PM

# LNT Capital Reserve - Equipment Replacement

07/29/22

## Balance Sheet

Accrual Basis

As of June 30, 2022

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	<u>Jun 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · CR Equipment Replacement - LAB	-6,623.00
101.500 · Cap Res - ER - Sweep Account	138,021.63
<b>Total Checking/Savings</b>	<u>131,398.63</u>
<b>Total Current Assets</b>	<u>131,398.63</u>
<b>TOTAL ASSETS</b>	<u><b>131,398.63</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	116,240.80
Net Income	15,157.83
<b>Total Equity</b>	<u>131,398.63</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>131,398.63</b></u>

12:07 PM

# Lower Nazareth Township - Refuse/Recycling Collection

07/29/22

## Balance Sheet

Accrual Basis

As of June 30, 2022

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	<u>Jun 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-115.00
104.500 · Recycling - Sweep Account	152,129.50
Total Checking/Savings	<u>152,014.50</u>
Total Current Assets	<u>152,014.50</u>
<b>TOTAL ASSETS</b>	<b><u>152,014.50</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	44,082.54
Net Income	107,931.96
Total Equity	<u>152,014.50</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>152,014.50</u></b>

# LNT Liquid Fuels Fund-35

## Balance Sheet

As of June 30, 2022

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	<u>Jun 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	310,402.14
Total Checking/Savings	<u>310,402.14</u>
Total Current Assets	<u>310,402.14</u>
<b>TOTAL ASSETS</b>	<b><u>310,402.14</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>260,397.26</u>
Total Equity	<u>310,402.14</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>310,402.14</u></b>

12:46 PM

07/29/22

Accrual Basis

# LNT Traffic Impact Account

## Balance Sheet

As of June 30, 2022

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	<u>Jun 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-8,958.08
100.500 Traffic Impact - Sweep	1,265,123.90
109.000 Certificate of Deposit	525,266.68
Total Checking/Savings	<u>1,781,432.50</u>
Total Current Assets	<u>1,781,432.50</u>
<b>TOTAL ASSETS</b>	<b><u>1,781,432.50</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,558,627.31
Net Income	-277,194.81
Total Equity	<u>1,781,432.50</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,781,432.50</u></b>

1:51 PM

07/29/22

Accrual Basis

**34-LNT AMERICAN RESCUE PLAN FUNDS**

**Balance Sheet**

As of June 30, 2022

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	<u>Jun 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>

2:00 PM

07/29/22

Accrual Basis

# LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

## Balance Sheet

As of June 30, 2022

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	<u>Jun 30, 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>	<u><b>6,857.14</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Net Income	6,857.14
Total Equity	<u>6,857.14</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>6,857.14</b></u>



12:50 PM

Lower Nazareth Township Sewer Department

07/29/22

Balance Sheet

Accrual Basis

As of June 30, 2022

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	<u>Jun 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Sewer - Sweep Account	454,164.88
Total Checking/Savings	<u>454,164.88</u>
Total Current Assets	<u>454,164.88</u>
<b>TOTAL ASSETS</b>	<b><u>454,164.88</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	368,980.91
Net Income	85,183.97
Total Equity	<u>454,164.88</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>454,164.88</u></b>

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

	Jun 30, 22
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	(7,283.95)
102.000 · SAVINGS ACCOUNTS - LAB	941,924.49
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	17,936.60
Total Checking/Savings	952,577.74
Total Current Assets	952,577.74
<b>TOTAL ASSETS</b>	<b>952,577.74</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	(133,768.13)
Total Equity	950,247.23
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>952,577.74</b>

**Lower Nazareth Township**  
**Balance Sheet**  
As of June 30, 2022

---

	<u>Jun 30, 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	103,787.27
100.000 · Checking Account - Other	<u>-125,207.26</u>
Total 100.000 · Checking Account	-144.16
100.500 · D&I Checking - Sweep Account	<u>128,401.91</u>
Total Checking/Savings	<u>128,257.75</u>
Total Current Assets	<u>128,257.75</u>
<b>TOTAL ASSETS</b>	<b><u>128,257.75</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>14,166.53</u>
Total Equity	<u>128,257.75</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>128,257.75</u></b>