



**Lower Nazareth Township**  
**Financial Report**  
*August 2022*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Aug-22

<b>General Fund - 01</b>	\$ 2,075,095
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 63,011
<b>Palmer Sewer Fund - 08</b>	\$ 173,670
<b>Nazareth Sewer Fund - 09</b>	\$ 54,195
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CASH</b>	\$ 1,010,977
<b>Capital Reserve</b>	
<b>Open Space Restricted Fund - 16 - EIT</b>	\$ 1,762,065
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CD</b>	\$ -
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$ 2,773,042
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 208,419
<b>Fiscal Stability Fund - 95 - CASH</b>	\$ 118,854
<b>Fiscal Stability Fund - 95 - CD</b>	\$ 261,504
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$ 380,358
<b>Capital Reserve - Municipal - 30</b>	\$ 409,238
<b>Capital Reserve - Fire Fund - 31</b>	\$ 155,349
<b>Highway Reconstruction/Rehabilitation -</b>	\$ 615,076
<b>Capital Reserve - Equipment Replacement -</b>	\$ 115,158
<b>Refuse/Recycling Collection - 33</b>	\$ 144,934
<b>State Liquid Fuels Fund - 35</b>	\$ 285,710
<b>Traffic Impact - 091 - CASH</b>	\$ 1,615,779
<b>Traffic Impact - 091 - CD</b>	\$ 527,159
<b>Traffic Impact - 091 - TOTAL</b>	\$ 2,142,939
<b>LNT American Rescue Plan Funds</b>	\$ 346,045
<b>LNT Community Events</b>	\$ 6,822
<b><i>Total Township Funds...</i></b>	<b>\$9,949,061</b>
<b>Lower Nazareth Township Sewer Department</b>	\$ 467,648
<b>Master Escrow Account</b>	\$ 1,063,512
<b>Development &amp; Inspection Account</b>	\$ 153,279
<b><i>Total Escrow Accounts...</i></b>	<b>\$1,684,438</b>

**Lower Nazareth Township  
General Fund Balance Sheet**

As of August 31, 2022

	Aug 31, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	-9,142.10
100.500 · Checking - ICS Sweep Account	1,888,558.96
105.000 · Payroll Account	-2,453.30
105.500 · Payroll - ICS Sweep Account	49,900.35
106.000 · LAB Savings Account	538.68
106.100 · PLGIT Account	109,921.97
106.200 · Real Estate Tax Collections	35,270.17
110.000 · Petty Cash	250.00
	2,072,844.73
<b>Total Checking/Savings</b>	2,072,844.73
<b>Total Current Assets</b>	2,072,844.73
<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>2,075,094.73</b>
<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	2,585.30
219 · Occup Privilege Tax Withheld	160.00
223 · Unemployment Withheld	110.12
	2,855.42
<b>Total 210.000 · PAYROLL LIABILITIES</b>	2,855.42
<b>Total Other Current Liabilities</b>	2,855.42
<b>Total Current Liabilities</b>	2,855.42
<b>Total Liabilities</b>	2,855.42
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	854,289.31
Net Income	446,097.52
	2,072,239.31
<b>Total Equity</b>	2,072,239.31
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,075,094.73</b>

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

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,033,488.30	1,995,000.00	38,488.30	101.9%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	35,539.99	22,000.00	13,539.99	161.5%
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>2,069,028.29</b>	<b>2,017,000.00</b>	<b>52,028.29</b>	<b>102.6%</b>
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	451,859.12	290,000.00	161,859.12	155.8%
310.210 · Earned Income - Current	823,008.50	1,500,000.00	-676,991.50	54.9%
310.220 · Earned Income - Prior	520,985.94	100,000.00	420,985.94	521.0%
310.510 · Local Services Tax	267,725.18	425,000.00	-157,274.82	63.0%
<b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>	<b>2,063,578.74</b>	<b>2,315,000.00</b>	<b>-251,421.26</b>	<b>89.1%</b>
<b>Total 300.000 · TAXES</b>	<b>4,132,607.03</b>	<b>4,332,000.00</b>	<b>-199,392.97</b>	<b>95.4%</b>
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	70,329.65	98,000.00	-27,670.35	71.8%
<b>Total 320.000 · LICENSES &amp; PERMITS</b>	<b>70,329.65</b>	<b>98,000.00</b>	<b>-27,670.35</b>	<b>71.8%</b>
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	21,194.50	30,000.00	-8,805.50	70.6%
331.122 · Ordinance Violations	3,430.47	4,000.00	-569.53	85.8%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<b>24,624.97</b>	<b>34,000.00</b>	<b>-9,375.03</b>	<b>72.4%</b>
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	264.79	425.00	-160.21	62.3%
341.02 · Interest on Savings	465.02	150.00	315.02	310.0%
<b>Total 341.000 · Interest Earnings</b>	<b>729.81</b>	<b>575.00</b>	<b>154.81</b>	<b>126.9%</b>
342.000 · Rents and Royalties				
342.20 · Property Rental Income	23,153.08	70,000.00	-46,846.92	33.1%
342.000 · Rents and Royalties - Other	2,200.00	70,000.00	-67,800.00	33.1%
<b>Total 342.000 · Rents and Royalties</b>	<b>25,353.08</b>	<b>70,000.00</b>	<b>-44,646.92</b>	<b>36.2%</b>
<b>Total 340.000 · INTEREST, RENTS &amp; ROYALTIES</b>	<b>26,082.89</b>	<b>70,575.00</b>	<b>-44,492.11</b>	<b>37.0%</b>
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	4,000.00	-4,000.00	0.0%
355.040 · Alcoholic Beverage Licenses	0.00	2,000.00	-2,000.00	0.0%
355.051 · Non-Uniform	0.00	80,000.00	-80,000.00	0.0%
355.070 · Fire Relief	0.00	74,000.00	-74,000.00	0.0%
<b>Total 355.000 · STATE SHARED REVENUES</b>	<b>0.00</b>	<b>160,000.00</b>	<b>-160,000.00</b>	<b>0.0%</b>
<b>Total 350.000 · INTERGOVERNMENTAL REVENUES</b>	<b>0.00</b>	<b>160,000.00</b>	<b>-160,000.00</b>	<b>0.0%</b>
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
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 August 2022

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
361.330 - Zoning Hearings	8,700.00	4,000.00	4,700.00	217.5%
361.500 - Maps & Publications	237.21	250.00	-12.79	94.9%
361.500 - Misc. Publications/Copying	401.77			
<b>Total 361.500 - Maps &amp; Publications</b>	<b>638.98</b>	<b>250.00</b>	<b>388.98</b>	<b>255.6%</b>
<b>Total 361.000 - General Government</b>	<b>15,118.98</b>	<b>19,250.00</b>	<b>-4,131.02</b>	<b>78.5%</b>
<b>362.000 - PUBLIC SAFETY</b>				
362.140 - Alarm Permits	25.00	100.00	-75.00	25.0%
362.410 - Building & Zoning Permits	6,800.00	20,000.00	-13,200.00	34.0%
362.440 - Sewer Permits	900.00	1,500.00	-600.00	60.0%
362.450 - Moving & Occupancy Permits	0.00	25.00	-25.00	0.0%
362.451 - Use & Occupancy Permits	660.00	50.00	610.00	1,320.0%
362.452 - Moving Records	470.00	500.00	-30.00	94.0%
362.470 - Driveway Permits	800.00	2,000.00	-1,200.00	40.0%
362.480 - Grading Permits	1,600.00	15,000.00	-13,400.00	10.7%
362.481 - Swimming Pool Grading Permits	7,100.00	5,000.00	2,100.00	142.0%
362.490 - Peddling Permit	100.00	50.00	50.00	200.0%
<b>Total 362.000 - PUBLIC SAFETY</b>	<b>18,455.00</b>	<b>44,225.00</b>	<b>-25,770.00</b>	<b>41.7%</b>
<b>Total 360.000 - CHARGES FOR SERVICES</b>	<b>33,573.98</b>	<b>63,475.00</b>	<b>-29,901.02</b>	<b>52.9%</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	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>
<b>389.000 - MISCELLANEOUS INCOME</b>				
<b>Total Income</b>	<b>4,290,218.52</b>	<b>4,777,800.00</b>	<b>-487,581.48</b>	<b>89.8%</b>
<b>Gross Profit</b>	<b>4,290,218.52</b>	<b>4,777,800.00</b>	<b>-487,581.48</b>	<b>89.8%</b>
<b>Expense</b>				
<b>400.000 - GENERAL GOVERNMENT</b>				
400.105 - Salary	9,374.85	12,500.00	-3,125.15	75.0%
400.215 - Postage	5,158.64	6,000.00	-841.36	86.0%
400.300 - Miscellaneous	248.50	50.00	198.50	497.0%
400.310 - Stenographer/BOS	295.00	2,000.00	-1,705.00	14.8%
400.317 - Professional Services	0.00	500.00	-500.00	0.0%
400.320 - Telephone				
400.321 - Local	2,609.58	5,500.00	-2,890.42	47.4%
400.324 - Wireless	2,760.47	4,500.00	-1,739.53	61.3%
<b>Total 400.320 - Telephone</b>	<b>5,370.05</b>	<b>10,000.00</b>	<b>-4,629.95</b>	<b>53.7%</b>
400.340 - Advertising	6,990.72	9,000.00	-2,009.28	77.7%
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 August 2022

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
400.374 • Maintenance Agreements	12,752.57	16,000.00	-3,247.43	79.7%
400.384 • Office Equipment Rental	540.00	750.00	-210.00	72.0%
400.420 • Dues & Subscriptions	2,835.82	4,500.00	-1,664.18	63.0%
400.460 • Meetings & Continuing Education	1,901.37	8,000.00	-6,098.63	23.8%
<b>Total 400.000 • GENERAL GOVERNMENT</b>	<b>50,210.52</b>	<b>78,300.00</b>	<b>-28,089.48</b>	<b>64.1%</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	7,159.50	8,000.00	-840.50	89.5%
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	37.40	1,700.00	-1,662.60	2.2%
403.310 • Computer Services	90.00	300.00	-143.00	52.3%
403.317 • Tax Collection Committee Service	157.00	2,500.00	-963.18	61.5%
403.319 • Tax Refunds	1,536.82	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>12,398.77</b>	<b>17,350.00</b>	<b>-4,951.23</b>	<b>71.5%</b>
404.000 • SOLICITOR/LEGAL				
404.310 • Legal Services	41,606.04	35,000.00	6,606.04	118.9%
404.314 • Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
<b>Total 404.000 • SOLICITOR/LEGAL</b>	<b>41,606.04</b>	<b>36,500.00</b>	<b>5,106.04</b>	<b>114.0%</b>
405.000 • PERSONNEL SERVICES				
405.140 • Office Staff Wages	197,008.44	345,000.00	-147,991.56	57.1%
405.200 • Office Supplies	4,476.16	7,000.00	-2,523.84	63.9%
405.300 • Bond	2,228.00	1,500.00	728.00	148.5%
<b>Total 405.000 • PERSONNEL SERVICES</b>	<b>203,712.60</b>	<b>353,500.00</b>	<b>-149,787.40</b>	<b>57.6%</b>
406.000 • GENERAL GOVT. ADMINISTRATION				
406.280 • General Administrative Expense	2,679.60	2,000.00	679.60	134.0%
406.316 • Drug Testing	221.00	500.00	-279.00	44.2%
406.317 • Employee Record Checks	47.00	100.00	-53.00	47.0%
406.318 • Bank Fees	261.20			
406.319 • Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 • Internet fees / Website Develop	4,064.88	6,500.00	-2,435.12	62.5%
406.331 • Mileage	0.00	250.00	-250.00	0.0%
406.338 • Highway/Toll Reimbursement	2.00	100.00	-98.00	2.0%
406.341 • Personnel Advertising	0.00	1,500.00	-1,500.00	0.0%
406.421 • License & Permit Renewal	0.00	200.00	-200.00	0.0%
<b>Total 406.000 • GENERAL GOVT. ADMINISTRATION</b>	<b>7,300.68</b>	<b>11,650.00</b>	<b>-4,349.32</b>	<b>62.7%</b>
407.000 • DATA PROCESSING				
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 August 2022

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
407.370 • Computer Services	4,008.75	15,000.00	-10,991.25	26.7%
<b>Total 407.000 • DATA PROCESSING</b>	<b>9,033.07</b>	<b>35,000.00</b>	<b>-25,966.93</b>	<b>25.8%</b>
408.000 • ENGINEERING SERVICES				
408.310 • Engineering Services - Gen Con	42,053.63	45,000.00	-2,946.37	93.5%
408.319 • Special Projects	5,015.00	15,000.00	-9,985.00	33.4%
<b>Total 408.000 • ENGINEERING SERVICES</b>	<b>47,068.63</b>	<b>60,000.00</b>	<b>-12,931.37</b>	<b>78.4%</b>
409.000 • GEN GOVT. BUILDINGS				
409.200 • Supplies	3,179.43	5,000.00	-1,820.57	63.6%
409.230 • Heating Fuel	18,079.95	33,000.00	-14,920.05	54.8%
409.300 • Facilities Maintenance	5,695.83	10,000.00	-4,304.17	57.0%
409.318 • Building Security Systems	2,181.87	4,500.00	-2,318.13	48.5%
409.360 • Public Utilities				
409.361 • Electricity	5,857.97	11,000.00	-5,142.03	53.3%
409.366 • Water	1,562.24	3,000.00	-1,437.76	52.1%
409.360 • Public Utilities - Other	3,875.13			
<b>Total 409.360 • Public Utilities</b>	<b>11,295.34</b>	<b>14,000.00</b>	<b>-2,704.66</b>	<b>80.7%</b>
409.367 • Trash Removal	1,639.07	5,000.00	-3,360.93	32.8%
409.386 • Rental Property Expenses	290.00			
409.400 • GEN GOVT. BUILDINGS - Other	38.61			
<b>Total 409.000 • GEN GOVT. BUILDINGS</b>	<b>42,400.10</b>	<b>71,500.00</b>	<b>-29,099.90</b>	<b>59.3%</b>
410.000 • PUBLIC SAFETY				
410.500 • Police Services Contract	1,210,300.64	1,816,000.00	-605,699.36	66.6%
<b>Total 410.000 • PUBLIC SAFETY</b>	<b>1,210,300.64</b>	<b>1,816,000.00</b>	<b>-605,699.36</b>	<b>66.6%</b>
411.000 • FIRE				
411.300 • Building Capital Reserve	71,801.99	90,000.00	-18,198.01	79.8%
411.500 • Contributions	51,873.27	90,000.00	-38,126.73	57.6%
411.541 • Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 • Water Hydrant Assessment	59,557.32	80,000.00	-20,442.68	74.4%
411.700 • Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 • Equipment Purchase	17,108.37	50,000.00	-32,891.63	34.2%
<b>Total 411.000 • FIRE</b>	<b>200,340.95</b>	<b>460,000.00</b>	<b>-259,659.05</b>	<b>43.6%</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	62,641.59	115,000.00	-52,358.41	54.5%
413.121 • Sewage Enforcement Officer	1,436.63	1,500.00	-63.37	95.8%
413.200 • Supplies	883.40	1,000.00	-116.60	88.3%
413.325 • Postage	244.95	1,000.00	-755.05	24.5%
413.400 • Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 • CODE ENFORCEMENT</b>	<b>65,206.57</b>	<b>119,000.00</b>	<b>-53,793.43</b>	<b>54.8%</b>
414.000 • PLANNING & ZONING				

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

09/22/22

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
414.112 · Stenographer, ZH & PC	4,290.50	2,500.00	1,790.50	171.6%
414.116 · Zoning Hearing Bd Compensation	1,450.00	2,000.00	-550.00	72.5%
414.117 · Planning Commission Comp.	1,950.00	2,500.00	-550.00	78.0%
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	9,007.75	35,000.00	-25,992.25	25.7%
414.340 · Zoning Hearing Advertisements	3,409.50	3,500.00	-90.50	97.4%
<b>Total 414.000 · PLANNING &amp; ZONING</b>	<b>20,107.75</b>	<b>50,750.00</b>	<b>-30,642.25</b>	<b>39.6%</b>
415.114 · EMERGENCY MANAGEMENT COORD	1,800.00	2,400.00	-600.00	75.0%
419.540 · EMS Notification System Service	2,623.33	3,000.00	-376.67	87.4%
422.450 · Animal Control	10,383.00	13,900.00	-3,517.00	74.7%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	6,253.63	9,500.00	-3,246.37	65.8%
<b>Total 426.000 · SANITATION EXPENSE</b>	<b>6,253.63</b>	<b>9,500.00</b>	<b>-3,246.37</b>	<b>65.8%</b>
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	5,423.51	9,000.00	-3,576.49	60.3%
<b>Total 429.000 · PUBLIC WORKS - SANITATION</b>	<b>5,423.51</b>	<b>9,000.00</b>	<b>-3,576.49</b>	<b>60.3%</b>
430.000 · HWYS, ROADS & STREETS				
430.100 · Personnel Services	395,303.71	710,000.00	-314,696.29	55.7%
430.245 · Supplies	3,906.09	13,000.00	-9,093.91	30.0%
430.300 · Facilities Maintenance	1,529.85	2,000.00	-470.15	76.5%
430.320 · Telephone				
430.321 · Local	389.28	700.00	-310.72	55.6%
430.329 · Wireless	1,325.47	2,300.00	-974.53	57.6%
<b>Total 430.320 · Telephone</b>	<b>1,714.75</b>	<b>3,000.00</b>	<b>-1,285.25</b>	<b>57.2%</b>
430.330 · Heating Fuel	8,531.08	10,000.00	-1,468.92	85.3%
430.360 · Electricity	2,221.10	3,000.00	-778.90	74.0%
430.384 · Equip/Machinery Rental	0.00	3,000.00	-3,000.00	0.0%
430.450 · Contracted Services	119.26	1,000.00	-880.74	11.9%
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	2,305.04	10,000.00	-7,694.96	23.1%
<b>Total 430.000 · HWYS, ROADS &amp; STREETS</b>	<b>416,941.34</b>	<b>775,000.00</b>	<b>-358,058.66</b>	<b>53.8%</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	2,685.27	4,000.00	-1,314.73	67.1%
433.375 · Line Painting	0.00	7,500.00	-7,500.00	0.0%
433.450 · Signals contracted service	7,013.43	6,000.00	1,013.43	116.9%
<b>Total 433.000 · TRAFFIC CONTROL DEVICES</b>	<b>16,786.85</b>	<b>33,500.00</b>	<b>-16,713.15</b>	<b>50.1%</b>



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

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
434.00 - STREET LIGHTING				
434.360 - St. Light. Electricity	2,474.38	4,000.00	-1,525.62	61.9%
<b>Total 434.00 - STREET LIGHTING</b>	<b>2,474.38</b>	<b>4,000.00</b>	<b>-1,525.62</b>	<b>61.9%</b>
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	3,288.54	7,500.00	-4,211.46	43.8%
437.213 - Equipment Parts & Supplies	26,744.11	50,000.00	-23,255.89	53.5%
437.233 - Equipment Motor Fuel	40,708.94	30,000.00	10,708.94	135.7%
<b>Total 437.000 - EQUIPMENT REPAIRS-FUEL</b>	<b>70,741.59</b>	<b>87,500.00</b>	<b>-16,758.41</b>	<b>80.8%</b>
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	16,381.66	20,000.00	-3,618.34	81.9%
438.272 - Aggregate Supplies	1,341.85	7,500.00	-6,158.15	17.9%
438.273 - Pipe and Drainage Supplies	156.00	4,000.00	-3,844.00	3.9%
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>17,879.51</b>	<b>38,500.00</b>	<b>-20,620.49</b>	<b>46.4%</b>
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - Engineer	0.00	500.00	-500.00	0.0%
439.600 - Construction/Rebuilding	6,779.69	5,000.00	1,779.69	135.6%
439.000 - HWY CONST & REBUILDING PRJCTS - O...	471.57			
<b>Total 439.000 - HWY CONST &amp; REBUILDING PRJCTS</b>	<b>7,251.26</b>	<b>5,500.00</b>	<b>1,751.26</b>	<b>131.8%</b>
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	2,751.77	5,000.00	-2,248.23	55.0%
<b>Total 452.000 - RECREATION &amp; CULTURE</b>	<b>3,698.54</b>	<b>26,000.00</b>	<b>-22,301.46</b>	<b>14.2%</b>
454.000 - PARKS				
454.200 - Park supplies	2,843.79	7,500.00	-4,656.21	37.9%
454.230 - Fuel	2,913.67	5,000.00	-2,086.33	58.3%
454.370 - Park Facilities Maintenance	9,760.58	7,500.00	2,260.58	130.1%
454.500 - Contracted Services	1,955.00	5,000.00	-3,045.00	39.1%
454.600 - Capital Construction	1,711.90			
<b>Total 454.000 - PARKS</b>	<b>19,184.94</b>	<b>25,000.00</b>	<b>-5,815.06</b>	<b>76.7%</b>
456.000 - LIBRARY				
456.520 - Library Contribution	55,250.00	82,875.00	-27,625.00	66.7%
<b>Total 456.000 - LIBRARY</b>	<b>55,250.00</b>	<b>82,875.00</b>	<b>-27,625.00</b>	<b>66.7%</b>
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	42,334.03	80,000.00	-37,665.97	52.9%
481.200 - Medicare Employer Paid	9,900.73	20,000.00	-10,099.27	49.5%
481.300 - Unemployment Comp Employer Paid	5,317.88	3,000.00	2,317.88	177.3%
483.197 - Non-Uniform Pension Plan Contrib	1,802.54	130,000.00	-128,197.46	1.4%
483.310 - Pension Plan Admin Fees	4,025.00	5,000.00	-975.00	80.5%
484.354 - Workers Comp Insurance	25,544.00	48,000.00	-22,456.00	53.2%
487.196 - Health Insurance	239,096.48	355,000.00	-115,903.52	67.4%
487.197 - Other Group Benefits	16,586.06	28,000.00	-11,413.94	59.2%

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

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
<b>Total 486.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>				
486.000 · Insurance	344,606.72	669,000.00	-324,393.28	51.5%
486.350 · Liability Insurance				
	30,397.00	53,000.00	-22,603.00	57.4%
<b>Total 486.000 · Insurance</b>	<b>30,397.00</b>	<b>53,000.00</b>	<b>-22,603.00</b>	<b>57.4%</b>
492.000 · Interfund Operating Transfers	820,909.58			
6561 · *Payroll Expenses	654.75			
69800 · Uncategorized Expenses	15.00			
<b>Total Expense</b>	<b>3,844,121.00</b>	<b>5,059,775.00</b>	<b>-1,215,654.00</b>	<b>76.0%</b>
<b>Net Income</b>	<b>446,097.52</b>	<b>-281,975.00</b>	<b>728,072.52</b>	<b>-158.2%</b>

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of August 31, 2022

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	<u>Aug 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	7,936.63
Total 106.000 · Host Fee Savings Account	<u>63,010.56</u>
Total Checking/Savings	<u>63,010.56</u>
Total Current Assets	<u>63,010.56</u>
<b>TOTAL ASSETS</b>	<b><u>63,010.56</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,151.76
Net Income	-43,188.24
Total Equity	<u>63,010.56</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>63,010.56</u></b>

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

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	<u>Aug 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,669.69
Total Checking/Savings	<u>173,669.69</u>
Total Current Assets	<u>173,669.69</u>
<b>TOTAL ASSETS</b>	<b><u>173,669.69</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,980.96
Net Income	11.47
Total Equity	<u>173,669.69</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>173,669.69</u></b>

**LNT Nazareth Sewer Fund - 09**  
**Balance Sheet**  
As of August 31, 2022

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	<u>Aug 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	54,195.12
Total Checking/Savings	<u>54,195.12</u>
Total Current Assets	<u>54,195.12</u>
<b>TOTAL ASSETS</b>	<b><u>54,195.12</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	44,740.47
Net Income	<u>4,244.32</u>
Total Equity	<u>54,195.12</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>54,195.12</u></b>

# LNT Open Space Fund-16

## Balance Sheet

As of August 31, 2022

	<u>Aug 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.001 · Park Benches	10,000.00
100.000 · Checking Account - Other	66,171.00
	<hr/>
Total 100.000 · Checking Account	76,171.00
100.500 · Open Space Recreation- Sweep	787,829.85
102.000 · EIT Open Space - Restricted	1,762,065.10
106.000 · PLGIT Savings Account	146,976.59
	<hr/>
Total Checking/Savings	2,773,042.54
Total Current Assets	2,773,042.54
	<hr/>
<b>TOTAL ASSETS</b>	<b>2,773,042.54</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,788,145.69
Net Income	454,401.90
	<hr/>
Total Equity	2,773,042.54
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,773,042.54</b>
	<hr/> <hr/>

# LNT Capital Sewer-Signals Fund-18

## Balance Sheet

As of August 31, 2022

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	<u>Aug 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	208,282.51
106.000 · Swr/Signal PLUS Account	136.74
Total Checking/Savings	<u>208,419.25</u>
Total Current Assets	<u>208,419.25</u>
<b>TOTAL ASSETS</b>	<b><u>208,419.25</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>194,611.56</u>
Total Equity	<u>208,419.25</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>208,419.25</u></b>

(95)LNT Fiscal Stability Fund

Balance Sheet

As of August 31, 2022

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	<u>Aug 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	118,854.49
109.001 · Certificate of Deposit-Embassy	261,503.97
Total Checking/Savings	<u>380,358.46</u>
Total Current Assets	<u>380,358.46</u>
<b>TOTAL ASSETS</b>	<b><u>380,358.46</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	355,351.82
Net Income	25,006.64
Total Equity	<u>380,358.46</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>380,358.46</u></b>



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

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	<u>Aug 31, 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	613.95
	<hr/>
Total 106.000 · Fire CR Savings Account	155,349.21
	<hr/>
Total Checking/Savings	155,349.21
	<hr/>
Total Current Assets	155,349.21
	<hr/>
<b>TOTAL ASSETS</b>	<b>155,349.21</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	137.63
Net Income	-79,386.05
	<hr/>
Total Equity	155,349.21
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>155,349.21</b>
	<hr/> <hr/>

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

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	<u>Aug 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	615,075.69
<b>Total Checking/Savings</b>	<u>615,075.69</u>
<b>Total Current Assets</b>	<u>615,075.69</u>
<b>TOTAL ASSETS</b>	<u><b>615,075.69</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
3900 · Retained Earnings	428,160.32
Net Income	186,915.37
<b>Total Equity</b>	<u>615,075.69</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>615,075.69</b></u>

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

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	<u>Aug 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	115,158.19
<b>Total Checking/Savings</b>	<u>115,158.19</u>
<b>Total Current Assets</b>	<u>115,158.19</u>
<b>TOTAL ASSETS</b>	<u><u>115,158.19</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	116,240.80
Net Income	-1,082.61
<b>Total Equity</b>	<u>115,158.19</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>115,158.19</u></u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of August 31, 2022

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	<u>Aug 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-6,967.78
104.500 · Recycling - Sweep Account	151,902.03
Total Checking/Savings	<u>144,934.25</u>
Total Current Assets	<u>144,934.25</u>
<b>TOTAL ASSETS</b>	<b><u>144,934.25</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	44,082.54
Net Income	100,851.71
Total Equity	<u>144,934.25</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>144,934.25</u></b>

## LNT Traffic Impact Account

## Balance Sheet

As of August 31, 2022

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	<u>Aug 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	360,024.00
100.500 Traffic Impact - Sweep	1,255,755.37
109.000 Certificate of Deposit	527,159.35
	<hr/>
Total Checking/Savings	2,142,938.72
	<hr/>
Total Current Assets	2,142,938.72
	<hr/>
<b>TOTAL ASSETS</b>	<b>2,142,938.72</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,558,627.31
Net Income	84,311.41
	<hr/>
Total Equity	2,142,938.72
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,142,938.72</b>
	<hr/> <hr/>

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09/22/22

Accrual Basis

### 34-LNT AMERICAN RESCUE PLAN FUNDS

## Balance Sheet

As of August 31, 2022

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	<u>Aug 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	346,045.14
Total Checking/Savings	<u>346,045.14</u>
Total Current Assets	<u>346,045.14</u>
<b>TOTAL ASSETS</b>	<b><u>346,045.14</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	344,954.54
Net Income	1,090.60
Total Equity	<u>346,045.14</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>346,045.14</u></b>

**LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS**

**Balance Sheet**

As of August 31, 2022

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	<u>Aug 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	6,822.17
Total Checking/Savings	<u>6,822.17</u>
Total Current Assets	<u>6,822.17</u>
<b>TOTAL ASSETS</b>	<u><u>6,822.17</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Net Income	6,822.17
Total Equity	<u>6,822.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>6,822.17</u></u>

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09/22/22

Accrual Basis

## Lower Nazareth Township Sewer Department

### Balance Sheet

As of August 31, 2022

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	<u>Aug 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	2,575.80
100.500 · Sewer - Sweep Account	465,072.07
Total Checking/Savings	<u>467,647.87</u>
Total Current Assets	<u>467,647.87</u>
<b>TOTAL ASSETS</b>	<b><u>467,647.87</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	368,980.91
Net Income	98,666.96
Total Equity	<u>467,647.87</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>467,647.87</u></b>



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

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	Aug 31, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101.000 · Master Escrow Checking - LAB	649.15
102.000 · SAVINGS ACCOUNTS - LAB	1,047,599.00
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	15,263.02
<b>Total Checking/Savings</b>	1,063,511.77
<b>Total Current Assets</b>	1,063,511.77
<b>TOTAL ASSETS</b>	1,063,511.77
<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	(22,834.10)
<b>Total Equity</b>	1,061,181.26
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,063,511.77

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

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	<u>Aug 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	128,805.87
100.000 · Checking Account - Other	-168,641.98
Total 100.000 · Checking Account	-18,560.28
100.500 · D&I Checking - Sweep Account	171,838.90
Total Checking/Savings	153,278.62
Total Current Assets	153,278.62
<b>TOTAL ASSETS</b>	<b>153,278.62</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	53,377.69
Net Income	39,187.40
Total Equity	153,278.62
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>153,278.62</b>