



Lower Nazareth Township
Financial Report
July 2022

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jul-22

General Fund - 01	\$ 1,914,332
Special Revenue Fund - Host Fee - 05	\$ 62,908
Palmer Sewer Fund - 08	\$ 173,668
Nazareth Sewer Fund - 09	\$ 54,195
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 1,055,793
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 1,677,336
Capital Reserve	
Open Space Recreation Fund - 16 - CD	
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 2,733,129
Capital Reserve - Sewer/Signals Fund - 18	\$ 68,308
Fiscal Stability Fund - 95 - CASH	\$ 118,853
Fiscal Stability Fund - 95 - CD	\$ 261,504
Fiscal Stability Fund - 95 - TOTAL	\$ 380,357
Capital Reserve - Municipal - 30	\$ 385,534
Capital Reserve - Fire Fund - 31	\$ 155,096
Highway Reconstruction/Rehabilitation -	\$ 615,050
Capital Reserve - Equipment Replacement -	\$ 131,400
Refuse/Recycling Collection - 33	\$ 151,901
State Liquid Fuels Fund - 35	\$ 285,245
Traffic Impact - 091 - CASH	\$ 1,256,166
Traffic Impact - 091 - CD	\$ 525,267
Traffic Impact - 091 - TOTAL	\$ 1,781,433
LNT American Rescue Plan Funds	\$ 346,045
LNT Community Events	\$ 6,822
<i>Total Township Funds...</i>	<u><u>\$9,245,424</u></u>
Lower Nazareth Township Sewer Department	\$ 464,992
Master Escrow Account	\$ 1,003,496
Development & Inspection Account	\$ 136,644
<i>Total Escrow Accounts...</i>	<u><u>\$1,605,132</u></u>

Lower Nazareth Township
General Fund Balance Sheet

As of July 31, 2022

	Jul 31, 22
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-205,167.59
100.500 · Checking - ICS Sweep Account	1,928,270.33
105.000 · Payroll Account	-4,767.81
105.500 · Payroll - ICS Sweep Account	52,698.86
106.000 · LAB Savings Account	558.68
106.100 · PLGIT Account	109,742.95
106.200 · Real Estate Tax Collections	30,503.90
110.000 · Petty Cash	242.59
	1,912,081.91
Total Checking/Savings	1,912,081.91
Total Current Assets	1,912,081.91
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,914,331.91
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,561.18
217 · State Tax Withheld	0.04
219 · Occup Privilege Tax Withheld	96.00
223 · Unemployment Withheld	63.87
	1,721.09
Total 210.000 · PAYROLL LIABILITIES	1,721.09
Total Other Current Liabilities	1,721.09
Total Current Liabilities	1,721.09
Total Liabilities	1,721.09
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	854,289.31
Net Income	286,469.03
	1,912,610.82
Total Equity	1,912,610.82
TOTAL LIABILITIES & EQUITY	1,914,331.91

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

Income	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	2,028,722.29	1,995,000.00	33,722.29	101.7%
301.200 - Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 - Real Estate - Delinquent	25,651.72	22,000.00	3,651.72	116.6%
Total 301.000 - REAL PROPERTY TAXES	2,054,374.01	2,017,000.00	37,374.01	101.9%
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	589,436.45	1,500,000.00	-910,563.55	39.3%
310.220 - Earned Income - Prior	514,685.94	100,000.00	414,685.94	514.7%
310.510 - Local Services Tax	246,080.23	425,000.00	-178,919.77	57.9%
Total 310.000 - LOCAL ENABLING ACT TAXES	1,802,061.74	2,315,000.00	-512,938.26	77.8%
Total 300.000 - TAXES	3,856,435.75	4,332,000.00	-475,564.25	89.0%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	55,365.45	98,000.00	-42,634.55	56.5%
Total 320.000 - LICENSES & PERMITS	55,365.45	98,000.00	-42,634.55	56.5%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	19,566.31	30,000.00	-10,433.69	65.2%
331.122 - Ordinance Violations	3,316.73	4,000.00	-683.27	82.9%
Total 330.000 - FINES & FORFEITS	22,883.04	34,000.00	-11,116.96	67.3%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	78.29	425.00	-346.71	18.4%
341.02 - Interest on Savings	285.74	150.00	135.74	190.5%
Total 341.000 - Interest Earnings	364.03	575.00	-210.97	63.3%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	19,969.62	70,000.00	-50,030.38	28.5%
342.000 - Rents and Royalties - Other	2,200.00			
Total 342.000 - Rents and Royalties	22,169.62	70,000.00	-47,830.38	31.7%
Total 340.000 - INTEREST, RENTS & ROYALTIES	22,533.65	70,575.00	-48,041.35	31.9%
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 REVENUES	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 July 2022

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
361.330 · Zoning Hearings				
361.500 · Maps & Publications	7,900.00	4,000.00	3,900.00	197.5%
361.57 · Misc. Publications/Copying	137.21	250.00	-112.79	54.9%
361.500 · Maps & Publications - Other	401.77			
Total 361.500 · Maps & Publications	538.98	250.00	288.98	215.6%
Total 361.000 · General Government	14,218.98	19,250.00	-5,031.02	73.9%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	25.00	100.00	-75.00	25.0%
362.410 · Building & Zoning Permits	6,325.00	20,000.00	-13,675.00	31.6%
362.440 · Sewer Permits	700.00	1,500.00	-800.00	46.7%
362.450 · Moving & Occupancy Permits	50.00	25.00	25.00	200.0%
362.451 · Use & Occupancy Permits	610.00	50.00	560.00	1,220.0%
362.452 · Moving Permits	420.00	500.00	-80.00	84.0%
362.470 · Driveway Permits	750.00	2,000.00	-1,250.00	37.5%
362.480 · Grading Permits	1,600.00	15,000.00	-13,400.00	10.7%
362.481 · Swimming Pool Grading Permits	6,400.00	5,000.00	1,400.00	128.0%
362.490 · Peddling Permit	75.00	50.00	25.00	150.0%
Total 362.000 · PUBLIC SAFETY	16,955.00	44,225.00	-27,270.00	38.3%
Total 360.000 · CHARGES FOR SERVICES	31,173.98	63,475.00	-32,301.02	49.1%
363.000 · HIGHWAYS AND STREETS				
363.239 · Proceeds from Public Prop Damage	0.00	100.00	-100.00	0.0%
363.246 · Public Works Other Services/Sup	0.00	100.00	-100.00	0.0%
Total 363.000 · HIGHWAYS AND STREETS	0.00	200.00	-200.00	0.0%
367.000 · CULTURE-RECREATION				
367.300 · Summer Park Program	0.00	17,500.00	-17,500.00	0.0%
367.350 · Field Use Fees	3,000.00	2,000.00	1,000.00	150.0%
Total 367.000 · CULTURE-RECREATION	3,000.00	19,500.00	-16,500.00	15.4%
389.000 · MISCELLANEOUS INCOME				
Total Income	3,991,391.87	4,777,800.00	-786,408.13	83.5%
Gross Profit	3,991,391.87	4,777,800.00	-786,408.13	83.5%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	8,333.20	12,500.00	-4,166.80	66.7%
400.215 · Postage	5,158.64	6,000.00	-841.36	86.0%
400.300 · Miscellaneous	245.00	50.00	195.00	490.0%
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	2,278.35	5,500.00	-3,221.65	41.4%
400.321 · Local	2,430.17	4,500.00	-2,069.83	54.0%
400.324 · Wireless				
Total 400.320 · Telephone	4,708.52	10,000.00	-5,291.48	47.1%
400.340 · Advertising	6,119.42	9,000.00	-2,880.58	68.0%
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 July 2022

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
400.374 • Maintenance Agreements	12,116.90	16,000.00	-3,883.10	75.7%
400.384 • Office Equipment Rental	540.00	750.00	-210.00	72.0%
400.420 • Dues & Subscriptions	2,774.22	4,500.00	-1,725.78	61.6%
400.460 • Meetings & Continuing Education	1,859.37	8,000.00	-6,140.63	23.2%
Total 400.000 • GENERAL GOVERNMENT	46,893.27	78,300.00	-31,406.73	59.9%
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%
Total 402.000 • AUDITING	40.00	11,050.00	-11,010.00	0.4%
403.000 • TAX COLLECTION				
403.105 • R.E. Tax Collector Salary	7,089.95	8,000.00	-910.05	88.6%
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	-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			
Total 403.000 • TAX COLLECTION	12,291.82	17,350.00	-5,058.18	70.8%
404.000 • SOLICITOR/LEGAL				
404.310 • Legal Services	40,046.04	35,000.00	5,046.04	114.4%
404.314 • Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 • SOLICITOR/LEGAL	40,046.04	36,500.00	3,546.04	109.7%
405.000 • PERSONNEL SERVICES				
405.140 • Office Staff Wages	173,869.95	345,000.00	-171,130.05	50.4%
405.200 • Office Supplies	4,378.09	7,000.00	-2,621.91	62.5%
405.300 • Bond	2,368.00	1,500.00	868.00	157.9%
Total 405.000 • PERSONNEL SERVICES	180,616.04	353,500.00	-172,883.96	51.1%
406.000 • GENERAL GOVT. ADMINISTRATION				
406.280 • General Administrative Expense	2,667.12	2,000.00	667.12	133.4%
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	240.10	500.00	-475.00	5.0%
406.319 • Reimburse private prop damage	25.00	6,500.00	-2,915.07	55.2%
406.325 • Internet fees / Website Develop	3,584.93	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			
Total 406.000 • GENERAL GOVT. ADMINISTRATION	6,763.15	11,650.00	-4,886.85	58.1%
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 July 2022

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
407.370 • Computer Services	3,748.75	15,000.00	-11,251.25	25.0%
Total 407.000 • DATA PROCESSING	8,773.07	35,000.00	-26,226.93	25.1%
408.000 • ENGINEERING SERVICES				
408.310 • Engineering Services - Gen Con	28,563.13	45,000.00	-16,436.87	63.5%
408.319 • Special Projects	2,515.00	15,000.00	-12,485.00	16.8%
Total 408.000 • ENGINEERING SERVICES	31,078.13	60,000.00	-28,921.87	51.8%
409.000 • GEN GOVT. BUILDINGS				
409.200 • Supplies	2,626.35	5,000.00	-2,373.65	52.5%
409.230 • Heating Fuel	18,079.95	33,000.00	-14,920.05	54.8%
409.300 • Facilities Maintenance	5,485.84	10,000.00	-4,514.16	54.9%
409.318 • Building Security Systems	2,181.87	4,500.00	-2,318.13	48.5%
409.360 • Public Utilities				
409.361 • Electricity	5,296.29	11,000.00	-5,703.71	48.1%
409.366 • Water	1,264.15	3,000.00	-1,735.85	42.1%
409.360 • Public Utilities - Other	2,276.96			
Total 409.360 • Public Utilities	8,837.40	14,000.00	-5,162.60	63.1%
409.367 • Trash Removal	1,551.07	5,000.00	-3,448.93	31.0%
409.386 • Rental Property Expenses	290.00			
409.000 • GEN GOVT. BUILDINGS - Other	38.61			
Total 409.000 • GEN GOVT. BUILDINGS	39,091.09	71,500.00	-32,408.91	54.7%
410.000 • PUBLIC SAFETY				
410.500 • Police Services Contract	1,210,300.64	1,816,000.00	-605,699.36	66.6%
Total 410.000 • PUBLIC SAFETY	1,210,300.64	1,816,000.00	-605,699.36	66.6%
411.000 • FIRE				
411.300 • Building Capital Reserve	71,801.99	90,000.00	-18,198.01	79.8%
411.500 • Contributions	44,626.36	90,000.00	-45,373.64	49.6%
411.541 • Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 • Water Hydrant Assessment	59,400.78	80,000.00	-20,599.22	74.3%
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%
Total 411.000 • FIRE	192,937.50	460,000.00	-267,062.50	41.9%
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%
Total 412.000 • AMBULANCE	31,710.00	31,500.00	210.00	100.7%
413.000 • CODE ENFORCEMENT				
413.100 • Zoning Administrator	55,645.66	115,000.00	-59,354.34	48.4%
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	200.20	1,000.00	-799.80	20.0%
413.400 • Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 • CODE ENFORCEMENT	58,165.89	119,000.00	-60,834.11	48.9%
414.000 • PLANNING & ZONING				

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

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
414.112 - Stenographer, ZH & PC	4,035.50	2,500.00	1,535.50	161.4%
414.116 - Zoning Hearing Bd Compensation	1,300.00	2,000.00	-700.00	65.0%
414.117 - Planning Commission Comp.	1,750.00	2,500.00	-750.00	70.0%
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	9,205.25	35,000.00	-25,794.75	26.3%
414.340 - Zoning Hearing Advertisements	2,162.40	3,500.00	-1,337.60	61.8%
Total 414.000 - PLANNING & ZONING	18,453.15	50,750.00	-32,296.85	36.4%
415.114 - EMERGENCY MANAGEMENT COORD	1,600.00	2,400.00	-800.00	66.7%
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	5,187.88	9,500.00	-4,312.12	54.6%
Total 426.000 - SANITATION EXPENSE	5,187.88	9,500.00	-4,312.12	54.6%
429.000 - PUBLIC WORKS - SANITATION	5,423.51	9,000.00	-3,576.49	60.3%
429.364 - Sanitary Sewer Expenses				
Total 429.000 - PUBLIC WORKS - SANITATION	5,423.51	9,000.00	-3,576.49	60.3%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	350,194.70	710,000.00	-359,805.30	49.3%
430.245 - Supplies	3,290.98	13,000.00	-9,709.02	25.3%
430.300 - Facilities Maintenance	1,529.85	2,000.00	-470.15	76.5%
430.320 - Telephone				
430.321 - Local	340.62	700.00	-359.38	48.7%
430.329 - Wireless	1,143.27	2,300.00	-1,156.73	49.7%
Total 430.320 - Telephone	1,483.89	3,000.00	-1,516.11	49.5%
430.330 - Heating Fuel	8,531.08	10,000.00	-1,468.92	85.3%
430.360 - Electricity	1,980.67	3,000.00	-1,019.33	66.0%
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	2,305.04	10,000.00	-7,694.96	23.1%
Total 430.000 - HWYS., ROADS & STREETS	370,679.18	775,000.00	-404,320.82	47.8%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	69,409.75	70,000.00	-590.25	99.2%
Total 432.000 - WINTER MAINTENANCE	69,409.75	70,000.00	-590.25	99.2%
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	2,346.67	4,000.00	-1,653.33	58.7%
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%
Total 433.000 - TRAFFIC CONTROL DEVICES	16,377.00	33,500.00	-17,123.00	48.9%

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

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	2,145.93	4,000.00	-1,854.07	53.6%
Total 434.00 · STREET LIGHTING	2,145.93	4,000.00	-1,854.07	53.6%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	3,267.96	7,500.00	-4,232.04	43.6%
437.213 · Equipment Parts & Supplies	18,055.64	50,000.00	-31,944.36	36.1%
437.233 · Equipment Motor Fuel	36,546.21	30,000.00	6,546.21	121.8%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	57,869.81	87,500.00	-29,630.19	66.1%
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	1,278.61	7,500.00	-6,221.39	17.0%
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%
Total 438.000 · HIGHWAY MAINT & REPAIR	17,816.27	38,500.00	-20,683.73	46.3%
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			
Total 439.000 · HWY CONST & REBUILDING PRJCTS	7,251.26	5,500.00	1,751.26	131.8%
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	2,504.22	5,000.00	-2,495.78	50.1%
Total 452.000 · RECREATION & CULTURE	3,450.99	26,000.00	-22,549.01	13.3%
454.000 · PARKS				
454.200 · Park supplies	2,261.01	7,500.00	-5,238.99	30.1%
454.230 · Fuel	2,913.67	5,000.00	-2,086.33	58.3%
454.370 · Park Facilities Maintenance	4,748.72	7,500.00	-2,751.28	63.3%
454.500 · Contracted Services	1,695.00	5,000.00	-3,305.00	33.9%
454.600 · Capital Construction	1,363.15			
Total 454.000 · PARKS	12,981.55	25,000.00	-12,018.45	51.9%
456.000 · LIBRARY				
456.520 · Library Contribution	55,250.00	82,875.00	-27,625.00	66.7%
Total 456.000 · LIBRARY	55,250.00	82,875.00	-27,625.00	66.7%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	37,499.86	80,000.00	-42,500.14	46.9%
481.200 · Medicare Employer Paid	8,770.19	20,000.00	-11,229.81	43.9%
481.300 · Unemployment Employer Paid	5,317.88	3,000.00	2,317.88	177.3%
483.197 · Non-Uniform Pension Plan Contrib	1,596.54	130,000.00	-128,403.46	1.2%
483.310 · Pension Plan Admin Fees	4,025.00	5,000.00	-975.00	80.5%
484.354 · Workers Comp Insurance	24,523.00	48,000.00	-23,477.00	51.1%
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 July 2022

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
Total 480,000 - INSURANCE & EMPLOYEE BENEFITS	337,415.01	669,000.00	-331,584.99	50.4%
486,000 - Insurance				
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	577.00			
69800 - Uncategorized Expenses	15.00			
Total Expense	3,704,922.84	5,059,775.00	-1,354,852.16	73.2%
Net Income	286,469.03	-281,975.00	568,444.03	-101.6%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of July 31, 2022

	<u>Jul 31, 22</u>
ASSETS	
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	7,834.01
Total 106.000 · Host Fee Savings Account	<u>62,907.94</u>
Total Checking/Savings	<u>62,907.94</u>
Total Current Assets	<u>62,907.94</u>
TOTAL ASSETS	<u>62,907.94</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,151.76
Net Income	-43,290.86
Total Equity	<u>62,907.94</u>
TOTAL LIABILITIES & EQUITY	<u>62,907.94</u>

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

	<u>Jul 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,668.23
Total Checking/Savings	<u>173,668.23</u>
Total Current Assets	<u>173,668.23</u>
TOTAL ASSETS	<u>173,668.23</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,980.96
Net Income	10.01
Total Equity	<u>173,668.23</u>
TOTAL LIABILITIES & EQUITY	<u>173,668.23</u>

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

	<u>Jul 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	54,194.67
Total Checking/Savings	<u>54,194.67</u>
Total Current Assets	<u>54,194.67</u>
TOTAL ASSETS	<u><u>54,194.67</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	44,740.47
Net Income	4,243.87
Total Equity	<u>54,194.67</u>
TOTAL LIABILITIES & EQUITY	<u><u>54,194.67</u></u>

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

	Jul 31, 22
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.001 · Park Benches	10,000.00
100.000 · Checking Account - Other	-9,676.50
Total 100.000 · Checking Account	323.50
100.500 · Open Space Recreation- Sweep	908,732.44
102.000 · EIT Open Space - Restricted	1,677,336.23
106.000 · PLGIT Savings Account	146,737.23
Total Checking/Savings	2,733,129.40
Total Current Assets	2,733,129.40
TOTAL ASSETS	2,733,129.40
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,788,145.69
Net Income	414,488.76
Total Equity	2,733,129.40
TOTAL LIABILITIES & EQUITY	2,733,129.40

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of July 31, 2022

	<u>Jul 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	68,171.31
106.000 · Swr/Signal PLUS Account	136.50
Total Checking/Savings	<u>68,307.81</u>
Total Current Assets	<u>68,307.81</u>
TOTAL ASSETS	<u>68,307.81</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-838,603.52
Net Income	54,500.12
Total Equity	<u>68,307.81</u>
TOTAL LIABILITIES & EQUITY	<u>68,307.81</u>

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

	<u>Jul 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	118,853.49
109.001 · Certificate of Deposit-Embassy	261,503.97
Total Checking/Savings	<u>380,357.46</u>
Total Current Assets	<u>380,357.46</u>
TOTAL ASSETS	<u>380,357.46</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	355,351.82
Net Income	25,005.64
Total Equity	<u>380,357.46</u>
TOTAL LIABILITIES & EQUITY	<u>380,357.46</u>

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

	<u>Jul 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	254,745.82
106.003 · OFFICE EQUIPMENT	37,823.43
106.004 · SPECIAL PROJECTS	118,975.10
106.006 · POLICE EQUIPMENT (CRPD)	22,570.00
106.007 · AMBULANCE BUILDING	-56,420.00
106.000 · Capital Reserve Savings Account - Other	7,759.48
Total 106.000 · Capital Reserve Savings Account	<u>385,453.83</u>
Total Checking/Savings	<u>385,453.83</u>
Total Current Assets	385,453.83
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>385,534.34</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-48,404.17
Net Income	224,970.83
Total Equity	<u>385,534.34</u>
TOTAL LIABILITIES & EQUITY	<u><u>385,534.34</u></u>

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

	<u>Jul 31, 22</u>
ASSETS	
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	360.95
Total 106.000 · Fire CR Savings Account	<u>155,096.21</u>
Total Checking/Savings	<u>155,096.21</u>
Total Current Assets	<u>155,096.21</u>
TOTAL ASSETS	<u><u>155,096.21</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	137.63
Net Income	-79,639.05
Total Equity	<u>155,096.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>155,096.21</u></u>

11:56 AM

08/29/22

Accrual Basis

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of July 31, 2022

	<u>Jul 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	615,050.28
Total Checking/Savings	<u>615,050.28</u>
Total Current Assets	<u>615,050.28</u>
TOTAL ASSETS	<u>615,050.28</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	428,160.32
Net Income	186,889.96
Total Equity	<u>615,050.28</u>
TOTAL LIABILITIES & EQUITY	<u>615,050.28</u>

11:58 AM

08/29/22

Accrual Basis

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of July 31, 2022

	<u>Jul 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	131,399.75
Total Checking/Savings	<u>131,399.75</u>
Total Current Assets	<u>131,399.75</u>
TOTAL ASSETS	<u>131,399.75</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	116,240.80
Net Income	15,158.95
Total Equity	<u>131,399.75</u>
TOTAL LIABILITIES & EQUITY	<u>131,399.75</u>

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08/29/22

Accrual Basis

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of July 31, 2022

	<u>Jul 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-115.00
104.500 · Recycling - Sweep Account	152,015.75
Total Checking/Savings	<u>151,900.75</u>
Total Current Assets	<u>151,900.75</u>
TOTAL ASSETS	<u>151,900.75</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	44,082.54
Net Income	107,818.21
Total Equity	<u>151,900.75</u>
TOTAL LIABILITIES & EQUITY	<u>151,900.75</u>

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

	<u>Jul 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	285,244.91
Total Checking/Savings	285,244.91
Total Current Assets	285,244.91
TOTAL ASSETS	<u>285,244.91</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-59,414.65
Net Income	235,240.03
Total Equity	285,244.91
TOTAL LIABILITIES & EQUITY	<u>285,244.91</u>

LNT Traffic Impact Account
Balance Sheet
As of July 31, 2022

	<u>Jul 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 Traffic Impact - Sweep	1,256,166.42
109.000 Certificate of Deposit	525,266.68
Total Checking/Savings	<u>1,781,433.10</u>
Total Current Assets	<u>1,781,433.10</u>
TOTAL ASSETS	<u>1,781,433.10</u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,558,627.31
Net Income	-277,194.21
Total Equity	<u>1,781,433.10</u>
TOTAL LIABILITIES & EQUITY	<u>1,781,433.10</u>

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08/29/22

Accrual Basis

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of July 31, 2022

	<u>Jul 31, 22</u>
ASSETS	
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>
TOTAL ASSETS	<u>346,045.14</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	344,954.54
Net Income	1,090.60
Total Equity	<u>346,045.14</u>
TOTAL LIABILITIES & EQUITY	<u>346,045.14</u>

12:33 PM

08/29/22

Accrual Basis

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of July 31, 2022

	<u>Jul 31, 22</u>
ASSETS	
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>
TOTAL ASSETS	<u>6,822.17</u>
LIABILITIES & EQUITY	
Equity	
Net Income	6,822.17
Total Equity	<u>6,822.17</u>
TOTAL LIABILITIES & EQUITY	<u>6,822.17</u>

12:11 PM

08/29/22

Accrual Basis

Lower Nazareth Township Sewer Department

Balance Sheet

As of July 31, 2022

	<u>Jul 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	4,389.03
100.500 · Sewer - Sweep Account	460,603.39
Total Checking/Savings	<u>464,992.42</u>
Total Current Assets	<u>464,992.42</u>
TOTAL ASSETS	<u>464,992.42</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	368,980.91
Net Income	96,011.51
Total Equity	<u>464,992.42</u>
TOTAL LIABILITIES & EQUITY	<u>464,992.42</u>

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

	Jul 31, 22
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	692.05
102.000 · SAVINGS ACCOUNTS - LAB	984,473.49
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,329.67
Total Checking/Savings	1,003,495.81
Total Current Assets	1,003,495.81
TOTAL ASSETS	1,003,495.81
LIABILITIES & EQUITY	
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	(82,850.06)
Total Equity	1,001,165.30
TOTAL LIABILITIES & EQUITY	1,003,495.81

Lower Nazareth Township

Balance Sheet

As of July 31, 2022

	<u>Jul 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	112,172.83
100.000 · Checking Account - Other	-129,990.96
Total 100.000 · Checking Account	3,457.50
100.500 · D&I Checking - Sweep Account	133,186.67
Total Checking/Savings	136,644.17
Total Current Assets	136,644.17
TOTAL ASSETS	<u>136,644.17</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	53,377.69
Net Income	22,552.95
Total Equity	136,644.17
TOTAL LIABILITIES & EQUITY	<u>136,644.17</u>