



**Lower Nazareth Township**  
**Financial Report**  
*September 2022*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Sep-22

General Fund - 01	\$ 2,336,857
Special Revenue Fund - Host Fee - 05	\$ 63,128
Palmer Sewer Fund - 08	\$ 173,672
Nazareth Sewer Fund - 09	\$ 54,196
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 1,011,263
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 1,821,290
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 2,832,553
Capital Reserve - Sewer/Signals Fund - 18	\$ 208,761
Fiscal Stability Fund - 95 - CASH	\$ 118,855
Fiscal Stability Fund - 95 - CD	\$ 261,504
Fiscal Stability Fund - 95 - TOTAL	\$ 380,359
Capital Reserve - Municipal - 30	\$ 418,097
Capital Reserve - Fire Fund - 31	\$ 155,639
Highway Reconstruction/Rehabilitation -	\$ 615,111
Capital Reserve - Equipment Replacement -	\$ 115,159
Refuse/Recycling Collection - 33	\$ 145,777
State Liquid Fuels Fund - 35	\$ 286,243
Traffic Impact - 091 - CASH	\$ 1,616,056
Traffic Impact - 091 - CD	\$ 527,159
Traffic Impact - 091 - TOTAL	\$ 2,143,216
LNT American Rescue Plan Funds	\$ 692,073
LNT Community Events	\$ 6,822
<b>Total Township Funds...</b>	<b>\$10,627,664</b>
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Lower Nazareth Township Sewer Department	\$ 459,718
Master Escrow Account	\$ 1,012,699
Development & Inspection Account	\$ 157,476
<b>Total Escrow Accounts...</b>	<b>\$1,629,893</b>
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Lower Nazareth Township  
General Fund Balance Sheet

As of September 30, 2022

	<u>Sep 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	-3,861.11
100.500 · Checking - ICS Sweep Account	2,145,279.66
105.000 · Payroll Account	-169.65
105.500 · Payroll - ICS Sweep Account	47,191.56
106.000 · LAB Savings Account	518.68
106.100 · PLGIT Account	110,127.09
106.200 · Real Estate Tax Collections	35,270.46
110.000 · Petty Cash	250.00
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<b>Total Checking/Savings</b>	2,334,606.69
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<b>Total Current Assets</b>	2,334,606.69
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
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<b>Total Other Assets</b>	2,250.00
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<b>TOTAL ASSETS</b>	<b><u>2,336,856.69</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-6.14
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<b>Total 210.000 · PAYROLL LIABILITIES</b>	-6.14
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<b>Total Other Current Liabilities</b>	-6.14
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<b>Total Current Liabilities</b>	-6.14
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<b>Total Liabilities</b>	-6.14
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	854,289.31
Net Income	710,721.04
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<b>Total Equity</b>	2,336,862.83
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,336,856.69</u></b>

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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
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	42,775.54	22,000.00	20,775.54	194.4%
<b>Total 301.000 - REAL PROPERTY TAXES</b>	<b>2,076,263.84</b>	<b>2,017,000.00</b>	<b>59,263.84</b>	<b>102.9%</b>
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	668,243.96	290,000.00	378,243.96	230.4%
310.210 - Earned Income - Current	940,180.02	1,500,000.00	-559,819.98	62.7%
310.220 - Earned Income - Prior	529,385.94	100,000.00	429,385.94	529.4%
310.510 - Local Services Tax	356,979.62	425,000.00	-68,020.38	84.0%
<b>Total 310.000 - LOCAL ENABLING ACT TAXES</b>	<b>2,494,789.54</b>	<b>2,315,000.00</b>	<b>179,789.54</b>	<b>107.8%</b>
<b>Total 300.000 - TAXES</b>	<b>4,571,053.38</b>	<b>4,332,000.00</b>	<b>239,053.38</b>	<b>105.5%</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	22,511.27	30,000.00	-7,488.73	75.0%
331.122 - Ordinance Violations	3,861.80	4,000.00	-138.20	96.5%
<b>Total 330.000 - FINES &amp; FORFEITS</b>	<b>26,373.07</b>	<b>34,000.00</b>	<b>-7,626.93</b>	<b>77.6%</b>
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings	609.89	425.00	184.89	143.5%
341.01 - Interest on checking	670.43	150.00	520.43	447.0%
<b>Total 341.000 - Interest Earnings</b>	<b>1,280.32</b>	<b>575.00</b>	<b>705.32</b>	<b>222.7%</b>
342.000 - Rents and Royalties				
342.20 - Property Rental Income	26,336.54	70,000.00	-43,663.46	37.6%
342.000 - Rents and Royalties - Other	2,200.00	70,000.00	-41,463.46	40.8%
<b>Total 342.000 - Rents and Royalties</b>	<b>28,536.54</b>	<b>70,000.00</b>	<b>-41,463.46</b>	<b>40.8%</b>
<b>Total 340.000 - INTEREST, RENTS &amp; ROYALTIES</b>	<b>29,816.86</b>	<b>70,575.00</b>	<b>-40,758.14</b>	<b>42.2%</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	2,600.00	2,000.00	600.00	130.0%
355.051 - Non-Uniform	72,526.32	80,000.00	-7,473.68	90.7%
355.070 - Fire Relief	92,688.79	74,000.00	18,688.79	125.3%
<b>Total 355.000 - STATE SHARED REVENUES</b>	<b>167,815.11</b>	<b>160,000.00</b>	<b>7,815.11</b>	<b>104.9%</b>
<b>Total 350.000 - INTERGOVERNMENTAL REVENUES</b>	<b>167,815.11</b>	<b>160,000.00</b>	<b>7,815.11</b>	<b>104.9%</b>
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	17,583.50	15,000.00	2,583.50	117.2%

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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
361.330 - Zoning Hearings	10,500.00	4,000.00	6,500.00	262.5%
361.500 - Maps & Publications	289.52	250.00	39.52	115.8%
361.500 - Misc. Publications/Copying	401.77			
361.500 - Maps & Publications - Other				
<b>Total 361.500 - Maps &amp; Publications</b>	<b>691.29</b>	<b>250.00</b>	<b>441.29</b>	<b>276.5%</b>
<b>Total 361.000 - General Government</b>	<b>28,774.79</b>	<b>19,250.00</b>	<b>9,524.79</b>	<b>149.5%</b>
<b>362.000 - PUBLIC SAFETY</b>				
362.140 - Alarm Permits	35.00	100.00	-65.00	35.0%
362.410 - Building & Zoning Permits	8,150.00	20,000.00	-11,850.00	40.8%
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	540.00	500.00	40.00	108.0%
362.470 - Driveway Permits	850.00	2,000.00	-1,150.00	42.5%
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>19,955.00</b>	<b>44,225.00</b>	<b>-24,290.00</b>	<b>45.1%</b>
<b>Total 360.000 - CHARGES FOR SERVICES</b>	<b>48,709.79</b>	<b>63,475.00</b>	<b>-14,765.21</b>	<b>76.7%</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>4,917,097.86</b>	<b>4,777,800.00</b>	<b>139,297.86</b>	<b>102.9%</b>
<b>Gross Profit</b>	<b>4,917,097.86</b>	<b>4,777,800.00</b>	<b>139,297.86</b>	<b>102.9%</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	6,123.90	6,000.00	123.90	102.1%
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	2,940.81	5,500.00	-2,559.19	53.5%
400.324 - Wireless	2,760.47	4,500.00	-1,739.53	61.3%
<b>Total 400.320 - Telephone</b>	<b>5,701.28</b>	<b>10,000.00</b>	<b>-4,298.72</b>	<b>57.0%</b>
400.340 - Advertising	6,990.72	9,000.00	-2,009.28	77.7%
400.342 - Public Relations Printing	10,886.00	9,000.00	1,886.00	121.0%

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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
400.374 • Maintenance Agreements	13,590.99	16,000.00	-2,409.01	84.9%
400.384 • Office Equipment Rental	720.00	750.00	-30.00	96.0%
400.420 • Dues & Subscriptions	2,863.54	4,500.00	-1,636.46	63.6%
400.460 • Meetings & Continuing Education	1,901.57	8,000.00	-6,098.63	23.8%
<b>Total 400.000 • GENERAL GOVERNMENT</b>	<b>58,696.15</b>	<b>78,300.00</b>	<b>-19,603.85</b>	<b>75.0%</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	7,202.80	8,000.00	-797.20	90.0%
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 Serv	157.00	2,500.00	-963.18	61.5%
403.319 • Tax Refunds	1,556.82	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>12,442.07</b>	<b>17,350.00</b>	<b>-4,907.93</b>	<b>71.7%</b>
<b>404.000 • SOLICITOR/LEGAL</b>				
404.310 • Legal Services	41,951.04	35,000.00	6,951.04	119.8%
404.314 • Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
<b>Total 404.000 • SOLICITOR/LEGAL</b>	<b>41,951.04</b>	<b>36,500.00</b>	<b>5,451.04</b>	<b>114.9%</b>
<b>405.000 • PERSONNEL SERVICES</b>				
405.140 • Office Staff Wages	220,126.14	345,000.00	-124,873.86	63.8%
405.200 • Office Supplies	4,808.17	7,000.00	-2,191.83	68.7%
405.300 • Bond	2,088.00	1,500.00	588.00	139.2%
<b>Total 405.000 • PERSONNEL SERVICES</b>	<b>227,022.31</b>	<b>353,500.00</b>	<b>-126,477.69</b>	<b>64.2%</b>
<b>406.000 • GENERAL GOVT. ADMINISTRATION</b>				
406.280 • General Administrative Expense	2,936.88	2,000.00	936.88	146.8%
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	282.23			
406.319 • Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 • Internet fees / Website Develop	4,504.78	6,500.00	-1,995.22	69.3%
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>8,018.89</b>	<b>11,650.00</b>	<b>-3,631.11</b>	<b>68.8%</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	4,754.94	15,000.00	-10,265.06	31.6%

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

	Jan - Sep 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	47,057.51	45,000.00	2,057.51	104.6%
408.319 • Special Projects	5,015.00	15,000.00	-9,985.00	33.4%
<b>Total 408.000 • ENGINEERING SERVICES</b>	<b>52,072.51</b>	<b>60,000.00</b>	<b>-7,927.49</b>	<b>86.8%</b>
409.000 • GEN GOVT. BUILDINGS				
409.200 • Supplies	3,807.54	5,000.00	-1,192.46	76.2%
409.230 • Heating Fuel	18,945.91	33,000.00	-14,054.09	57.4%
409.300 • Facilities Maintenance	6,327.32	10,000.00	-3,672.68	63.3%
409.318 • Building Security Systems	2,505.66	4,500.00	-1,994.34	55.7%
409.360 • Public Utilities				
409.361 • Electricity	11,808.17	11,000.00	808.17	107.3%
409.366 • Water	1,562.24	3,000.00	-1,437.76	52.1%
<b>Total 409.360 • Public Utilities</b>	<b>13,370.41</b>	<b>14,000.00</b>	<b>-629.59</b>	<b>95.5%</b>
409.367 • Trash Removal	1,826.40	5,000.00	-3,173.60	36.5%
409.386 • Rental Property Expenses	664.52			
409.600 • GEN GOVT. BUILDINGS - Other	38.61			
<b>Total 409.000 • GEN GOVT. BUILDINGS</b>	<b>47,486.37</b>	<b>71,500.00</b>	<b>-24,013.63</b>	<b>66.4%</b>
410.000 • PUBLIC SAFETY				
410.500 • Police Services Contract	1,361,588.22	1,816,000.00	-454,411.78	75.0%
<b>Total 410.000 • PUBLIC SAFETY</b>	<b>1,361,588.22</b>	<b>1,816,000.00</b>	<b>-454,411.78</b>	<b>75.0%</b>
411.000 • FIRE				
411.300 • Building Capital Reserve	82,313.76	90,000.00	-7,686.24	91.5%
411.500 • Contributions	65,696.52	90,000.00	-24,303.48	73.0%
411.541 • Fire Relief	0.00	70,000.00	-70,000.00	0.0%
411.600 • Water Hydrant Assessment	59,713.86	80,000.00	-20,286.14	74.6%
411.700 • Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 • Equipment Purchase	19,377.51	50,000.00	-30,622.49	38.8%
<b>Total 411.000 • FIRE</b>	<b>227,101.65</b>	<b>460,000.00</b>	<b>-232,898.35</b>	<b>49.4%</b>
412.000 • AMBULANCE				
412.300 • Ambulance Building Maintenance	4,310.00	1,500.00	2,810.00	287.3%
412.542 • Operation Contribution	30,000.00	30,000.00	0.00	100.0%
<b>Total 412.000 • AMBULANCE</b>	<b>34,310.00</b>	<b>31,500.00</b>	<b>2,810.00</b>	<b>108.9%</b>
413.000 • CODE ENFORCEMENT				
413.100 • Zoning Administrator	69,773.17	115,000.00	-45,226.83	60.7%
413.121 • Sewage Enforcement Officer	2,960.01	1,500.00	1,460.01	197.3%
413.200 • Supplies	883.40	1,000.00	-116.60	88.3%
413.325 • Postage	320.00	1,000.00	-680.00	32.0%
413.400 • Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 • CODE ENFORCEMENT</b>	<b>73,936.58</b>	<b>119,000.00</b>	<b>-45,063.42</b>	<b>62.1%</b>
414.000 • PLANNING & ZONING				
414.112 • Stenographer, ZH & PC	4,290.50	2,500.00	1,790.50	171.6%

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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
414.116 • Zoning Hearing Bd Compensation	1,450.00	2,000.00	-550.00	72.5%
414.117 • Planning Commission Comp.	2,150.00	2,500.00	-350.00	86.0%
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	9,227.75	35,000.00	-25,772.25	26.4%
414.340 • Zoning Hearing Advertisements	3,409.50	3,500.00	-90.50	97.4%
<b>Total 414.000 • PLANNING &amp; ZONING</b>	<b>20,527.75</b>	<b>50,750.00</b>	<b>-30,222.25</b>	<b>40.4%</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	13,844.00	13,900.00	-56.00	99.6%
426.000 • SANITATION EXPENSE				
426.115 • Recycling Collection Wages	7,160.13	9,500.00	-2,339.87	75.4%
<b>Total 426.000 • SANITATION EXPENSE</b>	<b>7,160.13</b>	<b>9,500.00</b>	<b>-2,339.87</b>	<b>75.4%</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	440,158.49	710,000.00	-269,841.51	62.0%
430.245 • Supplies	4,023.49	13,000.00	-8,976.51	30.9%
430.300 • Facilities Maintenance	1,529.85	2,000.00	-470.15	76.5%
430.320 • Telephone				
430.321 • Local	437.86	700.00	-262.14	62.6%
430.329 • Wireless	1,325.47	2,300.00	-974.53	57.6%
<b>Total 430.320 • Telephone</b>	<b>1,765.33</b>	<b>3,000.00</b>	<b>-1,236.67</b>	<b>58.8%</b>
430.330 • Heating Fuel	8,531.08	10,000.00	-1,468.92	85.3%
430.360 • Electricity	2,452.98	3,000.00	-547.02	81.8%
430.384 • Equip/Machinery Rental	0.00	3,000.00	-3,000.00	0.0%
430.450 • Contracted Services	165.46	1,000.00	-834.54	16.5%
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>462,240.18</b>	<b>775,000.00</b>	<b>-312,759.82</b>	<b>59.6%</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	1,403.12	2,000.00	-596.88	70.2%
433.360 • Traffic signal electric	3,037.40	4,000.00	-962.60	75.9%
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>17,252.98</b>	<b>33,500.00</b>	<b>-16,247.02</b>	<b>51.5%</b>
434.00 • STREET LIGHTING				



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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
434.360 · St. Light. Electricity	2,802.83	4,000.00	-1,197.17	70.1%
<b>Total 434.00 · STREET LIGHTING</b>	<b>2,802.83</b>	<b>4,000.00</b>	<b>-1,197.17</b>	<b>70.1%</b>
437.000 · EQUIPMENT REPAIRS-FUEL	3,288.54	7,500.00	-4,211.46	43.8%
437.200 · Tool & Equipment Repairs	28,267.10	50,000.00	-21,732.90	56.5%
437.233 · Equipment Parts & Supplies	45,297.11	30,000.00	15,297.11	151.0%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>76,852.75</b>	<b>87,500.00</b>	<b>-10,647.25</b>	<b>87.8%</b>
438.000 · HIGHWAY MAINT & REPAIR	16,617.95	20,000.00	-3,382.05	83.1%
438.271 · Paving and Patching Materials	1,341.85	7,500.00	-6,158.15	17.9%
438.272 · Aggregate Supplies	156.00	4,000.00	-3,844.00	3.9%
438.273 · Pipe and Drainage Supplies	0.00	7,000.00	-7,000.00	0.0%
438.274 · Pavement Maintenance Supplies				
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>18,115.80</b>	<b>38,500.00</b>	<b>-20,384.20</b>	<b>47.1%</b>
439.000 · HWY CONST & REBUILDING PRJCTS	0.00	500.00	-500.00	0.0%
439.313 · Engineer	6,779.69	5,000.00	1,779.69	135.6%
439.600 · Construction/Rebuilding	471.57			
439.000 · HWY CONST & REBUILDING PRJCTS - O..				
<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	0.00	14,000.00	-14,000.00	0.0%
452.115 · Staff Wages	946.77	7,000.00	-6,053.23	13.5%
452.249 · Recreation Programs	3,162.55	5,000.00	-1,837.45	63.3%
452.300 · Recreation Safety Insurance				
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>4,109.32</b>	<b>26,000.00</b>	<b>-21,890.68</b>	<b>15.8%</b>
454.000 · PARKS	2,843.79	7,500.00	-4,656.21	37.9%
454.200 · Park supplies	2,913.67	5,000.00	-2,086.33	58.3%
454.230 · Fuel	10,309.31	7,500.00	2,809.31	137.5%
454.370 · Park Facilities Maintenance	2,200.00	5,000.00	-2,800.00	44.0%
454.500 · Contracted Services	1,711.90			
454.600 · Capital Construction				
<b>Total 454.000 · PARKS</b>	<b>19,978.67</b>	<b>25,000.00</b>	<b>-5,021.33</b>	<b>79.9%</b>
456.000 · LIBRARY	62,156.25	82,875.00	-20,718.75	75.0%
456.520 · Library Contribution				
<b>Total 456.000 · LIBRARY</b>	<b>62,156.25</b>	<b>82,875.00</b>	<b>-20,718.75</b>	<b>75.0%</b>
459.000 · TOWNSHIP EVENTS	989.94			
459.247 · Community Events				
<b>Total 459.000 · TOWNSHIP EVENTS</b>	<b>989.94</b>	<b>989.94</b>	<b>0.00</b>	<b>100.0%</b>
480.000 · INSURANCE & EMPLOYEE BENEFITS	47,061.77	80,000.00	-32,938.23	58.8%
481.100 · Social Security Employer Paid	11,006.42	20,000.00	-8,993.58	55.0%
481.200 · Medicare Employer Paid	5,317.88	3,000.00	2,317.88	177.3%
481.300 · Unemployment Comp Employer Paid	2,008.54	130,000.00	-127,991.46	1.5%
483.197 · Non-Uniform Pension Plan Contrib	4,025.00	5,000.00	-975.00	80.5%
483.310 · Pension Plan Admin Fees	25,544.00	48,000.00	-22,456.00	53.2%
484.354 · Workers Comp Insurance				

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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
487.196 • Health Insurance	268,972.38	355,000.00	-86,027.62	75.8%
487.197 • Other Group Benefits	17,711.94	28,000.00	-10,288.06	63.3%
<b>Total 480.000 • INSURANCE &amp; EMPLOYEE BENEFITS</b>	<b>381,647.93</b>	<b>669,000.00</b>	<b>-287,352.07</b>	<b>57.0%</b>
486.000 • Insurance				
486.350 • Liability Insurance	56,747.50	53,000.00	3,747.50	107.1%
<b>Total 486.000 • Insurance</b>	<b>56,747.50</b>	<b>53,000.00</b>	<b>3,747.50</b>	<b>107.1%</b>
492.000 • Interfund Operating Transfers	820,909.58	53,000.00	3,747.50	107.1%
6561 • *Payroll Expenses	725.50			
69800 • Uncategorized Expenses	129.00			
<b>Total Expense</b>	<b>4,206,376.82</b>	<b>5,059,775.00</b>	<b>-853,398.18</b>	<b>83.1%</b>
<b>Net Income</b>	<b>710,721.04</b>	<b>-281,975.00</b>	<b>992,696.04</b>	<b>-252.1%</b>

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of September 30, 2022

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	<u>Sep 30, 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	8,054.21
Total 106.000 · Host Fee Savings Account	<u>63,128.14</u>
Total Checking/Savings	<u>63,128.14</u>
Total Current Assets	<u>63,128.14</u>
<b>TOTAL ASSETS</b>	<b><u>63,128.14</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,151.76
Net Income	-43,070.66
Total Equity	<u>63,128.14</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>63,128.14</u></b>

**LNT Palmer Sewer Fund - 08**  
**Balance Sheet**  
As of September 30, 2022

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	<u>Sep 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,671.96
<b>Total Checking/Savings</b>	<u>173,671.96</u>
<b>Total Current Assets</b>	<u>173,671.96</u>
<b>TOTAL ASSETS</b>	<u><u>173,671.96</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,980.96
Net Income	13.74
<b>Total Equity</b>	<u>173,671.96</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>173,671.96</u></u>

LNT Nazareth Sewer Fund - 09

**Balance Sheet**

As of September 30, 2022

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	<u>Sep 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	54,195.55
Total Checking/Savings	<u>54,195.55</u>
Total Current Assets	<u>54,195.55</u>
<b>TOTAL ASSETS</b>	<b><u>54,195.55</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	44,740.47
Net Income	4,244.75
Total Equity	<u>54,195.55</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>54,195.55</u></b>

# LNT Open Space Fund-16

## Balance Sheet

As of September 30, 2022

	<u>Sep 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	
100.001 · Park Benches	10,000.00
100.000 · Checking Account - Other	<u>-10,000.00</u>
<b>Total 100.000 · Checking Account</b>	0.00
100.500 · Open Space Recreation- Sweep	864,012.16
102.000 · EIT Open Space - Restricted	1,821,289.87
106.000 · PLGIT Savings Account	<u>147,250.86</u>
<b>Total Checking/Savings</b>	<u>2,832,552.89</u>
<b>Total Current Assets</b>	<u>2,832,552.89</u>
<b>TOTAL ASSETS</b>	<u><b>2,832,552.89</b></u>
<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	<u>513,912.25</u>
<b>Total Equity</b>	<u>2,832,552.89</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>2,832,552.89</b></u>

**LNT Capital Sewer-Signals Fund-18**

**Balance Sheet**

As of September 30, 2022

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	<u>Sep 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	208,623.89
106.000 · Swr/Signal PLUS Account	<u>137.01</u>
Total Checking/Savings	<u>208,760.90</u>
Total Current Assets	<u>208,760.90</u>
<b>TOTAL ASSETS</b>	<b><u>208,760.90</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>194,953.21</u>
Total Equity	<u>208,760.90</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>208,760.90</u></b>

(95)LNT Fiscal Stability Fund  
**Balance Sheet**  
As of September 30, 2022

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	<u>Sep 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	118,855.43
109.001 · Certificate of Deposit-Embassy	261,503.97
Total Checking/Savings	<u>380,359.40</u>
Total Current Assets	<u>380,359.40</u>
<b>TOTAL ASSETS</b>	<b><u>380,359.40</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	355,351.82
Net Income	25,007.58
Total Equity	<u>380,359.40</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>380,359.40</u></b>



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

	Sep 30, 22
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	270,434.76
106.003 · OFFICE EQUIPMENT	37,823.43
106.004 · SPECIAL PROJECTS	106,244.41
106.006 · POLICE EQUIPMENT (CRPD)	22,570.00
106.007 · AMBULANCE BUILDING	-28,210.00
106.000 · Capital Reserve Savings Account - Other	9,154.24
Total 106.000 · Capital Reserve Savings Account	418,016.84
Total Checking/Savings	418,016.84
Total Current Assets	418,016.84
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
<b>TOTAL ASSETS</b>	<b>418,097.35</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-48,404.17
Net Income	257,533.84
Total Equity	418,097.35
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>418,097.35</b>

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

	Sep 30, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	304.84
106.002 · Building Land Fund	61,656.16
106.003 · Fire Police Fund	1,737.48
106.004 · Equipment Fund	91,036.78
106.000 · Fire CR Savings Account - Other	903.84
<b>Total 106.000 · Fire CR Savings Account</b>	<b>155,639.10</b>
<b>Total Checking/Savings</b>	<b>155,639.10</b>
<b>Total Current Assets</b>	<b>155,639.10</b>
<b>TOTAL ASSETS</b>	<b>155,639.10</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	137.63
Net Income	-79,096.16
<b>Total Equity</b>	<b>155,639.10</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>155,639.10</b>

1:07 PM

# 37LNT Highway Reconstruction & Rehabilitation

10/25/22

## Balance Sheet

Accrual Basis

As of September 30, 2022

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	<u>Sep 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	615,111.03
Total Checking/Savings	615,111.03
Total Current Assets	615,111.03
<b>TOTAL ASSETS</b>	<b><u>615,111.03</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	428,160.32
Net Income	186,950.71
Total Equity	615,111.03
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>615,111.03</u></b>

**LNT Capital Reserve - Equipment Replacement**  
**Balance Sheet**  
As of September 30, 2022

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	<u>Sep 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	115,159.13
Total Checking/Savings	<u>115,159.13</u>
Total Current Assets	<u>115,159.13</u>
<b>TOTAL ASSETS</b>	<b><u>115,159.13</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	116,240.80
Net Income	<u>-1,081.67</u>
Total Equity	<u>115,159.13</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>115,159.13</u></b>

12:45 PM

10/25/22

Accrual Basis

# Lower Nazareth Township - Refuse/Recycling Collection

## Balance Sheet

As of September 30, 2022

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	<u>Sep 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.500 - Recycling - Sweep Account	145,777.40
Total Checking/Savings	<u>145,777.40</u>
Total Current Assets	<u>145,777.40</u>
<b>TOTAL ASSETS</b>	<b><u>145,777.40</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 - Retained Earnings	44,082.54
Net Income	101,694.86
Total Equity	<u>145,777.40</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>145,777.40</u></b>

# LNT Liquid Fuels Fund-35

## Balance Sheet

As of September 30, 2022

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	<u>Sep 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	286,243.36
Total Checking/Savings	<u>286,243.36</u>
Total Current Assets	<u>286,243.36</u>
<b>TOTAL ASSETS</b>	<b><u>286,243.36</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>236,238.48</u>
Total Equity	<u>286,243.36</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>286,243.36</u></b>

1:34 PM

10/25/22

Accrual Basis

# LNT Traffic Impact Account

## Balance Sheet

As of September 30, 2022

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	<u>Sep 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 Traffic Impact - Sweep	1,616,056.21
109.000 Certificate of Deposit	527,159.35
Total Checking/Savings	<u>2,143,215.56</u>
Total Current Assets	<u>2,143,215.56</u>
<b>TOTAL ASSETS</b>	<u><u>2,143,215.56</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,558,627.31
Net Income	84,588.25
Total Equity	<u>2,143,215.56</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,143,215.56</u></u>

1:40 PM

10/25/22

Accrual Basis

### 34-LNT AMERICAN RESCUE PLAN FUNDS

## Balance Sheet

As of September 30, 2022

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	<u>Sep 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	692,073.13
Total Checking/Savings	<u>692,073.13</u>
Total Current Assets	<u>692,073.13</u>
<b>TOTAL ASSETS</b>	<b><u>692,073.13</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	344,954.54
Net Income	347,118.59
Total Equity	<u>692,073.13</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>692,073.13</u></b>



1:43 PM

# LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

10/25/22

## Balance Sheet

Accrual Basis

As of September 30, 2022

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	<u>Sep 30, 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>	<b><u>6,822.17</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Net Income	6,822.17
Total Equity	<u>6,822.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>6,822.17</u></b>

1:18 PM

Lower Nazareth Township Sewer Department

10/25/22

Balance Sheet

Accrual Basis

As of September 30, 2022

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	<u>Sep 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Sewer - Sweep Account	459,717.89
Total Checking/Savings	<u>459,717.89</u>
Total Current Assets	<u>459,717.89</u>
<b>TOTAL ASSETS</b>	<b><u>459,717.89</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	368,980.91
Net Income	90,736.98
Total Equity	<u>459,717.89</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>459,717.89</u></b>

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

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	Sep 30, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101.000 · Master Escrow Checking - LAB	604.58
102.000 · SAVINGS ACCOUNTS - LAB	997,310.80
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	14,783.17
<b>Total Checking/Savings</b>	1,012,699.15
<b>Total Current Assets</b>	1,012,699.15
<b>TOTAL ASSETS</b>	1,012,699.15
<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	(73,646.72)
<b>Total Equity</b>	1,010,368.64
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,012,699.15

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

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	<u>Sep 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	133,000.87
100.000 · Checking Account - Other	-172,281.16
Total 100.000 · Checking Account	-18,004.46
100.500 · D&I Checking - Sweep Account	175,480.41
Total Checking/Savings	157,475.95
Total Current Assets	157,475.95
<b>TOTAL ASSETS</b>	<b>157,475.95</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	53,377.69
Net Income	43,384.73
Total Equity	157,475.95
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>157,475.95</b>