



Lower Nazareth Township
Financial Report
October 2022

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Oct-22

General Fund - 01	\$ 1,866,667
Special Revenue Fund - Host Fee - 05	\$ 35,633
Palmer Sewer Fund - 08	\$ 173,687
Nazareth Sewer Fund - 09	\$ 54,196
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 985,667
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 1,853,600
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 2,839,267
Capital Reserve - Sewer/Signals Fund - 18	\$ 209,263
Fiscal Stability Fund - 95 - CASH	\$ 118,856
Fiscal Stability Fund - 95 - CD	\$ 261,504
Fiscal Stability Fund - 95 - TOTAL	\$ 380,360
Capital Reserve - Municipal - 30	\$ 367,626
Capital Reserve - Fire Fund - 31	\$ 156,013
Highway Reconstruction/Rehabilitation -	\$ 615,294
Capital Reserve - Equipment Replacement -	\$ 115,160
Refuse/Recycling Collection - 33	\$ 142,933
State Liquid Fuels Fund - 35	\$ 286,932
Traffic Impact - 091 - CASH	\$ 1,613,457
Traffic Impact - 091 - CD	\$ 527,159
Traffic Impact - 091 - TOTAL	\$ 2,140,617
LNT American Rescue Plan Funds	\$ 692,073
LNT Community Events	\$ 6,822
<i>Total Township Funds...</i>	<u>\$10,082,544</u>
Lower Nazareth Township Sewer Department	\$ 463,676
Master Escrow Account	\$ 1,031,198
Development & Inspection Account	\$ 108,826
<i>Total Escrow Accounts...</i>	<u>\$1,603,700</u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of October 31, 2022

	Oct 31, 22
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-89,019.68
100.500 · Checking - ICS Sweep Account	1,709,301.71
105.000 · Payroll Account	-636.79
105.500 · Payroll - ICS Sweep Account	90,232.35
106.000 · LAB Savings Account	498.68
106.100 · PLGIT Account	110,391.96
106.200 · Real Estate Tax Collections	43,399.01
110.000 · Petty Cash	250.00
	1,864,417.24
Total Checking/Savings	1,864,417.24
Total Current Assets	1,864,417.24
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,866,667.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,063.92
219 · Occup Privilege Tax Withheld	64.00
223 · Unemployment Withheld	41.83
	1,169.75
Total 210.000 · PAYROLL LIABILITIES	1,169.75
Total Other Current Liabilities	1,169.75
Total Current Liabilities	1,169.75
Total Liabilities	1,169.75
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	854,289.31
Net Income	239,355.70
	1,865,497.49
Total Equity	1,865,497.49
TOTAL LIABILITIES & EQUITY	1,866,667.24

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	2,041,616.54	1,995,000.00	46,616.54	102.3%
301.200 - Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 - Real Estate - Delinquent	46,833.62	22,000.00	24,833.62	212.9%
Total 301.000 - REAL PROPERTY TAXES	2,088,450.16	2,017,000.00	71,450.16	103.5%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	686,386.21	290,000.00	396,386.21	236.7%
310.210 - Earned Income - Current	1,002,401.96	1,500,000.00	-497,598.04	66.8%
310.220 - Earned Income - Prior	544,985.94	100,000.00	444,985.94	545.0%
310.510 - Local Services Tax	358,078.15	425,000.00	-66,921.85	84.3%
Total 310.000 - LOCAL ENABLING ACT TAXES	2,591,852.26	2,315,000.00	276,852.26	112.0%
Total 300.000 - TAXES	4,680,302.42	4,332,000.00	348,302.42	108.0%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	70,329.65	98,000.00	-27,670.35	71.8%
Total 320.000 - LICENSES & PERMITS	70,329.65	98,000.00	-27,670.35	71.8%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	25,751.55	30,000.00	-4,248.45	85.8%
331.122 - Ordinance Violations	4,345.19	4,000.00	345.19	108.6%
Total 330.000 - FINES & FORFEITS	30,096.74	34,000.00	-3,903.26	88.5%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	1,181.32	425.00	756.32	278.0%
341.02 - Interest on Savings	935.61	150.00	785.61	623.7%
Total 341.000 - Interest Earnings	2,116.93	575.00	1,541.93	368.2%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	29,520.00	70,000.00	-40,480.00	42.2%
342.000 - Rents and Royalties - Other	2,200.00	70,000.00	-67,800.00	45.3%
Total 342.000 - Rents and Royalties	31,720.00	70,000.00	-38,280.00	45.3%
Total 340.000 - INTEREST, RENTS & ROYALTIES	33,836.93	70,575.00	-36,738.07	47.9%
350.000 - INTERGOVERNMENTAL REVENUES				
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	4,893.12	4,000.00	893.12	122.3%
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%
Total 355.000 - STATE SHARED REVENUES	172,708.23	160,000.00	12,708.23	107.9%
Total 350.000 - INTERGOVERNMENTAL REVENUES	172,708.23	160,000.00	12,708.23	107.9%
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	7,600.00	15,000.00	-7,400.00	50.7%

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
361.330 · Zoning Hearings	12,900.00	4,000.00	8,900.00	322.5%
361.500 · Maps & Publications	401.32	250.00	151.32	160.5%
361.57 · Misc. Publications/Copying	401.77			
361.500 · Maps & Publications - Other	803.09	250.00	553.09	321.2%
Total 361.500 · Maps & Publications	21,303.09	19,250.00	2,053.09	110.7%
Total 361.000 · General Government	35.00	100.00	-65.00	35.0%
362.000 · PUBLIC SAFETY	19,553.50	20,000.00	-446.50	97.8%
362.140 · Alarm Permits	900.00	1,500.00	-600.00	60.0%
362.410 · Building & Zoning Permits	0.00	25.00	-25.00	0.0%
362.440 · Sewer Permits	810.00	50.00	760.00	1,620.0%
362.450 · Moving & Occupancy Permits	600.00	500.00	100.00	120.0%
362.452 · Moving Records	850.00	2,000.00	-1,150.00	42.5%
362.470 · Driveway Permits	1,600.00	15,000.00	-13,400.00	10.7%
362.480 · Grading Permits	7,100.00	5,000.00	2,100.00	142.0%
362.481 · Swimming Pool Grading Permits	100.00	50.00	50.00	200.0%
362.490 · Peddling Permit				
Total 362.000 · PUBLIC SAFETY	31,548.50	44,225.00	-12,676.50	71.3%
Total 360.000 · CHARGES FOR SERVICES	52,851.59	63,475.00	-10,623.41	83.3%
363.000 · HIGHWAYS AND STREETS	0.00	100.00	-100.00	0.0%
363.239 · Proceeds from Public Prop Damage	0.00	100.00	-100.00	0.0%
363.246 · Public Works Other Services/Sup				
Total 363.000 · HIGHWAYS AND STREETS	0.00	200.00	-200.00	0.0%
367.000 · CULTURE-RECREATION	0.00	17,500.00	-17,500.00	0.0%
367.300 · Summer Park Program	3,050.00	2,000.00	1,050.00	152.5%
367.350 · Field Use Fees				
Total 367.000 · CULTURE-RECREATION	3,050.00	19,500.00	-16,450.00	15.6%
389.000 · MISCELLANEOUS INCOME	0.00	50.00	-50.00	0.0%
395.000 · Refund of Prior Yr Expenditures	5,190.00			
Total Income	5,048,365.56	4,777,800.00	270,565.56	105.7%
Gross Profit	5,048,365.56	4,777,800.00	270,565.56	105.7%
Expense				
400.000 · GENERAL GOVERNMENT	10,416.50	12,500.00	-2,083.50	83.3%
400.105 · Salary	6,572.36	6,000.00	572.36	109.5%
400.215 · Postage	248.50	50.00	198.50	497.0%
400.300 · Miscellaneous	295.00	2,000.00	-1,705.00	14.8%
400.310 · Stenographer/BOS	0.00	500.00	-500.00	0.0%
400.317 · Professional Services	3,194.10	5,500.00	-2,305.90	58.1%
400.320 · Telephone	3,420.65	4,500.00	-1,079.35	76.0%
400.321 · Local				
400.324 · Wireless	6,614.75	10,000.00	-3,385.25	66.1%
Total 400.320 · Telephone	7,997.19	9,000.00	-1,002.81	88.9%
400.340 · Advertising				

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
400.342 · Public Relations Printing	10,886.00	9,000.00	1,886.00	121.0%
400.374 · Maintenance Agreements	14,926.66	16,000.00	-1,073.34	93.3%
400.384 · Office Equipment Rental	720.00	750.00	-30.00	96.0%
400.420 · Dues & Subscriptions	3,191.26	4,500.00	-1,308.74	70.9%
400.460 · Meetings & Continuing Education	1,901.37	8,000.00	-6,098.63	23.8%
Total 400.000 · GENERAL GOVERNMENT	63,769.59	78,300.00	-14,530.41	81.4%
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	7,202.80	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	1,536.82	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	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	12,442.07	17,350.00	-4,907.93	71.7%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	56,832.04	35,000.00	21,832.04	162.4%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	56,832.04	36,500.00	20,332.04	155.7%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	243,250.26	345,000.00	-101,749.74	70.5%
405.200 · Office Supplies	5,546.55	7,000.00	-1,453.45	79.2%
405.300 · Bond	1,948.00	1,500.00	448.00	129.9%
Total 405.000 · PERSONNEL SERVICES	250,744.81	353,500.00	-102,755.19	70.9%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	3,736.90	2,000.00	1,736.90	186.8%
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	302.96	500.00	-475.00	5.0%
406.319 · Reimburse private prop damage	25.00	6,500.00	-1,283.26	80.3%
406.325 · Internet fees / Website Develop	5,216.74	250.00	-2,500.00	0.0%
406.331 · Mileage	0.00	100.00	-98.00	2.0%
406.338 · Highway/Toll Reimbursement	2.00	1,500.00	-1,500.00	0.0%
406.341 · Personnel Advertising	0.00	200.00	-165.00	17.5%
406.421 · License & Permit Renewal	35.00	200.00	-165.00	17.5%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	9,586.60	11,650.00	-2,063.40	82.3%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	297.85	5,000.00	-4,702.15	6.0%
407.215 · Software	4,734.94	15,000.00	-10,265.06	31.6%

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
407.370 • Computer Services	6,318.14	15,000.00	-8,681.86	42.1%
Total 407.000 • DATA PROCESSING	11,350.93	35,000.00	-23,649.07	32.4%
408.000 • ENGINEERING SERVICES				
408.310 • Engineering Services - Gen Con	60,402.15	45,000.00	15,402.15	134.2%
408.319 • Special Projects	5,015.00	15,000.00	-9,985.00	33.4%
Total 408.000 • ENGINEERING SERVICES	65,417.15	60,000.00	5,417.15	109.0%
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	13,352.75	11,000.00	2,352.75	121.4%
409.366 • Water	1,868.87	3,000.00	-1,131.13	62.3%
Total 409.360 • Public Utilities	15,221.62	14,000.00	1,221.62	108.7%
409.367 • Trash Removal	2,178.40	5,000.00	-2,821.60	43.6%
409.386 • Rental Property Expenses	664.52			
409.000 • GEN GOVT. BUILDINGS - Other	38.61			
Total 409.000 • GEN GOVT. BUILDINGS	49,689.58	71,500.00	-21,810.42	69.5%
410.000 • PUBLIC SAFETY				
410.500 • Police Services Contract	1,512,875.80	1,816,000.00	-303,124.20	83.3%
Total 410.000 • PUBLIC SAFETY	1,512,875.80	1,816,000.00	-303,124.20	83.3%
411.000 • FIRE				
411.300 • Building Capital Reserve	83,325.53	90,000.00	-6,674.47	92.6%
411.500 • Contributions	76,140.21	90,000.00	-13,859.79	84.6%
411.541 • Fire Relief	92,688.79	70,000.00	22,688.79	132.4%
411.600 • Water Hydrant Assessment	79,500.40	80,000.00	-499.60	99.4%
411.700 • Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 • Equipment Purchase	21,646.65	50,000.00	-28,353.35	43.3%
Total 411.000 • FIRE	355,301.58	460,000.00	-106,698.42	76.8%
412.000 • AMBULANCE				
412.300 • Ambulance Building Maintenance	2,411.48	1,500.00	911.48	160.8%
412.542 • Operation Contribution	30,000.00	30,000.00	0.00	100.0%
Total 412.000 • AMBULANCE	32,411.48	31,500.00	911.48	102.9%
413.000 • CODE ENFORCEMENT				
413.100 • Zoning Administrator	77,294.48	115,000.00	-37,705.52	67.2%
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	400.55	1,000.00	-599.45	40.1%
413.400 • Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 • CODE ENFORCEMENT	81,538.44	119,000.00	-37,461.56	68.5%
414.000 • PLANNING & ZONING				
414.112 • Stenographer, ZH & PC	4,450.50	2,500.00	1,950.50	178.0%

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
414.116 • Zoning Hearing Bd Compensation	1,650.00	2,000.00	-350.00	82.5%
414.117 • Planning Commission Comp.	2,350.00	2,500.00	-150.00	94.0%
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	10,371.50	35,000.00	-24,628.50	29.6%
414.340 • Zoning Hearing Advertisements	4,514.40	3,500.00	1,014.40	129.0%
Total 414.000 • PLANNING & ZONING	23,336.40	50,750.00	-27,413.60	46.0%
415.114 • EMERGENCY MANAGEMENT COORD	2,000.00	2,400.00	-400.00	83.3%
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	8,066.63	9,500.00	-1,433.37	84.9%
426.115 • Recycling Collection Wages				
Total 426.000 • SANITATION EXPENSE	8,066.63	9,500.00	-1,433.37	84.9%
429.000 • PUBLIC WORKS - SANITATION	9,780.74	9,000.00	780.74	108.7%
429.364 • Sanitary Sewer Expenses				
Total 429.000 • PUBLIC WORKS - SANITATION	9,780.74	9,000.00	780.74	108.7%
430.000 • HWYS., ROADS & STREETS	487,942.67	710,000.00	-222,057.33	68.7%
430.100 • Personnel Services	4,559.83	13,000.00	-8,440.17	35.1%
430.245 • Supplies	1,529.85	2,000.00	-470.15	76.5%
430.300 • Facilities Maintenance				
430.320 • Telephone	486.44	700.00	-213.56	69.5%
430.321 • Local	1,688.06	2,300.00	-611.94	73.4%
430.329 • Wireless				
Total 430.320 • Telephone	2,174.50	3,000.00	-825.50	72.5%
430.330 • Heating Fuel	9,807.42	10,000.00	-192.58	98.1%
430.360 • Electricity	2,656.98	3,000.00	-343.02	88.6%
430.384 • Equip/Machinery Rental	0.00	3,000.00	-3,000.00	0.0%
430.450 • Contracted Services	202.42	1,000.00	-797.58	20.2%
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	512,489.17	775,000.00	-262,510.83	66.1%
432.000 • WINTER MAINTENANCE	69,409.75	70,000.00	-590.25	99.2%
432.100 • Winter Maintenance Materials				
Total 432.000 • WINTER MAINTENANCE	69,409.75	70,000.00	-590.25	99.2%
433.000 • TRAFFIC CONTROL DEVICES	3,855.47	13,000.00	-9,144.53	29.7%
433.200 • Traffic signs	2,346.76	1,000.00	1,346.76	234.7%
433.246 • Pavement Marking Supplies	1,403.12	2,000.00	-596.88	70.2%
433.249 • Traffic Control Supplies-signal	3,389.30	4,000.00	-610.70	84.7%
433.360 • Traffic signal electric	0.00	7,500.00	-7,500.00	0.0%
433.375 • Line Painting	7,013.43	6,000.00	1,013.43	116.9%
433.450 • Signals contracted service				
Total 433.000 • TRAFFIC CONTROL DEVICES	18,008.08	33,500.00	-15,491.92	53.8%
434.00 • STREET LIGHTING				

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
434.360 · St. Light. Electricity	3,137.83	4,000.00	-862.17	78.4%
Total 434.00 · STREET LIGHTING	3,137.83	4,000.00	-862.17	78.4%
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	30,624.64	50,000.00	-19,375.36	61.2%
437.233 · Equipment Motor. Fuel	48,633.29	30,000.00	18,633.29	162.1%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	82,546.47	87,500.00	-4,953.53	94.3%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	21,272.48	20,000.00	1,272.48	106.4%
438.272 · Aggregate Supplies	1,341.85	7,500.00	-6,158.15	17.9%
438.273 · Pipe and Drainage Supplies	941.00	4,000.00	-3,059.00	23.5%
438.274 · Pavement Maintenance Supplies	0.00	7,000.00	-7,000.00	0.0%
Total 438.000 · HIGHWAY MAINT & REPAIR	23,555.33	38,500.00	-14,944.67	61.2%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	8,416.49	5,000.00	3,416.49	168.3%
439.000 · HWY CONST & REBUILDING PRJCTS - O...	471.57			
Total 439.000 · HWY CONST & REBUILDING PRJCTS	8,888.06	5,500.00	3,388.06	161.6%
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	4,107.88	5,000.00	-892.12	82.2%
Total 452.000 · RECREATION & CULTURE	5,054.65	26,000.00	-20,945.35	19.4%
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	12,274.92	7,500.00	4,774.92	163.7%
454.500 · Contracted Services	2,445.00	5,000.00	-2,555.00	48.9%
454.600 · Capital Construction	2,291.65			
Total 454.000 · PARKS	22,769.03	25,000.00	-2,230.97	91.1%
456.000 · LIBRARY				
456.520 · Library Contribution	69,062.50	82,875.00	-13,812.50	83.3%
Total 456.000 · LIBRARY	69,062.50	82,875.00	-13,812.50	83.3%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	2,040.81			
Total 459.000 · TOWNSHIP EVENTS	2,040.81	2,040.81	-	100.0%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	52,067.75	80,000.00	-27,932.25	65.1%
481.200 · Medicare Employer Paid	12,177.17	20,000.00	-7,822.83	60.9%
481.300 · Unemployment Comp Employer Paid	5,317.88	3,000.00	2,317.88	177.3%
483.197 · Non-Uniform Pension Plan Contrib	132,214.54	130,000.00	2,214.54	101.7%
483.310 · Pension Plan Admin Fees	4,025.00	5,000.00	-975.00	80.5%
484.354 · Workers Comp Insurance	27,586.00	48,000.00	-20,414.00	57.5%

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
487.196 · Health Insurance	298,848.28	355,000.00	-56,151.72	84.2%
487.197 · Other Group Benefits	21,571.06	28,000.00	-6,428.94	77.0%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	553,807.68	669,000.00	-115,192.32	82.8%
486.000 · Insurance				
486.350 · Liability Insurance	56,747.50	53,000.00	3,747.50	107.1%
Total 486.000 · Insurance	56,747.50	53,000.00	3,747.50	107.1%
492.000 · Interfund Operating Transfers	820,909.58			
6561 · *Payroll Expenses	803.25			
69800 · Uncategorized Expenses	129.00			
Total Expense	4,809,009.86	5,059,775.00	-250,765.14	95.0%
Net Income	239,355.70	-281,975.00	521,330.70	-84.9%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of October 31, 2022

	<u>Oct 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	34,116.59
106.002 · Fire/Ambulance	13,228.11
106.003 · Recycling	-19,917.77
106.000 · Host Fee Savings Account - Other	8,206.04
Total 106.000 · Host Fee Savings Account	<u>35,632.97</u>
Total Checking/Savings	<u>35,632.97</u>
Total Current Assets	<u>35,632.97</u>
TOTAL ASSETS	<u>35,632.97</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,151.76
Net Income	-70,565.83
Total Equity	<u>35,632.97</u>
TOTAL LIABILITIES & EQUITY	<u>35,632.97</u>

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

	<u>Oct 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,686.71
Total Checking/Savings	<u>173,686.71</u>
Total Current Assets	<u>173,686.71</u>
TOTAL ASSETS	<u>173,686.71</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,980.96
Net Income	28.49
Total Equity	<u>173,686.71</u>
TOTAL LIABILITIES & EQUITY	<u>173,686.71</u>

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

	<u>Oct 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	54,195.99
Total Checking/Savings	<u>54,195.99</u>
Total Current Assets	<u>54,195.99</u>
TOTAL ASSETS	<u>54,195.99</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	44,740.47
Net Income	<u>4,245.19</u>
Total Equity	<u>54,195.99</u>
TOTAL LIABILITIES & EQUITY	<u>54,195.99</u>

LNT Open Space Fund-16

Balance Sheet

As of October 31, 2022

	<u>Oct 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.001 · Park Benches	10,000.00
100.000 · Checking Account - Other	-47,640.03
	<hr/>
Total 100.000 · Checking Account	-37,640.03
100.500 · Open Space Recreation- Sweep	875,701.95
102.000 · EIT Open Space - Restricted	1,853,600.25
106.000 · PLGIT Savings Account	147,605.01
	<hr/>
Total Checking/Savings	2,839,267.18
Total Current Assets	<hr/> 2,839,267.18
TOTAL ASSETS	<hr/> 2,839,267.18 <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,788,145.69
Net Income	520,626.54
	<hr/>
Total Equity	2,839,267.18
TOTAL LIABILITIES & EQUITY	<hr/> 2,839,267.18 <hr/>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of October 31, 2022

	<u>Oct 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	209,125.66
106.000 · Swr/Signal PLUS Account	137.35
Total Checking/Savings	<u>209,263.01</u>
Total Current Assets	<u>209,263.01</u>
TOTAL ASSETS	<u><u>209,263.01</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-838,603.52
Net Income	195,455.32
Total Equity	<u>209,263.01</u>
TOTAL LIABILITIES & EQUITY	<u><u>209,263.01</u></u>

11:33 AM

(95)LNT Fiscal Stability Fund

Balance Sheet

As of October 31, 2022

11/29/22

Accrual Basis

	<u>Oct 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	118,856.42
109.001 · Certificate of Deposit-Embassy	261,503.97
Total Checking/Savings	<u>380,360.39</u>
Total Current Assets	<u>380,360.39</u>
TOTAL ASSETS	<u>380,360.39</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	355,351.82
Net Income	25,008.57
Total Equity	<u>380,360.39</u>
TOTAL LIABILITIES & EQUITY	<u>380,360.39</u>

LNT Capital Reserve - 30

Balance Sheet

As of October 31, 2022

	<u>Oct 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	270,434.76
106.003 · OFFICE EQUIPMENT	36,245.43
106.004 · SPECIAL PROJECTS	103,722.01
106.006 · POLICE EQUIPMENT (CRPD)	22,570.00
106.007 · AMBULANCE BUILDING	-75,540.00
106.000 · Capital Reserve Savings Account - Other	10,113.36
Total 106.000 · Capital Reserve Savings Account	<u>367,545.56</u>
Total Checking/Savings	<u>367,545.56</u>
Total Current Assets	367,545.56
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>367,626.07</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-48,404.17
Net Income	207,062.56
Total Equity	<u>367,626.07</u>
TOTAL LIABILITIES & EQUITY	<u><u>367,626.07</u></u>

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

	<u>Oct 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	1,278.17
Total 106.000 · Fire CR Savings Account	<u>156,013.43</u>
Total Checking/Savings	<u>156,013.43</u>
Total Current Assets	<u>156,013.43</u>
TOTAL ASSETS	<u>156,013.43</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	137.63
Net Income	-78,721.83
Total Equity	<u>156,013.43</u>
TOTAL LIABILITIES & EQUITY	<u>156,013.43</u>

11:28 AM

37LNT Highway Reconstruction & Rehabilitation

11/29/22

Balance Sheet

Accrual Basis

As of October 31, 2022

	<u>Oct 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 - Hwy RR - Sweep Account	615,293.85
Total Checking/Savings	<u>615,293.85</u>
Total Current Assets	<u>615,293.85</u>
TOTAL ASSETS	<u>615,293.85</u>
LIABILITIES & EQUITY	
Equity	
3900 - Retained Earnings	428,160.32
Net Income	<u>187,133.53</u>
Total Equity	<u>615,293.85</u>
TOTAL LIABILITIES & EQUITY	<u>615,293.85</u>

11:31 AM

LNT Capital Reserve - Equipment Replacement

11/29/22

Balance Sheet

Accrual Basis

As of October 31, 2022

	<u>Oct 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	115,160.10
Total Checking/Savings	<u>115,160.10</u>
Total Current Assets	<u>115,160.10</u>
TOTAL ASSETS	<u>115,160.10</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	116,240.80
Net Income	-1,080.70
Total Equity	<u>115,160.10</u>
TOTAL LIABILITIES & EQUITY	<u>115,160.10</u>

11:23 AM

Lower Nazareth Township - Refuse/Recycling Collection

11/29/22

Balance Sheet

Accrual Basis

As of October 31, 2022

	<u>Oct 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-2,774.97
104.500 · Recycling - Sweep Account	145,708.22
Total Checking/Savings	<u>142,933.25</u>
Total Current Assets	<u>142,933.25</u>
TOTAL ASSETS	<u>142,933.25</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	44,082.54
Net Income	98,850.71
Total Equity	<u>142,933.25</u>
TOTAL LIABILITIES & EQUITY	<u>142,933.25</u>

LNT Liquid Fuels Fund-35

Balance Sheet

As of October 31, 2022

	<u>Oct 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	286,931.81
Total Checking/Savings	<u>286,931.81</u>
Total Current Assets	<u>286,931.81</u>
TOTAL ASSETS	<u>286,931.81</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-59,414.65
Net Income	<u>236,926.93</u>
Total Equity	<u>286,931.81</u>
TOTAL LIABILITIES & EQUITY	<u>286,931.81</u>

12:01 PM

11/29/22

Accrual Basis

LNT Traffic Impact Account

Balance Sheet

As of October 31, 2022

	<u>Oct 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 Traffic Impact - Sweep	1,613,457.21
109.000 Certificate of Deposit	527,159.35
Total Checking/Savings	<u>2,140,616.56</u>
Total Current Assets	<u>2,140,616.56</u>
TOTAL ASSETS	<u>2,140,616.56</u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,558,627.31
Net Income	81,989.25
Total Equity	<u>2,140,616.56</u>
TOTAL LIABILITIES & EQUITY	<u>2,140,616.56</u>

12:11 PM

11/29/22

Accrual Basis

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of October 31, 2022

	<u>Oct 31, 22</u>
ASSETS	
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>
TOTAL ASSETS	<u>692,073.13</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	344,954.54
Net Income	<u>347,118.59</u>
Total Equity	<u>692,073.13</u>
TOTAL LIABILITIES & EQUITY	<u>692,073.13</u>

12:08 PM

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

11/29/22

Balance Sheet

Accrual Basis

As of October 31, 2022

	<u>Oct 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>

11:59 AM

Lower Nazareth Township Sewer Department

Balance Sheet

As of October 31, 2022

11/29/22

Accrual Basis

	<u>Oct 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-7,990.51
100.500 · Sewer - Sweep Account	<u>471,666.97</u>
Total Checking/Savings	<u>463,676.46</u>
Total Current Assets	<u>463,676.46</u>
TOTAL ASSETS	<u>463,676.46</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	368,980.91
Net Income	<u>94,695.55</u>
Total Equity	<u>463,676.46</u>
TOTAL LIABILITIES & EQUITY	<u>463,676.46</u>

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

	Oct 31, 22
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	90.23
102.000 · SAVINGS ACCOUNTS - LAB	1,016,112.66
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	14,994.13
Total Checking/Savings	1,031,197.62
Total Current Assets	1,031,197.62
TOTAL ASSETS	1,031,197.62
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	(55,148.25)
Total Equity	1,028,867.11
TOTAL LIABILITIES & EQUITY	1,031,197.62

Lower Nazareth Township

Balance Sheet

As of October 31, 2022

	<u>Oct 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	84,336.63
100.000 · Checking Account - Other	<u>-167,441.50</u>
Total 100.000 · Checking Account	-61,829.04
100.500 · D&I Checking - Sweep Account	<u>170,655.44</u>
Total Checking/Savings	<u>108,826.40</u>
Total Current Assets	<u>108,826.40</u>
TOTAL ASSETS	<u><u>108,826.40</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	53,377.69
Net Income	<u>-5,264.82</u>
Total Equity	<u>108,826.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>108,826.40</u></u>