



Lower Nazareth Township
Financial Report
November 2022

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Nov-22

General Fund - 01	\$ 1,907,446
Special Revenue Fund - Host Fee - 05	\$ 35,734
Palmer Sewer Fund - 08	\$ 173,756
Nazareth Sewer Fund - 09	\$ 54,196
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 1,085,257
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 1,948,681
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 3,033,937
Capital Reserve - Sewer/Signals Fund - 18	\$ 209,854
Fiscal Stability Fund - 95 - CASH	\$ 118,857
Fiscal Stability Fund - 95 - CD	\$ 261,896
Fiscal Stability Fund - 95 - TOTAL	\$ 380,754
Capital Reserve - Municipal - 30	\$ 225,110
Capital Reserve - Fire Fund - 31	\$ 156,454
Highway Reconstruction/Rehabilitation -	\$ 446,768
Capital Reserve - Equipment Replacement -	\$ 113,300
Refuse/Recycling Collection - 33	\$ 136,082
State Liquid Fuels Fund - 35	\$ 37,742
Traffic Impact - 091 - CASH	\$ 1,456,198
Traffic Impact - 091 - CD	\$ 527,159
Traffic Impact - 091 - TOTAL	\$ 1,983,358
LNT American Rescue Plan Funds	\$ 692,073
LNT Community Events	\$ 6,822
Total Township Funds...	\$9,593,386
Lower Nazareth Township Sewer Department	\$ 463,343
Master Escrow Account	\$ 1,050,815
Development & Inspection Account	\$ 115,627
Total Escrow Accounts...	\$1,629,785

Lower Nazareth Township
General Fund Balance Sheet

As of November 30, 2022

	Nov 30, 22
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-7,100.04
100.500 · Checking - ICS Sweep Account	1,664,689.76
105.000 · Payroll Account	-592.92
105.500 · Payroll - ICS Sweep Account	87,448.76
106.000 · LAB Savings Account	478.68
106.100 · PLGIT Account	110,703.75
106.200 · Real Estate Tax Collections	49,317.60
110.000 · Petty Cash	250.00
	1,905,195.59
Total Checking/Savings	1,905,195.59
Total Current Assets	1,905,195.59
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,907,445.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,101.30
219 · Occup Privilege Tax Withheld	128.00
223 · Unemployment Withheld	88.70
229 · Direct Deposit Liability	-731.62
	1,586.38
Total 210.000 · PAYROLL LIABILITIES	1,586.38
Total Other Current Liabilities	1,586.38
Total Current Liabilities	1,586.38
Total Liabilities	1,586.38
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	854,289.31
Net Income	279,717.42
	1,905,859.21
Total Equity	1,905,859.21
TOTAL LIABILITIES & EQUITY	1,907,445.59

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	2,046,959.76	1,995,000.00	51,959.76	102.6%
301.200 - Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 - Real Estate - Delinquent	47,443.58	22,000.00	25,443.58	215.7%
Total 301.000 - REAL PROPERTY TAXES	2,094,403.34	2,017,000.00	77,403.34	103.8%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	747,050.66	290,000.00	457,050.66	257.6%
310.210 - Earned Income - Current	1,236,206.75	1,500,000.00	-263,793.25	82.4%
310.220 - Earned Income - Prior	546,785.94	100,000.00	446,785.94	546.8%
310.510 - Local Services Tax	381,145.41	425,000.00	-43,854.59	89.7%
Total 310.000 - LOCAL ENABLING ACT TAXES	2,911,188.76	2,315,000.00	596,188.76	125.8%
Total 300.000 - TAXES	5,005,592.10	4,332,000.00	673,592.10	115.5%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	92,575.47	98,000.00	-5,424.53	94.5%
Total 320.000 - LICENSES & PERMITS	92,575.47	98,000.00	-5,424.53	94.5%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	26,963.38	30,000.00	-3,036.62	89.9%
331.122 - Ordinance Violations	4,798.83	4,000.00	798.83	120.0%
Total 330.000 - FINES & FORFEITS	31,762.21	34,000.00	-2,237.79	93.4%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	1,944.42	425.00	1,519.42	457.5%
341.02 - Interest on Savings	1,247.77	150.00	1,097.77	831.8%
Total 341.000 - Interest Earnings	3,192.19	575.00	2,617.19	555.2%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	34,903.46	70,000.00	-35,096.54	49.9%
342.000 - Rents and Royalties - Other	2,200.00	70,000.00	-32,896.54	53.0%
Total 342.000 - Rents and Royalties	37,103.46	70,000.00	-32,896.54	53.0%
Total 340.000 - INTEREST, RENTS & ROYALTIES	40,295.65	70,575.00	-30,279.35	57.1%
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%
357.200 - NC Livable Landscapes Grant				
360.000 - CHARGES FOR SERVICES	0.00			
361.000 - General Government				

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
361.310 • Subdivision & Land Development	7,600.00	15,000.00	-7,400.00	50.7%
361.330 • Zoning Hearings	14,500.00	4,000.00	10,500.00	362.5%
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	22,903.09	19,250.00	3,653.09	119.0%
Total 361.000 • General Government	55.00	100.00	-45.00	55.0%
362.000 • PUBLIC SAFETY	24,726.50	20,000.00	4,726.50	123.6%
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	615.00	500.00	115.00	123.0%
362.451 • Use & Occupancy Permits	850.00	2,000.00	-1,150.00	42.5%
362.452 • Moving Records	1,600.00	15,000.00	-13,400.00	10.7%
362.470 • Driveway Permits	7,100.00	5,000.00	2,100.00	142.0%
362.480 • Grading Permits	100.00	50.00	50.00	200.0%
362.481 • Swimming Pool Grading Permits	36,756.50	44,225.00	-7,468.50	83.1%
362.490 • Peddling Permit	59,659.59	63,475.00	-3,815.41	94.0%
Total 362.000 • PUBLIC SAFETY	0.00	100.00	-100.00	0.0%
Total 360.000 • CHARGES FOR SERVICES	0.00	100.00	-100.00	0.0%
363.000 • HIGHWAYS AND STREETS	0.00	200.00	-200.00	0.0%
363.239 • Proceeds from Public Prop Damage	0.00	17,500.00	-17,500.00	0.0%
363.246 • Public Works Other Services/Sup	1,000.00	100.00	900.00	1,000.0%
Total 363.000 • HIGHWAYS AND STREETS	4,050.00	19,500.00	-15,450.00	20.8%
367.000 • CULTURE-RECREATION	3,050.00	2,000.00	1,050.00	152.5%
367.300 • Summer Park Program	0.00	17,500.00	-17,500.00	0.0%
367.301 • Business Donations	1,000.00	100.00	900.00	1,000.0%
367.350 • Field Use Fees	3,050.00	2,000.00	1,050.00	152.5%
Total 367.000 • CULTURE-RECREATION	0.00	50.00	-50.00	0.0%
389.000 • MISCELLANEOUS INCOME	6,511.07	4,777,800.00	-4,771,288.93	0.1%
395.000 • Refund of Prior Yr Expenditures	0.00	19,500.00	-19,500.00	0.0%
49900 • Uncategorized Income	6,511.07	50.00	6,461.07	12,922.1%
Total Income	5,413,154.32	4,777,800.00	635,354.32	113.3%
Gross Profit	5,413,154.32	4,777,800.00	635,354.32	113.3%
Expense	11,458.15	12,500.00	-1,041.85	91.7%
400.000 • GENERAL GOVERNMENT	6,572.36	6,000.00	572.36	109.5%
400.105 • Salary	338.50	50.00	288.50	677.0%
400.215 • Postage	295.00	2,000.00	-1,705.00	14.8%
400.300 • Miscellaneous	0.00	500.00	-500.00	0.0%
400.310 • Stenographer/BOS	0.00	5,000.00	-5,000.00	0.0%
400.317 • Professional Services	3,521.78	5,500.00	-1,978.22	64.0%
400.320 • Telephone				
400.321 • Local				

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
400.324 · Wireless	3,750.53	4,500.00	-749.47	83.3%
Total 400.320 · Telephone	7,272.31	10,000.00	-2,727.69	72.7%
400.340 · Advertising	8,797.14	9,000.00	-202.86	97.7%
400.342 · Public Relations Printing	10,886.00	9,000.00	1,886.00	121.0%
400.374 · Maintenance Agreements	15,562.33	16,000.00	-437.67	97.3%
400.384 · Office Equipment Rental	720.00	750.00	-30.00	96.0%
400.420 · Dues & Subscriptions	3,338.98	4,500.00	-1,161.02	74.2%
400.460 · Meetings & Continuing Education	1,901.37	8,000.00	-6,098.63	23.8%
Total 400.000 · GENERAL GOVERNMENT	67,142.14	78,300.00	-11,157.86	85.7%
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			
403.311 · Audit	10,100.00			
403.317 · Tax Collection Committee Servc	550.00	300.00	250.00	183.3%
403.319 · Tax Refunds	1,536.82	2,500.00	-963.18	61.5%
403.350 · Insurance & Bonding	1,522.00	1,600.00	-78.00	95.1%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	22,935.07	17,350.00	5,585.07	132.2%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	56,994.54	35,000.00	21,994.54	162.8%
404.314 · Legal Services - Human Resource	55.00	1,500.00	-1,445.00	3.7%
Total 404.000 · SOLICITOR/LEGAL	57,049.54	36,500.00	20,549.54	156.3%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	266,333.74	345,000.00	-78,666.26	77.2%
405.200 · Office Supplies	5,631.54	7,000.00	-1,368.46	80.5%
405.300 · Bond	1,808.00	1,500.00	308.00	120.5%
Total 405.000 · PERSONNEL SERVICES	273,773.28	353,500.00	-79,726.72	77.4%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	4,413.74	2,000.00	2,413.74	220.7%
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	323.86			
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	5,696.65	6,500.00	-803.35	87.6%
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%

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
406.421 · License & Permit Renewal	35.00	200.00	-165.00	17.5%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	10,764.25	11,650.00	-885.75	92.4%
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%
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	65,762.15	45,000.00	20,762.15	146.1%
408.319 · Special Projects	5,015.00	15,000.00	-9,985.00	33.4%
Total 408.000 · ENGINEERING SERVICES	70,777.15	60,000.00	10,777.15	118.0%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	5,026.39	5,000.00	26.39	100.5%
409.230 · Heating Fuel	18,945.91	33,000.00	-14,054.09	57.4%
409.300 · Facilities Maintenance	6,481.72	10,000.00	-3,518.28	64.8%
409.318 · Building Security Systems	2,505.66	4,500.00	-1,994.34	55.7%
409.360 · Public Utilities				
409.361 · Electricity	14,372.61	11,000.00	3,372.61	130.7%
409.366 · Water	1,926.80	3,000.00	-1,073.20	64.2%
Total 409.360 · Public Utilities	16,299.41	14,000.00	2,299.41	116.4%
409.367 · Trash Removal	2,266.40	5,000.00	-2,733.60	45.3%
409.386 · Rental Property Expenses	664.52			
409.387 · Rental Property Expenses	38.61			
Total 409.000 · GEN GOVT. BUILDINGS - Other	52,228.62	71,500.00	-19,271.38	73.0%
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	1,664,163.38	1,816,000.00	-151,836.62	91.6%
Total 410.000 · PUBLIC SAFETY	1,664,163.38	1,816,000.00	-151,836.62	91.6%
411.000 · FIRE				
411.300 · Building Capital Reserve	84,337.30	90,000.00	-5,662.70	93.7%
411.500 · Contributions	78,563.06	90,000.00	-11,436.94	87.3%
411.541 · Fire Relief	92,688.79	70,000.00	22,688.79	132.4%
411.600 · Water Hydrant Assessment	79,656.94	80,000.00	-343.06	99.6%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	23,915.79	50,000.00	-26,084.21	47.8%
Total 411.000 · FIRE	359,161.88	460,000.00	-100,838.12	78.1%
412.000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	3,164.98	1,500.00	1,664.98	211.0%
412.542 · Operation Contribution	30,000.00	30,000.00	0.00	100.0%
Total 412.000 · AMBULANCE	33,164.98	31,500.00	1,664.98	105.3%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	84,723.58	115,000.00	-30,276.42	73.7%
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%

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
413.325 · Postage	536.80	1,000.00	-463.20	53.7%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	89,103.79	119,000.00	-29,896.21	74.9%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	4,610.50	2,500.00	2,110.50	184.4%
414.116 · Zoning Hearing Bd Compensation	1,850.00	2,000.00	-150.00	92.5%
414.117 · Planning Hearing Bd Compensation	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	23,696.40	50,750.00	-27,053.60	46.7%
415.114 · EMERGENCY MANAGEMENT COORD	2,200.00	2,400.00	-200.00	91.7%
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%
425.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	8,911.88	9,500.00	-588.12	93.8%
Total 426.000 · SANITATION EXPENSE	8,911.88	9,500.00	-588.12	93.8%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	9,780.74	9,000.00	780.74	108.7%
Total 429.000 · PUBLIC WORKS - SANITATION	9,780.74	9,000.00	780.74	108.7%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	534,116.55	710,000.00	-175,883.45	75.2%
430.245 · Supplies	5,600.44	13,000.00	-7,399.56	43.1%
430.300 · Facilities Maintenance	1,529.85	2,000.00	-470.15	76.5%
430.320 · Telephone				
430.321 · Local	535.02	700.00	-164.98	76.4%
430.329 · Wireless	1,869.01	2,500.00	-430.99	81.3%
Total 430.320 · Telephone	2,404.03	3,000.00	-595.97	80.1%
430.330 · Heating Fuel	9,807.42	10,000.00	-192.58	98.1%
430.360 · Electricity	2,916.43	3,000.00	-83.57	97.2%
430.384 · Equip/Machinery Rental	0.00	3,000.00	-3,000.00	0.0%
430.450 · Contracted Services	228.82	1,000.00	-771.18	22.9%
430.460 · Continuing Education	1,310.46	8,000.00	-6,689.54	16.4%
430.740 · Equipment Purchase	0.00	12,000.00	-12,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	2,305.04	10,000.00	-7,694.96	23.1%
Total 430.000 · HWYS., ROADS & STREETS	560,219.04	775,000.00	-214,780.96	72.3%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	74,427.75	70,000.00	4,427.75	106.3%
Total 432.000 · WINTER MAINTENANCE	74,427.75	70,000.00	4,427.75	106.3%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	3,855.47	13,000.00	-9,144.53	29.7%
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%

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
433.360 · Traffic signal electric	3,736.12	4,000.00	-263.88	93.4%
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%
Total 433.000 · TRAFFIC CONTROL DEVICES	18,354.90	33,500.00	-15,145.10	54.8%
434.00 · STREET LIGHTING				
434.360 · St. Light, Electricity	3,475.95	4,000.00	-526.05	86.8%
Total 434.00 · STREET LIGHTING	3,475.95	4,000.00	-526.05	86.8%
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	33,830.46	50,000.00	-16,169.54	67.7%
437.233 · Equipment Motor, Fuel	51,957.06	30,000.00	21,957.06	173.2%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	89,076.06	87,500.00	1,576.06	101.8%
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	11,024.22	5,000.00	6,024.22	220.5%
439.000 · HWY CONST & REBUILDING PRJCTS - O...	471.57			
Total 439.000 · HWY CONST & REBUILDING PRJCTS	11,495.79	5,500.00	5,995.79	209.0%
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	4,852.89	5,000.00	-147.11	97.1%
Total 452.000 · RECREATION & CULTURE	5,799.66	26,000.00	-20,200.34	22.3%
454.000 · PARKS				
454.200 · Park supplies	3,633.85	7,500.00	-3,866.15	48.5%
454.230 · Fuel	3,009.26	5,000.00	-1,990.74	60.2%
454.370 · Park Facilities Maintenance	12,388.60	7,500.00	4,888.60	165.2%
454.500 · Contracted Services	3,320.00	5,000.00	-1,680.00	66.4%
454.600 · Capital Construction	2,291.65			
Total 454.000 · PARKS	24,643.36	25,000.00	-356.64	98.6%
456.000 · LIBRARY				
456.520 · Library Contribution	75,968.75	82,875.00	-6,906.25	91.7%
Total 456.000 · LIBRARY	75,968.75	82,875.00	-6,906.25	91.7%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	2,542.69			
459.000 · TOWNSHIP EVENTS - Other	222.00			

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
Total 459,000 · TOWNSHIP EVENTS		2,764.69		
480,000 · INSURANCE & EMPLOYEE BENEFITS				
481,100 · Social Security Employer Paid	56,964.11	80,000.00	-23,035.89	71.2%
481,200 · Medicare Employer Paid	13,322.28	20,000.00	-6,677.72	66.6%
481,300 · Unemployment Comp Employer Paid	5,317.88	3,000.00	2,317.88	177.3%
483,197 · Non-Uniform Penion Plan Contrib	132,420.54	130,000.00	2,420.54	101.9%
483,310 · Pension Plan Admin Fees	4,225.00	5,000.00	-775.00	84.5%
484,354 · Workers Comp Insurance	28,600.00	48,000.00	-19,400.00	59.6%
487,196 · Health Insurance	328,724.18	355,000.00	-26,275.82	92.6%
487,197 · Other Group Benefits	22,696.94	28,000.00	-5,303.06	81.1%
Total 480,000 · INSURANCE & EMPLOYEE BENEFITS	592,270.93	669,000.00	-76,729.07	88.5%
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	53,000.00	3,747.50	107.1%
6561 · *Payroll Expenses	889.25			
69800 · Uncategorized Expenses	129.00			
Total Expense	5,133,436.90	5,059,775.00	73,661.90	101.5%
Net Income	279,717.42	-281,975.00	561,692.42	-99.2%

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

	Nov 30, 22
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	8,306.68
Total 106.000 · Host Fee Savings Account	<u>35,733.61</u>
Total Checking/Savings	<u>35,733.61</u>
Total Current Assets	<u>35,733.61</u>
TOTAL ASSETS	<u>35,733.61</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,151.76
Net Income	-70,465.19
Total Equity	<u>35,733.61</u>
TOTAL LIABILITIES & EQUITY	<u>35,733.61</u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of November 30, 2022

	<u>Nov 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,755.71
Total Checking/Savings	<u>173,755.71</u>
Total Current Assets	<u>173,755.71</u>
TOTAL ASSETS	<u>173,755.71</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,980.96
Net Income	97.49
Total Equity	<u>173,755.71</u>
TOTAL LIABILITIES & EQUITY	<u>173,755.71</u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of November 30, 2022

	<u>Nov 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	54,196.43
Total Checking/Savings	<u>54,196.43</u>
Total Current Assets	<u>54,196.43</u>
TOTAL ASSETS	<u>54,196.43</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	44,740.47
Net Income	<u>4,245.63</u>
Total Equity	<u>54,196.43</u>
TOTAL LIABILITIES & EQUITY	<u>54,196.43</u>

LNT Open Space Fund-16
Balance Sheet
As of November 30, 2022

	Nov 30, 22
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.001 · Park Benches	10,000.00
100.000 · Checking Account - Other	-10,000.00
Total 100.000 · Checking Account	0.00
100.500 · Open Space Recreation- Sweep	937,234.69
102.000 · EIT Open Space - Restricted	1,948,680.65
106.000 · PLGIT Savings Account	148,021.91
Total Checking/Savings	3,033,937.25
Total Current Assets	3,033,937.25
TOTAL ASSETS	3,033,937.25
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	1,788,145.69
Net Income	715,296.61
Total Equity	3,033,937.25
TOTAL LIABILITIES & EQUITY	3,033,937.25

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of November 30, 2022

	<u>Nov 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	209,716.32
106.000 · Swr/Signal PLUS Account	<u>137.75</u>
Total Checking/Savings	<u>209,854.07</u>
Total Current Assets	<u>209,854.07</u>
TOTAL ASSETS	<u>209,854.07</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-838,603.52
Net Income	<u>196,046.38</u>
Total Equity	<u>209,854.07</u>
TOTAL LIABILITIES & EQUITY	<u>209,854.07</u>

1:10 PM

(95)LNT Fiscal Stability Fund

12/13/22

Balance Sheet

Accrual Basis

As of November 30, 2022

	<u>Nov 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	118,857.38
109.001 · Certificate of Deposit-Embassy	261,896.23
Total Checking/Savings	<u>380,753.61</u>
Total Current Assets	<u>380,753.61</u>
TOTAL ASSETS	<u>380,753.61</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	355,351.82
Net Income	25,401.79
Total Equity	<u>380,753.61</u>
TOTAL LIABILITIES & EQUITY	<u>380,753.61</u>

LNT Capital Reserve - 30
Balance Sheet
As of November 30, 2022

	Nov 30, 22
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	145,627.08
106.003 · OFFICE EQUIPMENT	36,245.43
106.004 · SPECIAL PROJECTS	85,112.03
106.006 · POLICE EQUIPMENT (CRPD)	22,570.00
106.007 · AMBULANCE BUILDING	-75,540.00
106.000 · Capital Reserve Savings Account - Other	11,014.86
Total 106.000 · Capital Reserve Savings Account	225,029.40
Total Checking/Savings	225,029.40
Total Current Assets	225,029.40
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	225,109.91
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-48,404.17
Net Income	64,546.40
Total Equity	225,109.91
TOTAL LIABILITIES & EQUITY	225,109.91

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

	<u>Nov 30, 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	1,718.81
Total 106.000 · Fire CR Savings Account	<u>156,454.07</u>
Total Checking/Savings	<u>156,454.07</u>
Total Current Assets	<u>156,454.07</u>
TOTAL ASSETS	<u>156,454.07</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	137.63
Net Income	<u>-78,281.19</u>
Total Equity	<u>156,454.07</u>
TOTAL LIABILITIES & EQUITY	<u>156,454.07</u>

1:04 PM

37LNT Highway Reconstruction & Rehabilitation

12/13/22

Balance Sheet

Accrual Basis

As of November 30, 2022

	<u>Nov 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Highway Recon/Rehab - MM LAB	-168,799.51
101.500 · Hwy RR - Sweep Account	615,567.81
Total Checking/Savings	<u>446,768.30</u>
Total Current Assets	<u>446,768.30</u>
TOTAL ASSETS	<u>446,768.30</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	428,160.32
Net Income	18,607.98
Total Equity	<u>446,768.30</u>
TOTAL LIABILITIES & EQUITY	<u>446,768.30</u>

1:08 PM

LNT Capital Reserve - Equipment Replacement

12/13/22

Balance Sheet

Accrual Basis

As of November 30, 2022

	<u>Nov 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	113,300.29
Total Checking/Savings	<u>113,300.29</u>
Total Current Assets	<u>113,300.29</u>
TOTAL ASSETS	<u>113,300.29</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	116,240.80
Net Income	<u>-2,940.51</u>
Total Equity	<u>113,300.29</u>
TOTAL LIABILITIES & EQUITY	<u>113,300.29</u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

12/13/22

Accrual Basis

As of November 30, 2022

	<u>Nov 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
104.500 · Recycling - Sweep Account	136,081.60
Total Checking/Savings	136,081.60
Total Current Assets	136,081.60
TOTAL ASSETS	<u>136,081.60</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	44,082.54
Net Income	91,999.06
Total Equity	136,081.60
TOTAL LIABILITIES & EQUITY	<u>136,081.60</u>

LNT Liquid Fuels Fund-35

Balance Sheet

As of November 30, 2022

	<u>Nov 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	37,742.22
Total Checking/Savings	<u>37,742.22</u>
Total Current Assets	<u>37,742.22</u>
TOTAL ASSETS	<u>37,742.22</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-59,414.65
Net Income	-12,262.66
Total Equity	<u>37,742.22</u>
TOTAL LIABILITIES & EQUITY	<u>37,742.22</u>

LNT Traffic Impact Account
Balance Sheet
As of November 30, 2022

	<u>Nov 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-157,987.16
100.500 Traffic Impact - Sweep	1,614,165.64
109.000 Certificate of Deposit	527,159.35
Total Checking/Savings	<u>1,983,357.83</u>
Total Current Assets	<u>1,983,357.83</u>
TOTAL ASSETS	<u><u>1,983,357.83</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,558,627.31
Net Income	-75,269.48
Total Equity	<u>1,983,357.83</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,983,357.83</u></u>

34-LNT AMERICAN RESCUE PLAN FUNDS
Balance Sheet
As of November 30, 2022

	<u>Nov 30, 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	347,118.59
Total Equity	<u>692,073.13</u>
TOTAL LIABILITIES & EQUITY	<u>692,073.13</u>

1:32 PM

12/13/22

Accrual Basis

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of November 30, 2022

	<u>Nov 30, 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>

1:15 PM

Lower Nazareth Township Sewer Department

Balance Sheet

As of November 30, 2022

12/13/22

Accrual Basis

	<u>Nov 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Sewer - Sweep Account	463,342.91
Total Checking/Savings	<u>463,342.91</u>
Total Current Assets	<u>463,342.91</u>
TOTAL ASSETS	<u>463,342.91</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	368,980.91
Net Income	<u>94,362.00</u>
Total Equity	<u>463,342.91</u>
TOTAL LIABILITIES & EQUITY	<u>463,342.91</u>

Lower Nazareth Township Master Escrow

Balance Sheet

As of November 30, 2022

	<u>Nov 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	518.17
102.000 · SAVINGS ACCOUNTS - LAB	1,035,475.30
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	14,820.88
Total Checking/Savings	<u>1,050,814.95</u>
Total Current Assets	<u>1,050,814.95</u>
TOTAL ASSETS	<u>1,050,814.95</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	<u>2,330.51</u>
Total Current Liabilities	<u>2,330.51</u>
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	239,944.65
Net Income	<u>(35,530.92)</u>
Total Equity	<u>1,048,484.44</u>
TOTAL LIABILITIES & EQUITY	<u>1,050,814.95</u>

Lower Nazareth Township
Balance Sheet
As of November 30, 2022

	Nov 30, 22
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	91,077.63
100.000 · Checking Account - Other	-114,595.10
Total 100.000 · Checking Account	-2,241.64
100.500 · D&I Checking - Sweep Account	117,868.43
Total Checking/Savings	115,626.79
Total Current Assets	115,626.79
TOTAL ASSETS	115,626.79
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	53,377.69
Net Income	1,535.57
Total Equity	115,626.79
TOTAL LIABILITIES & EQUITY	115,626.79