



**Lower Nazareth Township**  
**Financial Report**  
*December 2022*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Dec-22

<b>General Fund - 01</b>	\$ 1,653,203
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 120,916
<b>Palmer Sewer Fund - 08</b>	\$ 173,844
<b>Nazareth Sewer Fund - 09</b>	\$ 58,914
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CASH</b>	\$ 1,236,237
<b>Capital Reserve</b>	
<b>Open Space Restricted Fund - 16 - EIT</b>	\$ 1,859,151
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CD</b>	\$ -
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$ 3,095,388
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 210,550
<b>Fiscal Stability Fund - 95 - CASH</b>	\$ 118,858
<b>Fiscal Stability Fund - 95 - CD</b>	\$ 261,896
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$ 380,755
<b>Capital Reserve - Municipal - 30</b>	\$ 237,755
<b>Capital Reserve - Fire Fund - 31</b>	\$ 263,812
<b>Highway Reconstruction/Rehabilitation -</b>	\$ 447,013
<b>Capital Reserve - Equipment Replacement -</b>	\$ 113,301
<b>Refuse/Recycling Collection - 33</b>	\$ 135,968
<b>State Liquid Fuels Fund - 35</b>	\$ 37,991
<b>Traffic Impact - 091 - CASH</b>	\$ 1,448,067
<b>Traffic Impact - 091 - CD</b>	\$ 527,159
<b>Traffic Impact - 091 - TOTAL</b>	\$ 1,975,226
<b>LNT American Rescue Plan Funds</b>	\$ 692,073
<b>LNT Community Events</b>	\$ 6,822
<b><i>Total Township Funds...</i></b>	<b>\$9,603,531</b>
<b>Lower Nazareth Township Sewer Department</b>	\$ 470,649
<b>Master Escrow Account</b>	\$ 977,972
<b>Development &amp; Inspection Account</b>	\$ 115,811
<b><i>Total Escrow Accounts...</i></b>	<b>\$1,564,431</b>

**Lower Nazareth Township  
General Fund Balance Sheet**

As of December 31, 2022

	Dec 31, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	-17,265.10
100.500 · Checking - ICS Sweep Account	1,486,359.16
105.000 · Payroll Account	-3,439.16
105.500 · Payroll - ICS Sweep Account	49,565.65
106.000 · LAB Savings Account	458.68
106.100 · PLGIT Account	113,132.37
106.200 · Real Estate Tax Collections	21,891.38
110.000 · Petty Cash	250.00
<b>Total Checking/Savings</b>	1,650,952.98
<b>Total Current Assets</b>	1,650,952.98
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	<b>1,653,202.98</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	-5.89
<b>Total 210.000 · PAYROLL LIABILITIES</b>	-5.89
<b>Total Other Current Liabilities</b>	-5.89
<b>Total Current Liabilities</b>	-5.89
<b>Total Liabilities</b>	-5.89
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	854,289.31
Net Income	27,067.08
<b>Total Equity</b>	1,653,208.87
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,653,202.98</b>

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

01/16/23

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 • TAXES				
301.000 • REAL PROPERTY TAXES				
301.100 • Real Estate - Current	2,059,533.39	1,995,000.00	64,533.39	103.2%
301.200 • Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 • Real Estate - Delinquent	48,243.58	22,000.00	26,243.58	219.3%
<b>Total 301.000 • REAL PROPERTY TAXES</b>	<b>2,107,776.97</b>	<b>2,017,000.00</b>	<b>90,776.97</b>	<b>104.5%</b>
310.000 • LOCAL ENABLING ACT TAXES				
310.100 • Real Estate Transfer Tax	767,069.62	290,000.00	477,069.62	264.5%
310.210 • Earned Income - Current	1,323,273.31	1,500,000.00	-176,726.69	88.2%
310.220 • Earned Income - Prior	549,085.94	100,000.00	449,085.94	549.1%
310.510 • Local Services Tax	487,018.57	425,000.00	62,018.57	114.6%
<b>Total 310.000 • LOCAL ENABLING ACT TAXES</b>	<b>3,126,447.44</b>	<b>2,315,000.00</b>	<b>811,447.44</b>	<b>135.1%</b>
<b>Total 300.000 • TAXES</b>	<b>5,234,224.41</b>	<b>4,332,000.00</b>	<b>902,224.41</b>	<b>120.8%</b>
320.000 • LICENSES & PERMITS				
321.800 • Cable TV franchise	92,575.47	98,000.00	-5,424.53	94.5%
<b>Total 320.000 • LICENSES &amp; PERMITS</b>	<b>92,575.47</b>	<b>98,000.00</b>	<b>-5,424.53</b>	<b>94.5%</b>
330.000 • FINES & FORFEITS				
331.110 • Vehicle Code Violations	30,809.29	30,000.00	809.29	102.7%
331.122 • Ordinance Violations	5,999.27	4,000.00	1,999.27	150.0%
<b>Total 330.000 • FINES &amp; FORFEITS</b>	<b>36,808.56</b>	<b>34,000.00</b>	<b>2,808.56</b>	<b>108.5%</b>
340.000 • INTEREST, RENTS & ROYALTIES				
341.000 • Interest Earnings				
341.01 • Interest on checking	2,769.49	425.00	2,344.49	651.6%
341.02 • Interest on Savings	1,621.69	150.00	1,471.69	1,081.1%
<b>Total 341.000 • Interest Earnings</b>	<b>4,391.18</b>	<b>575.00</b>	<b>3,816.18</b>	<b>763.7%</b>
342.000 • Rents and Royalties				
342.20 • Property Rental Income	69,745.38	70,000.00	-254.62	99.6%
342.000 • Rents and Royalties - Other	2,200.00	70,000.00	-67,800.00	102.8%
<b>Total 342.000 • Rents and Royalties</b>	<b>71,945.38</b>	<b>70,000.00</b>	<b>1,945.38</b>	<b>102.8%</b>
<b>Total 340.000 • INTEREST, RENTS &amp; ROYALTIES</b>	<b>76,336.56</b>	<b>70,575.00</b>	<b>5,761.56</b>	<b>108.2%</b>
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%
<b>Total 355.000 • STATE SHARED REVENUES</b>	<b>172,708.23</b>	<b>160,000.00</b>	<b>12,708.23</b>	<b>107.9%</b>
<b>Total 350.000 • INTERGOVERNMENTAL REVENUES</b>	<b>172,708.23</b>	<b>160,000.00</b>	<b>12,708.23</b>	<b>107.9%</b>
357.200 • NC Livable Landscapes Grant	150,000.00			

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

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
<b>360.000 - CHARGES FOR SERVICES</b>				
361.000 - General Government				
361.310 - Subdivision & Land Development	7,600.00	15,000.00	-7,400.00	50.7%
361.330 - Zoning Hearings	15,300.00	4,000.00	11,300.00	382.5%
361.500 - Maps & Publications		250.00	151.32	160.5%
361.57 - Misc. Publications/Copying	401.32			
361.500 - Maps & Publications - Other	401.77			
<b>Total 361.500 - Maps &amp; Publications</b>	803.09	250.00	553.09	321.2%
<b>Total 361.000 - General Government</b>	23,703.09	19,250.00	4,453.09	123.1%
<b>362.000 - PUBLIC SAFETY</b>				
362.140 - Alarm Permits	65.00	100.00	-35.00	65.0%
362.410 - Building & Zoning Permits	25,126.50	20,000.00	5,126.50	125.6%
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	910.00	50.00	860.00	1,820.0%
362.452 - Moving Records	665.00	500.00	165.00	133.0%
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>	37,316.50	44,225.00	-6,908.50	84.4%
<b>Total 360.000 - CHARGES FOR SERVICES</b>	61,019.59	63,475.00	-2,455.41	96.1%
<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>	0.00	200.00	-200.00	0.0%
<b>367.000 - CULTURE-RECREATION</b>				
367.300 - Summer Park Program	0.00	17,500.00	-17,500.00	0.0%
367.301 - Business Donations	1,000.00			
367.350 - Field Use Fees	3,050.00	2,000.00	1,050.00	152.5%
<b>Total 367.000 - CULTURE-RECREATION</b>	4,050.00	19,500.00	-15,450.00	20.8%
<b>389.000 - MISCELLANEOUS INCOME</b>				
395.000 - Refund of Prior Yr Expenditures	0.00	50.00	-50.00	0.0%
49900 - Uncategorized Income	6,511.07			
<b>Total Income</b>	5,834,233.89	4,777,800.00	1,056,433.89	122.1%
<b>Gross Profit</b>	5,834,233.89	4,777,800.00	1,056,433.89	122.1%
<b>Expense</b>				
<b>400.000 - GENERAL GOVERNMENT</b>				
400.105 - Salary	12,499.80	12,500.00	-0.20	100.0%
400.215 - Postage	4,118.61	6,000.00	-1,881.39	68.6%
400.300 - Miscellaneous	338.50	50.00	288.50	677.0%
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%

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

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
400.320 · Telephone				
400.321 · Local	3,849.46	5,500.00	-1,650.54	70.0%
400.324 · Wireless	4,080.41	4,500.00	-419.59	90.7%
<b>Total 400.320 · Telephone</b>	<b>7,929.87</b>	<b>10,000.00</b>	<b>-2,070.13</b>	<b>79.3%</b>
400.340 · Advertising	9,041.79	9,000.00	41.79	100.5%
400.342 · Public Relations Printing	10,886.00	9,000.00	1,886.00	121.0%
400.374 · Maintenance Agreements	16,232.06	16,000.00	232.06	101.5%
400.384 · Office Equipment Rental	720.00	750.00	-30.00	96.0%
400.420 · Dues & Subscriptions	3,545.58	4,500.00	-954.42	78.8%
400.460 · Meetings & Continuing Education	1,901.37	8,000.00	-6,098.63	23.8%
<b>Total 400.000 · GENERAL GOVERNMENT</b>	<b>67,508.58</b>	<b>78,300.00</b>	<b>-10,791.42</b>	<b>86.2%</b>
402.000 · AUDITING				
402.105 · Audit Wages	40.00	50.00	-10.00	80.0%
402.311 · Accounting & Auditing Services	0.00	11,000.00	-11,000.00	0.0%
<b>Total 402.000 · AUDITING</b>	<b>40.00</b>	<b>11,050.00</b>	<b>-11,010.00</b>	<b>0.4%</b>
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	7,309.30	8,000.00	-690.70	91.4%
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	37.01	50.00	-12.99	74.0%
403.216 · Real Estate Postage	844.66	1,700.00	-855.34	49.7%
403.310 · Computer Services	90.00	90.00	0.00	100.0%
403.311 · Audit	10,100.00	10,100.00	0.00	100.0%
403.317 · Tax Collection Committee Serv	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%
<b>Total 403.000 · TAX COLLECTION</b>	<b>23,885.84</b>	<b>17,350.00</b>	<b>6,535.84</b>	<b>137.7%</b>
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	72,012.79	35,000.00	37,012.79	205.8%
404.314 · Legal Services - Human Resource	55.00	1,500.00	-1,445.00	3.7%
<b>Total 404.000 · SOLICITOR/LEGAL</b>	<b>72,067.79</b>	<b>36,500.00</b>	<b>35,567.79</b>	<b>197.4%</b>
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	301,879.86	345,000.00	-43,120.14	87.5%
405.200 · Office Supplies	5,854.92	7,000.00	-1,145.08	83.6%
405.300 · Bond	1,598.00	1,500.00	98.00	106.5%
<b>Total 405.000 · PERSONNEL SERVICES</b>	<b>309,332.78</b>	<b>353,500.00</b>	<b>-44,167.22</b>	<b>87.5%</b>

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

01/16/23

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
<b>406.000 - GENERAL GOVT. ADMINISTRATION</b>				
406.280 - General Administrative Expense	5,025.74	2,000.00	3,025.74	251.3%
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	344.72			
406.319 - Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 - Internet fees / Website Develop	6,176.56	6,500.00	-323.44	95.0%
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	35.00	200.00	-165.00	17.5%
<b>Total 406.000 - GENERAL GOVT. ADMINISTRATION</b>	<b>11,877.02</b>	<b>11,650.00</b>	<b>227.02</b>	<b>101.9%</b>
<b>407.000 - DATA PROCESSING</b>				
407.213 - Data Processing Equipment	297.85	5,000.00	-4,702.15	6.0%
407.215 - Software	8,694.94	15,000.00	-6,305.06	58.0%
407.370 - Computer Services	6,578.14	15,000.00	-8,421.86	43.9%
<b>Total 407.000 - DATA PROCESSING</b>	<b>15,570.93</b>	<b>35,000.00</b>	<b>-19,429.07</b>	<b>44.5%</b>
<b>408.000 - ENGINEERING SERVICES</b>				
408.310 - Engineering Services - Gen Con	75,805.40	45,000.00	30,805.40	168.5%
408.319 - Special Projects	5,837.00	15,000.00	-9,163.00	38.9%
<b>Total 408.000 - ENGINEERING SERVICES</b>	<b>81,642.40</b>	<b>60,000.00</b>	<b>21,642.40</b>	<b>136.1%</b>
<b>409.000 - GEN GOVT. BUILDINGS</b>				
409.200 - Supplies	5,477.30	5,000.00	477.30	109.5%
409.230 - Heating Fuel	21,052.78	33,000.00	-11,947.22	63.8%
409.300 - Facilities Maintenance	6,578.19	10,000.00	-3,421.81	65.8%
409.318 - Building Security Systems	2,829.45	4,500.00	-1,670.55	62.9%
409.360 - Public Utilities				
409.361 - Electricity	15,339.85	11,000.00	4,339.85	139.5%
409.366 - Water	2,224.23	3,000.00	-775.77	74.1%
<b>Total 409.360 - Public Utilities</b>	<b>17,564.08</b>	<b>14,000.00</b>	<b>3,564.08</b>	<b>125.5%</b>
409.367 - Trash Removal	2,354.40	5,000.00	-2,645.60	47.1%
409.386 - Rental Property Expenses	664.52			
409.000 - GEN GOVT. BUILDINGS - Other	38.61			
<b>Total 409.000 - GEN GOVT. BUILDINGS</b>	<b>56,559.33</b>	<b>71,500.00</b>	<b>-14,940.67</b>	<b>79.1%</b>
<b>410.000 - PUBLIC SAFETY</b>				
410.500 - Police Services Contract	1,815,450.96	1,816,000.00	-549.04	100.0%
<b>Total 410.000 - PUBLIC SAFETY</b>	<b>1,815,450.96</b>	<b>1,816,000.00</b>	<b>-549.04</b>	<b>100.0%</b>

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

01/16/23

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
<b>411.000 - FIRE</b>				
411.300 - Building Capital Reserve	90,000.00	90,000.00	0.00	100.0%
411.500 - Contributions	90,000.00	90,000.00	0.00	100.0%
411.541 - Fire Relief	92,688.79	70,000.00	22,688.79	132.4%
411.600 - Water Hydrant Assessment	79,813.48	80,000.00	-186.52	99.8%
411.700 - Truck Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.740 - Equipment Purchase	50,000.00	50,000.00	0.00	100.0%
<b>Total 411.000 - FIRE</b>	<b>482,502.27</b>	<b>460,000.00</b>	<b>22,502.27</b>	<b>104.9%</b>
<b>412.000 - AMBULANCE</b>				
412.300 - Ambulance Building Maintenance	6,085.79	1,500.00	4,585.79	405.7%
412.542 - Operation Contribution	30,000.00	30,000.00	0.00	100.0%
<b>Total 412.000 - AMBULANCE</b>	<b>36,085.79</b>	<b>31,500.00</b>	<b>4,585.79</b>	<b>114.6%</b>
<b>413.000 - CODE ENFORCEMENT</b>				
413.100 - Zoning Administrator	96,380.73	115,000.00	-18,619.27	83.8%
413.121 - Sewage Enforcement Officer	3,148.14	1,500.00	1,648.14	209.9%
413.200 - Supplies	883.40	1,000.00	-116.60	88.3%
413.325 - Postage	2,242.10	1,000.00	1,242.10	224.2%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 - CODE ENFORCEMENT</b>	<b>102,654.37</b>	<b>119,000.00</b>	<b>-16,345.63</b>	<b>86.3%</b>
<b>414.000 - PLANNING &amp; ZONING</b>				
414.112 - Stenographer, ZH & PC	4,770.50	2,500.00	2,270.50	190.8%
414.116 - Zoning Hearing Bd Compensation	2,050.00	2,000.00	50.00	102.5%
414.117 - Planning Commission Comp.	2,750.00	2,500.00	250.00	110.0%
414.120 - Legal	13,328.00	5,000.00	8,328.00	266.6%
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	4,991.80	3,500.00	1,491.80	142.6%
<b>Total 414.000 - PLANNING &amp; ZONING</b>	<b>38,261.80</b>	<b>50,750.00</b>	<b>-12,488.20</b>	<b>75.4%</b>
<b>415.114 - EMERGENCY MANAGEMENT COORD</b>				
415.540 - EMS Notification System Service	2,400.00	2,400.00	0.00	100.0%
422.450 - Animal Control	2,623.33	3,000.00	-376.67	87.4%
426.000 - SANITATION EXPENSE	13,844.00	13,900.00	-56.00	99.6%
426.115 - Recycling Collection Wages	9,463.13	9,500.00	-36.87	99.6%
<b>Total 426.000 - SANITATION EXPENSE</b>	<b>9,463.13</b>	<b>9,500.00</b>	<b>-36.87</b>	<b>99.6%</b>
<b>429.000 - PUBLIC WORKS - SANITATION</b>				
429.364 - Sanitary Sewer Expenses	9,780.74	9,000.00	780.74	108.7%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	<b>9,780.74</b>	<b>9,000.00</b>	<b>780.74</b>	<b>108.7%</b>
<b>430.000 - HWYS., ROADS &amp; STREETS</b>				
430.100 - Personnel Services	608,251.07	710,000.00	-101,748.93	85.7%
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%



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

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
430.320 - Telephone	583.60	700.00	-116.40	83.4%
430.321 - Local	1,971.17	2,300.00	-328.83	85.7%
430.329 - Wireless				
<b>Total 430.320 - Telephone</b>	<b>2,554.77</b>	<b>3,000.00</b>	<b>-445.23</b>	<b>85.2%</b>
430.330 - Heating Fuel	10,962.87	10,000.00	962.87	109.6%
430.360 - Electricity	3,160.61	3,000.00	160.61	105.4%
430.384 - Equip/Machinery Rental	0.00	3,000.00	-3,000.00	0.0%
430.450 - Contracted Services	649.90	1,000.00	-350.10	65.0%
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>636,325.01</b>	<b>775,000.00</b>	<b>-138,674.99</b>	<b>82.1%</b>
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	76,547.68	70,000.00	6,547.68	109.4%
<b>Total 432.000 - WINTER MAINTENANCE</b>	<b>76,547.68</b>	<b>70,000.00</b>	<b>6,547.68</b>	<b>109.4%</b>
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	3,920.33	13,000.00	-9,079.67	30.2%
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	4,085.81	4,000.00	85.81	102.1%
433.375 - Line Painting	0.00	7,500.00	-7,500.00	0.0%
433.450 - Signals contracted service	7,013.43	6,000.00	1,013.43	116.9%
<b>Total 433.000 - TRAFFIC CONTROL DEVICES</b>	<b>18,769.45</b>	<b>33,500.00</b>	<b>-14,730.55</b>	<b>56.0%</b>
434.00 - STREET LIGHTING				
434.360 - St. Light: Electricity	3,810.07	4,000.00	-189.93	95.3%
<b>Total 434.00 - STREET LIGHTING</b>	<b>3,810.07</b>	<b>4,000.00</b>	<b>-189.93</b>	<b>95.3%</b>
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	3,288.54	7,500.00	-4,211.46	43.8%
437.213 - Equipment Parts & Supplies	36,977.24	50,000.00	-13,022.76	74.0%
437.233 - Equipment Motor Fuel	55,570.56	30,000.00	25,570.56	185.2%
<b>Total 437.000 - EQUIPMENT REPAIRS-FUEL</b>	<b>95,836.34</b>	<b>87,500.00</b>	<b>8,336.34</b>	<b>109.5%</b>
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	21,874.69	20,000.00	1,874.69	109.4%
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%
<b>Total 438.000 - HIGHWAY MAINT &amp; REPAIR</b>	<b>24,157.54</b>	<b>38,500.00</b>	<b>-14,342.46</b>	<b>62.7%</b>
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			
<b>Total 439.000 - HWY CONST &amp; REBUILDING PRJCTS</b>	<b>11,495.79</b>	<b>5,500.00</b>	<b>5,995.79</b>	<b>209.0%</b>

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

01/16/23

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
<b>452.000 - RECREATION &amp; CULTURE</b>				
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	5,170.28	5,000.00	170.28	103.4%
<b>Total 452.000 - RECREATION &amp; CULTURE</b>	<b>6,117.05</b>	<b>26,000.00</b>	<b>-19,882.95</b>	<b>23.5%</b>
<b>454.000 - PARKS</b>				
454.200 - Park supplies	3,633.85	7,500.00	-3,866.15	48.5%
454.230 - Fuel	3,170.72	5,000.00	-1,829.28	63.4%
454.370 - Park Facilities Maintenance	12,523.18	7,500.00	5,023.18	167.0%
454.500 - Contracted Services	3,320.00	5,000.00	-1,680.00	66.4%
454.600 - Capital Construction	2,291.65			
<b>Total 454.000 - PARKS</b>	<b>24,939.40</b>	<b>25,000.00</b>	<b>-60.60</b>	<b>99.8%</b>
<b>456.000 - LIBRARY</b>				
456.520 - Library Contribution	82,875.00	82,875.00	0.00	100.0%
<b>Total 456.000 - LIBRARY</b>	<b>82,875.00</b>	<b>82,875.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>459.000 - TOWNSHIP EVENTS</b>				
459.247 - Community Events	2,542.69			
459.000 - TOWNSHIP EVENTS - Other	222.00			
<b>Total 459.000 - TOWNSHIP EVENTS</b>	<b>2,764.69</b>			
<b>480.000 - INSURANCE &amp; EMPLOYEE BENEFITS</b>				
481.100 - Social Security Employer Paid	64,642.04	80,000.00	-15,357.96	80.8%
481.200 - Medicare Employer Paid	15,117.91	20,000.00	-4,882.09	75.6%
481.300 - Unemployment Comp Employer Paid	5,317.88	3,000.00	2,317.88	177.3%
483.197 - Non-Uniform Pension Plan Contrib	132,747.13	130,000.00	2,747.13	102.1%
483.310 - Pension Plan Admin Fees	4,225.00	5,000.00	-775.00	84.5%
484.354 - Workers Comp Insurance	33,399.50	48,000.00	-14,600.50	69.6%
487.196 - Health Insurance	363,926.62	355,000.00	8,926.62	102.5%
487.197 - Other Group Benefits	23,822.82	28,000.00	-4,177.18	85.1%
<b>Total 480.000 - INSURANCE &amp; EMPLOYEE BENEFITS</b>	<b>643,198.90</b>	<b>669,000.00</b>	<b>-25,801.10</b>	<b>96.1%</b>
<b>486.000 - Insurance</b>				
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>
<b>492.000 - Interfund Operating Transfers</b>				
6561 - *Payroll Expenses	970,909.58			
69800 - Uncategorized Expenses	992.75			
	129.00			
<b>Total Expense</b>	<b>5,807,166.81</b>	<b>5,059,775.00</b>	<b>747,391.81</b>	<b>114.8%</b>
<b>Net Income</b>	<b>27,067.08</b>	<b>-281,975.00</b>	<b>309,042.08</b>	<b>-9.6%</b>

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of December 31, 2022

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	<u>Dec 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	76,592.73
106.002 · Fire/Ambulance	34,466.17
106.003 · Recycling	1,320.30
106.000 · Host Fee Savings Account - Other	8,536.37
Total 106.000 · Host Fee Savings Account	<u>120,915.57</u>
Total Checking/Savings	<u>120,915.57</u>
Total Current Assets	<u>120,915.57</u>
<b>TOTAL ASSETS</b>	<b><u>120,915.57</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	8,151.76
Net Income	14,716.77
Total Equity	<u>120,915.57</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>120,915.57</u></b>

**LNT Palmer Sewer Fund - 08**

**Balance Sheet**

As of December 31, 2022

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	<u>Dec 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,844.25
Total Checking/Savings	<u>173,844.25</u>
Total Current Assets	<u>173,844.25</u>
<b>TOTAL ASSETS</b>	<u><u>173,844.25</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	49,980.96
Net Income	186.03
Total Equity	<u>173,844.25</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>173,844.25</u></u>

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

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	<u>Dec 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	58,914.44
Total Checking/Savings	<u>58,914.44</u>
Total Current Assets	<u>58,914.44</u>
<b>TOTAL ASSETS</b>	<b><u>58,914.44</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	44,740.47
Net Income	8,963.64
Total Equity	<u>58,914.44</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>58,914.44</u></b>

# LNT Open Space Fund-16

## Balance Sheet

As of December 31, 2022

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	<u>Dec 31, 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>	<b>0.00</b>
100.500 · Open Space Recreation- Sweep	1,087,724.68
102.000 · EIT Open Space - Restricted	1,859,151.08
106.000 · PLGIT Savings Account	<u>148,512.56</u>
<b>Total Checking/Savings</b>	<b><u>3,095,388.32</u></b>
<b>Total Current Assets</b>	<b><u>3,095,388.32</u></b>
<b>TOTAL ASSETS</b>	<b><u><u>3,095,388.32</u></u></b>
<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>776,747.68</u>
<b>Total Equity</b>	<b><u>3,095,388.32</u></b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>3,095,388.32</u></u></b>

# LNT Capital Sewer-Signals Fund-18

## Balance Sheet

As of December 31, 2022

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	<u>Dec 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	210,411.48
106.000 · Swr/Signal PLUS Account	<u>138.22</u>
Total Checking/Savings	<u>210,549.70</u>
Total Current Assets	<u>210,549.70</u>
<b>TOTAL ASSETS</b>	<b><u>210,549.70</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>196,742.01</u>
Total Equity	<u>210,549.70</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>210,549.70</u></b>

12:43 PM

(95)LNT Fiscal Stability Fund

Balance Sheet

01/16/23

As of December 31, 2022

Accrual Basis

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	<u>Dec 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	118,858.38
109.001 · Certificate of Deposit-Embassy	261,896.23
Total Checking/Savings	<u>380,754.61</u>
Total Current Assets	<u>380,754.61</u>
<b>TOTAL ASSETS</b>	<b><u>380,754.61</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	355,351.82
Net Income	25,402.79
Total Equity	<u>380,754.61</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>380,754.61</u></b>



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

	Dec 31, 22
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	98,891.94
106.003 · OFFICE EQUIPMENT	36,245.43
106.004 · SPECIAL PROJECTS	79,197.47
106.006 · POLICE EQUIPMENT (CRPD)	22,570.00
106.000 · Capital Reserve Savings Account - Other	769.94
<b>Total 106.000 · Capital Reserve Savings Account</b>	<b>237,674.78</b>
<b>Total Checking/Savings</b>	<b>237,674.78</b>
<b>Total Current Assets</b>	<b>237,674.78</b>
Other Assets	
130.02 · Due from Master Escrow	80.51
<b>Total Other Assets</b>	<b>80.51</b>
<b>TOTAL ASSETS</b>	<b>237,755.29</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	-48,404.17
Net Income	77,191.78
<b>Total Equity</b>	<b>237,755.29</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>237,755.29</b>

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

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	<u>Dec 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	81,036.64
106.002 · Building Land Fund	67,015.39
106.003 · Fire Police Fund	1,753.31
106.004 · Equipment Fund	114,006.47
	<hr/>
Total 106.000 · Fire CR Savings Account	263,811.81
Total Checking/Savings	<hr/> 263,811.81
Total Current Assets	<hr/> 263,811.81
<b>TOTAL ASSETS</b>	<hr/> <b>263,811.81</b> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	137.63
Net Income	29,076.55
	<hr/>
Total Equity	263,811.81
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<hr/> <b>263,811.81</b> <hr/>

## 37LNT Highway Reconstruction &amp; Rehabilitation

**Balance Sheet**

01/16/23

As of January 16, 2023

Accrual Basis

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	<u>Jan 16, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	447,012.66
Total Checking/Savings	<u>447,012.66</u>
Total Current Assets	<u>447,012.66</u>
<b>TOTAL ASSETS</b>	<b><u>447,012.66</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	447,012.66
Total Equity	<u>447,012.66</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>447,012.66</u></b>

12:41 PM

# LNT Capital Reserve - Equipment Replacement

01/16/23

## Balance Sheet

Accrual Basis

As of December 31, 2022

---

	<u>Dec 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	113,301.25
Total Checking/Savings	113,301.25
Total Current Assets	113,301.25
<b>TOTAL ASSETS</b>	<b><u>113,301.25</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	116,240.80
Net Income	-2,939.55
Total Equity	113,301.25
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>113,301.25</u></b>

**Lower Nazareth Township - Refuse/Recycling Collection**  
**Balance Sheet**  
As of December 31, 2022

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	<u>Dec 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.500 · Recycling - Sweep Account	135,967.74
Total Checking/Savings	<u>135,967.74</u>
Total Current Assets	<u>135,967.74</u>
<b>TOTAL ASSETS</b>	<b><u>135,967.74</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	44,082.54
Net Income	91,885.20
Total Equity	<u>135,967.74</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>135,967.74</u></b>

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of December 31, 2022

	<u>Dec 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 Traffic Impact - Sweep	1,448,066.89
109.000 Certificate of Deposit	527,159.35
Total Checking/Savings	<u>1,975,226.24</u>
Total Current Assets	<u>1,975,226.24</u>
<b>TOTAL ASSETS</b>	<b><u>1,975,226.24</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,558,627.31
Net Income	<u>-83,401.07</u>
Total Equity	<u>1,975,226.24</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,975,226.24</u></b>

11:11 AM

01/16/23

Accrual Basis

**34-LNT AMERICAN RESCUE PLAN FUNDS**

**Balance Sheet**

As of December 31, 2022

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	<u>Dec 31, 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>

11:25 AM

# LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

01/16/23

## Balance Sheet

Accrual Basis

As of December 31, 2022

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	<u>Dec 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 - Checking Account	6,822.17
Total Checking/Savings	<u>6,822.17</u>
Total Current Assets	<u>6,822.17</u>
<b>TOTAL ASSETS</b>	<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>



11:22 AM

01/16/23

Accrual Basis

Lower Nazareth Township Sewer Department

Balance Sheet

As of December 31, 2022

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	<u>Dec 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Sewer - Sweep Account	470,648.98
Total Checking/Savings	<u>470,648.98</u>
Total Current Assets	<u>470,648.98</u>
<b>TOTAL ASSETS</b>	<b><u>470,648.98</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	368,980.91
Net Income	<u>101,668.07</u>
Total Equity	<u>470,648.98</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>470,648.98</u></b>

# Lower Nazareth Township Master Escrow

## Balance Sheet

As of December 31, 2022

	<u>Dec 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	692.40
102.000 · SAVINGS ACCOUNTS - LAB	963,530.45
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	13,748.12
Total Checking/Savings	<u>977,971.57</u>
Total Current Assets	<u>977,971.57</u>
<b>TOTAL ASSETS</b>	<b><u>977,971.57</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
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>(108,374.30)</u>
Total Equity	<u>975,641.06</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>977,971.57</u></b>

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

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	<u>Dec 31, 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	91,198.39
100.000 · Checking Account - Other	-112,875.86
Total 100.000 · Checking Account	-401.64
100.500 · D&I Checking - Sweep Account	116,212.30
Total Checking/Savings	115,810.66
Total Current Assets	115,810.66
<b>TOTAL ASSETS</b>	<b>115,810.66</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	53,377.69
Net Income	1,719.44
Total Equity	115,810.66
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>115,810.66</b>