



Lower Nazareth Township
Financial Report
January 2023

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jan-23

General Fund - 01	\$	1,368,360
Special Revenue Fund - Host Fee - 05	\$	121,328
Palmer Sewer Fund - 08	\$	173,933
Nazareth Sewer Fund - 09	\$	58,915
Capital Reserve		
Open Space Recreation Fund - 16 - CASH	\$	1,238,816
Capital Reserve		
Open Space Restricted Fund - 16 - EIT	\$	1,748,766
Capital Reserve		
Open Space Recreation Fund - 16 - CD	\$	-
Capital Reserve - Open Space Fund - 16 - TOTAL	\$	2,987,582
Capital Reserve - Sewer/Signals Fund - 18	\$	211,293
Fiscal Stability Fund - 95 - CASH	\$	118,859
Fiscal Stability Fund - 95 - CD	\$	261,896
Fiscal Stability Fund - 95 - TOTAL	\$	380,756
Capital Reserve - Municipal - 30	\$	202,851
Capital Reserve - Fire Fund - 31	\$	264,743
Highway Reconstruction/Rehabilitation -	\$	447,240
Capital Reserve - Equipment Replacement -	\$	109,052
Refuse/Recycling Collection - 33	\$	136,568
State Liquid Fuels Fund - 35	\$	38,125
Traffic Impact - 091 - CASH	\$	1,447,219
Traffic Impact - 091 - CD	\$	527,159
Traffic Impact - 091 - TOTAL	\$	1,974,378
LNT American Rescue Plan Funds	\$	692,073
LNT Community Events	\$	6,822
<i>Total Township Funds...</i>		<u>\$9,174,021</u>
Lower Nazareth Township Sewer Department	\$	469,076
Master Escrow Account	\$	993,360
Development & Inspection Account	\$	126,693
<i>Total Escrow Accounts...</i>		<u>\$1,589,128</u>

Lower Nazareth Township
General Fund Balance Sheet

As of January 31, 2023

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-7,641.81
100.500 · Checking - ICS Sweep Account	1,191,997.47
105.000 · Payroll Account	-724.54
105.500 · Payroll - ICS Sweep Account	46,366.91
106.000 · LAB Savings Account	438.68
106.100 · PLGIT Account	113,531.77
106.200 · Real Estate Tax Collections	21,891.57
110.000 · Petty Cash	250.00
	1,366,110.05
Total Checking/Savings	1,366,110.05
Total Current Assets	1,366,110.05
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,368,360.05
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,039.74
219 · Occup Privilege Tax Withheld	64.00
223 · Unemployment Withheld	48.73
228 · Bond Reimbursement	155.08
	1,307.55
Total 210.000 · PAYROLL LIABILITIES	1,307.55
Total Other Current Liabilities	1,307.55
Total Current Liabilities	1,307.55
Total Liabilities	1,307.55
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	881,356.39
Net Income	-286,156.37
	1,367,052.50
Total Equity	1,367,052.50
TOTAL LIABILITIES & EQUITY	1,368,360.05

Lower Nazareth Township
General Fund Budget vs. Actual
January 2023

	Jan 23	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	0.00	2,025,000.00	-2,025,000.00	0.0%
301.400 · Real Estate - Delinquent	1,029.15	25,000.00	-23,970.85	4.1%
Total 301.000 · REAL PROPERTY TAXES	1,029.15	2,050,000.00	-2,048,970.85	0.1%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	12,626.27	300,000.00	-287,373.73	4.2%
310.210 · Earned Income - Current	0.00	1,300,000.00	-1,300,000.00	0.0%
310.220 · Earned Income - Prior	117,732.15	450,000.00	-332,267.85	26.2%
310.510 · Local Services Tax	1,608.07	425,000.00	-423,391.93	0.4%
Total 310.000 · LOCAL ENABLING ACT TAXES	131,966.49	2,475,000.00	-2,343,033.51	5.3%
Total 300.000 · TAXES	132,995.64	4,525,000.00	-4,392,004.36	2.9%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	0.00	95,000.00	-95,000.00	0.0%
Total 320.000 · LICENSES & PERMITS	0.00	95,000.00	-95,000.00	0.0%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	2,601.33	30,000.00	-27,398.67	8.7%
331.122 · Ordinance Violations	800.80	4,000.00	-3,199.20	20.0%
Total 330.000 · FINES & FORFEITS	3,402.13	34,000.00	-30,597.87	10.0%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	673.71	100.00	573.71	673.7%
341.02 · Interest on Savings	399.59	100.00	299.59	399.6%
Total 341.000 · Interest Earnings	1,073.30	200.00	873.30	536.7%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	5,383.46	70,000.00	-64,616.54	7.7%
Total 342.000 · Rents and Royalties	5,383.46	70,000.00	-64,616.54	7.7%
Total 340.000 · INTEREST, RENTS & ROYALTIES	6,456.76	70,200.00	-63,743.24	9.2%
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	4,000.00	-4,000.00	0.0%
355.040 · Alcoholic Beverage Licenses	0.00	200.00	-200.00	0.0%
355.051 · Non-Uniform	0.00	80,000.00	-80,000.00	0.0%
355.070 · Fire Relief	0.00	85,000.00	-85,000.00	0.0%
Total 355.000 · STATE SHARED REVENUES	0.00	169,200.00	-169,200.00	0.0%
Total 350.000 · INTERGOVERNMENTAL REVE...	0.00	169,200.00	-169,200.00	0.0%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	1,520.00	12,000.00	-10,480.00	12.7%
361.330 · Zoning Hearings	3,800.00	4,000.00	-200.00	95.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2023

	Jan 23	Budget	\$ Over Budget	% of Budget
361.500 - Maps & Publications	27.91	250.00	-222.09	11.2%
361.57 - Misc. Publications/Copying				
Total 361.500 - Maps & Publications	27.91	250.00	-222.09	11.2%
Total 361.000 - General Government	5,347.91	16,250.00	-10,902.09	32.9%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	0.00	100.00	-100.00	0.0%
362.410 - Building & Zoning Permits	1,000.00	20,000.00	-19,000.00	5.0%
362.440 - Sewer Permits	150.00	1,000.00	-850.00	15.0%
362.451 - Use & Occupancy Permits	365.00	50.00	315.00	730.0%
362.452 - Moving Records	50.00	500.00	-450.00	10.0%
362.470 - Driveway Permits	100.00	2,000.00	-1,900.00	5.0%
362.480 - Grading Permits	835.00	15,000.00	-14,165.00	5.6%
362.481 - Swimming Pool Grading Permits	0.00	6,000.00	-6,000.00	0.0%
362.490 - Peddling Permit	0.00	50.00	-50.00	0.0%
Total 362.000 - PUBLIC SAFETY	2,500.00	44,700.00	-42,200.00	5.6%
Total 360.000 - CHARGES FOR SERVICES	7,847.91	60,950.00	-53,102.09	12.9%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	0.00	17,500.00	-17,500.00	0.0%
367.350 - Field Use Fees	1,500.00	2,500.00	-1,000.00	60.0%
Total 367.000 - CULTURE-RECREATION	1,500.00	20,000.00	-18,500.00	7.5%
389.000 - MISCELLANEOUS INCOME				
Total Income	152,202.44	4,974,400.00	-4,822,197.56	3.1%
Gross Profit	152,202.44	4,974,400.00	-4,822,197.56	3.1%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	1,041.65	12,500.00	-11,458.35	8.3%
400.215 - Postage	2,628.65	7,500.00	-4,871.35	35.0%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	0.00	2,000.00	-2,000.00	0.0%
400.320 - Telephone	405.20	5,000.00	-4,594.80	8.1%
400.321 - Local	329.76	4,500.00	-4,170.24	7.3%
400.324 - Wireless				
Total 400.320 - Telephone	734.96	9,500.00	-8,765.04	7.7%
400.340 - Advertising	1,516.53	10,000.00	-8,483.47	15.2%
400.342 - Public Relations Printing	0.00	11,000.00	-11,000.00	0.0%
400.374 - Maintenance Agreements	635.67	17,000.00	-16,364.33	3.7%
400.384 - Office Equipment Rental	180.00	750.00	-570.00	24.0%
400.420 - Dues & Subscriptions	2,096.72	4,000.00	-1,903.28	52.4%
400.460 - Meetings & Continuing Education	0.00	8,000.00	-8,000.00	0.0%
Total 400.000 - GENERAL GOVERNMENT	8,834.18	82,300.00	-73,465.82	10.7%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2023

	Jan 23	Budget	\$ Over Budget	% of Budget
402.000 - AUDITING				
402.105 - Audit Wages	20.00	50.00	-30.00	40.0%
402.311 - Accounting & Auditing Services	0.00	11,000.00	-11,000.00	0.0%
Total 402.000 - AUDITING	20.00	11,050.00	-11,030.00	0.2%
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	84.70	8,000.00	-7,915.30	1.1%
403.110 - EIT Collection Wages	0.00	2,500.00	-2,500.00	0.0%
403.213 - Office Equipment	0.00	200.00	-200.00	0.0%
403.215 - EIT Postage	0.00	50.00	-50.00	0.0%
403.216 - Real Estate Postage	0.00	1,700.00	-1,700.00	0.0%
403.317 - Tax Collection Committee Serv	0.00	400.00	-400.00	0.0%
403.319 - Tax Refunds	0.00	2,500.00	-2,500.00	0.0%
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	1,606.70	17,450.00	-15,843.30	9.2%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	65.00	65,000.00	-64,935.00	0.1%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	65.00	66,500.00	-66,435.00	0.1%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	23,718.40	340,000.00	-316,281.60	7.0%
405.200 - Office Supplies	288.62	8,000.00	-7,711.38	3.6%
405.300 - Bond	2,668.00	1,500.00	1,168.00	177.9%
Total 405.000 - PERSONNEL SERVICES	26,675.02	349,500.00	-322,824.98	7.6%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	395.25	3,000.00	-2,604.75	13.2%
406.316 - Drug Testing	60.00	200.00	-140.00	30.0%
406.317 - Employee Record Checks	0.00	100.00	-100.00	0.0%
406.318 - Bank Fees	20.88	200.00	-179.12	10.4%
406.319 - Reimburse private prop damage	80.70	500.00	-419.30	16.1%
406.325 - Internet fees / Website Develop	479.91	6,000.00	-5,520.09	8.0%
406.331 - Mileage	0.00	200.00	-200.00	0.0%
406.338 - Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 - Personnel Advertising	0.00	1,500.00	-1,500.00	0.0%
406.421 - License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION...	1,036.74	12,000.00	-10,963.26	8.6%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	1,473.49	5,000.00	-3,526.51	29.5%
407.215 - Software	3,475.86	10,000.00	-6,524.14	34.8%
407.370 - Computer Services	563.75	15,000.00	-14,436.25	3.8%
Total 407.000 - DATA PROCESSING	5,513.10	30,000.00	-24,486.90	18.4%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2023

	Jan 23	Budget	\$ Over Budget	% of Budget
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Cou	29,958.51	50,000.00	-20,041.49	59.9%
408.319 · Special Projects	502.50	10,000.00	-9,497.50	5.0%
Total 408.000 · ENGINEERING SERVICES	30,461.01	60,000.00	-29,538.99	50.8%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	0.00	6,000.00	-6,000.00	0.0%
409.230 · Heating Fuel	3,932.11	35,000.00	-31,067.89	11.2%
409.300 · Facilities Maintenance	310.85	10,000.00	-9,689.15	3.1%
409.318 · Building Security Systems	0.00	7,000.00	-7,000.00	0.0%
409.360 · Public Utilities				
409.361 · Electricity	1,299.92	15,000.00	-13,700.08	8.7%
409.366 · Water	296.26	2,500.00	-2,203.74	11.9%
Total 409.360 · Public Utilities	1,596.18	17,500.00	-15,903.82	9.1%
409.367 · Trash Removal	176.00	4,000.00	-3,824.00	4.4%
Total 409.000 · GEN GOVT. BUILDINGS	6,015.14	79,500.00	-73,484.86	7.6%
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	158,016.83	1,900,000.00	-1,741,983.17	8.3%
Total 410.000 · PUBLIC SAFETY	158,016.83	1,900,000.00	-1,741,983.17	8.3%
411.000 · FIRE				
411.300 · Building Capital Reserve	1,011.77	90,000.00	-88,988.23	1.1%
411.500 · Contributions	14,255.13	90,000.00	-75,744.87	15.8%
411.541 · Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 · Water Hydrant Assessment	19,981.54	82,000.00	-62,018.46	24.4%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	2,269.14	50,000.00	-47,730.86	4.5%
Total 411.000 · FIRE	37,517.58	472,000.00	-434,482.42	7.9%
412.000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	51.87	2,500.00	-2,448.13	2.1%
412.542 · Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
Total 412.000 · AMBULANCE	51.87	32,500.00	-32,448.13	0.2%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	7,013.09	135,000.00	-127,986.91	5.2%
413.121 · Sewage Enforcement Officer	400.00	1,500.00	-1,100.00	26.7%
413.200 · Supplies	0.00	1,000.00	-1,000.00	0.0%
413.325 · Postage	0.00	1,000.00	-1,000.00	0.0%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	7,413.09	139,000.00	-131,586.91	5.3%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2023

	Jan 23	Budget	\$ Over Budget	% of Budget
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	0.00	3,000.00	-3,000.00	0.0%
414.116 - Zoning Hearing Bd Compensation	150.00	2,000.00	-1,850.00	7.5%
414.117 - Planning Commission Comp.	200.00	2,500.00	-2,300.00	8.0%
414.120 - Legal	0.00	6,000.00	-6,000.00	0.0%
414.313 - Engineer	0.00	30,000.00	-30,000.00	0.0%
414.340 - Zoning Hearing Advertisements	1,562.56	4,000.00	-2,437.44	39.1%
Total 414.000 - PLANNING & ZONING	1,912.56	47,500.00	-45,587.44	4.0%
415.114 - EMERGENCY MANAGEMENT COORD				
419.540 - EMS Notification System Service	200.00	2,400.00	-2,200.00	8.3%
422.450 - Animal Control	2,696.94	3,000.00	-303.06	89.9%
426.000 - SANITATION EXPENSE	3,461.00	13,900.00	-10,439.00	24.9%
426.115 - Recycling Collection Wages	497.25	12,000.00	-11,502.75	4.1%
Total 426.000 - SANITATION EXPENSE	497.25	12,000.00	-11,502.75	4.1%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	528.15	9,500.00	-8,971.85	5.6%
Total 429.000 - PUBLIC WORKS - SANITATION	528.15	9,500.00	-8,971.85	5.6%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	46,187.65	755,000.00	-708,812.35	6.1%
430.245 - Supplies	1,575.44	10,000.00	-8,424.56	15.8%
430.300 - Facilities Maintenance	0.00	2,000.00	-2,000.00	0.0%
430.320 - Telephone	48.58	700.00	-651.42	6.9%
430.329 - Wireless	104.53	2,300.00	-2,195.47	4.5%
Total 430.320 - Telephone	153.11	3,000.00	-2,846.89	5.1%
430.330 - Heating Fuel	2,202.39	14,000.00	-11,797.61	15.7%
430.360 - Electricity	409.29	3,500.00	-3,090.71	11.7%
430.384 - Equip/Machinery Rental	0.00	2,000.00	-2,000.00	0.0%
430.450 - Contracted Services	10.56	1,000.00	-989.44	1.1%
430.460 - Continuing Education	0.00	8,000.00	-8,000.00	0.0%
430.740 - Equipment Purchase	0.00	10,000.00	-10,000.00	0.0%
430.750 - Misc. Shop Tools & Equipment	0.00	5,000.00	-5,000.00	0.0%
Total 430.000 - HWYS., ROADS & STREETS	50,538.44	813,500.00	-762,961.56	6.2%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	25,974.82	80,000.00	-54,025.18	32.5%
Total 432.000 - WINTER MAINTENANCE	25,974.82	80,000.00	-54,025.18	32.5%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	0.00	15,000.00	-15,000.00	0.0%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	0.00	2,000.00	-2,000.00	0.0%
433.360 - Traffic signal electric	399.84	4,000.00	-3,600.16	10.0%
433.375 - Line Painting	0.00	7,500.00	-7,500.00	0.0%
433.450 - Signals contracted service	165.00	8,000.00	-7,835.00	2.1%
Total 433.000 - TRAFFIC CONTROL DEVICES	564.84	39,000.00	-38,435.16	1.4%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2023

	Jan 23	Budget	\$ Over Budget	% of Budget
434.00 · STREET LIGHTING				
434.360 · St. Light. Electricity	357.24	4,000.00	-3,642.76	8.9%
Total 434.00 · STREET LIGHTING	357.24	4,000.00	-3,642.76	8.9%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	0.00	7,500.00	-7,500.00	0.0%
437.213 · Equipment Parts & Supplies	7,502.89	55,000.00	-47,497.11	13.6%
437.233 · Equipment Motor Fuel	6,233.74	45,000.00	-38,766.26	13.9%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	13,736.63	107,500.00	-93,763.37	12.8%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	0.00	20,000.00	-20,000.00	0.0%
438.272 · Aggregate Supplies	0.00	7,500.00	-7,500.00	0.0%
438.273 · Pipe and Drainage Supplies	0.00	4,000.00	-4,000.00	0.0%
438.274 · Pavement Maintenance Supplies	0.00	7,000.00	-7,000.00	0.0%
Total 438.000 · HIGHWAY MAINT & REPAIR	0.00	38,500.00	-38,500.00	0.0%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	0.00	25,000.00	-25,000.00	0.0%
Total 439.000 · HWY CONST & REBUILDING P...	0.00	25,500.00	-25,500.00	0.0%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	0.00	16,000.00	-16,000.00	0.0%
452.249 · Recreation Programs	0.00	3,000.00	-3,000.00	0.0%
452.300 · Recreation Safety Insurance	471.07	5,000.00	-4,528.93	9.4%
Total 452.000 · RECREATION & CULTURE	471.07	24,000.00	-23,528.93	2.0%
454.000 · PARKS				
454.200 · Park supplies	276.94	10,000.00	-9,723.06	2.8%
454.230 · Fuel	731.51	5,000.00	-4,268.49	14.6%
454.370 · Park Facilities Maintenance	2,134.35	10,000.00	-7,865.65	21.3%
454.500 · Contracted Services	0.00	5,000.00	-5,000.00	0.0%
454.600 · Capital Construction	237.00			
Total 454.000 · PARKS	3,379.80	30,000.00	-26,620.20	11.3%
456.000 · LIBRARY				
456.520 · Library Contribution	7,078.91	85,000.00	-77,921.09	8.3%
Total 456.000 · LIBRARY	7,078.91	85,000.00	-77,921.09	8.3%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	0.00	5,000.00	-5,000.00	0.0%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	0.00	5,500.00	-5,500.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2023

	Jan 23	Budget	\$ Over Budget	% of Budget
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	4,905.03	80,000.00	-75,094.97	6.1%
481.200 - Medicare Employer Paid	1,147.16	20,000.00	-18,852.84	5.7%
481.300 - Unemployment Comp Employer Paid	0.00	3,500.00	-3,500.00	0.0%
483.197 - Non-Uniform Pension Plan Contrib	210.62	130,000.00	-129,789.38	0.2%
483.310 - Pension Plan Admin Fees	0.00	5,000.00	-5,000.00	0.0%
484.354 - Workers Comp Insurance	-1,625.00	45,000.00	-46,625.00	-3.6%
487.196 - Health Insurance	35,202.44	423,000.00	-387,797.56	8.3%
487.197 - Other Group Benefits	3,822.15	28,000.00	-24,177.85	13.7%
Total 480.000 - INSURANCE & EMPLOYEE BEN...	43,662.40	734,500.00	-690,837.60	5.9%
486.000 - Insurance				
486.350 - Liability Insurance	0.00	58,000.00	-58,000.00	0.0%
Total 486.000 - Insurance	0.00	58,000.00	-58,000.00	0.0%
6561 - *Payroll Expenses	72.50	58,000.00	-57,927.50	0.1%
Total Expense	48,338.81	5,385,100.00	-4,946,741.19	8.1%
Net Income	-286,156.37	-410,700.00	124,543.63	69.7%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
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	8,948.74
Total 106.000 · Host Fee Savings Account	<u>121,327.94</u>
Total Checking/Savings	<u>121,327.94</u>
Total Current Assets	<u>121,327.94</u>
TOTAL ASSETS	<u>121,327.94</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	22,868.53
Net Income	412.37
Total Equity	<u>121,327.94</u>
TOTAL LIABILITIES & EQUITY	<u>121,327.94</u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	173,932.83
Total Checking/Savings	<u>173,932.83</u>
Total Current Assets	<u>173,932.83</u>
TOTAL ASSETS	<u><u>173,932.83</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	50,166.99
Net Income	88.58
Total Equity	<u>173,932.83</u>
TOTAL LIABILITIES & EQUITY	<u><u>173,932.83</u></u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	58,914.94
Total Checking/Savings	<u>58,914.94</u>
Total Current Assets	<u>58,914.94</u>
TOTAL ASSETS	<u>58,914.94</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	53,704.11
Net Income	<u>0.50</u>
Total Equity	<u>58,914.94</u>
TOTAL LIABILITIES & EQUITY	<u>58,914.94</u>

LNT Open Space Fund-16
Balance Sheet
As of January 31, 2023

	Jan 31, 23
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	1,089,779.17
102.000 · EIT Open Space - Restricted	1,748,766.43
106.000 · PLGIT Savings Account	149,036.86
Total Checking/Savings	2,987,582.46
Total Current Assets	2,987,582.46
TOTAL ASSETS	2,987,582.46
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,564,893.37
Net Income	-107,805.86
Total Equity	2,987,582.46
TOTAL LIABILITIES & EQUITY	2,987,582.46

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	211,154.31
106.000 · Swr/Signal PLUS Account	138.72
Total Checking/Savings	<u>211,293.03</u>
Total Current Assets	<u>211,293.03</u>
TOTAL ASSETS	<u>211,293.03</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-641,861.51
Net Income	743.33
Total Equity	<u>211,293.03</u>
TOTAL LIABILITIES & EQUITY	<u>211,293.03</u>

(95)LNT Fiscal Stability Fund
Balance Sheet
As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	118,859.38
109.001 · Certificate of Deposit-Embassy	261,896.23
Total Checking/Savings	<u>380,755.61</u>
Total Current Assets	<u>380,755.61</u>
TOTAL ASSETS	<u>380,755.61</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	380,754.61
Net Income	1.00
Total Equity	<u>380,755.61</u>
TOTAL LIABILITIES & EQUITY	<u>380,755.61</u>

LNT Capital Reserve - 30
Balance Sheet
As of January 31, 2023

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	67,690.02
106.003 · OFFICE EQUIPMENT	34,841.67
106.004 · SPECIAL PROJECTS	76,069.93
106.006 · POLICE EQUIPMENT (CRPD)	22,570.00
106.000 · Capital Reserve Savings Account - Other	1,599.19
Total 106.000 · Capital Reserve Savings Account	202,770.81
Total Checking/Savings	202,770.81
Total Current Assets	202,770.81
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	202,851.32
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	28,787.61
Net Income	-34,903.97
Total Equity	202,851.32
TOTAL LIABILITIES & EQUITY	202,851.32

LNT Capital Reserve Fire-31
Balance Sheet
As of January 31, 2023

	Jan 31, 23
ASSETS	
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
106.000 · Fire CR Savings Account - Other	931.40
Total 106.000 · Fire CR Savings Account	<u>264,743.21</u>
Total Checking/Savings	<u>264,743.21</u>
Total Current Assets	<u>264,743.21</u>
TOTAL ASSETS	<u>264,743.21</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	29,214.18
Net Income	931.40
Total Equity	<u>264,743.21</u>
TOTAL LIABILITIES & EQUITY	<u>264,743.21</u>

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02/22/23

Accrual Basis

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	447,240.49
Total Checking/Savings	<u>447,240.49</u>
Total Current Assets	<u>447,240.49</u>
TOTAL ASSETS	<u>447,240.49</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	447,012.66
Net Income	<u>227.83</u>
Total Equity	<u>447,240.49</u>
TOTAL LIABILITIES & EQUITY	<u>447,240.49</u>

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · CR Equipment Replacement - LAB	-3,549.00
101.500 · Cap Res - ER - Sweep Account	112,601.09
Total Checking/Savings	<u>109,052.09</u>
Total Current Assets	<u>109,052.09</u>
TOTAL ASSETS	<u>109,052.09</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	113,301.25
Net Income	-4,249.16
Total Equity	<u>109,052.09</u>
TOTAL LIABILITIES & EQUITY	<u>109,052.09</u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-115.00
104.500 · Recycling - Sweep Account	136,682.88
Total Checking/Savings	<u>136,567.88</u>
Total Current Assets	<u>136,567.88</u>
TOTAL ASSETS	<u>136,567.88</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	135,967.74
Net Income	600.14
Total Equity	<u>136,567.88</u>
TOTAL LIABILITIES & EQUITY	<u>136,567.88</u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	38,125.22
Total Checking/Savings	<u>38,125.22</u>
Total Current Assets	<u>38,125.22</u>
TOTAL ASSETS	<u>38,125.22</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-71,428.40
Net Income	134.09
Total Equity	<u>38,125.22</u>
TOTAL LIABILITIES & EQUITY	<u>38,125.22</u>

LNT Traffic Impact Account

Balance Sheet

As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-2,259.63
100.500 Traffic Impact - Sweep	1,449,478.95
109.000 Certificate of Deposit	527,159.35
Total Checking/Savings	<u>1,974,378.67</u>
Total Current Assets	<u>1,974,378.67</u>
TOTAL ASSETS	<u><u>1,974,378.67</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,475,226.24
Net Income	-847.57
Total Equity	<u>1,974,378.67</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,974,378.67</u></u>

34-LNT AMERICAN RESCUE PLAN FUNDS
Balance Sheet
As of January 31, 2023

	<u>Jan 31, 23</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	692,073.13
Total Equity	<u>692,073.13</u>
TOTAL LIABILITIES & EQUITY	<u>692,073.13</u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	6,822.17
Total Checking/Savings	6,822.17
Total Current Assets	6,822.17
TOTAL ASSETS	<u>6,822.17</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	6,822.17
Total Equity	6,822.17
TOTAL LIABILITIES & EQUITY	<u>6,822.17</u>

Lower Nazareth Township Sewer Department
Balance Sheet
As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Sewer - Sweep Account	469,075.91
Total Checking/Savings	469,075.91
Total Current Assets	469,075.91
TOTAL ASSETS	<u>469,075.91</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	470,648.98
Net Income	-1,573.07
Total Equity	469,075.91
TOTAL LIABILITIES & EQUITY	<u>469,075.91</u>

**Lower Nazareth Township Master Escrow
Balance Sheet
As of January 31, 2023**

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	692.40
102.000 · SAVINGS ACCOUNTS - LAB	977,089.05
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	15,577.65
Total Checking/Savings	993,359.70
Total Current Assets	993,359.70
TOTAL ASSETS	993,359.70
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	131,570.35
Net Income	15,388.13
Total Equity	991,029.19
TOTAL LIABILITIES & EQUITY	993,359.70

Lower Nazareth Township
Balance Sheet
As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	102,019.21
100.000 · Checking Account - Other	<u>-122,314.86</u>
Total 100.000 · Checking Account	980.18
100.500 · D&I Checking - Sweep Account	<u>125,712.44</u>
Total Checking/Savings	<u>126,692.62</u>
Total Current Assets	<u>126,692.62</u>
TOTAL ASSETS	<u>126,692.62</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	55,197.13
Net Income	<u>10,781.96</u>
Total Equity	<u>126,692.62</u>
TOTAL LIABILITIES & EQUITY	<u>126,692.62</u>