



Lower Nazareth Township
Financial Report
February 2023

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Feb-23

General Fund - 01	\$ 1,603,277
Special Revenue Fund - Host Fee - 05	\$ 121,733
Palmer Sewer Fund - 08	\$ 174,055
Nazareth Sewer Fund - 09	\$ 58,919
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 1,213,640
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 1,849,406
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 3,063,046
Capital Reserve - Sewer/Signals Fund - 18	\$ 211,998
Fiscal Stability Fund - 95 - CASH	\$ 118,867
Fiscal Stability Fund - 95 - CD	\$ 261,896
Fiscal Stability Fund - 95 - TOTAL	\$ 380,763
Capital Reserve - Municipal - 30	\$ 190,267
Capital Reserve - Fire Fund - 31	\$ 265,626
Highway Reconstruction/Rehabilitation -	\$ 447,495
Capital Reserve - Equipment Replacement -	\$ 110,059
Refuse/Recycling Collection - 33	\$ 136,853
State Liquid Fuels Fund - 35	\$ 38,252
Traffic Impact - 091 - CASH	\$ 1,448,223
Traffic Impact - 091 - CD	\$ 527,159
Traffic Impact - 091 - TOTAL	\$ 1,975,382
LNT American Rescue Plan Funds	\$ 692,073
LNT Community Events	\$ 9,872
<i>Total Township Funds...</i>	<u>\$9,479,671</u>
Lower Nazareth Township Sewer Department	\$ 473,505
Master Escrow Account	\$ 1,034,679
Development & Inspection Account	\$ 132,075
<i>Total Escrow Accounts...</i>	<u>\$1,640,260</u>

Lower Nazareth Township
General Fund Balance Sheet

As of February 28, 2023

	Feb 28, 23
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-16,053.81
100.500 · Checking - ICS Sweep Account	1,162,456.30
105.500 · Payroll - ICS Sweep Account	45,741.50
106.000 · LAB Savings Account	418.68
106.100 · PLGIT Account	113,910.51
106.200 · Real Estate Tax Collections	294,304.31
110.000 · Petty Cash	250.00
	1,601,027.49
Total Checking/Savings	1,601,027.49
Total Current Assets	1,601,027.49
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,603,277.49
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,098.82
219 · Occup Privilege Tax Withhed	128.00
223 · Unemployment Withheld	104.65
224 · Whole Life Insurance - Employee	421.92
226 · Disability Insurance - Employee	144.74
227 · Critical illness - Employee	26.26
	2,924.39
Total 210.000 · PAYROLL LIABILITIES	2,924.39
Total Other Current Liabilities	2,924.39
Total Current Liabilities	2,924.39
Total Liabilities	2,924.39
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	881,356.39
Net Income	-52,855.77
	1,600,353.10
Total Equity	1,600,353.10
TOTAL LIABILITIES & EQUITY	1,603,277.49

Lower Nazareth Township
General Fund Budget vs. Actual
 January through February 2023

03/21/23

	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	272,411.92	2,025,000.00	-1,752,588.08	13.5%
301.400 - Real Estate - Delinquent	1,097.69	25,000.00	-23,902.31	4.4%
Total 301.000 - REAL PROPERTY TAXES	273,509.61	2,050,000.00	-1,776,490.39	13.3%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	43,099.70	300,000.00	-256,900.30	14.4%
310.210 - Earned Income - Current	1,100.00	1,300,000.00	-1,298,900.00	0.1%
310.220 - Earned Income - Prior	363,691.01	450,000.00	-86,308.99	80.8%
310.510 - Local Services Tax	26,729.80	425,000.00	-398,270.20	6.3%
Total 310.000 - LOCAL ENABLING ACT TAXES	434,620.51	2,475,000.00	-2,040,379.49	17.6%
Total 300.000 - TAXES	708,130.12	4,525,000.00	-3,816,869.88	15.6%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	23,765.39	95,000.00	-71,234.61	25.0%
Total 320.000 - LICENSES & PERMITS	23,765.39	95,000.00	-71,234.61	25.0%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	3,941.22	30,000.00	-26,058.78	13.1%
331.122 - Ordinance Violations	2,318.37	4,000.00	-1,681.63	58.0%
Total 330.000 - FINES & FORFEITS	6,259.59	34,000.00	-27,740.41	18.4%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	1,513.38	100.00	1,413.38	1,513.4%
341.02 - Interest on Savings	779.15	100.00	679.15	779.2%
Total 341.000 - Interest Earnings	2,292.53	200.00	2,092.53	1,146.3%
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	7,675.99	70,200.00	-62,524.01	10.9%
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 REVENU...	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 through February 2023

03/21/23

	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
361.500 - Maps & Publications	125.16	250.00	-124.84	50.1%
361.57 - Misc. Publications/Copying				
Total 361.500 - Maps & Publications	125.16	250.00	-124.84	50.1%
Total 361.000 - General Government	5,445.16	16,250.00	-10,804.84	33.5%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	0.00	100.00	-100.00	0.0%
362.410 - Building & Zoning Permits	1,485.00	20,000.00	-18,515.00	7.4%
362.440 - Sewer Permits	150.00	1,000.00	-850.00	15.0%
362.451 - Use & Occupancy Permits	415.00	50.00	365.00	830.0%
362.452 - Moving Records	75.00	500.00	-425.00	15.0%
362.470 - Driveway Permits	150.00	2,000.00	-1,850.00	7.5%
362.480 - Grading Permits	835.00	15,000.00	-14,165.00	5.6%
362.481 - Swimming Pool Grading Permits	700.00	6,000.00	-5,300.00	11.7%
362.490 - Peddling Permit	0.00	50.00	-50.00	0.0%
Total 362.000 - PUBLIC SAFETY	3,810.00	44,700.00	-40,890.00	8.5%
Total 360.000 - CHARGES FOR SERVICES	9,255.16	60,950.00	-51,694.84	15.2%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	6,200.00	17,500.00	-11,300.00	35.4%
367.350 - Field Use Fees	1,500.00	2,500.00	-1,000.00	60.0%
Total 367.000 - CULTURE-RECREATION	7,700.00	20,000.00	-12,300.00	38.5%
389.000 - MISCELLANEOUS INCOME				
Total Income	0.00	50.00	-50.00	0.0%
Gross Profit	762,786.25	4,974,400.00	-4,211,613.75	15.3%
Expense	762,786.25	4,974,400.00	-4,211,613.75	15.3%
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	2,083.30	12,500.00	-10,416.70	16.7%
400.215 - Postage	3,182.36	7,500.00	-4,317.64	42.4%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	110.00	2,000.00	-1,890.00	5.5%
400.320 - Telephone	736.09	5,000.00	-4,263.91	14.7%
400.321 - Local	659.52	4,500.00	-3,840.48	14.7%
400.324 - Wireless				
Total 400.320 - Telephone	1,395.61	9,500.00	-8,104.39	14.7%
400.340 - Advertising	1,560.28	10,000.00	-8,439.72	15.6%
400.342 - Public Relations Printing	0.00	11,000.00	-11,000.00	0.0%
400.374 - Maintenance Agreements	1,281.74	17,000.00	-15,718.26	7.5%
400.384 - Office Equipment Rental	180.00	750.00	-570.00	24.0%
400.420 - Dues & Subscriptions	2,251.04	4,000.00	-1,748.96	56.3%
400.460 - Meetings & Continuing Education	789.15	8,000.00	-7,210.85	9.9%
Total 400.000 - GENERAL GOVERNMENT	12,833.48	82,300.00	-69,466.52	15.6%

Lower Nazareth Township
General Fund Budget vs. Actual
January through February 2023

	Jan - Feb 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 Servc	0.00	400.00	-400.00	0.0%
403.319 · Tax Refunds	65.10	2,500.00	-2,434.90	2.6%
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	1,671.80	17,450.00	-15,778.20	9.6%
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	47,638.15	340,000.00	-292,361.85	14.0%
405.200 · Office Supplies	1,149.16	8,000.00	-6,850.84	14.4%
405.300 · Bond	2,357.84	1,500.00	857.84	157.2%
Total 405.000 · PERSONNEL SERVICES	51,165.15	349,500.00	-298,334.85	14.6%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	690.42	3,000.00	-2,309.58	23.0%
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	42.45	200.00	-157.55	21.2%
406.319 · Reimburse private prop damage	80.70	500.00	-419.30	16.1%
406.325 · Internet fees / Website Develop	1,028.23	6,000.00	-4,971.77	17.1%
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%
406.000 · GENERAL GOVT. ADMINISTRATION ..	50.65			
Total 406.000 · GENERAL GOVT. ADMINISTRATION ..	1,952.45	12,000.00	-10,047.55	16.3%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	1,473.49	5,000.00	-3,526.51	29.5%
407.215 · Software	4,125.86	10,000.00	-5,874.14	41.3%
407.370 · Computer Services	1,448.75	15,000.00	-13,551.25	9.7%
Total 407.000 · DATA PROCESSING	7,048.10	30,000.00	-22,951.90	23.5%

Lower Nazareth Township
General Fund Budget vs. Actual
January through February 2023

	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
408.000 • ENGINEERING SERVICES				
408.310 • Engineering Services - Gen Con	31,201.01	50,000.00	-18,798.99	62.4%
408.319 • Special Projects	502.50	10,000.00	-9,497.50	5.0%
Total 408.000 • ENGINEERING SERVICES	31,703.51	60,000.00	-28,296.49	52.8%
409.000 • GEN GOVT. BUILDINGS				
409.200 • Supplies	788.82	6,000.00	-5,211.18	13.1%
409.230 • Heating Fuel	11,559.18	35,000.00	-23,440.82	33.0%
409.300 • Facilities Maintenance	2,260.84	10,000.00	-7,739.16	22.6%
409.318 • Building Security Systems	0.00	7,000.00	-7,000.00	0.0%
409.360 • Public Utilities				
409.361 • Electricity	2,669.34	15,000.00	-12,330.66	17.8%
409.366 • Water	483.65	2,500.00	-2,016.35	19.3%
Total 409.360 • Public Utilities	3,152.99	17,500.00	-14,347.01	18.0%
409.367 • Trash Removal	352.00	4,000.00	-3,648.00	8.8%
Total 409.000 • GEN GOVT. BUILDINGS	18,113.83	79,500.00	-61,386.17	22.8%
410.000 • PUBLIC SAFETY				
410.500 • Police Services Contract	316,033.66	1,900,000.00	-1,583,966.34	16.6%
Total 410.000 • PUBLIC SAFETY	316,033.66	1,900,000.00	-1,583,966.34	16.6%
411.000 • FIRE				
411.300 • Building Capital Reserve	2,023.54	90,000.00	-87,976.46	2.2%
411.500 • Contributions	20,178.81	90,000.00	-69,821.19	22.4%
411.541 • Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 • Water Hydrant Assessment	20,138.08	82,000.00	-61,861.92	24.6%
411.700 • Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 • Equipment Purchase	4,538.28	50,000.00	-45,461.72	9.1%
Total 411.000 • FIRE	46,878.71	472,000.00	-425,121.29	9.9%
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	14,595.55	135,000.00	-120,404.45	10.8%
413.121 • Sewage Enforcement Officer	766.13	1,500.00	-733.87	51.1%
413.200 • Supplies	101.97	1,000.00	-898.03	10.2%
413.325 • Postage	28.75	1,000.00	-971.25	2.9%
413.400 • Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 • CODE ENFORCEMENT	15,492.40	139,000.00	-123,507.60	11.1%

Lower Nazareth Township
General Fund Budget vs. Actual
January through February 2023

	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	730.00	3,000.00	-2,270.00	24.3%
414.116 - Zoning Hearing B1 Compensation	350.00	2,000.00	-1,650.00	17.5%
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	2,842.56	47,500.00	-44,657.44	6.0%
415.114 - EMERGENCY MANAGEMENT COORD	400.00	2,400.00	-2,000.00	16.7%
419.540 - EMS Notification System Service	2,696.94	3,000.00	-303.06	89.9%
422.450 - Animal Control	3,461.00	13,900.00	-10,439.00	24.9%
426.000 - SANITATION EXPENSE				
426.115 - Recycling Collection Wages	624.75	12,000.00	-11,375.25	5.2%
Total 426.000 - SANITATION EXPENSE	624.75	12,000.00	-11,375.25	5.2%
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	93,671.07	755,000.00	-661,328.93	12.4%
430.245 - Supplies	4,212.68	10,000.00	-5,787.32	42.1%
430.300 - Facilities Maintenance	0.00	2,000.00	-2,000.00	0.0%
430.320 - Telephone				
430.321 - Local	97.16	700.00	-602.84	13.9%
430.329 - Wireless	209.06	2,300.00	-2,090.94	9.1%
Total 430.320 - Telephone	306.22	3,000.00	-2,693.78	10.2%
430.330 - Heating Fuel	4,524.31	14,000.00	-9,475.69	32.3%
430.360 - Electricity	873.42	3,500.00	-2,626.58	25.0%
430.384 - Equip/Machinery Rental	0.00	2,000.00	-2,000.00	0.0%
430.450 - Contracted Services	30.00	1,000.00	-970.00	3.0%
430.460 - Continuing Education	410.00	8,000.00	-7,590.00	5.1%
430.740 - Equipment Purchase	0.00	10,000.00	-10,000.00	0.0%
430.750 - Misc. Shop Tools & Equipment	9.97	5,000.00	-4,990.03	0.2%
Total 430.000 - HWYS., ROADS & STREETS	104,037.67	813,500.00	-709,462.33	12.8%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	29,288.95	80,000.00	-50,711.05	36.6%
Total 432.000 - WINTER MAINTENANCE	29,288.95	80,000.00	-50,711.05	36.6%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	630.76	15,000.00	-14,369.24	4.2%
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%
433.560 - Traffic signal electric	837.49	4,000.00	-3,162.51	20.9%
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	1,633.25	39,000.00	-37,366.75	4.2%

Lower Nazareth Township
General Fund Budget vs. Actual
January through February 2023

03/21/23

	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
434.00 - STREET LIGHTING				
434.360 - St. Light. Electricity	730.55	4,000.00	-3,269.45	18.3%
Total 434.00 - STREET LIGHTING	730.55	4,000.00	-3,269.45	18.3%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	240.61	7,500.00	-7,259.39	3.2%
437.213 - Equipment Parts & Supplies	11,126.34	55,000.00	-43,873.66	20.2%
437.233 - Equipment Motor Fuel	9,828.29	45,000.00	-35,171.71	21.8%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	21,195.24	107,500.00	-86,304.76	19.7%
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 PRJ..	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	501.00	3,000.00	-2,499.00	16.7%
452.300 - Recreation Safety Insurance	803.66	5,000.00	-4,196.34	16.1%
Total 452.000 - RECREATION & CULTURE	1,304.66	24,000.00	-22,695.34	5.4%
454.000 - PARKS				
454.200 - Park supplies	1,836.12	10,000.00	-8,163.88	18.4%
454.230 - Fuel	1,079.36	5,000.00	-3,920.64	21.6%
454.370 - Park Facilities Maintenance	2,951.00	10,000.00	-7,049.00	29.5%
454.500 - Contracted Services	0.00	5,000.00	-5,000.00	0.0%
454.600 - Capital Construction	237.00			
Total 454.000 - PARKS	6,103.48	30,000.00	-23,896.52	20.3%
456.000 - LIBRARY				
456.520 - Library Contribution	14,157.82	85,000.00	-70,842.18	16.7%
Total 456.000 - LIBRARY	14,157.82	85,000.00	-70,842.18	16.7%
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 through February 2023

	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	9,900.62	80,000.00	-70,099.38	12.4%
481.200 · Medicare Employer Paid	2,315.48	20,000.00	-17,684.52	11.6%
481.300 · Unemployment Comp Employer Paid	0.00	3,500.00	-3,500.00	0.0%
483.197 · Non-Uniform Pension Plan Contrib	422.78	130,000.00	-129,577.22	0.3%
483.310 · Pension Plan Admin Fees	0.00	5,000.00	-5,000.00	0.0%
484.354 · Workers Comp Insurance	9,121.50	45,000.00	-35,878.50	20.3%
487.196 · Health Insurance	70,404.88	423,000.00	-352,595.12	16.6%
487.197 · Other Group Benefits	4,948.03	28,000.00	-23,051.97	17.7%
Total 480.000 · INSURANCE & EMPLOYEE BENE...	97,113.29	734,500.00	-637,386.71	13.2%
486.000 · Insurance				
486.350 · Liability Insurance	26,350.50	58,000.00	-31,649.50	45.4%
Total 486.000 · Insurance	26,350.50	58,000.00	-31,649.50	45.4%
6561 · *Payroll Expenses	143.25			
Total Expense	815,642.02	5,385,100.00	-4,569,457.98	15.1%
Net Income	-52,855.77	-410,700.00	357,844.23	12.9%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of February 28, 2023

	<u>Feb 28, 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	9,353.49
Total 106.000 · Host Fee Savings Account	<u>121,732.69</u>
Total Checking/Savings	<u>121,732.69</u>
Total Current Assets	<u>121,732.69</u>
TOTAL ASSETS	<u>121,732.69</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	22,868.53
Net Income	817.12
Total Equity	<u>121,732.69</u>
TOTAL LIABILITIES & EQUITY	<u>121,732.69</u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of February 28, 2023

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	174,054.62
Total Checking/Savings	<u>174,054.62</u>
Total Current Assets	<u>174,054.62</u>
TOTAL ASSETS	<u>174,054.62</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	50,166.99
Net Income	210.37
Total Equity	<u>174,054.62</u>
TOTAL LIABILITIES & EQUITY	<u>174,054.62</u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of February 28, 2023

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	58,918.62
Total Checking/Savings	<u>58,918.62</u>
Total Current Assets	<u>58,918.62</u>
TOTAL ASSETS	<u>58,918.62</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	53,704.11
Net Income	4.18
Total Equity	<u>58,918.62</u>
TOTAL LIABILITIES & EQUITY	<u>58,918.62</u>

LNT Open Space Fund-16

Balance Sheet

As of February 28, 2023

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.001 · Park Benches	10,000.00
100.000 · Checking Account - Other	-36,436.10
Total 100.000 · Checking Account	-26,436.10
100.500 · Open Space Recreation- Sweep	1,090,542.15
102.000 · EIT Open Space - Restricted	1,849,405.79
106.000 · PLGIT Savings Account	149,534.05
Total Checking/Savings	3,063,045.89
Total Current Assets	3,063,045.89
TOTAL ASSETS	<u>3,063,045.89</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,563,961.87
Net Income	-31,410.93
Total Equity	3,063,045.89
TOTAL LIABILITIES & EQUITY	<u>3,063,045.89</u>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of February 28, 2023

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	211,858.73
106.000 · Swr/Signal PLUS Account	<u>139.20</u>
Total Checking/Savings	<u>211,997.93</u>
Total Current Assets	<u>211,997.93</u>
TOTAL ASSETS	<u>211,997.93</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-641,861.51
Net Income	<u>1,448.23</u>
Total Equity	<u>211,997.93</u>
TOTAL LIABILITIES & EQUITY	<u>211,997.93</u>

(95)LNT Fiscal Stability Fund

Balance Sheet

As of February 28, 2023

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	118,866.80
109.001 · Certificate of Deposit-Embassy	261,896.23
Total Checking/Savings	<u>380,763.03</u>
Total Current Assets	<u>380,763.03</u>
TOTAL ASSETS	<u>380,763.03</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	380,754.61
Net Income	8.42
Total Equity	<u>380,763.03</u>
TOTAL LIABILITIES & EQUITY	<u>380,763.03</u>

LNT Capital Reserve - 30

Balance Sheet

As of February 28, 2023

	Feb 28, 23
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	65,995.70
106.003 · OFFICE EQUIPMENT	27,761.67
106.004 · SPECIAL PROJECTS	71,599.50
106.006 · POLICE EQUIPMENT (CRPD)	22,570.00
106.000 · Capital Reserve Savings Account - Other	2,259.54
Total 106.000 · Capital Reserve Savings Account	<u>190,186.41</u>
Total Checking/Savings	<u>190,186.41</u>
Total Current Assets	190,186.41
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
TOTAL ASSETS	<u><u>190,266.92</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	28,787.61
Net Income	-47,488.37
Total Equity	<u>190,266.92</u>
TOTAL LIABILITIES & EQUITY	<u><u>190,266.92</u></u>

LNT Capital Reserve Fire-31

Balance Sheet

As of February 28, 2023

	Feb 28, 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	1,814.59
Total 106.000 · Fire CR Savings Account	<u>265,626.40</u>
Total Checking/Savings	<u>265,626.40</u>
Total Current Assets	<u>265,626.40</u>
TOTAL ASSETS	<u>265,626.40</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	29,214.18
Net Income	1,814.59
Total Equity	<u>265,626.40</u>
TOTAL LIABILITIES & EQUITY	<u>265,626.40</u>

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of February 28, 2023

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	447,495.41
Total Checking/Savings	447,495.41
Total Current Assets	447,495.41
TOTAL ASSETS	<u>447,495.41</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	447,012.66
Net Income	482.75
Total Equity	447,495.41
TOTAL LIABILITIES & EQUITY	<u>447,495.41</u>

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of February 28, 2023

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	110,058.96
Total Checking/Savings	110,058.96
Total Current Assets	110,058.96
TOTAL ASSETS	<u>110,058.96</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	113,301.25
Net Income	-3,242.29
Total Equity	110,058.96
TOTAL LIABILITIES & EQUITY	<u>110,058.96</u>

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of February 28, 2023

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-115.00
104.500 · Recycling - Sweep Account	136,988.41
Total Checking/Savings	<u>136,853.41</u>
Total Current Assets	<u>136,853.41</u>
TOTAL ASSETS	<u>136,853.41</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	135,967.74
Net Income	885.67
Total Equity	<u>136,853.41</u>
TOTAL LIABILITIES & EQUITY	<u>136,853.41</u>

LNT Liquid Fuels Fund-35

Balance Sheet

As of February 28, 2023

	Feb 28, 23
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	38,252.41
Total Checking/Savings	38,252.41
Total Current Assets	38,252.41
TOTAL ASSETS	38,252.41
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-71,428.40
Net Income	261.28
Total Equity	38,252.41
TOTAL LIABILITIES & EQUITY	38,252.41

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03/21/23

Accrual Basis

LNT Traffic Impact Account

Balance Sheet

As of February 28, 2023

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 Traffic Impact - Sweep	1,448,222.88
109.000 Certificate of Deposit	527,159.35
Total Checking/Savings	<u>1,975,382.23</u>
Total Current Assets	<u>1,975,382.23</u>
TOTAL ASSETS	<u>1,975,382.23</u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,475,226.24
Net Income	155.99
Total Equity	<u>1,975,382.23</u>
TOTAL LIABILITIES & EQUITY	<u>1,975,382.23</u>

34-LNT AMERICAN RESCUE PLAN FUNDS
Balance Sheet
As of February 28, 2023

	<u>Feb 28, 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>

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LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

03/21/23

Balance Sheet

Accrual Basis

As of February 28, 2023

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	9,872.21
Total Checking/Savings	<u>9,872.21</u>
Total Current Assets	<u>9,872.21</u>
TOTAL ASSETS	<u>9,872.21</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	6,822.17
Net Income	3,050.04
Total Equity	<u>9,872.21</u>
TOTAL LIABILITIES & EQUITY	<u>9,872.21</u>

Lower Nazareth Township Sewer Department

Balance Sheet

As of February 28, 2023

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Sewer - Sweep Account	473,505.24
Total Checking/Savings	<u>473,505.24</u>
Total Current Assets	<u>473,505.24</u>
TOTAL ASSETS	<u>473,505.24</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	470,648.98
Net Income	2,856.26
Total Equity	<u>473,505.24</u>
TOTAL LIABILITIES & EQUITY	<u>473,505.24</u>

Lower Nazareth Township Master Escrow

Balance Sheet

As of February 28, 2023

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	692.40
102.000 · SAVINGS ACCOUNTS - LAB	1,018,720.91
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	15,265.44
Total Checking/Savings	<u>1,034,679.35</u>
Total Current Assets	<u>1,034,679.35</u>
TOTAL ASSETS	<u>1,034,679.35</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	131,570.37
Net Income	56,707.76
Total Equity	<u>1,032,348.84</u>
TOTAL LIABILITIES & EQUITY	<u>1,034,679.35</u>

Lower Nazareth Township
Balance Sheet
As of February 28, 2023

	Feb 28, 23
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	107,309.13
100.000 · Checking Account - Other	-137,681.18
Total 100.000 · Checking Account	-9,096.22
100.500 · D&I Checking - Sweep Account	141,171.66
Total Checking/Savings	132,075.44
Total Current Assets	132,075.44
TOTAL ASSETS	132,075.44
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	55,197.13
Net Income	16,164.78
Total Equity	132,075.44
TOTAL LIABILITIES & EQUITY	132,075.44