



Lower Nazareth Township
Financial Report
March 2023

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Mar-23

General Fund - 01	\$ 2,807,211
Special Revenue Fund - Host Fee - 05	\$ 122,197
Palmer Sewer Fund - 08	\$ 174,217
Nazareth Sewer Fund - 09	\$ 58,904
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 1,153,522
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 1,911,636
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 3,065,158
Capital Reserve - Sewer/Signals Fund - 18	\$ 212,806
Fiscal Stability Fund - 95 - CASH	\$ 118,893
Fiscal Stability Fund - 95 - CD	\$ 261,896
Fiscal Stability Fund - 95 - TOTAL	\$ 380,789
Capital Reserve - Municipal - 30	\$ 171,702
Capital Reserve - Fire Fund - 31	\$ 265,626
Highway Reconstruction/Rehabilitation -	\$ 447,914
Capital Reserve - Equipment Replacement -	\$ 110,283
Refuse/Recycling Collection - 33	\$ 129,847
State Liquid Fuels Fund - 35	\$ 323,847
Traffic Impact - 091 - CASH	\$ 1,430,791
Traffic Impact - 091 - CD	\$ 527,159
Traffic Impact - 091 - TOTAL	\$ 1,957,950
LNT American Rescue Plan Funds	\$ 692,073
LNT Community Events	\$ 18,266
Total Township Funds...	\$10,938,790
Lower Nazareth Township Sewer Department	\$ 477,487
Master Escrow Account	\$ 1,048,137
Development & Inspection Account	\$ 150,701
Total Escrow Accounts...	\$1,676,325

Lower Nazareth Township
General Fund Balance Sheet

As of March 31, 2023

	Mar 31, 23
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-9,915.44
100.500 · Checking - ICS Sweep Account	1,051,128.37
105.000 · Payroll Account	-680.68
105.500 · Payroll - ICS Sweep Account	45,956.02
106.100 · PLGIT Account	114,344.76
106.200 · Real Estate Tax Collections	1,603,877.52
110.000 · Petty Cash	250.00
	2,804,960.55
Total Checking/Savings	2,804,960.55
Total Current Assets	2,804,960.55
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	2,807,210.55
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-6.46
	-6.46
Total 210.000 · PAYROLL LIABILITIES	-6.46
Total Other Current Liabilities	-6.46
Total Current Liabilities	-6.46
Total Liabilities	-6.46
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	881,356.39
Net Income	1,154,008.14
	2,807,217.01
Total Equity	2,807,217.01
TOTAL LIABILITIES & EQUITY	2,807,210.55

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

04/18/23

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,581,979.34	2,025,000.00	-443,020.66	78.1%
301.400 - Real Estate - Delinquent	1,207.53	25,000.00	-23,792.47	4.8%
Total 301.000 - REAL PROPERTY TAXES	1,583,186.87	2,050,000.00	-466,813.13	77.2%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	50,384.75	300,000.00	-249,615.25	16.8%
310.210 - Earned Income - Current	31,608.90	1,300,000.00	-1,268,391.10	2.4%
310.220 - Earned Income - Prior	464,691.01	450,000.00	14,691.01	103.3%
310.510 - Local Services Tax	125,446.80	425,000.00	-299,553.20	29.5%
Total 310.000 - LOCAL ENABLING ACT TAXES	672,131.46	2,475,000.00	-1,802,868.54	27.2%
Total 300.000 - TAXES	2,255,318.33	4,525,000.00	-2,269,681.67	49.8%
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	5,998.28	30,000.00	-24,001.72	20.0%
331.122 - Ordinance Violations	3,372.17	4,000.00	-627.83	84.3%
Total 330.000 - FINES & FORFEITS	9,370.45	34,000.00	-24,629.55	27.6%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	2,540.94	100.00	2,440.94	2,540.9%
341.02 - Interest on Savings	1,219.19	100.00	1,119.19	1,219.2%
Total 341.000 - Interest Earnings	3,760.13	200.00	3,560.13	1,880.1%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	8,566.92	70,000.00	-61,433.08	12.2%
Total 342.000 - Rents and Royalties	8,566.92	70,000.00	-61,433.08	12.2%
Total 340.000 - INTEREST, RENTS & ROYALTIES	12,327.05	70,200.00	-57,872.95	17.6%
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	200.00	200.00	0.00	100.0%
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	200.00	169,200.00	-169,000.00	0.1%
Total 350.000 - INTERGOVERNMENTAL REVENUES	200.00	169,200.00	-169,000.00	0.1%
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	10,251.00	12,000.00	-1,749.00	85.4%
361.330 - Zoning Hearings	11,050.00	4,000.00	7,050.00	276.3%

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

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
361.500 · Maps & Publications	284.40	250.00	34.40	113.8%
361.57 · Misc. Publications/Copying				
Total 361.500 · Maps & Publications	284.40	250.00	34.40	113.8%
Total 361.000 · General Government	21,585.40	16,250.00	5,335.40	132.8%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	20.00	100.00	-80.00	20.0%
362.410 · Building & Zoning Permits	6,506.00	20,000.00	-13,494.00	32.5%
362.440 · Sewer Permits	250.00	1,000.00	-750.00	25.0%
362.451 · Use & Occupancy Permits	515.00	50.00	465.00	1,030.0%
362.452 · Moving Records	105.00	500.00	-395.00	21.0%
362.470 · Driveway Permits	200.00	2,000.00	-1,800.00	10.0%
362.480 · Grading Permits	1,670.00	15,000.00	-13,330.00	11.1%
362.481 · Swimming Pool Grading Permits	700.00	6,000.00	-5,300.00	11.7%
362.490 · Peddling Permit	25.00	50.00	-25.00	50.0%
Total 362.000 · PUBLIC SAFETY	9,991.00	44,700.00	-34,709.00	22.4%
Total 360.000 · CHARGES FOR SERVICES	31,576.40	60,950.00	-29,373.60	51.8%
367.000 · CULTURE-RECREATION				
367.500 · Summer Park Program	8,400.00	17,500.00	-9,100.00	48.0%
367.350 · Field Use Fees	1,500.00	2,500.00	-1,000.00	60.0%
Total 367.000 · CULTURE-RECREATION	9,900.00	20,000.00	-10,100.00	49.5%
389.000 · MISCELLANEOUS INCOME				
49900 · Uncategorized Income	0.00	50.00	-50.00	0.0%
Total Income	0.00	50.00	-50.00	0.0%
Gross Profit	2,342,457.62	4,974,400.00	-2,631,942.38	47.1%
Expense	2,342,457.62	4,974,400.00	-2,631,942.38	47.1%
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	3,124.95	12,500.00	-9,375.05	25.0%
400.215 · Postage	4,166.93	7,500.00	-3,333.07	55.6%
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				
400.321 · Local	1,066.98	5,000.00	-3,933.02	21.3%
400.324 · Wireless	989.28	4,500.00	-3,510.72	22.0%
Total 400.320 · Telephone	2,056.26	9,500.00	-7,443.74	21.6%
400.340 · Advertising	2,778.70	10,000.00	-7,221.30	27.8%
400.342 · Public Relations Printing	6,195.00	11,000.00	-4,805.00	56.3%
400.374 · Maintenance Agreements	2,947.46	17,000.00	-14,052.54	17.3%
400.384 · Office Equipment Rental	360.00	750.00	-390.00	48.0%
400.420 · Dues & Subscriptions	2,278.76	4,000.00	-1,721.24	57.0%
400.460 · Meetings & Continuing Education	789.15	8,000.00	-7,210.85	9.9%
Total 400.000 · GENERAL GOVERNMENT	24,807.21	82,300.00	-57,492.79	30.1%

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

	Jan - Mar 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	1,202.30	8,000.00	-6,797.70	15.0%
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 Service	0.00	400.00	-400.00	0.0%
403.319 · Tax Refunds	361.10	2,500.00	-2,138.90	14.4%
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	3,085.40	17,450.00	-14,364.60	17.7%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	130.00	65,000.00	-64,870.00	0.2%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	130.00	66,500.00	-66,370.00	0.2%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	71,671.28	340,000.00	-268,328.72	21.1%
405.200 · Office Supplies	1,665.49	8,000.00	-6,334.51	20.8%
405.300 · Bond	2,952.76	1,500.00	1,452.76	196.9%
Total 405.000 · PERSONNEL SERVICES	76,289.53	349,500.00	-273,210.47	21.8%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	826.92	3,000.00	-2,173.08	27.6%
406.316 · Drug Testing	120.00	200.00	-80.00	60.0%
406.317 · Employee Record Checks	0.00	100.00	-100.00	0.0%
406.318 · Bank Fees	106.96	200.00	-93.04	53.5%
406.319 · Reimburse private prop damage	80.70	500.00	-419.30	16.1%
406.325 · Internet fees / Website Develop	1,548.15	6,000.00	-4,451.85	25.8%
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	2,733.38	12,000.00	-9,266.62	22.8%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	1,773.49	5,000.00	-3,226.51	35.5%
407.215 · Software	4,125.86	10,000.00	-5,874.14	41.3%
407.370 · Computer Services	2,171.25	15,000.00	-12,828.75	14.5%
Total 407.000 · DATA PROCESSING	8,070.60	30,000.00	-21,929.40	26.9%

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

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	44,548.39	50,000.00	-5,451.61	89.1%
408.319 - Special Projects	1,055.25	10,000.00	-8,944.75	10.6%
Total 408.000 - ENGINEERING SERVICES	45,603.64	60,000.00	-14,396.36	76.0%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	1,472.10	6,000.00	-4,527.90	24.5%
409.230 - Heating Fuel	14,789.16	35,000.00	-20,210.84	42.3%
409.300 - Facilities Maintenance	4,437.27	10,000.00	-5,562.73	44.4%
409.318 - Building Security Systems	323.79	7,000.00	-6,676.21	4.6%
409.360 - Public Utilities				
409.361 - Electricity	4,126.32	15,000.00	-10,873.68	27.5%
409.366 - Water	605.21	2,500.00	-1,894.79	24.2%
Total 409.360 - Public Utilities	4,731.53	17,500.00	-12,768.47	27.0%
409.367 - Trash Removal	534.88	4,000.00	-3,465.12	13.4%
Total 409.000 - GEN GOVT. BUILDINGS	26,288.73	79,500.00	-53,211.27	33.1%
410.000 - PUBLIC SAFETY				
410.500 - Police Services Contract	474,050.49	1,900,000.00	-1,425,949.51	25.0%
Total 410.000 - PUBLIC SAFETY	474,050.49	1,900,000.00	-1,425,949.51	25.0%
411.000 - FIRE				
411.300 - Building Capital Reserve	3,035.31	90,000.00	-86,964.69	3.4%
411.500 - Contributions	37,329.30	90,000.00	-52,670.50	41.5%
411.541 - Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 - Water Hydrant Assessment	20,294.62	82,000.00	-61,705.38	24.7%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	6,807.42	50,000.00	-43,192.58	13.6%
Total 411.000 - FIRE	67,466.85	472,000.00	-404,533.15	14.3%
412.000 - AMBULANCE				
412.300 - Ambulance Building Maintenance	51.87	2,500.00	-2,448.13	2.1%
412.542 - Operataton 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	22,633.85	135,000.00	-112,366.15	16.8%
413.121 - Sewage Enforcement Officer	766.13	1,500.00	-733.87	51.1%
413.200 - Supplies	646.56	1,000.00	-353.44	64.7%
413.325 - Postage	57.70	1,000.00	-942.30	5.8%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	24,104.24	139,000.00	-114,895.76	17.3%

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

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	750.00	3,000.00	-2,270.00	24.3%
414.116 - Zoning Hearing Bd Compensation	500.00	2,000.00	-1,500.00	25.0%
414.117 - Planning Commission Bd	950.00	2,500.00	-1,550.00	38.0%
414.120 - Legal	0.00	6,000.00	-6,000.00	0.0%
414.313 - Engineer	1,945.26	30,000.00	-28,054.74	6.5%
414.340 - Zoning Hearing Advertisements	2,419.18	4,000.00	-1,580.82	60.5%
Total 414.000 - PLANNING & ZONING	6,544.44	47,500.00	-40,955.56	13.8%
415.114 - EMERGENCY MANAGEMENT COORD	600.00	2,400.00	-1,800.00	25.0%
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	1,262.25	12,000.00	-10,737.75	10.5%
Total 426.000 - SANITATION EXPENSE	1,262.25	12,000.00	-10,737.75	10.5%
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	141,286.77	755,000.00	-613,713.23	18.7%
430.245 - Supplies	4,468.74	10,000.00	-5,531.26	44.7%
430.300 - Facilities Maintenance	442.75	2,000.00	-1,557.25	22.1%
430.320 - Telephone				
430.321 - Local	145.74	700.00	-554.26	20.8%
430.329 - Wireless	313.59	2,300.00	-1,986.41	13.6%
Total 430.320 - Telephone	459.33	3,000.00	-2,540.67	15.3%
430.330 - Heating Fuel	5,553.17	14,000.00	-8,446.83	39.7%
430.360 - Electricity	1,188.24	3,500.00	-2,311.76	33.9%
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	568.00	8,000.00	-7,432.00	7.1%
430.740 - Equipment Purchase	0.00	10,000.00	-10,000.00	0.0%
430.750 - Misc. Shop Tools & Equipment	383.80	5,000.00	-4,616.20	7.7%
Total 430.000 - HWYS., ROADS & STREETS	154,380.80	813,500.00	-659,119.20	19.0%
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	1,984.66	15,000.00	-13,015.34	13.2%
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%
433.360 - Traffic signal electric	1,283.35	4,000.00	-2,716.65	32.1%
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	3,433.01	39,000.00	-35,566.99	8.8%

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

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
434.00 - STREET LIGHTING				
434.360 - St. Light. Electricity	1,103.84	4,000.00	-2,896.16	27.6%
Total 434.00 - STREET LIGHTING	1,103.84	4,000.00	-2,896.16	27.6%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	615.61	7,500.00	-6,884.39	8.2%
437.213 - Equipment Parts & Supplies	16,333.90	55,000.00	-38,666.10	29.7%
437.233 - Equipment Motor Fuel	12,242.69	45,000.00	-32,757.31	27.2%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	29,192.20	107,500.00	-78,307.80	27.2%
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	525.71	7,000.00	-6,474.29	7.5%
Total 438.000 - HIGHWAY MAINT & REPAIR	525.71	38,500.00	-37,974.29	1.4%
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 PRJCTS	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	1,079.89	5,000.00	-3,920.11	21.6%
Total 452.000 - RECREATION & CULTURE	1,580.89	24,000.00	-22,419.11	6.6%
454.000 - PARKS				
454.200 - Park supplies	1,888.08	10,000.00	-8,111.92	18.9%
454.230 - Fuel	1,298.47	5,000.00	-3,701.53	26.0%
454.370 - Park Facilities Maintenance	5,392.15	10,000.00	-4,607.85	53.9%
454.500 - Contracted Services	255.00	5,000.00	-4,745.00	5.1%
454.600 - Capital Construction	237.00			
Total 454.000 - PARKS	9,070.70	30,000.00	-20,929.30	30.2%
456.000 - LIBRARY				
456.520 - Library Contribution	21,236.73	85,000.00	-63,763.27	25.0%
Total 456.000 - LIBRARY	21,236.73	85,000.00	-63,763.27	25.0%
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 March 2023

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	15,081.60	80,000.00	-64,918.40	18.9%
481.200 · Medicare Employer Paid	3,527.14	20,000.00	-16,472.86	17.6%
481.300 · Unemployment Comp Employer Paid	0.00	3,500.00	-3,500.00	0.0%
483.197 · Non-Uniform Pension Plan Contrib	634.94	130,000.00	-129,365.06	0.5%
483.310 · Pension Plan Admin Fees	0.00	5,000.00	-5,000.00	0.0%
484.354 · Workers Comp Insurance	10,647.50	45,000.00	-34,352.50	23.7%
487.196 · Health Insurance	105,607.32	423,000.00	-317,392.68	25.0%
487.197 · Other Group Benefits	8,770.18	28,000.00	-19,229.82	31.3%
Total 480.000 · INSURANCE & EMPLOYEE BENEFIT...	144,268.68	734,500.00	-590,231.32	19.6%
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	222.75			
Total Expense	1,188,449.48	5,385,100.00	-4,196,650.52	22.1%
Net Income	1,154,008.14	-410,700.00	1,564,708.14	-281.0%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of March 31, 2023

	<u>Mar 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	9,817.56
Total 106.000 · Host Fee Savings Account	<u>122,196.76</u>
Total Checking/Savings	<u>122,196.76</u>
Total Current Assets	<u>122,196.76</u>
TOTAL ASSETS	<u><u>122,196.76</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	22,868.53
Net Income	1,281.19
Total Equity	<u>122,196.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>122,196.76</u></u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	174,217.27
Total Checking/Savings	174,217.27
Total Current Assets	174,217.27
TOTAL ASSETS	<u>174,217.27</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	50,166.99
Net Income	373.02
Total Equity	174,217.27
TOTAL LIABILITIES & EQUITY	<u>174,217.27</u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	58,903.62
Total Checking/Savings	<u>58,903.62</u>
Total Current Assets	<u>58,903.62</u>
TOTAL ASSETS	<u>58,903.62</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	53,704.11
Net Income	<u>-10.82</u>
Total Equity	<u>58,903.62</u>
TOTAL LIABILITIES & EQUITY	<u>58,903.62</u>

LNT Open Space Fund-16

Balance Sheet

As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.001 · Park Benches	10,000.00
100.000 · Checking Account - Other	-13,190.00
Total 100.000 · Checking Account	-3,190.00
100.500 · Open Space Recreation- Sweep	1,006,607.71
102.000 · EIT Open Space - Restricted	1,911,636.31
106.000 · PLGIT Savings Account	150,104.11
Total Checking/Savings	3,065,158.13
Total Current Assets	3,065,158.13
TOTAL ASSETS	3,065,158.13
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,563,961.87
Net Income	-29,298.69
Total Equity	3,065,158.13
TOTAL LIABILITIES & EQUITY	3,065,158.13

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

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	212,666.38
106.000 · Swr/Signal PLUS Account	<u>139.74</u>
Total Checking/Savings	<u>212,806.12</u>
Total Current Assets	<u>212,806.12</u>
TOTAL ASSETS	<u>212,806.12</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-641,661.51
Net Income	<u>2,256.42</u>
Total Equity	<u>212,806.12</u>
TOTAL LIABILITIES & EQUITY	<u>212,806.12</u>

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

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	118,893.02
109.001 · Certificate of Deposit-Embassy	261,896.23
Total Checking/Savings	<u>380,789.25</u>
Total Current Assets	<u>380,789.25</u>
TOTAL ASSETS	<u>380,789.25</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	380,754.61
Net Income	34.64
Total Equity	<u>380,789.25</u>
TOTAL LIABILITIES & EQUITY	<u>380,789.25</u>

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

	Mar 31, 23
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	45,652.70
106.003 · OFFICE EQUIPMENT	19,387.87
106.004 · SPECIAL PROJECTS	81,052.72
106.006 · POLICE EQUIPMENT (CRPD)	22,570.00
106.000 · Capital Reserve Savings Account - Other	2,958.51
Total 106.000 · Capital Reserve Savings Account	171,621.80
Total Checking/Savings	171,621.80
Total Current Assets	171,621.80
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	171,702.31
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	28,787.61
Net Income	-66,052.98
Total Equity	171,702.31
TOTAL LIABILITIES & EQUITY	171,702.31

LNT Capital Reserve Fire-31
Balance Sheet
As of February 28, 2023

	<u>Feb 28, 23</u>
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

04/18/23

As of March 31, 2023

Accrual Basis

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	447,913.64
Total Checking/Savings	<u>447,913.64</u>
Total Current Assets	<u>447,913.64</u>
TOTAL ASSETS	<u>447,913.64</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	447,012.66
Net Income	900.98
Total Equity	<u>447,913.64</u>
TOTAL LIABILITIES & EQUITY	<u>447,913.64</u>

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	110,283.24
Total Checking/Savings	110,283.24
Total Current Assets	110,283.24
TOTAL ASSETS	<u>110,283.24</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	113,301.25
Net Income	-3,018.01
Total Equity	110,283.24
TOTAL LIABILITIES & EQUITY	<u>110,283.24</u>

9:46 AM

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of March 31, 2023

04/18/23

Accrual Basis

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-7,037.00
104.500 · Recycling - Sweep Account	136,883.61
Total Checking/Savings	<u>129,846.61</u>
Total Current Assets	<u>129,846.61</u>
TOTAL ASSETS	<u>129,846.61</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	135,967.74
Net Income	-6,121.13
Total Equity	<u>129,846.61</u>
TOTAL LIABILITIES & EQUITY	<u>129,846.61</u>

LNT Liquid Fuels Fund-35

Balance Sheet

As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 - SLF Savings Account	323,847.18
Total Checking/Savings	<u>323,847.18</u>
Total Current Assets	<u>323,847.18</u>
TOTAL ASSETS	<u>323,847.18</u>
LIABILITIES & EQUITY	
Equity	
270.000 - Opening Bal Equity	109,419.53
3900 - Retained Earnings	-71,428.40
Net Income	<u>285,856.05</u>
Total Equity	<u>323,847.18</u>
TOTAL LIABILITIES & EQUITY	<u>323,847.18</u>

10:03 AM

04/18/23

Accrual Basis

LNT Traffic Impact Account

Balance Sheet

As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 Traffic Impact - Sweep	1,430,790.61
109.000 Certificate of Deposit	527,159.35
Total Checking/Savings	<u>1,957,949.96</u>
Total Current Assets	<u>1,957,949.96</u>
TOTAL ASSETS	<u>1,957,949.96</u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,475,226.24
Net Income	<u>-17,276.28</u>
Total Equity	<u>1,957,949.96</u>
TOTAL LIABILITIES & EQUITY	<u>1,957,949.96</u>

10:28 AM

04/18/23

Accrual Basis

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of March 31, 2023

	<u>Mar 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><u>692,073.13</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	692,073.13
Total Equity	<u>692,073.13</u>
TOTAL LIABILITIES & EQUITY	<u><u>692,073.13</u></u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	18,266.20
Total Checking/Savings	<u>18,266.20</u>
Total Current Assets	<u>18,266.20</u>
TOTAL ASSETS	<u>18,266.20</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	6,822.17
Net Income	<u>11,444.03</u>
Total Equity	<u>18,266.20</u>
TOTAL LIABILITIES & EQUITY	<u>18,266.20</u>

Lower Nazareth Township Sewer Department

Balance Sheet

As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Sewer - Sweep Account	477,487.08
Total Checking/Savings	<u>477,487.08</u>
Total Current Assets	<u>477,487.08</u>
TOTAL ASSETS	<u>477,487.08</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	470,648.98
Net Income	6,838.10
Total Equity	<u>477,487.08</u>
TOTAL LIABILITIES & EQUITY	<u>477,487.08</u>

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

	Mar 31, 23
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	692.40
102.000 · SAVINGS ACCOUNTS - LAB	1,027,846.06
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	19,597.54
Total Checking/Savings	1,048,136.60
Total Current Assets	1,048,136.60
TOTAL ASSETS	1,048,136.60
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	131,570.37
Net Income	70,165.01
Total Equity	1,045,806.09
TOTAL LIABILITIES & EQUITY	1,048,136.60

Lower Nazareth Township
Balance Sheet
As of March 31, 2023

	Mar 31, 23
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	125,803.46
100.000 · Checking Account - Other	-146,730.93
Total 100.000 · Checking Account	348.36
100.500 · D&I Checking - Sweep Account	150,352.70
Total Checking/Savings	150,701.06
Total Current Assets	150,701.06
TOTAL ASSETS	150,701.06
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	55,197.13
Net Income	34,790.40
Total Equity	150,701.06
TOTAL LIABILITIES & EQUITY	150,701.06