



**Lower Nazareth Township**  
**Financial Report**  
*April 2023*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Apr-23

|   |                            |
|---|----------------------------|
| <b>General Fund - 01</b>                              | \$ 2,911,339               |
| <b>Special Revenue Fund - Host Fee - 05</b>           | \$ 129,639                 |
| <b>Palmer Sewer Fund - 08</b>                         | \$ 174,375                 |
| <b>Nazareth Sewer Fund - 09</b>                       | \$ 58,888                  |
| <b>Capital Reserve</b>                                |                            |
| <b>Open Space Recreation Fund - 16 - CASH</b>         | \$ 1,152,544               |
| <b>Capital Reserve</b>                                |                            |
| <b>Open Space Restricted Fund - 16 - EIT</b>          | \$ 1,962,936               |
| <b>Capital Reserve</b>                                |                            |
| <b>Open Space Recreation Fund - 16 - CD</b>           | \$ -                       |
| <b>Capital Reserve - Open Space Fund - 16 - TOTAL</b> | \$ 3,115,480               |
| <b>Capital Reserve - Sewer/Signals Fund - 18</b>      | \$ 209,063                 |
| <b>Fiscal Stability Fund - 95 - CASH</b>              | \$ 118,918                 |
| <b>Fiscal Stability Fund - 95 - CD</b>                | \$ 261,896                 |
| <b>Fiscal Stability Fund - 95 - TOTAL</b>             | \$ 380,815                 |
| <b>Capital Reserve - Municipal - 30</b>               | \$ 171,117                 |
| <b>Capital Reserve - Fire Fund - 31</b>               | \$ 267,661                 |
| <b>Highway Reconstruction/Rehabilitation -</b>        | \$ 448,319                 |
| <b>Capital Reserve - Equipment Replacement -</b>      | \$ 110,507                 |
| <b>Refuse/Recycling Collection - 33</b>               | \$ 165,036                 |
| <b>State Liquid Fuels Fund - 35</b>                   | \$ 325,088                 |
| <b>Traffic Impact - 091 - CASH</b>                    | \$ 1,425,511               |
| <b>Traffic Impact - 091 - CD</b>                      | \$ 527,159                 |
| <b>Traffic Impact - 091 - TOTAL</b>                   | \$ 1,952,670               |
| <b>LNT American Rescue Plan Funds</b>                 | \$ 692,073                 |
| <b>LNT Community Events</b>                           | \$ 13,875                  |
| <b><i>Total Township Funds...</i></b>                 | <b><u>\$11,125,944</u></b> |
| <br>  |                            |
| <b>Lower Nazareth Township Sewer Department</b>       | \$ 478,595                 |
| <b>Master Escrow Account</b>                          | \$ 1,074,191               |
| <b>Development &amp; Inspection Account</b>           | \$ 158,936                 |
| <b><i>Total Escrow Accounts...</i></b>                | <b><u>\$1,711,721</u></b>  |

**Lower Nazareth Township**  
**General Fund Balance Sheet**

As of April 30, 2023

|  | Apr 30, 23          |
|--|---------------------|
| <b>ASSETS</b>                              |                     |
| <b>Current Assets</b>                      |                     |
| <b>Checking/Savings</b>                    |                     |
| 100.000 · Checking Account                 | -5,933.91           |
| 100.500 · Checking - ICS Sweep Account     | 2,398,077.54        |
| 105.000 · Payroll Account                  | -680.66             |
| 105.500 · Payroll - ICS Sweep Account      | 46,018.45           |
| 106.100 · PLGIT Account                    | 114,782.99          |
| 106.200 · Real Estate Tax Collections      | 356,574.56          |
| 110.000 · Petty Cash                       | 250.00              |
|  | 2,909,088.97        |
| <b>Total Checking/Savings</b>              | 2,909,088.97        |
| <b>Total Current Assets</b>                | 2,909,088.97        |
| <b>Other Assets</b>                        |                     |
| 130.500 · Due from Master Escrow Account   | 2,250.00            |
|  | 2,250.00            |
| <b>Total Other Assets</b>                  | 2,250.00            |
| <b>TOTAL ASSETS</b>                        | <b>2,911,338.97</b> |
| <b>LIABILITIES &amp; EQUITY</b>            |                     |
| <b>Liabilities</b>                         |                     |
| <b>Current Liabilities</b>                 |                     |
| <b>Other Current Liabilities</b>           |                     |
| 210.000 · PAYROLL LIABILITIES              |                     |
| 212 · Earned Income Tax Withheld           | 1,157.83            |
| 219 · Occup Privilege Tax Withheld         | 64.00               |
| 223 · Unemployment Withheld                | 51.01               |
|  | 1,272.84            |
| <b>Total 210.000 · PAYROLL LIABILITIES</b> | 1,272.84            |
| <b>Total Other Current Liabilities</b>     | 1,272.84            |
| <b>Total Current Liabilities</b>           | 1,272.84            |
| <b>Total Liabilities</b>                   | 1,272.84            |
| <b>Equity</b>                              |                     |
| 270 · Opening Bal Equity                   | 771,852.48          |
| 3900 · Retained Earnings                   | 881,356.39          |
| Net Income                                 | 1,256,857.26        |
|  | 2,910,066.13        |
| <b>Total Equity</b>                        | 2,910,066.13        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>      | <b>2,911,338.97</b> |

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

05/18/23

|  | Jan - Apr 23 | Budget       | \$ Over Budget | % of Budget |
|--|--------------|--------------|----------------|-------------|
| <b>Income</b>  |              |              |                |             |
| 300.000 · TAXES  |              |              |                |             |
| 301.000 · REAL PROPERTY TAXES                          |              |              |                |             |
| 301.100 · Real Estate - Current                        | 1,933,120.86 | 2,025,000.00 | -91,879.14     | 95.5%       |
| 301.400 · Real Estate - Delinquent                     | 1,207.53     | 25,000.00    | -23,792.47     | 4.8%        |
| <b>Total 301.000 · REAL PROPERTY TAXES</b>             | 1,934,328.39 | 2,050,000.00 | -115,671.61    | 94.4%       |
| 310.000 · LOCAL ENABLING ACT TAXES                     |              |              |                |             |
| 310.100 · Real Estate Transfer Tax                     | 63,626.89    | 300,000.00   | -236,373.11    | 21.2%       |
| 310.210 · Earned Income - Current                      | 86,310.39    | 1,300,000.00 | -1,213,689.61  | 6.6%        |
| 310.220 · Earned Income - Prior                        | 528,591.01   | 450,000.00   | 78,591.01      | 117.5%      |
| 310.510 · Local Services Tax                           | 126,411.99   | 425,000.00   | -298,588.01    | 29.7%       |
| <b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>        | 804,940.28   | 2,475,000.00 | -1,670,059.72  | 32.5%       |
| <b>Total 300.000 · TAXES</b>                           | 2,739,268.67 | 4,525,000.00 | -1,785,731.33  | 60.5%       |
| 320.000 · LICENSES & PERMITS                           |              |              |                |             |
| 321.800 · Cable TV franchise                           | 23,765.39    | 95,000.00    | -71,234.61     | 25.0%       |
| <b>Total 320.000 · LICENSES &amp; PERMITS</b>          | 23,765.39    | 95,000.00    | -71,234.61     | 25.0%       |
| 330.000 · FINES & FORFEITS                             |              |              |                |             |
| 331.110 · Vehicle Code Violations                      | 9,939.69     | 30,000.00    | -20,060.31     | 33.1%       |
| 331.122 · Ordinance Violations                         | 4,682.35     | 4,000.00     | 682.35         | 117.1%      |
| <b>Total 330.000 · FINES &amp; FORFEITS</b>            | 14,622.04    | 34,000.00    | -19,377.96     | 43.0%       |
| 340.000 · INTEREST, RENTS & ROYALTIES                  |              |              |                |             |
| 341.000 · Interest Earnings                            |              |              |                |             |
| 341.01 · Interest on checking                          | 3,865.29     | 100.00       | 3,765.29       | 3,865.3%    |
| 341.02 · Interest on Savings                           | 1,665.91     | 100.00       | 1,565.91       | 1,665.9%    |
| <b>Total 341.000 · Interest Earnings</b>               | 5,531.20     | 200.00       | 5,331.20       | 2,765.6%    |
| 342.000 · Rents and Royalties                          |              |              |                |             |
| 342.20 · Property Rental Income                        | 11,750.38    | 70,000.00    | -58,249.62     | 16.8%       |
| <b>Total 342.000 · Rents and Royalties</b>             | 11,750.38    | 70,000.00    | -58,249.62     | 16.8%       |
| <b>Total 340.000 · INTEREST, RENTS &amp; ROYALTIES</b> | 17,281.58    | 70,200.00    | -52,918.42     | 24.6%       |
| 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%        |
| <b>Total 355.000 · STATE SHARED REVENUES</b>           | 200.00       | 169,200.00   | -169,000.00    | 0.1%        |
| <b>Total 350.000 · INTERGOVERNMENTAL REVENUE...</b>    | 200.00       | 169,200.00   | -169,000.00    | 0.1%        |
| 360.000 · CHARGES FOR SERVICES                         |              |              |                |             |
| 361.000 · General Government                           | 12,896.00    | 12,000.00    | 896.00         | 107.5%      |
| 361.310 · Subdivision & Land Development               | 13,550.00    | 4,000.00     | 9,550.00       | 338.8%      |

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

|  | Jan - Apr 23        | Budget              | \$ Over Budget       | % of Budget   |
|--|---------------------|---------------------|----------------------|---------------|
| 361.500 - Maps & Publications                  | 482.04              | 250.00              | 232.04               | 192.8%        |
| 361.57 - Misc. Publications/Copying            |                     |                     |                      |               |
| <b>Total 361.500 - Maps &amp; Publications</b> | <b>482.04</b>       | <b>250.00</b>       | <b>232.04</b>        | <b>192.8%</b> |
| <b>Total 361.000 - General Government</b>      | <b>26,928.04</b>    | <b>16,250.00</b>    | <b>10,678.04</b>     | <b>165.7%</b> |
| 362.000 - PUBLIC SAFETY                        |                     |                     |                      |               |
| 362.140 - Alarm Permits                        | 50.00               | 100.00              | -50.00               | 50.0%         |
| 362.410 - Building & Zoning Permits            | 7,156.00            | 20,000.00           | -12,844.00           | 35.8%         |
| 362.440 - Sewer Permits                        | 350.00              | 1,000.00            | -650.00              | 35.0%         |
| 362.451 - Use & Occupancy Permits              | 515.00              | 50.00               | 465.00               | 1,030.0%      |
| 362.452 - Moving Records                       | 120.00              | 500.00              | -380.00              | 24.0%         |
| 362.470 - Driveway Permits                     | 250.00              | 2,000.00            | -1,750.00            | 12.5%         |
| 362.480 - Grading Permits                      | 1,670.00            | 15,000.00           | -13,330.00           | 11.1%         |
| 362.481 - Swimming Pool Grading Permits        | 2,100.00            | 6,000.00            | -3,900.00            | 35.0%         |
| 362.490 - Peddling Permit                      | 75.00               | 50.00               | 25.00                | 150.0%        |
| <b>Total 362.000 - PUBLIC SAFETY</b>           | <b>12,286.00</b>    | <b>44,700.00</b>    | <b>-32,414.00</b>    | <b>27.5%</b>  |
| <b>Total 360.000 - CHARGES FOR SERVICES</b>    | <b>39,214.04</b>    | <b>60,950.00</b>    | <b>-21,735.96</b>    | <b>64.3%</b>  |
| 367.000 - CULTURE-RECREATION                   |                     |                     |                      |               |
| 367.300 - Summer Park Program                  | 9,275.00            | 17,500.00           | -8,225.00            | 53.0%         |
| 367.350 - Field Use Fees                       | 1,500.00            | 2,500.00            | -1,000.00            | 60.0%         |
| <b>Total 367.000 - CULTURE-RECREATION</b>      | <b>10,775.00</b>    | <b>20,000.00</b>    | <b>-9,225.00</b>     | <b>53.9%</b>  |
| 389.000 - MISCELLANEOUS INCOME                 | 0.00                | 50.00               | -50.00               | 0.0%          |
| 392.000 - INTERFUND TRANSFER                   | 1.00                |                     |                      |               |
| 395.000 - Refund of Prior Yr Expenditures      | 123.00              |                     |                      |               |
| 49900 - Uncategorized Income                   | 0.00                |                     |                      |               |
| <b>Total Income</b>                            | <b>2,845,250.72</b> | <b>4,974,400.00</b> | <b>-2,129,149.28</b> | <b>57.2%</b>  |
| <b>Gross Profit</b>                            | <b>2,845,250.72</b> | <b>4,974,400.00</b> | <b>-2,129,149.28</b> | <b>57.2%</b>  |
| Expense  |                     |                     |                      |               |
| 400.000 - GENERAL GOVERNMENT                   |                     |                     |                      |               |
| 400.105 - Salary                               | 4,166.60            | 12,500.00           | -8,333.40            | 33.3%         |
| 400.215 - Postage                              | 4,696.14            | 7,500.00            | -2,803.86            | 62.6%         |
| 400.300 - Miscellaneous                        | 0.00                | 50.00               | -50.00               | 0.0%          |
| 400.310 - Stenographer/BOS                     | 930.00              | 2,000.00            | -1,070.00            | 46.5%         |
| 400.320 - Telephone                            |                     |                     |                      |               |
| 400.321 - Local                                | 1,394.74            | 5,000.00            | -3,605.26            | 27.9%         |
| 400.324 - Wireless                             | 1,318.92            | 4,500.00            | -3,181.08            | 29.3%         |
| <b>Total 400.320 - Telephone</b>               | <b>2,713.66</b>     | <b>9,500.00</b>     | <b>-6,786.34</b>     | <b>28.6%</b>  |
| 400.340 - Advertising                          | 3,212.32            | 10,000.00           | -6,787.68            | 32.1%         |
| 400.342 - Public Relations Printing            | 6,195.00            | 11,000.00           | -4,805.00            | 56.3%         |
| 400.374 - Maintenance Agreements               | 3,790.53            | 17,000.00           | -13,209.47           | 22.3%         |
| 400.384 - Office Equipment Rental              | 360.00              | 750.00              | -390.00              | 48.0%         |
| 400.420 - Dues & Subscriptions                 | 2,556.48            | 4,000.00            | -1,443.52            | 63.9%         |
| 400.460 - Meetings & Continuing Education      | 789.15              | 8,000.00            | -7,210.85            | 9.9%          |
| <b>Total 400.000 - GENERAL GOVERNMENT</b>      | <b>29,409.88</b>    | <b>82,300.00</b>    | <b>-52,890.12</b>    | <b>35.7%</b>  |

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

05/18/23

|  | Jan - Apr 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%         |
| <b>Total 402.000 · AUDITING</b>                        | <b>20.00</b>      | <b>11,050.00</b>  | <b>-11,030.00</b>  | <b>0.2%</b>  |
| 403.000 · TAX COLLECTION                               |                   |                   |                    |              |
| 403.105 · R.E. Tax Collector Salary                    | 5,765.50          | 8,000.00          | -2,234.50          | 72.1%        |
| 403.110 · EIT Collection Wages                         | 0.00              | 2,500.00          | -2,500.00          | 0.0%         |
| 403.201 · Real Estate Collection Supplies              | 2,100.00          | 200.00            | 2,000.00           | 0.0%         |
| 403.213 · Office Equipment                             | 0.00              | 50.00             | -50.00             | 0.0%         |
| 403.215 · EIT Postage                                  | 0.00              | 1,700.00          | -1,700.00          | 0.0%         |
| 403.216 · Real Estate Postage                          | 0.00              | 400.00            | -400.00            | 0.0%         |
| 403.317 · Tax Collection Committee Servc               | 471.10            | 2,500.00          | -2,028.90          | 18.8%        |
| 403.319 · Tax Refunds                                  | 1,522.00          | 1,600.00          | -78.00             | 95.1%        |
| 403.350 · Insurance & Bonding                          | 0.00              | 500.00            | -500.00            | 0.0%         |
| 403.430 · Tax Appeals                                  |                   |                   |                    |              |
| <b>Total 403.000 · TAX COLLECTION</b>                  | <b>9,858.60</b>   | <b>17,450.00</b>  | <b>-7,591.40</b>   | <b>56.5%</b> |
| 404.000 · SOLICITOR/LEGAL                              |                   |                   |                    |              |
| 404.310 · Legal Services                               | 23,507.25         | 65,000.00         | -41,492.75         | 36.2%        |
| 404.314 · Legal Services - Human Resource              | 0.00              | 1,500.00          | -1,500.00          | 0.0%         |
| <b>Total 404.000 · SOLICITOR/LEGAL</b>                 | <b>23,507.25</b>  | <b>66,500.00</b>  | <b>-42,992.75</b>  | <b>35.3%</b> |
| 405.000 · PERSONNEL SERVICES                           |                   |                   |                    |              |
| 405.140 · Office Staff Wages                           | 95,680.26         | 340,000.00        | -244,319.74        | 28.1%        |
| 405.200 · Office Supplies                              | 1,682.44          | 8,000.00          | -6,317.56          | 21.0%        |
| 405.300 · Bond   | 2,797.68          | 1,500.00          | 1,297.68           | 186.5%       |
| <b>Total 405.000 · PERSONNEL SERVICES</b>              | <b>100,160.38</b> | <b>349,500.00</b> | <b>-249,339.62</b> | <b>28.7%</b> |
| 406.000 · GENERAL GOVT. ADMINISTRATION                 |                   |                   |                    |              |
| 406.280 · General Administrative Expense               |                   |                   |                    |              |
| 406.316 · Drug Testing                                 | 2,315.31          | 3,000.00          | -684.69            | 77.2%        |
| 406.317 · Employee Record Checks                       | 120.00            | 200.00            | -80.00             | 60.0%        |
| 406.318 · Bank Fees                                    | 0.00              | 100.00            | -100.00            | 0.0%         |
| 406.319 · Reimburse private prop damage                | 179.78            | 200.00            | -20.22             | 89.9%        |
| 406.325 · Internet fees / Website Develop              | 80.70             | 500.00            | -419.30            | 16.1%        |
| 406.331 · Mileage                                      | 2,260.09          | 6,000.00          | -3,739.91          | 37.7%        |
| 406.338 · Highway/Toll Reimbursement                   | 0.00              | 200.00            | -200.00            | 0.0%         |
| 406.341 · Personnel Advertising                        | 0.00              | 100.00            | -100.00            | 0.0%         |
| 406.421 · License & Permit Renewal                     | 0.00              | 1,500.00          | -1,500.00          | 0.0%         |
| 406.000 · GENERAL GOVT. ADMINISTRATION - ...           | 50.65             | 200.00            | -200.00            | 0.0%         |
| <b>Total 406.000 · GENERAL GOVT. ADMINISTRATION...</b> | <b>5,006.53</b>   | <b>12,000.00</b>  | <b>-6,993.47</b>   | <b>41.7%</b> |
| 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%        |
| <b>Total 407.000 · DATA PROCESSING</b>                 | <b>8,070.60</b>   | <b>30,000.00</b>  | <b>-21,929.40</b>  | <b>26.9%</b> |

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

|   | Jan - Apr 23      | Budget              | \$ Over Budget       | % of Budget  |
|---|-------------------|---------------------|----------------------|--------------|
| 408.000 - ENGINEERING SERVICES              |                   |                     |                      |              |
| 408.310 - Engineering Services - Gen Con    | 54,563.77         | 50,000.00           | 4,563.77             | 109.1%       |
| 408.319 - Special Projects                  | 1,055.25          | 10,000.00           | -8,944.75            | 10.6%        |
| <b>Total 408.000 - ENGINEERING SERVICES</b> | <b>55,619.02</b>  | <b>60,000.00</b>    | <b>-4,380.98</b>     | <b>92.7%</b> |
| 409.000 - GEN GOVT. BUILDINGS               |                   |                     |                      |              |
| 409.200 - Supplies                          | 2,317.49          | 6,000.00            | -3,682.51            | 38.6%        |
| 409.230 - Heating Fuel                      | 15,603.73         | 35,000.00           | -19,396.27           | 44.6%        |
| 409.300 - Facilities Maintenance            | 6,651.01          | 10,000.00           | -3,348.99            | 66.5%        |
| 409.318 - Building Security Systems         | 323.79            | 7,000.00            | -6,676.21            | 4.6%         |
| 409.360 - Public Utilities                  |                   |                     |                      |              |
| 409.361 - Electricity                       | 5,453.96          | 15,000.00           | -9,546.04            | 36.4%        |
| 409.366 - Water                             | 845.21            | 2,500.00            | -1,654.79            | 33.8%        |
| <b>Total 409.360 - Public Utilities</b>     | <b>6,299.17</b>   | <b>17,500.00</b>    | <b>-11,200.83</b>    | <b>36.0%</b> |
| 409.367 - Trash Removal                     | 622.88            | 4,000.00            | -3,377.12            | 15.6%        |
| <b>Total 409.000 - GEN GOVT. BUILDINGS</b>  | <b>31,818.07</b>  | <b>79,500.00</b>    | <b>-47,681.93</b>    | <b>40.0%</b> |
| 410.000 - PUBLIC SAFETY                     |                   |                     |                      |              |
| 410.500 - Police Services Contract          | 632,067.32        | 1,900,000.00        | -1,267,932.68        | 33.3%        |
| <b>Total 410.000 - PUBLIC SAFETY</b>        | <b>632,067.32</b> | <b>1,900,000.00</b> | <b>-1,267,932.68</b> | <b>33.3%</b> |
| 411.000 - FIRE                              |                   |                     |                      |              |
| 411.300 - Building Capital Reserve          | 4,047.08          | 90,000.00           | -85,952.92           | 4.5%         |
| 411.500 - Contributions                     | 40,427.81         | 90,000.00           | -49,572.19           | 44.9%        |
| 411.541 - Fire Relief                       | 0.00              | 80,000.00           | -80,000.00           | 0.0%         |
| 411.600 - Water Hydrant Assessment          | 40,601.16         | 82,000.00           | -41,398.84           | 49.5%        |
| 411.700 - Truck Capital Reserve             | 0.00              | 80,000.00           | -80,000.00           | 0.0%         |
| 411.740 - Equipment Purchase                | 9,076.56          | 50,000.00           | -40,923.44           | 18.2%        |
| <b>Total 411.000 - FIRE</b>                 | <b>94,152.61</b>  | <b>472,000.00</b>   | <b>-377,847.39</b>   | <b>19.9%</b> |
| 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%         |
| <b>Total 412.000 - AMBULANCE</b>            | <b>51.87</b>      | <b>32,500.00</b>    | <b>-32,448.13</b>    | <b>0.2%</b>  |
| 413.000 - CODE ENFORCEMENT                  |                   |                     |                      |              |
| 413.100 - Zoning Administrator              | 30,745.81         | 135,000.00          | -104,254.19          | 22.8%        |
| 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                           | 134.30            | 1,000.00            | -865.70              | 13.4%        |
| 413.400 - Court Costs                       | 0.00              | 500.00              | -500.00              | 0.0%         |
| <b>Total 413.000 - CODE ENFORCEMENT</b>     | <b>32,292.80</b>  | <b>139,000.00</b>   | <b>-106,707.20</b>   | <b>23.2%</b> |

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

05/18/23

|   | Jan - Apr 23      | Budget            | \$ Over Budget     | % of Budget  |
|---|-------------------|-------------------|--------------------|--------------|
| 414.000 · PLANNING & ZONING                       |                   |                   |                    |              |
| 414.112 · Stenographer, ZH & PC                   | 905.00            | 3,000.00          | -2,095.00          | 30.2%        |
| 414.116 · Zoning Hearing Bd Compensation          | 700.00            | 2,000.00          | -1,300.00          | 35.0%        |
| 414.117 · Planning Commission Bd Compensation     | 1,200.00          | 2,500.00          | -1,300.00          | 48.0%        |
| 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           | 3,157.36          | 4,000.00          | -842.64            | 78.9%        |
| <b>Total 414.000 · PLANNING &amp; ZONING</b>      | <b>7,907.62</b>   | <b>47,500.00</b>  | <b>-39,592.38</b>  | <b>16.6%</b> |
| 415.114 · EMERGENCY MANAGEMENT COORD              | 800.00            | 2,400.00          | -1,600.00          | 33.3%        |
| 419.540 · EMS Notification System Service         | 2,696.94          | 3,000.00          | -303.06            | 89.9%        |
| 422.450 · Animal Control                          | 6,922.00          | 13,900.00         | -6,978.00          | 49.8%        |
| 426.000 · SANITATION EXPENSE                      |                   |                   |                    |              |
| 426.115 · Recycling Collection Wages              | 2,205.75          | 12,000.00         | -9,794.25          | 18.4%        |
| <b>Total 426.000 · SANITATION EXPENSE</b>         | <b>2,205.75</b>   | <b>12,000.00</b>  | <b>-9,794.25</b>   | <b>18.4%</b> |
| 429.000 · PUBLIC WORKS - SANITATION               |                   |                   |                    |              |
| 429.364 · Sanitary Sewer Expenses                 | 5,063.25          | 9,500.00          | -4,436.75          | 53.3%        |
| <b>Total 429.000 · PUBLIC WORKS - SANITATION</b>  | <b>5,063.25</b>   | <b>9,500.00</b>   | <b>-4,436.75</b>   | <b>53.3%</b> |
| 430.000 · HWYS., ROADS & STREETS                  |                   |                   |                    |              |
| 430.100 · Personnel Services                      | 189,528.00        | 755,000.00        | -565,472.00        | 25.1%        |
| 430.245 · Supplies                                | 4,842.38          | 10,000.00         | -5,157.62          | 48.4%        |
| 430.300 · Facilities Maintenance                  | 442.75            | 2,000.00          | -1,557.25          | 22.1%        |
| 430.320 · Telephone                               |                   |                   |                    |              |
| 430.321 · Local                                   | 194.32            | 700.00            | -505.68            | 27.8%        |
| 430.329 · Wireless                                | 418.08            | 2,300.00          | -1,881.92          | 18.2%        |
| <b>Total 430.320 · Telephone</b>                  | <b>612.40</b>     | <b>3,000.00</b>   | <b>-2,387.60</b>   | <b>20.4%</b> |
| 430.530 · Heating Fuel                            | 7,024.48          | 14,000.00         | -6,975.52          | 50.2%        |
| 430.360 · Electricity                             | 1,577.82          | 3,500.00          | -1,922.18          | 45.1%        |
| 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%         |
| <b>Total 430.000 · HWYS., ROADS &amp; STREETS</b> | <b>205,009.63</b> | <b>813,500.00</b> | <b>-608,490.37</b> | <b>25.2%</b> |
| 432.000 · WINTER MAINTENANCE                      |                   |                   |                    |              |
| 432.100 · Winter Maintenance Materials            | 29,288.95         | 80,000.00         | -50,711.05         | 36.6%        |
| <b>Total 432.000 · WINTER MAINTENANCE</b>         | <b>29,288.95</b>  | <b>80,000.00</b>  | <b>-50,711.05</b>  | <b>36.6%</b> |
| 433.000 · TRAFFIC CONTROL DEVICES                 |                   |                   |                    |              |
| 433.200 · Traffic signs                           | 3,211.92          | 15,000.00         | -11,788.08         | 21.4%        |
| 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                 | 1,706.35          | 4,000.00          | -2,293.65          | 42.7%        |
| 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%         |
| <b>Total 433.000 · TRAFFIC CONTROL DEVICES</b>    | <b>5,083.27</b>   | <b>39,000.00</b>  | <b>-33,916.73</b>  | <b>13.0%</b> |



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

|   | Jan - Apr 23     | Budget            | \$ Over Budget    | % of Budget  |
|---|------------------|-------------------|-------------------|--------------|
| 434.00 - STREET LIGHTING                                    |                  |                   |                   |              |
| 434.360 - St. Light. Electricity                            | 1,449.22         | 4,000.00          | -2,550.78         | 36.2%        |
| <b>Total 434.00 - STREET LIGHTING</b>                       | <b>1,449.22</b>  | <b>4,000.00</b>   | <b>-2,550.78</b>  | <b>36.2%</b> |
| 437.000 - EQUIPMENT REPAIRS-FUEL                            |                  |                   |                   |              |
| 437.200 - Tool & Equipment Repairs                          | 1,063.61         | 7,500.00          | -6,436.39         | 14.2%        |
| 437.213 - Equipment Parts & Supplies                        | 18,886.57        | 55,000.00         | -36,113.43        | 34.3%        |
| 437.233 - Equipment Motor Fuel                              | 12,242.69        | 45,000.00         | -32,757.31        | 27.2%        |
| <b>Total 437.000 - EQUIPMENT REPAIRS-FUEL</b>               | <b>32,192.87</b> | <b>107,500.00</b> | <b>-75,307.13</b> | <b>29.9%</b> |
| 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%         |
| <b>Total 438.000 - HIGHWAY MAINT &amp; REPAIR</b>           | <b>525.71</b>    | <b>38,500.00</b>  | <b>-37,974.29</b> | <b>1.4%</b>  |
| 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%         |
| <b>Total 439.000 - HWY CONST &amp; REBUILDING PRJCTS...</b> | <b>0.00</b>      | <b>25,500.00</b>  | <b>-25,500.00</b> | <b>0.0%</b>  |
| 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                       | 1,948.47         | 5,000.00          | -3,051.53         | 39.0%        |
| <b>Total 452.000 - RECREATION &amp; CULTURE</b>             | <b>2,449.47</b>  | <b>24,000.00</b>  | <b>-21,550.53</b> | <b>10.2%</b> |
| 454.000 - PARKS   |                  |                   |                   |              |
| 454.200 - Park supplies                                     | 2,017.80         | 10,000.00         | -7,982.20         | 20.2%        |
| 454.230 - Fuel  | 1,553.24         | 5,000.00          | -3,446.76         | 31.1%        |
| 454.370 - Park Facilities Maintenance                       | 8,202.08         | 10,000.00         | -1,797.92         | 82.0%        |
| 454.500 - Contracted Services                               | 510.00           | 5,000.00          | -4,490.00         | 10.2%        |
| 454.600 - Capital Construction                              | 237.00           |                   |                   |              |
| <b>Total 454.000 - PARKS</b>                                | <b>12,520.12</b> | <b>30,000.00</b>  | <b>-17,479.88</b> | <b>41.7%</b> |
| 456.000 - LIBRARY   |                  |                   |                   |              |
| 456.520 - Library Contribution                              | 28,315.64        | 85,000.00         | -56,684.36        | 33.3%        |
| <b>Total 456.000 - LIBRARY</b>                              | <b>28,315.64</b> | <b>85,000.00</b>  | <b>-56,684.36</b> | <b>33.3%</b> |
| 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%         |
| <b>Total 459.000 - TOWNSHIP EVENTS</b>                      | <b>0.00</b>      | <b>5,500.00</b>   | <b>-5,500.00</b>  | <b>0.0%</b>  |

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

|  | Jan - Apr 23        | Budget              | \$ Over Budget       | % of Budget    |
|--|---------------------|---------------------|----------------------|----------------|
| <b>480.000 • INSURANCE &amp; EMPLOYEE BENEFITS</b>       |                     |                     |                      |                |
| 481.100 • Social Security Employer Paid                  | 20,510.38           | 80,000.00           | -59,489.62           | 25.6%          |
| 481.200 • Medicare Employer Paid                         | 4,796.79            | 20,000.00           | -15,203.21           | 24.0%          |
| 481.300 • Unemployment Comp Employer Paid                | 0.00                | 3,500.00            | -3,500.00            | 0.0%           |
| 483.197 • Non-Uniform Pension Plan Contrib               | 847.10              | 130,000.00          | -129,152.90          | 0.7%           |
| 483.310 • Pension Plan Admin Fees                        | 3,950.00            | 5,000.00            | -1,050.00            | 79.0%          |
| 484.354 • Workers Comp Insurance                         | 16,467.00           | 45,000.00           | -28,533.00           | 36.6%          |
| 487.196 • Health Insurance                               | 140,809.76          | 423,000.00          | -282,190.24          | 33.3%          |
| 487.197 • Other Group Benefits                           | 9,896.06            | 28,000.00           | -18,103.94           | 35.3%          |
| <b>Total 480.000 • INSURANCE &amp; EMPLOYEE BENEFITS</b> | <b>197,277.09</b>   | <b>734,500.00</b>   | <b>-537,222.91</b>   | <b>26.9%</b>   |
| <b>486.000 • Insurance</b>                               |                     |                     |                      |                |
| 486.350 • Liability Insurance                            | 26,350.50           | 58,000.00           | -31,649.50           | 45.4%          |
| <b>Total 486.000 • Insurance</b>                         | <b>26,350.50</b>    | <b>58,000.00</b>    | <b>-31,649.50</b>    | <b>45.4%</b>   |
| <b>6561 • *Payroll Expenses</b>                          | <b>300.50</b>       |                     |                      |                |
| <b>Total Expense</b>                                     | <b>1,588,393.46</b> | <b>5,385,100.00</b> | <b>-3,796,706.54</b> | <b>29.5%</b>   |
| <b>Net Income</b>  | <b>1,256,857.26</b> | <b>-410,700.00</b>  | <b>1,667,557.26</b>  | <b>-306.0%</b> |

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of April 30, 2023

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|  | <u>Apr 30, 23</u>        |
|--|--------------------------|
| <b>ASSETS</b>                              |                          |
| Current Assets                             |                          |
| Checking/Savings                           |                          |
| 106.000 · Host Fee Savings Account         |                          |
| 106.001 · Road Account                     | 80,071.07                |
| 106.002 · Fire/Ambulance                   | 36,205.34                |
| 106.003 · Recycling                        | 3,059.47                 |
| 106.000 · Host Fee Savings Account - Other | 10,302.82                |
| Total 106.000 · Host Fee Savings Account   | <u>129,638.70</u>        |
| Total Checking/Savings                     | <u>129,638.70</u>        |
| Total Current Assets                       | <u>129,638.70</u>        |
| <b>TOTAL ASSETS</b>                        | <b><u>129,638.70</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>            |                          |
| Equity                                     |                          |
| 270.000 · Opening Bal Equity               | 98,047.04                |
| 3900 · Retained Earnings                   | 22,868.53                |
| Net Income                                 | 8,723.13                 |
| Total Equity                               | <u>129,638.70</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>      | <b><u>129,638.70</u></b> |

# LNT Palmer Sewer Fund - 08

## Balance Sheet

As of April 30, 2023

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|   | <u>Apr 30, 23</u>        |
|---|--------------------------|
| <b>ASSETS</b>                           |                          |
| Current Assets                          |                          |
| Checking/Savings                        |                          |
| 100.500 · Palmer Sewer - ICS Sweep Acct | 174,374.83               |
| Total Checking/Savings                  | <u>174,374.83</u>        |
| Total Current Assets                    | <u>174,374.83</u>        |
| <b>TOTAL ASSETS</b>                     | <b><u>174,374.83</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>         |                          |
| Equity                                  |                          |
| 270.000 · Opening Bal Equity            | 123,677.26               |
| 3900 · Retained Earnings                | 50,166.99                |
| Net Income                              | 530.58                   |
| Total Equity                            | <u>174,374.83</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <b><u>174,374.83</u></b> |

LNT Nazareth Sewer Fund - 09

**Balance Sheet**

As of April 30, 2023

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|   | <u>Apr 30, 23</u>       |
|---|-------------------------|
| <b>ASSETS</b>                             |                         |
| Current Assets                            |                         |
| Checking/Savings                          |                         |
| 100.500 · Nazareth Sewer - ICS Sweep Acct | 58,888.19               |
| Total Checking/Savings                    | <u>58,888.19</u>        |
| Total Current Assets                      | <u>58,888.19</u>        |
| <b>TOTAL ASSETS</b>                       | <b><u>58,888.19</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>           |                         |
| Equity                                    |                         |
| 270.000 · Opening Bal Equity              | 5,210.33                |
| 3900 · Retained Earnings                  | 53,704.11               |
| Net Income                                | <u>-26.25</u>           |
| Total Equity                              | <u>58,888.19</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>     | <b><u>58,888.19</u></b> |

# LNT Open Space Fund-16

## Balance Sheet

As of April 30, 2023

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|   | <u>Apr 30, 23</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      | -10,000.00                 |
|   | <hr/>                      |
| <b>Total 100.000 · Checking Account</b> | <b>0.00</b>                |
| 100.500 · Open Space Recreation- Sweep  | 1,001,864.72               |
| 102.000 · EIT Open Space - Restricted   | 1,962,935.75               |
| 106.000 · PLGIT Savings Account         | 150,679.39                 |
|   | <hr/>                      |
| <b>Total Checking/Savings</b>           | <b>3,115,479.86</b>        |
| <b>Total Current Assets</b>             | <b>3,115,479.86</b>        |
|   | <hr/>                      |
| <b>TOTAL ASSETS</b>                     | <b><u>3,115,479.86</u></b> |
|   | <hr/>                      |
| <b>LIABILITIES &amp; EQUITY</b>         |                            |
| <b>Equity</b>                           |                            |
| 270.000 · Opening Bal Equity            | 530,494.95                 |
| 3900 · Retained Earnings                | 2,563,961.87               |
| Net Income                              | 21,023.04                  |
|   | <hr/>                      |
| <b>Total Equity</b>                     | <b>3,115,479.86</b>        |
|   | <hr/>                      |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <b><u>3,115,479.86</u></b> |

# LNT Capital Sewer-Signals Fund-18

## Balance Sheet

As of April 30, 2023

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|                                       | <u>Apr 30, 23</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| Current Assets                        |                          |
| Checking/Savings                      |                          |
| 100.00 · Swr/Signal PLGIT Account     | 208,923.09               |
| 106.000 · Swr/Signal PLUS Account     | <u>140.29</u>            |
| Total Checking/Savings                | <u>209,063.38</u>        |
| Total Current Assets                  | <u>209,063.38</u>        |
| <b>TOTAL ASSETS</b>                   | <b><u>209,063.38</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| Equity                                |                          |
| 270.000 · Opening Bal Equity          | 852,411.21               |
| 3900 · Retained Earnings              | -641,861.51              |
| Net Income                            | <u>-1,486.32</u>         |
| Total Equity                          | <u>209,063.38</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>209,063.38</u></b> |

8:55 AM

05/18/23

Accrual Basis

(95)LNT Fiscal Stability Fund

Balance Sheet

As of April 30, 2023

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|  | <u>Apr 30, 23</u>        |
|--|--------------------------|
| <b>ASSETS</b>                            |                          |
| Current Assets                           |                          |
| Checking/Savings                         |                          |
| 100.500 · Fiscal - Sweep Account         | 118,918.41               |
| 109.001 · Certificate of Deposit-Embassy | 261,896.23               |
| Total Checking/Savings                   | <u>380,814.64</u>        |
| Total Current Assets                     | <u>380,814.64</u>        |
| <b>TOTAL ASSETS</b>                      | <b><u>380,814.64</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>          |                          |
| Equity                                   |                          |
| 3900 · Retained Earnings                 | 380,754.61               |
| Net Income                               | 60.03                    |
| Total Equity                             | <u>380,814.64</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b><u>380,814.64</u></b> |



**LNT Capital Reserve - 30**  
**Balance Sheet**  
As of April 30, 2023

|  | Apr 30, 23        |
|--|-------------------|
| <b>ASSETS</b>  |                   |
| <b>Current Assets</b>                                  |                   |
| <b>Checking/Savings</b>                                |                   |
| 106.000 · Capital Reserve Savings Account              |                   |
| 106.001 · CAPITAL PURCHASES                            | 45,652.70         |
| 106.003 · OFFICE EQUIPMENT                             | 19,387.87         |
| 106.004 · SPECIAL PROJECTS                             | 79,806.99         |
| 106.006 · POLICE EQUIPMENT (CRPD)                      | 22,570.00         |
| 106.000 · Capital Reserve Savings Account - Other      | 3,618.85          |
| <b>Total 106.000 · Capital Reserve Savings Account</b> | <b>171,036.41</b> |
| <b>Total Checking/Savings</b>                          | <b>171,036.41</b> |
| <b>Total Current Assets</b>                            | <b>171,036.41</b> |
| <b>Other Assets</b>                                    |                   |
| 130.02 · Due from Master Escrow                        | 80.51             |
| <b>Total Other Assets</b>                              | <b>80.51</b>      |
| <b>TOTAL ASSETS</b>                                    | <b>171,116.92</b> |
| <b>LIABILITIES &amp; EQUITY</b>                        |                   |
| <b>Equity</b>  |                   |
| 270.000 · Opening Bal Equity                           | 208,967.68        |
| 3900 · Retained Earnings                               | 28,787.61         |
| Net Income   | -66,638.37        |
| <b>Total Equity</b>                                    | <b>171,116.92</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>                  | <b>171,116.92</b> |

**LNT Capital Reserve Fire-31**  
**Balance Sheet**  
As of April 30, 2023

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|  | <u>Apr 30, 23</u> |
|--|-------------------|
| <b>ASSETS</b>                                  |                   |
| <b>Current Assets</b>                          |                   |
| <b>Checking/Savings</b>                        |                   |
| 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      | 3,849.12          |
|  | <hr/>             |
| <b>Total 106.000 · Fire CR Savings Account</b> | 267,660.93        |
|  | <hr/>             |
| <b>Total Checking/Savings</b>                  | 267,660.93        |
|  | <hr/>             |
| <b>Total Current Assets</b>                    | 267,660.93        |
|  | <hr/>             |
| <b>TOTAL ASSETS</b>                            | <b>267,660.93</b> |
|  | <hr/> <hr/>       |
| <b>LIABILITIES &amp; EQUITY</b>                |                   |
| <b>Equity</b>                                  |                   |
| 270.000 · Opening Bal Equity                   | 234,597.63        |
| 3900 · Retained Earnings                       | 29,214.18         |
| Net Income                                     | 3,849.12          |
|  | <hr/>             |
| <b>Total Equity</b>                            | 267,660.93        |
|  | <hr/>             |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>          | <b>267,660.93</b> |
|  | <hr/> <hr/>       |

**37LNT Highway Reconstruction & Rehabilitation**  
**Balance Sheet**  
As of April 30, 2023

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|                                       | <u>Apr 30, 23</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| Current Assets                        |                          |
| Checking/Savings                      |                          |
| 101.500 · Hwy RR - Sweep Account      | 448,318.74               |
| Total Checking/Savings                | <u>448,318.74</u>        |
| Total Current Assets                  | <u>448,318.74</u>        |
| <b>TOTAL ASSETS</b>                   | <b><u>448,318.74</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| Equity                                |                          |
| 3900 · Retained Earnings              | 447,012.66               |
| Net Income                            | 1,306.08                 |
| Total Equity                          | <u>448,318.74</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>448,318.74</u></b> |

8:52 AM

# LNT Capital Reserve - Equipment Replacement

05/18/23

## Balance Sheet

Accrual Basis

As of April 30, 2023

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|  | <u>Apr 30, 23</u>        |
|--|--------------------------|
| <b>ASSETS</b>                          |                          |
| Current Assets                         |                          |
| Checking/Savings                       |                          |
| 101.500 · Cap Res - ER - Sweep Account | 110,506.79               |
| Total Checking/Savings                 | <u>110,506.79</u>        |
| Total Current Assets                   | <u>110,506.79</u>        |
| <b>TOTAL ASSETS</b>                    | <b><u>110,506.79</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                          |
| Equity                                 |                          |
| 3900 · Retained Earnings               | 113,301.25               |
| Net Income                             | <u>-2,794.46</u>         |
| Total Equity                           | <u>110,506.79</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b><u>110,506.79</u></b> |

8:44 AM

Lower Nazareth Township - Refuse/Recycling Collection

05/18/23

Balance Sheet

Accrual Basis

As of April 30, 2023

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|                                       | <u>Apr 30, 23</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| Current Assets                        |                          |
| Checking/Savings                      |                          |
| 104.000 · Recycling/Refuse - LAB      | -115.00                  |
| 104.500 · Recycling - Sweep Account   | 165,150.82               |
| Total Checking/Savings                | <u>165,035.82</u>        |
| Total Current Assets                  | <u>165,035.82</u>        |
| <b>TOTAL ASSETS</b>                   | <b><u>165,035.82</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| Equity                                |                          |
| 3900 · Retained Earnings              | 135,967.74               |
| Net Income                            | 29,068.08                |
| Total Equity                          | <u>165,035.82</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>165,035.82</u></b> |

LNT Liquid Fuels Fund-35

Balance Sheet

As of April 30, 2023

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|                                       | <u>Apr 30, 23</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| Current Assets                        |                          |
| Checking/Savings                      |                          |
| 106.000 · SLF Savings Account         | 325,088.33               |
| Total Checking/Savings                | <u>325,088.33</u>        |
| Total Current Assets                  | <u>325,088.33</u>        |
| <b>TOTAL ASSETS</b>                   | <b><u>325,088.33</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| Equity                                |                          |
| 270.000 · Opening Bal Equity          | 109,419.53               |
| 3900 · Retained Earnings              | -71,428.40               |
| Net Income                            | 287,097.20               |
| Total Equity                          | <u>325,088.33</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>325,088.33</u></b> |

## LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

## Balance Sheet

As of April 30, 2023

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|                                       | Apr 30, 23       |
|---------------------------------------|------------------|
| <b>ASSETS</b>                         |                  |
| Current Assets                        |                  |
| Checking/Savings                      |                  |
| 100.000 · Checking Account            | 13,874.53        |
| Total Checking/Savings                | 13,874.53        |
| Total Current Assets                  | 13,874.53        |
| <b>TOTAL ASSETS</b>                   | <b>13,874.53</b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                  |
| Equity                                |                  |
| 32000 · Unrestricted Net Assets       | 6,822.17         |
| Net Income                            | 7,052.36         |
| Total Equity                          | 13,874.53        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>13,874.53</b> |

Lower Nazareth Township Sewer Department

Balance Sheet

As of April 30, 2023

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|                                       | <u>Apr 30, 23</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| Current Assets                        |                          |
| Checking/Savings                      |                          |
| 100.500 · Sewer - Sweep Account       | 478,594.66               |
| Total Checking/Savings                | <u>478,594.66</u>        |
| Total Current Assets                  | <u>478,594.66</u>        |
| <b>TOTAL ASSETS</b>                   | <b><u>478,594.66</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| Equity                                |                          |
| 32000 · Retained Earnings             | 470,648.98               |
| Net Income                            | 7,945.68                 |
| Total Equity                          | <u>478,594.66</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>478,594.66</u></b> |



**Lower Nazareth Township Master Escrow**  
**Balance Sheet**  
As of April 30, 2023

|  | Apr 30, 23          |
|--|---------------------|
| <b>ASSETS</b>                            |                     |
| Current Assets                           |                     |
| Checking/Savings                         |                     |
| 101.000 · Master Escrow Checking - LAB   | 692.40              |
| 102.000 · SAVINGS ACCOUNTS - LAB         | 1,054,012.64        |
| 106.000 · SAVING ACCOUNTS                | 0.60                |
| 109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB | 19,485.40           |
| Total Checking/Savings                   | 1,074,191.04        |
| Total Current Assets                     | 1,074,191.04        |
| <b>TOTAL ASSETS</b>                      | <b>1,074,191.04</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          | 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                               | 96,219.45           |
| Total Equity                             | 1,071,860.53        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b>1,074,191.04</b> |

**Lower Nazareth Township**  
**Balance Sheet**  
As of April 30, 2023

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|   | <u>Apr 30, 23</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 | 133,899.66               |
| 100.000 · Checking Account - Other      | <u>-155,477.13</u>       |
| Total 100.000 · Checking Account        | -301.64                  |
| 100.500 · D&I Checking - Sweep Account  | <u>159,237.18</u>        |
| Total Checking/Savings                  | <u>158,935.54</u>        |
| Total Current Assets                    | <u>158,935.54</u>        |
| <b>TOTAL ASSETS</b>                     | <b><u>158,935.54</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>         |                          |
| Equity                                  |                          |
| 270.000 · Opening Bal Equity            | 60,713.53                |
| 3900 · Retained Earnings                | 55,197.13                |
| Net Income                              | <u>43,024.88</u>         |
| Total Equity                            | <u>158,935.54</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <b><u>158,935.54</u></b> |