



**Lower Nazareth Township**  
**Financial Report**  
*May 2023*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

May-23

<b>General Fund - 01</b>	\$ 2,100,197
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 130,171
<b>Palmer Sewer Fund - 08</b>	\$ 174,538
<b>Nazareth Sewer Fund - 09</b>	\$ 58,929
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CASH</b>	\$ 1,031,782
<b>Capital Reserve</b>	
<b>Open Space Restricted Fund - 16 - EIT</b>	\$ 2,106,236
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CD</b>	\$ -
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$ 3,138,018
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 280,061
<b>Fiscal Stability Fund - 95 - CASH</b>	\$ 118,945
<b>Fiscal Stability Fund - 95 - CD</b>	\$ 261,896
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$ 380,841
<b>Capital Reserve - Municipal - 30</b>	\$ 362,516
<b>Capital Reserve - Fire Fund - 31</b>	\$ 343,909
<b>Highway Reconstruction/Rehabilitation -</b>	\$ 863,950
<b>Capital Reserve - Equipment Replacement -</b>	\$ 137,095
<b>Refuse/Recycling Collection - 33</b>	\$ 145,776
<b>State Liquid Fuels Fund - 35</b>	\$ 326,423
<b>Traffic Impact - 091 - CASH</b>	\$ 1,425,290
<b>Traffic Impact - 091 - CD</b>	\$ 527,159
<b>Traffic Impact - 091 - TOTAL</b>	\$ 1,952,449
<b>LNT American Rescue Plan Funds</b>	\$ 692,073
<b>LNT Community Events</b>	\$ 13,727
<b><i>Total Township Funds...</i></b>	<b><u>\$11,100,674</u></b>
<b>Lower Nazareth Township Sewer Department</b>	\$ 491,295
<b>Master Escrow Account</b>	\$ 680,213
<b>Development &amp; Inspection Account</b>	\$ 153,244
<b><i>Total Escrow Accounts...</i></b>	<b><u>\$1,324,753</u></b>

**Lower Nazareth Township  
General Fund Balance Sheet**

As of May 31, 2023

	May 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	-17,833.27
100.500 · Checking - ICS Sweep Account	1,505,290.66
105.000 · Payroll Account	-748.00
105.500 · Payroll - ICS Sweep Account	90,544.37
106.100 · PLGIT Account	115,254.09
106.200 · Real Estate Tax Collections	405,189.38
110.000 · Petty Cash	250.00
	2,097,947.23
<b>Total Checking/Savings</b>	2,097,947.23
<b>Total Current Assets</b>	2,097,947.23
<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>2,100,197.23</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	2,271.25
219 · Occup Privilege Tax Withheld	128.00
223 · Unemployment Withheld	109.51
	2,508.76
<b>Total 210.000 · PAYROLL LIABILITIES</b>	2,508.76
<b>Total Other Current Liabilities</b>	2,508.76
<b>Total Current Liabilities</b>	2,508.76
<b>Total Liabilities</b>	2,508.76
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	881,356.39
Net Income	444,479.60
	2,097,688.47
<b>Total Equity</b>	2,097,688.47
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,100,197.23</b>

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

	Jan - May 23	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	1,981,732.55	2,025,000.00	-43,267.45	97.9%
301.400 - Real Estate - Delinquent	2,285.21	25,000.00	-22,714.79	9.1%
<b>Total 301.000 - REAL PROPERTY TAXES</b>	<b>1,984,017.76</b>	<b>2,050,000.00</b>	<b>-65,982.24</b>	<b>96.8%</b>
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	86,273.24	300,000.00	-213,726.76	28.8%
310.210 - Earned Income - Current	338,698.67	1,300,000.00	-941,301.33	27.6%
310.220 - Earned Income - Prior	587,291.01	450,000.00	137,291.01	130.5%
310.510 - Local Services Tax	162,309.38	425,000.00	-262,690.62	38.2%
<b>Total 310.000 - LOCAL ENABLING ACT TAXES</b>	<b>1,194,572.30</b>	<b>2,475,000.00</b>	<b>-1,280,427.70</b>	<b>48.3%</b>
<b>Total 300.000 - TAXES</b>	<b>3,178,590.06</b>	<b>4,525,000.00</b>	<b>-1,346,409.94</b>	<b>70.2%</b>
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	45,594.42	95,000.00	-49,405.58	48.0%
<b>Total 320.000 - LICENSES &amp; PERMITS</b>	<b>45,594.42</b>	<b>95,000.00</b>	<b>-49,405.58</b>	<b>48.0%</b>
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	11,784.69	30,000.00	-18,215.31	39.3%
331.122 - Ordinance Violations	6,010.27	4,000.00	2,010.27	150.3%
<b>Total 330.000 - FINES &amp; FORFEITS</b>	<b>17,794.96</b>	<b>34,000.00</b>	<b>-16,205.04</b>	<b>52.3%</b>
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	5,710.52	100.00	5,610.52	5,710.5%
341.02 - Interest on Savings	2,140.14	100.00	2,040.14	2,140.1%
<b>Total 341.000 - Interest Earnings</b>	<b>7,850.66</b>	<b>200.00</b>	<b>7,650.66</b>	<b>3,925.3%</b>
342.000 - Rents and Royalties				
342.20 - Property Rental Income	14,963.34	70,000.00	-55,036.66	21.4%
<b>Total 342.000 - Rents and Royalties</b>	<b>14,963.34</b>	<b>70,000.00</b>	<b>-55,036.66</b>	<b>21.4%</b>
<b>Total 340.000 - INTEREST, RENTS &amp; ROYALTIES</b>	<b>22,814.00</b>	<b>70,200.00</b>	<b>-47,386.00</b>	<b>32.5%</b>
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>	<b>200.00</b>	<b>169,200.00</b>	<b>-169,000.00</b>	<b>0.1%</b>
<b>Total 350.000 - INTERGOVERNMENTAL REVENUES</b>	<b>200.00</b>	<b>169,200.00</b>	<b>-169,000.00</b>	<b>0.1%</b>
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	15,076.00	12,000.00	3,076.00	125.6%
361.330 - Zoning Hearings	17,450.00	4,000.00	13,450.00	436.3%
361.500 - Maps & Publications				

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

06/19/23

	Jan - May 23	Budget	\$ Over Budget	% of Budget
361.57 - Misc. Publications/Copying	482.04	250.00	232.04	192.8%
<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>33,008.04</b>	<b>16,250.00</b>	<b>16,758.04</b>	<b>203.1%</b>
<b>362.000 - PUBLIC SAFETY</b>				
362.140 - Alarm Permits	60.00	100.00	-40.00	60.0%
362.410 - Building & Zoning Permits	7,606.00	20,000.00	-12,394.00	38.0%
362.440 - Sewer Permits	330.00	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	300.00	500.00	-170.00	27.0%
362.470 - Driveway Permits	1,670.00	15,000.00	-13,330.00	15.0%
362.480 - Grading Permits	2,800.00	6,000.00	-3,200.00	46.7%
362.481 - Swimming Pool Grading Permits	300.00	50.00	250.00	600.0%
362.490 - Peddling Permit				
<b>Total 362.000 - PUBLIC SAFETY</b>	<b>13,736.00</b>	<b>44,700.00</b>	<b>-30,964.00</b>	<b>30.7%</b>
<b>Total 360.000 - CHARGES FOR SERVICES</b>	<b>46,744.04</b>	<b>60,950.00</b>	<b>-14,205.96</b>	<b>76.7%</b>
<b>367.000 - CULTURE-RECREATION</b>				
367.300 - Summer Park Program	9,725.00	17,500.00	-7,775.00	55.6%
367.350 - Field Use Fees	1,500.00	2,500.00	-1,000.00	60.0%
<b>Total 367.000 - CULTURE-RECREATION</b>	<b>11,225.00</b>	<b>20,000.00</b>	<b>-8,775.00</b>	<b>56.1%</b>
<b>389.000 - MISCELLANEOUS INCOME</b>	<b>0.00</b>	<b>50.00</b>	<b>-50.00</b>	<b>0.0%</b>
<b>392.000 - INTERFUND TRANSFER</b>	<b>1.00</b>	<b></b>	<b></b>	<b></b>
395.000 - Refund of Prior Yr Expenditures	123.00			
499.00 - Uncategorized Income	0.00			
<b>Total Income</b>	<b>3,323,086.48</b>	<b>4,974,400.00</b>	<b>-1,651,313.52</b>	<b>66.8%</b>
<b>Gross Profit</b>	<b>3,323,086.48</b>	<b>4,974,400.00</b>	<b>-1,651,313.52</b>	<b>66.8%</b>
<b>Expense</b>				
<b>400.000 - GENERAL GOVERNMENT</b>				
400.105 - Salary	5,208.25	12,500.00	-7,291.75	41.7%
400.215 - Postage	5,217.13	7,500.00	-2,282.87	69.6%
400.300 - Miscellaneous	0.00	50.00	-50.00	0.0%
400.310 - Stenographer/BOS	2,630.00	2,000.00	630.00	131.5%
400.320 - Telephone	1,722.50	5,000.00	-3,277.50	34.5%
400.321 - Local	1,648.56	4,500.00	-2,851.44	36.6%
400.324 - Wireless				
<b>Total 400.320 - Telephone</b>	<b>3,371.06</b>	<b>9,500.00</b>	<b>-6,128.94</b>	<b>35.5%</b>
400.340 - Advertising	4,355.14	10,000.00	-5,644.86	43.6%
400.342 - Public Relations Printing	6,195.00	11,000.00	-4,805.00	56.3%
400.374 - Maintenance Agreements	4,464.60	17,000.00	-12,535.40	26.3%
400.384 - Office Equipment Rental	360.00	750.00	-390.00	48.0%
400.420 - Dues & Subscriptions	2,584.20	4,000.00	-1,415.80	64.6%
400.460 - Meetings & Continuing Education	1,291.59	8,000.00	-6,708.41	16.1%
<b>Total 400.000 - GENERAL GOVERNMENT</b>	<b>35,676.97</b>	<b>82,300.00</b>	<b>-46,623.03</b>	<b>43.3%</b>
<b>402.000 - AUDITING</b>				

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

	Jan - May 23	Budget	\$ Over Budget	% of Budget
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>
<b>403.000 - TAX COLLECTION</b>				
403.105 - R.E. Tax Collector Salary	6,188.70	8,000.00	-1,811.30	77.4%
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	-200.00	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	0.00	17,450.00	-17,450.00	58.9%
<b>Total 403.000 - TAX COLLECTION</b>	<b>10,281.80</b>	<b>65,000.00</b>	<b>-40,761.50</b>	<b>37.3%</b>
<b>404.000 - SOLICITOR/LEGAL</b>				
404.310 - Legal Services	24,238.50	1,500.00	-1,500.00	0.0%
404.314 - Legal Services - Human Resource	0.00	66,500.00	-66,500.00	36.4%
<b>Total 404.000 - SOLICITOR/LEGAL</b>	<b>24,238.50</b>	<b>66,500.00</b>	<b>-42,261.50</b>	<b>36.4%</b>
<b>405.000 - PERSONNEL SERVICES</b>				
405.140 - Office Staff Wages	119,984.25	340,000.00	-220,015.75	35.3%
405.200 - Office Supplies	2,632.77	8,000.00	-5,367.23	32.9%
405.300 - Bond	2,797.68	1,500.00	1,297.68	186.5%
<b>Total 405.000 - PERSONNEL SERVICES</b>	<b>125,414.70</b>	<b>349,500.00</b>	<b>-224,085.30</b>	<b>35.9%</b>
<b>406.000 - GENERAL GOVT. ADMINISTRATION</b>				
406.280 - General Administrative Expense	2,436.00	3,000.00	-564.00	81.2%
406.316 - Drug Testing	199.00	200.00	-1.00	99.5%
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	2,780.03	6,000.00	-3,219.97	46.3%
406.331 - Millage	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%
<b>Total 406.000 - GENERAL GOVT. ADMINISTRATION - ...</b>	<b>50.65</b>	<b>12,000.00</b>	<b>-6,346.66</b>	<b>47.1%</b>
<b>407.000 - DATA PROCESSING</b>				
407.213 - Data Processing Equipment	1,773.49	5,000.00	-3,226.51	35.5%
407.215 - Software	5,076.49	10,000.00	-4,923.51	50.8%
407.370 - Computer Services	3,616.11	15,000.00	-11,383.89	24.1%
<b>Total 407.000 - DATA PROCESSING</b>	<b>10,466.09</b>	<b>30,000.00</b>	<b>-19,533.91</b>	<b>34.9%</b>
<b>408.000 - ENGINEERING SERVICES</b>				
408.310 - Engineering Services - Gen Con	83,836.57	50,000.00	33,836.57	167.7%
408.319 - Special Projects	2,437.14	10,000.00	-7,562.86	24.4%

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

06/19/23

	Jan - May 23	Budget	\$ Over Budget	% of Budget
<b>Total 408.000 • ENGINEERING SERVICES</b>	86,273.71	60,000.00	26,273.71	143.8%
409.000 • GEN GOVT. BUILDINGS				
409.200 • Supplies	2,943.86	6,000.00	-3,056.14	49.1%
409.230 • Heating Fuel	15,603.73	35,000.00	-19,396.27	44.6%
409.300 • Facilities Maintenance	8,086.96	10,000.00	-1,913.04	80.9%
409.318 • Building Security Systems	323.79	7,000.00	-6,676.21	4.6%
409.360 • Public Utilities				
409.361 • Electricity	6,763.50	15,000.00	-8,236.50	45.1%
409.366 • Water	908.24	2,500.00	-1,591.76	36.3%
<b>Total 409.360 • Public Utilities</b>	7,671.74	17,500.00	-9,828.26	43.8%
409.367 • Trash Removal	798.88	4,000.00	-3,201.12	20.0%
<b>Total 409.000 • GEN GOVT. BUILDINGS</b>	35,428.96	79,500.00	-44,071.04	44.6%
<b>410.000 • PUBLIC SAFETY</b>				
410.500 • Police Services Contract	790,084.15	1,900,000.00	-1,109,915.85	41.6%
<b>Total 410.000 • PUBLIC SAFETY</b>	790,084.15	1,900,000.00	-1,109,915.85	41.6%
<b>411.000 • FIRE</b>				
411.300 • Building Capital Reserve	68,766.68	90,000.00	-21,233.32	76.4%
411.500 • Contributions	42,975.16	90,000.00	-47,024.84	47.8%
411.541 • Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 • Water Hydrant Assessment	40,757.70	82,000.00	-41,242.30	49.7%
411.700 • Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 • Equipment Purchase	11,345.70	50,000.00	-38,654.30	22.7%
<b>Total 411.000 • FIRE</b>	163,845.24	472,000.00	-308,154.76	34.7%
<b>412.000 • AMBULANCE</b>				
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>	51.87	32,500.00	-32,448.13	0.2%
<b>413.000 • CODE ENFORCEMENT</b>				
413.100 • Zoning Administrator	58,760.25	135,000.00	-76,239.75	43.5%
413.121 • Sewage Enforcement Officer	1,582.13	1,500.00	82.13	105.5%
413.200 • Supplies	646.56	1,000.00	-353.44	64.7%
413.325 • Postage	230.80	1,000.00	-769.20	23.1%
413.400 • Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 • CODE ENFORCEMENT</b>	61,219.74	139,000.00	-77,780.26	44.0%
<b>414.000 • PLANNING &amp; ZONING</b>				
414.112 • Stenographer, ZH & PC	1,080.00	3,000.00	-1,920.00	36.0%
414.116 • Zoning Hearing Bd Compensation	900.00	2,000.00	-1,100.00	45.0%
414.117 • Planning Commission Comp.	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	16,126.64	30,000.00	-13,873.36	53.8%
414.340 • Zoning Hearing Advertisements	3,768.64	4,000.00	-231.36	94.2%
<b>Total 414.000 • PLANNING &amp; ZONING</b>	23,075.28	47,500.00	-24,424.72	48.6%
<b>415.114 • EMERGENCY MANAGEMENT COORD</b>				
415.540 • EMS Notification System Service	1,000.00	2,400.00	-1,400.00	41.7%
	2,696.94	3,000.00	-303.06	89.9%

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

	Jan - May 23	Budget	\$ Over Budget	% of Budget
422.450 - Animal Control	6,922.00	13,900.00	-6,978.00	49.8%
426.000 - SANITATION EXPENSE				
426.115 - Recycling Collection Wages	3,085.51	12,000.00	-8,914.49	25.7%
<b>Total 426.000 - SANITATION EXPENSE</b>	<b>3,085.51</b>	<b>12,000.00</b>	<b>-8,914.49</b>	<b>25.7%</b>
429.000 - PUBLIC WORKS - SANITATION	3,085.51	12,000.00	-8,914.49	25.7%
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	238,178.88	755,000.00	-516,821.12	31.5%
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	242.90	700.00	-457.10	34.7%
430.329 - Wireless	522.57	2,300.00	-1,777.43	22.7%
<b>Total 430.320 - Telephone</b>	<b>765.47</b>	<b>3,000.00</b>	<b>-2,234.53</b>	<b>25.5%</b>
430.350 - Heating Fuel	7,024.48	14,000.00	-6,975.52	50.2%
430.360 - Electricity	1,853.85	3,500.00	-1,646.15	53.0%
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	1,700.77	8,000.00	-6,299.23	21.3%
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>255,222.38</b>	<b>813,500.00</b>	<b>-558,277.62</b>	<b>31.4%</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	3,268.99	15,000.00	-11,731.01	21.8%
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	2,103.77	4,000.00	-1,896.23	52.6%
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>5,537.76</b>	<b>39,000.00</b>	<b>-33,462.24</b>	<b>14.2%</b>
434.000 - STREET LIGHTING				
434.360 - St. Light. Electricity	1,791.15	4,000.00	-2,208.85	44.8%
<b>Total 434.000 - STREET LIGHTING</b>	<b>1,791.15</b>	<b>4,000.00</b>	<b>-2,208.85</b>	<b>44.8%</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	20,623.04	55,000.00	-34,376.96	37.5%
437.233 - Equipment Motor Fuel	12,921.42	45,000.00	-32,078.58	28.7%
<b>Total 437.000 - EQUIPMENT REPAIRS-FUEL</b>	<b>34,608.07</b>	<b>107,500.00</b>	<b>-72,891.93</b>	<b>32.2%</b>
438.000 - HIGHWAY MAINT & REPAIR				



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

	Jan - May 23	Budget	\$ Over Budget	% of Budget
438.271 · Paving and Patching Materials	630.63	20,000.00	-19,369.37	3.2%
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	846.29	7,000.00	-6,153.71	12.1%
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>1,476.92</b>	<b>38,500.00</b>	<b>-37,023.08</b>	<b>3.8%</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 PRJC...</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	2,640.09	5,000.00	-2,359.91	52.8%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>3,141.09</b>	<b>24,000.00</b>	<b>-20,858.91</b>	<b>13.1%</b>
454.000 · PARKS				
454.200 · Park supplies	2,377.36	10,000.00	-7,622.64	23.8%
454.230 · Fuel	1,698.67	5,000.00	-3,301.33	34.0%
454.370 · Park Facilities Maintenance	9,972.00	10,000.00	-28.00	99.7%
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>14,795.03</b>	<b>30,000.00</b>	<b>-15,204.97</b>	<b>49.3%</b>
456.000 · LIBRARY				
456.520 · Library Contribution	35,394.55	85,000.00	-49,605.45	41.6%
<b>Total 456.000 · LIBRARY</b>	<b>35,394.55</b>	<b>85,000.00</b>	<b>-49,605.45</b>	<b>41.6%</b>
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	317.24	5,000.00	-4,682.76	6.3%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%
<b>Total 459.000 · TOWNSHIP EVENTS</b>	<b>317.24</b>	<b>5,500.00</b>	<b>-5,182.76</b>	<b>5.8%</b>
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	25,768.80	80,000.00	-54,231.20	32.2%
481.200 · Medicare Employer Paid	6,026.59	20,000.00	-13,973.41	30.1%
481.300 · Unemployment Comp Employer Paid	0.00	3,500.00	-3,500.00	0.0%
483.197 · Non-Uniform Pension Plan Contrib	1,059.26	130,000.00	-128,940.74	0.8%
483.310 · Pension Plan Admin Fees	3,950.00	5,000.00	-1,050.00	79.0%
484.354 · Workers Comp Insurance	17,046.00	45,000.00	-27,954.00	37.9%
487.196 · Health Insurance	176,012.20	423,000.00	-246,987.80	41.6%
487.197 · Other Group Benefits	11,021.94	28,000.00	-16,978.06	39.4%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BENEFIT...</b>	<b>240,884.79</b>	<b>734,500.00</b>	<b>-493,615.21</b>	<b>32.8%</b>
486.000 · Insurance				
486.350 · Liability Insurance	31,049.50	58,000.00	-26,950.50	53.5%
<b>Total 486.000 · Insurance</b>	<b>31,049.50</b>	<b>58,000.00</b>	<b>-26,950.50</b>	<b>53.5%</b>
492.000 · Interfund Operating Transfers	834,224.90	58,000.00	-26,950.50	

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

	Jan - May 23	Budget	\$ Over Budget	% of Budget
6561 - *Payroll Expenses	376.50			
Total Expense	2,878,606.88	5,385,100.00	-2,506,493.12	53.5%
Net Income	444,479.60	-410,700.00	855,179.60	-108.2%

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

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	<u>May 31, 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	10,834.89
Total 106.000 · Host Fee Savings Account	<u>130,170.77</u>
Total Checking/Savings	<u>130,170.77</u>
Total Current Assets	<u>130,170.77</u>
<b>TOTAL ASSETS</b>	<b><u>130,170.77</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	22,868.53
Net Income	9,255.20
Total Equity	<u>130,170.77</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>130,170.77</u></b>

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

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	<u>May 31, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	174,537.81
Total Checking/Savings	<u>174,537.81</u>
Total Current Assets	<u>174,537.81</u>
<b>TOTAL ASSETS</b>	<b><u>174,537.81</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	50,166.99
Net Income	693.56
Total Equity	<u>174,537.81</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>174,537.81</u></b>

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

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	<u>May 31, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	58,929.18
Total Checking/Savings	<u>58,929.18</u>
Total Current Assets	<u>58,929.18</u>
<b>TOTAL ASSETS</b>	<b><u>58,929.18</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	53,704.11
Net Income	14.74
Total Equity	<u>58,929.18</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>58,929.18</u></b>

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

	May 31, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.001 · Park Benches	10,000.00
100.000 · Checking Account - Other	-10,000.00
Total 100.000 · Checking Account	0.00
100.500 · Open Space Recreation- Sweep	880,484.25
102.000 · EIT Open Space - Restricted	2,106,235.59
106.000 · PLGIT Savings Account	151,297.82
Total Checking/Savings	3,138,017.66
Total Current Assets	3,138,017.66
<b>TOTAL ASSETS</b>	<b>3,138,017.66</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,563,961.87
Net Income	43,560.84
Total Equity	3,138,017.66
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,138,017.66</b>

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

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	<u>May 31, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	279,920.44
106.000 · Swr/Signal PLUS Account	<u>140.88</u>
Total Checking/Savings	<u>280,061.32</u>
Total Current Assets	<u>280,061.32</u>
<b>TOTAL ASSETS</b>	<b><u>280,061.32</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>69,511.62</u>
Total Equity	<u>280,061.32</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>280,061.32</u></b>

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

	<u>May 31, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	118,944.66
109.001 · Certificate of Deposit-Embassy	261,896.23
<b>Total Checking/Savings</b>	<u>380,840.89</u>
<b>Total Current Assets</b>	<u>380,840.89</u>
<b>TOTAL ASSETS</b>	<u><b>380,840.89</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	380,754.61
Net Income	86.28
<b>Total Equity</b>	<u>380,840.89</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>380,840.89</b></u>



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

	May 31, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	137,463.40
106.003 · OFFICE EQUIPMENT	29,387.87
106.004 · SPECIAL PROJECTS	168,319.19
106.006 · POLICE EQUIPMENT (CRPD)	22,570.00
106.000 · Capital Reserve Savings Account - Other	4,694.60
Total 106.000 · Capital Reserve Savings Account	362,435.06
Total Checking/Savings	362,435.06
Total Current Assets	362,435.06
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
<b>TOTAL ASSETS</b>	<b>362,515.57</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	28,787.61
Net Income	124,760.28
Total Equity	362,515.57
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>362,515.57</b>

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

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	<u>May 31, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	81,036.64
106.002 · Building Land Fund	67,015.39
106.003 · Fire Police Fund	1,753.31
106.004 · Equipment Fund	189,006.47
106.000 · Fire CR Savings Account - Other	5,097.54
Total 106.000 · Fire CR Savings Account	<u>343,909.35</u>
Total Checking/Savings	<u>343,909.35</u>
Total Current Assets	<u>343,909.35</u>
<b>TOTAL ASSETS</b>	<b><u>343,909.35</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	29,214.18
Net Income	80,097.54
Total Equity	<u>343,909.35</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>343,909.35</u></b>

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# 37LNT Highway Reconstruction & Rehabilitation

06/19/23

## Balance Sheet

Accrual Basis

As of May 31, 2023

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	<u>May 31, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	863,950.40
Total Checking/Savings	<u>863,950.40</u>
Total Current Assets	<u>863,950.40</u>
<b>TOTAL ASSETS</b>	<b><u>863,950.40</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	447,012.66
Net Income	416,937.74
Total Equity	<u>863,950.40</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>863,950.40</u></b>

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

	<u>May 31, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	137,094.86
Total Checking/Savings	<u>137,094.86</u>
Total Current Assets	<u>137,094.86</u>
<b>TOTAL ASSETS</b>	<b><u>137,094.86</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	113,301.25
Net Income	<u>23,793.61</u>
Total Equity	<u>137,094.86</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>137,094.86</u></b>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of May 31, 2023

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	<u>May 31, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.500 · Recycling - Sweep Account	145,776.45
Total Checking/Savings	<u>145,776.45</u>
Total Current Assets	<u>145,776.45</u>
<b>TOTAL ASSETS</b>	<b><u>145,776.45</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	135,967.74
Net Income	9,808.71
Total Equity	<u>145,776.45</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>145,776.45</u></b>

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

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	<u>May 31, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	326,422.58
<b>Total Checking/Savings</b>	<u>326,422.58</u>
<b>Total Current Assets</b>	<u>326,422.58</u>
<b>TOTAL ASSETS</b>	<u><u>326,422.58</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-71,428.40
Net Income	288,431.45
<b>Total Equity</b>	<u>326,422.58</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>326,422.58</u></u>

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of May 31, 2023

	<u>May 31, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	-1,553.25
100.500 Traffic Impact - Sweep	1,426,843.10
109.000 Certificate of Deposit	527,159.35
<b>Total Checking/Savings</b>	<u>1,952,449.20</u>
<b>Total Current Assets</b>	<u>1,952,449.20</u>
<b>TOTAL ASSETS</b>	<u><b>1,952,449.20</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,475,226.24
Net Income	-22,777.04
<b>Total Equity</b>	<u>1,952,449.20</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>1,952,449.20</b></u>

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of May 31, 2023

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	<u>May 31, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	692,073.13
Total Checking/Savings	<u>692,073.13</u>
Total Current Assets	<u>692,073.13</u>
<b>TOTAL ASSETS</b>	<u><b>692,073.13</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	692,073.13
Total Equity	<u>692,073.13</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>692,073.13</b></u>



LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of May 31, 2023

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	<u>May 31, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	13,727.16
Total Checking/Savings	<u>13,727.16</u>
Total Current Assets	<u>13,727.16</u>
<b>TOTAL ASSETS</b>	<b><u>13,727.16</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Unrestricted Net Assets	6,822.17
Net Income	6,904.99
Total Equity	<u>13,727.16</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>13,727.16</u></b>

## Lower Nazareth Township Sewer Department

**Balance Sheet**

As of May 31, 2023

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	<u>May 31, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.500 · Sewer - Sweep Account	491,294.73
Total Checking/Savings	<u>491,294.73</u>
Total Current Assets	<u>491,294.73</u>
<b>TOTAL ASSETS</b>	<b><u>491,294.73</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	470,648.98
Net Income	<u>20,645.75</u>
Total Equity	<u>491,294.73</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>491,294.73</u></b>

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

	May 31, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	1,233.89
102.000 · SAVINGS ACCOUNTS - LAB	660,093.23
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	18,885.76
Total Checking/Savings	680,213.48
Total Current Assets	680,213.48
<b>TOTAL ASSETS</b>	<b>680,213.48</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	(297,758.11)
Total Equity	677,882.97
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>680,213.48</b>

**Lower Nazareth Township**  
**Balance Sheet**  
As of May 31, 2023

	May 31, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	128,060.07
100.000 · Checking Account - Other	-150,017.54
Total 100.000 · Checking Account	-681.64
100.500 · D&I Checking - Sweep Account	153,926.01
Total Checking/Savings	153,244.37
Total Current Assets	153,244.37
<b>TOTAL ASSETS</b>	<b>153,244.37</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	55,197.13
Net Income	37,333.71
Total Equity	153,244.37
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>153,244.37</b>