



Lower Nazareth Township
Financial Report
June 2023

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jun-23

General Fund - 01	\$ 1,983,642
Special Revenue Fund - Host Fee - 05	\$ 137,621
Palmer Sewer Fund - 08	\$ 174,696
Nazareth Sewer Fund - 09	\$ 63,230
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 948,037
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 2,181,611
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 3,129,648
Capital Reserve - Sewer/Signals Fund - 18	\$ 281,192
Fiscal Stability Fund - 95 - CASH	\$ 118,970
Fiscal Stability Fund - 95 - CD	\$ 261,896
Fiscal Stability Fund - 95 - TOTAL	\$ 380,866
Capital Reserve - Municipal - 30	\$ 353,900
Capital Reserve - Fire Fund - 31	\$ 343,909
Highway Reconstruction/Rehabilitation -	\$ 864,732
Capital Reserve - Equipment Replacement -	\$ 137,524
Refuse/Recycling Collection - 33	\$ 112,036
State Liquid Fuels Fund - 35	\$ 327,740
Traffic Impact - 091 - CASH	\$ 1,426,569
Traffic Impact - 091 - CD	\$ 527,159
Traffic Impact - 091 - TOTAL	\$ 1,953,728
LNT American Rescue Plan Funds	\$ 692,073
LNT Community Events	\$ 13,727
<i>Total Township Funds...</i>	<u><u>\$10,950,264</u></u>
Lower Nazareth Township Sewer Department	\$ 492,193
Master Escrow Account	\$ 676,594
Development & Inspection Account	\$ 134,101
<i>Total Escrow Accounts...</i>	<u><u>\$1,302,888</u></u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of June 30, 2023

	Jun 30, 23
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	-66,207.34
100.500 · Checking - ICS Sweep Account	1,765,445.78
105.000 · Payroll Account	-7,782.05
105.500 · Payroll - ICS Sweep Account	52,915.09
106.100 · PLGIT Account	117,437.49
106.200 · Real Estate Tax Collections	119,332.64
110.000 · Petty Cash	250.00
	1,981,391.61
Total Checking/Savings	1,981,391.61
Total Current Assets	1,981,391.61
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,983,641.61
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-9.54
	-9.54
Total 210.000 · PAYROLL LIABILITIES	-9.54
Total Other Current Liabilities	-9.54
Total Current Liabilities	-9.54
Total Liabilities	-9.54
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	881,356.39
Net Income	330,442.28
	1,983,651.15
Total Equity	1,983,651.15
TOTAL LIABILITIES & EQUITY	1,983,641.61

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

	Jan - Jun 23	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,045,874.02	2,025,000.00	20,874.02	101.0%
301.400 · Real Estate - Delinquent	4,434.60	25,000.00	-20,565.40	17.7%
Total 301.000 · REAL PROPERTY TAXES	2,050,308.62	2,050,000.00	308.62	100.0%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	105,203.28	300,000.00	-194,796.72	35.1%
310.210 · Earned Income - Current	497,063.52	1,300,000.00	-802,936.48	38.2%
310.220 · Earned Income - Prior	608,991.01	450,000.00	158,991.01	135.3%
310.510 · Local Services Tax	251,552.27	425,000.00	-173,447.73	59.2%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,462,810.08	2,475,000.00	-1,012,189.92	59.1%
Total 300.000 · TAXES	3,513,118.70	4,525,000.00	-1,011,881.30	77.6%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	45,594.42	95,000.00	-49,405.58	48.0%
Total 320.000 · LICENSES & PERMITS	45,594.42	95,000.00	-49,405.58	48.0%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	14,521.41	30,000.00	-15,478.59	48.4%
331.122 · Ordinance Violations	8,049.67	4,000.00	4,049.67	201.2%
Total 330.000 · FINES & FORFEITS	22,571.08	34,000.00	-11,428.92	66.4%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	7,217.60	100.00	7,117.60	7,217.6%
341.02 · Interest on Savings	2,614.15	100.00	2,514.15	2,614.2%
Total 341.000 · Interest Earnings	9,831.75	200.00	9,631.75	4,915.9%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	18,176.30	70,000.00	-51,823.70	26.0%
Total 342.000 · Rents and Royalties	18,176.30	70,000.00	-51,823.70	26.0%
Total 340.000 · INTEREST, RENTS & ROYALTIES	28,008.05	70,200.00	-42,191.95	39.9%
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	4,000.00	-4,000.00	0.0%
355.040 · Alcoholic Beverage Licenses	200.00	200.00	0.00	100.0%
355.051 · Non-Uniform	0.00	80,000.00	-80,000.00	0.0%
355.070 · Fire Relief	0.00	85,000.00	-85,000.00	0.0%
Total 355.000 · STATE SHARED REVENUES	200.00	169,200.00	-169,000.00	0.1%
Total 350.000 · INTERGOVERNMENTAL REVENUES	200.00	169,200.00	-169,000.00	0.1%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	16,526.00	12,000.00	4,526.00	137.7%
361.330 · Zoning Hearings	19,700.00	4,000.00	15,700.00	492.5%

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

	Jan - Jun 23	Budget	\$ Over Budget	% of Budget
361.500 - Maps & Publications	587.94	250.00	337.94	235.2%
361.57 - Misc. Publications/Copying				
Total 361.500 - Maps & Publications	587.94	250.00	337.94	235.2%
Total 361.000 - General Government	36,813.94	16,250.00	20,563.94	226.5%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	80.00	100.00	-20.00	80.0%
362.410 - Building & Zoning Permits	8,506.00	20,000.00	-11,494.00	42.5%
362.440 - Sewer Permits	500.00	1,000.00	-500.00	50.0%
362.451 - Use & Occupancy Permits	595.00	50.00	545.00	1,190.0%
362.452 - Moving Records	210.00	500.00	-290.00	42.0%
362.470 - Driveway Permits	300.00	2,000.00	-1,700.00	15.0%
362.480 - Grading Permits	1,670.00	15,000.00	-13,330.00	11.1%
362.481 - Swimming Pool Grading Permits	2,800.00	6,000.00	-3,200.00	46.7%
362.490 - Peddling Permit	300.00	50.00	250.00	600.0%
Total 362.000 - PUBLIC SAFETY	14,961.00	44,700.00	-29,739.00	33.5%
Total 360.000 - CHARGES FOR SERVICES	51,774.94	60,950.00	-9,175.06	84.9%
363.000 - HIGHWAYS AND STREETS				
363.239 - Proceeds from Public Prop Damage	2,997.00			
Total 363.000 - HIGHWAYS AND STREETS	2,997.00			
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	12,684.19	17,500.00	-4,815.81	72.5%
367.350 - Field Use Fees	3,000.00	2,500.00	500.00	120.0%
Total 367.000 - CULTURE-RECREATION	15,684.19	20,000.00	-4,315.81	78.4%
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	2.15			
Total Income	3,680,074.53	4,974,400.00	-1,294,325.47	74.0%
Gross Profit	3,680,074.53	4,974,400.00	-1,294,325.47	74.0%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	7,291.55	12,500.00	-5,208.45	58.3%
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	5,765.00	2,000.00	3,765.00	288.3%
400.320 - Telephone				
400.321 - Local	2,050.26	5,000.00	-2,949.74	41.0%
400.324 - Wireless	1,978.20	4,500.00	-2,521.80	44.0%
Total 400.320 - Telephone	4,028.46	9,500.00	-5,471.54	42.4%

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

	Jan - Jun 23	Budget	\$ Over Budget	% of Budget
400.340 · Advertising	5,698.96	10,000.00	-4,301.04	57.0%
400.342 · Public Relations Printing	6,195.00	11,000.00	-4,805.00	56.3%
400.374 · Maintenance Agreements	7,219.66	17,000.00	-9,780.34	42.5%
400.384 · Office Equipment Rental	570.99	750.00	-179.01	76.1%
400.420 · Dues & Subscriptions	2,611.92	4,000.00	-1,388.08	65.3%
400.460 · Meetings & Continuing Education	1,291.59	8,000.00	-6,708.41	16.1%
Total 400.000 · GENERAL GOVERNMENT	45,890.26	82,300.00	-36,409.74	55.8%
402.000 · AUDITING				
402.105 · Audit Wages	20.00	50.00	-30.00	40.0%
402.311 · Accounting & Auditing Services	0.00	11,000.00	-11,000.00	0.0%
Total 402.000 · AUDITING	20.00	11,050.00	-11,030.00	0.2%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	6,437.10	8,000.00	-1,562.90	80.5%
403.110 · EIT Collection Wages	0.00	2,500.00	-2,500.00	0.0%
403.201 · Real Estate Collection Supplies	2,100.00			
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	0.00	50.00	-50.00	0.0%
403.216 · Real Estate Postage	0.00	1,700.00	-1,700.00	0.0%
403.317 · Tax Collection Committee Servc	0.00	400.00	-400.00	0.0%
403.319 · Tax Refunds	487.10	2,500.00	-2,012.90	19.5%
403.350 · Insurance & Bonding	1,522.00	1,600.00	-78.00	95.1%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	10,546.20	17,450.00	-6,903.80	60.4%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	38,932.25	65,000.00	-26,067.75	59.9%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	38,932.25	66,500.00	-27,567.75	58.5%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	158,094.37	340,000.00	-181,905.63	46.5%
405.200 · Office Supplies	2,982.30	8,000.00	-5,017.70	37.3%
405.300 · Bond	2,642.60	1,500.00	1,142.60	176.2%
Total 405.000 · PERSONNEL SERVICES	163,719.27	349,500.00	-185,780.73	46.8%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	2,727.53	3,000.00	-272.47	90.9%
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	169.31	200.00	-30.69	84.7%
406.319 · Reimburse private prop damage	80.70	500.00	-419.30	16.1%
406.325 · Internet fees / Website Develop	3,299.95	6,000.00	-2,700.05	55.0%
406.331 · Mileage	0.00	200.00	-200.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	0.00	1,500.00	-1,500.00	0.0%
406.421 · License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION - ...	6,527.14	12,000.00	-5,472.86	54.4%

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

	Jan - Jun 23	Budget	\$ Over Budget	% of Budget
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	1,773.49	5,000.00	-3,226.51	35.5%
407.215 - Software	5,343.40	10,000.00	-4,656.60	53.4%
407.370 - Computer Services	7,974.96	15,000.00	-7,025.04	53.2%
Total 407.000 - DATA PROCESSING	15,091.85	30,000.00	-14,908.15	50.3%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	98,392.45	50,000.00	48,392.45	196.8%
408.319 - Special Projects	2,437.14	10,000.00	-7,562.86	24.4%
Total 408.000 - ENGINEERING SERVICES	100,829.59	60,000.00	40,829.59	168.0%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	4,211.78	6,000.00	-1,788.22	70.2%
409.230 - Heating Fuel	16,882.12	35,000.00	-18,117.88	48.2%
409.300 - Facilities Maintenance	8,086.96	10,000.00	-1,913.04	80.9%
409.318 - Building Security Systems	647.58	7,000.00	-6,352.42	9.3%
409.360 - Public Utilities				
409.361 - Electricity	8,213.52	15,000.00	-6,786.48	54.8%
409.366 - Water	1,116.27	2,500.00	-1,383.73	44.7%
Total 409.360 - Public Utilities	9,329.79	17,500.00	-8,170.21	53.3%
409.367 - Trash Removal	974.88	4,000.00	-3,025.12	24.4%
Total 409.000 - GEN GOVT. BUILDINGS	40,133.11	79,500.00	-39,366.89	50.5%
410.000 - PUBLIC SAFETY				
410.500 - Police Services Contract	948,100.98	1,900,000.00	-951,899.02	49.9%
Total 410.000 - PUBLIC SAFETY	948,100.98	1,900,000.00	-951,899.02	49.9%
411.000 - FIRE				
411.300 - Building Capital Reserve	69,778.45	90,000.00	-20,221.55	77.5%
411.500 - Contributions	48,762.10	90,000.00	-41,237.90	54.2%
411.541 - Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 - Water Hydrant Assessment	40,914.24	82,000.00	-41,085.76	49.9%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	15,883.98	50,000.00	-34,116.02	31.8%
Total 411.000 - FIRE	175,338.77	472,000.00	-296,661.23	37.1%
412.000 - AMBULANCE				
412.500 - Ambulance Building Maintenance	872.07	2,500.00	-1,627.93	34.9%
412.542 - Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
Total 412.000 - AMBULANCE	872.07	32,500.00	-31,627.93	2.7%
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	73,938.07	135,000.00	-61,061.93	54.8%
413.121 - Sewage Enforcement Officer	3,124.13	1,500.00	1,624.13	208.3%
413.200 - Supplies	673.15	1,000.00	-326.85	67.3%
413.325 - Postage	317.65	1,000.00	-682.35	31.8%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	78,053.00	139,000.00	-60,947.00	56.2%

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

	Jan - Jun 23	Budget	\$ Over Budget	% of Budget
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	1,710.00	3,000.00	-1,290.00	57.0%
414.116 - Zoning Hearing Bd Compensation	1,050.00	2,000.00	-950.00	52.5%
414.117 - Planning Commission Comp.	1,650.00	2,500.00	-850.00	66.0%
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	4,887.52	4,000.00	887.52	122.2%
Total 414.000 - PLANNING & ZONING	25,424.16	47,500.00	-22,075.84	53.5%
415.114 - EMERGENCY MANAGEMENT COORD	1,400.00	2,400.00	-1,000.00	58.3%
419.540 - EMS Notification System Service	2,696.94	3,000.00	-303.06	89.9%
422.450 - Animal Control	10,383.00	13,900.00	-3,517.00	74.7%
426.000 - SANITATION EXPENSE				
426.115 - Recycling Collection Wages	4,500.76	12,000.00	-7,499.24	37.5%
Total 426.000 - SANITATION EXPENSE	4,500.76	12,000.00	-7,499.24	37.5%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	5,063.25	9,500.00	-4,436.75	53.3%
Total 429.000 - PUBLIC WORKS - SANITATION	5,063.25	9,500.00	-4,436.75	53.3%
430.000 - HWYS, ROADS & STREETS				
430.100 - Personnel Services	308,995.69	755,000.00	-446,004.31	40.9%
430.245 - Supplies	5,747.63	10,000.00	-4,252.37	57.5%
430.300 - Facilities Maintenance	442.75	2,000.00	-1,557.25	22.1%
430.320 - Telephone				
430.321 - Local	291.48	700.00	-408.52	41.6%
430.329 - Wireless	627.06	2,300.00	-1,672.94	27.3%
Total 430.320 - Telephone	918.54	3,000.00	-2,081.46	30.6%
430.330 - Heating Fuel	7,561.05	14,000.00	-6,438.95	54.0%
430.360 - Electricity	2,086.44	3,500.00	-1,413.56	59.6%
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	411.94	5,000.00	-4,588.06	8.2%
Total 430.000 - HWYS, ROADS & STREETS	327,894.81	813,500.00	-485,605.19	40.3%
432.000 - WINTER MAINTENANCE				
432.100 - Winter Maintenance Materials	61,243.68	80,000.00	-18,756.32	76.6%
Total 432.000 - WINTER MAINTENANCE	61,243.68	80,000.00	-18,756.32	76.6%
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	3,330.64	15,000.00	-11,669.36	22.2%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	0.00	2,000.00	-2,000.00	0.0%
433.360 - Traffic signal electric	2,500.69	4,000.00	-1,499.31	62.5%
433.375 - Line Painting	0.00	7,500.00	-7,500.00	0.0%
433.450 - Signals contracted service	1,940.00	8,000.00	-6,060.00	24.3%
Total 433.000 - TRAFFIC CONTROL DEVICES	7,771.33	39,000.00	-31,228.67	19.9%

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

07/10/23

	Jan - Jun 23	Budget	\$ Over Budget	% of Budget
434.00 · STREET LIGHTING				
434.360 · St. Light Electricity	2,133.08	4,000.00	-1,866.92	53.3%
Total 434.00 · STREET LIGHTING	2,133.08	4,000.00	-1,866.92	53.3%
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	22,011.64	55,000.00	-32,988.36	40.0%
437.233 · Equipment Motor Fuel	17,650.68	45,000.00	-27,349.32	39.2%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	40,725.93	107,500.00	-66,774.07	37.9%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	703.55	20,000.00	-19,296.45	3.5%
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%
Total 438.000 · HIGHWAY MAINT & REPAIR	1,549.84	38,500.00	-36,950.16	4.0%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	500.00	-500.00	0.0%
439.600 · Construction/Rebuilding	0.00	25,000.00	-25,000.00	0.0%
Total 439.000 · HWY CONST & REBUILDING PRJCTS...	0.00	25,500.00	-25,500.00	0.0%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	0.00	16,000.00	-16,000.00	0.0%
452.249 · Recreation Programs	1,014.74	3,000.00	-1,985.26	33.8%
452.300 · Recreation Safety Insurance	3,511.16	5,000.00	-1,488.84	70.2%
Total 452.000 · RECREATION & CULTURE	4,525.90	24,000.00	-19,474.10	18.9%
454.000 · PARKS				
454.200 · Park supplies	4,653.96	10,000.00	-5,346.04	46.5%
454.230 · Fuel	1,698.67	5,000.00	-3,301.33	34.0%
454.370 · Park Facilities Maintenance	13,749.90	10,000.00	3,749.90	137.5%
454.500 · Contracted Services	3,275.00	5,000.00	-1,725.00	65.5%
454.600 · Capital Construction	237.00			
Total 454.000 · PARKS	23,614.53	30,000.00	-6,385.47	78.7%
456.000 · LIBRARY				
456.520 · Library Contribution	42,473.46	85,000.00	-42,526.54	50.0%
Total 456.000 · LIBRARY	42,473.46	85,000.00	-42,526.54	50.0%
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%
Total 459.000 · TOWNSHIP EVENTS	317.24	5,500.00	-5,182.76	5.8%

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

	Jan - Jun 23	Budget	\$ Over Budget	% of Budget
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	33,533.30	80,000.00	-46,466.70	41.9%
481.200 - Medicare Employer Paid	7,842.52	20,000.00	-12,157.48	39.2%
481.300 - Unemployment Comp Employer Paid	0.00	3,500.00	-3,500.00	0.0%
483.197 - Non-Uniform Pension Plan Contrib	1,377.50	130,000.00	-128,622.50	1.1%
483.310 - Pension Plan Admin Fees	3,950.00	5,000.00	-1,050.00	79.0%
484.354 - Workers Comp Insurance	25,089.50	45,000.00	-19,910.50	55.8%
487.196 - Health Insurance	211,214.64	423,000.00	-211,785.36	49.9%
487.197 - Other Group Benefits	14,844.09	28,000.00	-13,155.91	53.0%
Total 480.000 - INSURANCE & EMPLOYEE BENEFITS	297,851.55	734,500.00	-436,648.45	40.6%
486.000 - Insurance				
486.350 - Liability Insurance	31,049.50	58,000.00	-26,950.50	53.5%
Total 486.000 - Insurance	31,049.50	58,000.00	-26,950.50	53.5%
492.000 - Interfund Operating Transfers	834,224.90			
6561 - *Payroll Expenses	502.75			
6980 - Uncategorized Expenses	231.15			
Total Expense	3,349,632.25	5,385,100.00	-2,035,467.75	62.2%
Net Income	330,442.28	-410,700.00	741,142.28	-80.5%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	83,522.70
106.002 · Fire/Ambulance	37,931.16
106.003 · Recycling	4,785.29
106.000 · Host Fee Savings Account - Other	11,381.84
Total 106.000 · Host Fee Savings Account	<u>137,620.99</u>
Total Checking/Savings	<u>137,620.99</u>
Total Current Assets	<u>137,620.99</u>
TOTAL ASSETS	<u>137,620.99</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	22,868.53
Net Income	16,705.42
Total Equity	<u>137,620.99</u>
TOTAL LIABILITIES & EQUITY	<u>137,620.99</u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Palmer Sewer - ICS Sweep Acct	174,695.67
Total Checking/Savings	<u>174,695.67</u>
Total Current Assets	<u>174,695.67</u>
TOTAL ASSETS	<u>174,695.67</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	50,166.99
Net Income	851.42
Total Equity	<u>174,695.67</u>
TOTAL LIABILITIES & EQUITY	<u>174,695.67</u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Nazareth Sewer - ICS Sweep Acct	63,230.11
Total Checking/Savings	<u>63,230.11</u>
Total Current Assets	<u>63,230.11</u>
TOTAL ASSETS	<u>63,230.11</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	53,704.11
Net Income	4,315.67
Total Equity	<u>63,230.11</u>
TOTAL LIABILITIES & EQUITY	<u>63,230.11</u>

LNT Open Space Fund-16
Balance Sheet
As of June 30, 2023

	Jun 30, 23
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.001 · Park Benches	10,000.00
100.000 · Checking Account - Other	-25,496.60
Total 100.000 · Checking Account	-15,496.60
100.500 · Open Space Recreation- Sweep	811,625.15
102.000 · EIT Open Space - Restricted	2,181,610.59
106.000 · PLGIT Savings Account	151,908.65
Total Checking/Savings	3,129,647.79
Total Current Assets	3,129,647.79
TOTAL ASSETS	3,129,647.79
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,563,961.87
Net Income	35,190.97
Total Equity	3,129,647.79
TOTAL LIABILITIES & EQUITY	3,129,647.79

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	281,050.56
106.000 · Swr/Signal PLUS Account	141.46
Total Checking/Savings	<u>281,192.02</u>
Total Current Assets	<u>281,192.02</u>
TOTAL ASSETS	<u>281,192.02</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-641,861.51
Net Income	70,642.32
Total Equity	<u>281,192.02</u>
TOTAL LIABILITIES & EQUITY	<u>281,192.02</u>

(95)LNT Fiscal Stability Fund
Balance Sheet
As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 · Fiscal - Sweep Account	118,970.04
109.001 · Certificate of Deposit-Embassy	<u>261,896.23</u>
Total Checking/Savings	<u>380,866.27</u>
Total Current Assets	<u>380,866.27</u>
TOTAL ASSETS	<u>380,866.27</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	380,754.61
Net Income	<u>111.66</u>
Total Equity	<u>380,866.27</u>
TOTAL LIABILITIES & EQUITY	<u>380,866.27</u>

LNT Capital Reserve - 30
Balance Sheet
As of June 30, 2023

	Jun 30, 23
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	137,463.40
106.003 · OFFICE EQUIPMENT	19,659.08
106.004 · SPECIAL PROJECTS	167,975.61
106.006 · POLICE EQUIPMENT (CRPD)	22,570.00
106.000 · Capital Reserve Savings Account - Other	6,151.12
Total 106.000 · Capital Reserve Savings Account	353,819.19
Total Checking/Savings	353,819.19
Total Current Assets	353,819.19
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	353,899.70
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	28,787.61
Net Income	116,144.41
Total Equity	353,899.70
TOTAL LIABILITIES & EQUITY	353,899.70

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

	<u>May 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	81,036.64
106.002 · Building Land Fund	67,015.39
106.003 · Fire Police Fund	1,753.31
106.004 · Equipment Fund	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>
TOTAL ASSETS	<u>343,909.35</u>
LIABILITIES & EQUITY	
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>
TOTAL LIABILITIES & EQUITY	<u>343,909.35</u>

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37LNT Highway Reconstruction & Rehabilitation

07/10/23

Balance Sheet

Accrual Basis

As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Hwy RR - Sweep Account	864,731.80
Total Checking/Savings	<u>864,731.80</u>
Total Current Assets	<u>864,731.80</u>
TOTAL ASSETS	<u>864,731.80</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	447,012.66
Net Income	417,719.14
Total Equity	<u>864,731.80</u>
TOTAL LIABILITIES & EQUITY	<u>864,731.80</u>

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LNT Capital Reserve - Equipment Replacement

07/10/23

Balance Sheet

Accrual Basis

As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.500 · Cap Res - ER - Sweep Account	137,524.12
Total Checking/Savings	<u>137,524.12</u>
Total Current Assets	<u>137,524.12</u>
TOTAL ASSETS	<u>137,524.12</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	113,301.25
Net Income	24,222.87
Total Equity	<u>137,524.12</u>
TOTAL LIABILITIES & EQUITY	<u>137,524.12</u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	-19,764.56
104.500 · Recycling - Sweep Account	131,800.39
Total Checking/Savings	<u>112,035.83</u>
Total Current Assets	<u>112,035.83</u>
TOTAL ASSETS	<u>112,035.83</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	135,967.74
Net Income	-23,931.91
Total Equity	<u>112,035.83</u>
TOTAL LIABILITIES & EQUITY	<u>112,035.83</u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	327,740.44
Total Checking/Savings	<u>327,740.44</u>
Total Current Assets	<u>327,740.44</u>
TOTAL ASSETS	<u>327,740.44</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-71,428.40
Net Income	289,749.31
Total Equity	<u>327,740.44</u>
TOTAL LIABILITIES & EQUITY	<u>327,740.44</u>

LNT Traffic Impact Account
Balance Sheet
As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.500 Traffic Impact - Sweep	1,426,569.13
109.000 Certificate of Deposit	527,159.35
Total Checking/Savings	<u>1,953,728.48</u>
Total Current Assets	<u>1,953,728.48</u>
TOTAL ASSETS	<u>1,953,728.48</u>
LIABILITIES & EQUITY	
Equity	
270.000 Opening Equity	500,000.00
Retained Earnings	1,475,226.24
Net Income	-21,497.76
Total Equity	<u>1,953,728.48</u>
TOTAL LIABILITIES & EQUITY	<u>1,953,728.48</u>

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	692,073.13
Total Checking/Savings	<u>692,073.13</u>
Total Current Assets	<u>692,073.13</u>
TOTAL ASSETS	<u>692,073.13</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	692,073.13
Total Equity	<u>692,073.13</u>
TOTAL LIABILITIES & EQUITY	<u>692,073.13</u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
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>
TOTAL ASSETS	<u>13,727.16</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	6,822.17
Net Income	6,904.99
Total Equity	<u>13,727.16</u>
TOTAL LIABILITIES & EQUITY	<u>13,727.16</u>

Lower Nazareth Township Sewer Department

Balance Sheet

As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · LNT Sewer Department - Checking	-24.91
100.500 · Sewer - Sweep Account	492,218.10
Total Checking/Savings	<u>492,193.19</u>
Total Current Assets	<u>492,193.19</u>
TOTAL ASSETS	<u>492,193.19</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	470,648.98
Net Income	21,544.21
Total Equity	<u>492,193.19</u>
TOTAL LIABILITIES & EQUITY	<u>492,193.19</u>

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

	Jun 30, 23
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	1,192.40
102.000 · SAVINGS ACCOUNTS - LAB	662,083.80
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	13,316.80
Total Checking/Savings	676,593.60
Total Current Assets	676,593.60
TOTAL ASSETS	676,593.60
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	2,330.51
Total Current Liabilities	2,330.51
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	131,570.37
Net Income	(301,377.99)
Total Equity	674,263.09
TOTAL LIABILITIES & EQUITY	676,593.60

Lower Nazareth Township
Balance Sheet
As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	108,773.81
100.000 · Checking Account - Other	-158,580.04
Total 100.000 · Checking Account	-28,530.40
100.500 · D&I Checking - Sweep Account	162,631.46
Total Checking/Savings	134,101.06
Total Current Assets	134,101.06
TOTAL ASSETS	<u>134,101.06</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	55,197.13
Net Income	18,190.40
Total Equity	134,101.06
TOTAL LIABILITIES & EQUITY	<u>134,101.06</u>