



Lower Nazareth Township
Financial Report
August 2023

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Aug-23

General Fund - 01	\$	1,496,278
Special Revenue Fund - Host Fee - 05	\$	138,801
Palmer Sewer Fund - 08	\$	175,443
Nazareth Sewer Fund - 09	\$	63,443
Capital Reserve		
Open Space Recreation Fund - 16 - CASH	\$	861,872
Capital Reserve		
Open Space Restricted Fund - 16 - EIT	\$	2,317,853
Capital Reserve		
Open Space Recreation Fund - 16 - CD	\$	-
Capital Reserve - Open Space Fund - 16 - TOTAL	\$	3,179,725
Capital Reserve - Sewer/Signals Fund - 18	\$	267,545
Fiscal Stability Fund - 95 - CASH	\$	119,427
Fiscal Stability Fund - 95 - CD	\$	261,896
Fiscal Stability Fund - 95 - TOTAL	\$	381,323
Capital Reserve - Municipal - 30	\$	251,018
Capital Reserve - Fire Fund - 31	\$	348,258
Highway Reconstruction/Rehabilitation -	\$	699,507
Capital Reserve - Equipment Replacement -	\$	116,005
Refuse/Recycling Collection - 33	\$	105,276
State Liquid Fuels Fund - 35	\$	80,163
Traffic Impact - 091 - CASH	\$	1,347,156
Traffic Impact - 091 - CD	\$	535,067
Traffic Impact - 091 - TOTAL	\$	1,882,223
LNT American Rescue Plan Funds	\$	694,636
LNT Community Events	\$	13,727
<i>Total Township Funds...</i>		<u><u>\$9,893,372</u></u>
Lower Nazareth Township Sewer Department	\$	485,466
Master Escrow Account	\$	673,617
Development & Inspection Account	\$	150,205
<i>Total Escrow Accounts...</i>		<u><u>\$1,309,287</u></u>

Lower Nazareth Township
GENERAL FUND BALANCE SHEET

As of August 31, 2023

	Aug 31, 23
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	714,847.16
100.100 · Checking Account - PSBT 2023	597,725.15
105.000 · Payroll Account	26,416.40
105.100 · Payroll Account - PSBT 2023	20,074.06
106.100 · PLGIT Account	118,444.35
106.400 · Real Estate Taxes - PSBT 2023	16,271.25
110.000 · Petty Cash	250.00
Total Checking/Savings	1,494,028.37
Total Current Assets	1,494,028.37
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,496,278.37
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,323.98
219 · Occup Privilege Tax Withheld	128.00
223 · Unemployment Withheld	113.07
Total 210.000 · PAYROLL LIABILITIES	2,565.05
Total Other Current Liabilities	2,565.05
Total Current Liabilities	2,565.05
Total Liabilities	2,565.05
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	881,413.27
Net Income	-159,552.43
Total Equity	1,493,713.32
TOTAL LIABILITIES & EQUITY	1,496,278.37

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

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	2,059,781.48	2,025,000.00	34,781.48	101.7%
301.400 - Real Estate - Delinquent	29,055.58	25,000.00	4,055.58	116.2%
Total 301.000 - REAL PROPERTY TAXES	2,088,837.06	2,050,000.00	38,837.06	101.9%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	136,876.38	300,000.00	-163,123.62	45.6%
310.210 - Earned Income - Current	802,416.36	1,300,000.00	-497,583.64	61.7%
310.220 - Earned Income - Prior	620,091.01	450,000.00	170,091.01	137.8%
310.510 - Local Services Tax	273,972.40	425,000.00	-151,027.60	64.5%
Total 310.000 - LOCAL ENABLING ACT TAXES	1,833,356.15	2,475,000.00	-641,643.85	74.1%
Total 300.000 - TAXES	3,922,193.21	4,525,000.00	-602,806.79	86.7%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	66,868.49	95,000.00	-28,131.51	70.4%
Total 320.000 - LICENSES & PERMITS	66,868.49	95,000.00	-28,131.51	70.4%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	20,162.18	30,000.00	-9,837.82	67.2%
331.122 - Ordinance Violations	10,032.57	4,000.00	6,032.57	250.8%
Total 330.000 - FINES & FORFEITS	30,194.75	34,000.00	-3,805.25	88.8%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	12,183.55	100.00	12,083.55	12,183.6%
341.02 - Interest on Savings	3,621.83	100.00	3,521.83	3,621.8%
Total 341.000 - Interest Earnings	15,805.38	200.00	15,605.38	7,902.7%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	24,602.22	70,000.00	-45,397.78	35.1%
Total 342.000 - Rents and Royalties	24,602.22	70,000.00	-45,397.78	35.1%
Total 340.000 - INTEREST, RENTS & ROYALTIES	40,407.60	70,200.00	-29,792.40	57.6%
350.000 - INTERGOVERNMENTAL REVENUES				
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	0.00	4,000.00	-4,000.00	0.0%
355.040 - Alcoholic Beverage Licenses	200.00	200.00	0.00	100.0%
355.051 - Non-Uniform	0.00	80,000.00	-80,000.00	0.0%
355.070 - Fire Relief	0.00	85,000.00	-85,000.00	0.0%
Total 355.000 - STATE SHARED REVENUES	200.00	169,200.00	-169,000.00	0.1%
Total 350.000 - INTERGOVERNMENTAL REVENUES	200.00	169,200.00	-169,000.00	0.1%
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	21,416.00	12,000.00	9,416.00	178.5%
361.330 - Zoning Hearings	21,700.00	4,000.00	17,700.00	542.5%
361.500 - Maps & Publications				

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

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
361.57 · Misc. Publications/Copying	602.30	250.00	352.30	240.9%
361.500 · Maps & Publications - Other	25.01			
Total 361.500 · Maps & Publications	627.31	250.00	377.31	250.9%
Total 361.000 · General Government	43,743.31	16,250.00	27,493.31	269.2%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	100.00	100.00	0.00	100.0%
362.410 · Building & Zoning Permits	10,106.00	20,000.00	-9,894.00	50.5%
362.440 · Sewer Permits	750.00	1,000.00	-250.00	75.0%
362.451 · Use & Occupancy Permits	625.00	50.00	575.00	1,250.0%
362.452 · Moving Records	295.00	500.00	-205.00	59.0%
362.470 · Driveway Permits	3,050.00	2,000.00	1,050.00	152.5%
362.480 · Grading Permits	3,620.00	15,000.00	-11,380.00	24.1%
362.481 · Swimming Pool Grading Permits	4,200.00	6,000.00	-1,800.00	70.0%
362.490 · Peddling Permit	300.00	50.00	250.00	600.0%
Total 362.000 · PUBLIC SAFETY	23,046.00	44,700.00	-21,654.00	51.6%
Total 360.000 · CHARGES FOR SERVICES	66,789.31	60,950.00	5,839.31	109.6%
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				
389.000 · INTERFUND TRANSFER	0.00	50.00	-50.00	0.0%
392.000 · Refund of Prior Yr Expenditures	836,241.92			
499.000 · Uncategorized Income	123.00			
	2.15			
Total Income	4,981,701.62	4,974,400.00	7,301.62	100.1%
Gross Profit	4,981,701.62	4,974,400.00	7,301.62	100.1%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	9,374.85	12,500.00	-3,125.15	75.0%
400.215 · Postage	\$,942.86	7,500.00	-1,557.14	79.2%
400.300 · Miscellaneous	100.00	50.00	50.00	200.0%
400.310 · Stenographer/BOS	10,135.00	2,000.00	8,135.00	506.8%
400.320 · Telephone				
400.321 · Local	2,706.12	5,000.00	-2,293.88	54.1%
400.324 · Wireless	2,637.54	4,500.00	-1,862.46	58.6%
Total 400.320 · Telephone	5,343.66	9,500.00	-4,156.34	56.2%
400.340 · Advertising	7,171.48	10,000.00	-2,828.52	71.7%
400.342 · Public Relations Printing	6,195.00	11,000.00	-4,805.00	56.3%
400.374 · Maintenance Agreements	12,057.43	17,000.00	-4,942.57	70.9%
400.384 · Office Equipment Rental	570.99	750.00	-179.01	76.1%

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

09/26/23

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
400.420 · Dues & Subscriptions	2,784.96	4,000.00	-1,215.04	69.6%
400.460 · Meetings & Continuing Education	1,676.16	8,000.00	-6,323.84	21.0%
Total 400.000 · GENERAL GOVERNMENT	61,352.39	82,300.00	-20,947.61	74.5%
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	6,710.80	8,000.00	-1,289.20	83.9%
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	1,900.00	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%
403.311 · Audit	11,000.00	2,500.00	8,500.00	21.0%
403.317 · Tax Collection Committee Serv	0.00	1,600.00	-1,600.00	95.1%
403.319 · Tax Refunds	525.10	500.00	-27.90	0.0%
403.350 · Insurance & Bonding	1,522.00	500.00	1,022.00	0.0%
403.430 · Tax Appeals	0.00	17,450.00	-17,450.00	125.3%
Total 403.000 · TAX COLLECTION	21,857.90	66,500.00	-44,642.10	77.2%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	51,366.25	65,000.00	-13,633.75	79.0%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	51,366.25	66,500.00	-15,133.75	77.2%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	210,467.83	340,000.00	-129,532.17	61.9%
405.200 · Office Supplies	6,205.79	8,000.00	-1,794.21	77.6%
405.300 · Bond	2,099.82	1,500.00	599.82	140.0%
Total 405.000 · PERSONNEL SERVICES	218,773.44	349,500.00	-130,726.56	62.6%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	3,602.04	3,000.00	602.04	120.1%
406.316 · Drug Testing	300.00	200.00	100.00	150.0%
406.317 · Employee Record Checks	171.00	100.00	71.00	171.0%
406.318 · Bank Fees	347.17	200.00	147.17	173.6%
406.319 · Reimburse private prop damage	80.70	500.00	-419.30	16.1%
406.325 · Internet fees / Website Develop	4,339.79	6,000.00	-1,660.21	72.3%
406.331 · Mileage	0.00	200.00	-200.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	0.00	1,500.00	-1,500.00	0.0%
406.421 · License & Permit Renewal	0.00	200.00	-200.00	0.0%
406.000 · GENERAL GOVT. ADMINISTRATION - ...	50.65			
Total 406.000 · GENERAL GOVT. ADMINISTRATION	8,891.35	12,000.00	-3,108.65	74.1%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	1,773.49	5,000.00	-3,226.51	35.5%
407.215 · Software	5,685.28	10,000.00	-4,314.72	56.9%

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

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
407.370 • Computer Services	9,626.21	15,000.00	-5,373.79	64.2%
Total 407.000 • DATA PROCESSING	17,084.98	30,000.00	-12,915.02	56.9%
408.000 • ENGINEERING SERVICES				
408.310 • Engineering Services - Gen Con	142,246.15	50,000.00	92,246.15	284.5%
408.319 • Special Projects	5,579.14	10,000.00	-4,420.86	55.8%
Total 408.000 • ENGINEERING SERVICES	147,825.29	60,000.00	87,825.29	246.4%
409.000 • GEN GOVT. BUILDINGS				
409.200 • Supplies	4,879.24	6,000.00	-1,120.76	81.3%
409.230 • Heating Fuel	16,882.12	35,000.00	-18,117.88	48.2%
409.300 • Facilities Maintenance	8,569.27	10,000.00	-1,430.73	85.7%
409.318 • Building Security Systems	647.58	7,000.00	-6,352.42	9.3%
409.360 • Public Utilities				
409.361 • Electricity	11,697.14	15,000.00	-3,302.86	78.0%
409.366 • Water	1,712.83	2,500.00	-787.17	68.5%
Total 409.360 • Public Utilities	13,409.97	17,500.00	-4,090.03	76.6%
409.367 • Trash Removal	1,266.88	4,000.00	-2,733.12	31.7%
Total 409.000 • GEN GOVT. BUILDINGS	45,655.06	79,500.00	-33,844.94	57.4%
410.000 • PUBLIC SAFETY				
410.500 • Police Services Contract	1,422,151.47	1,900,000.00	-477,848.53	74.9%
Total 410.000 • PUBLIC SAFETY	1,422,151.47	1,900,000.00	-477,848.53	74.9%
411.000 • FIRE				
411.300 • Building Capital Reserve	72,813.76	90,000.00	-17,186.24	80.9%
411.500 • Contributions	66,034.17	90,000.00	-23,965.83	73.4%
411.541 • Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 • Water Hydrant Assessment	61,377.32	82,000.00	-20,622.68	74.9%
411.700 • Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 • Equipment Purchase	20,422.26	50,000.00	-29,577.74	40.8%
Total 411.000 • FIRE	220,647.51	472,000.00	-251,352.49	46.7%
412.000 • AMBULANCE				
412.300 • 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	97,312.84	135,000.00	-37,687.16	72.1%
413.121 • Sewage Enforcement Officer	4,924.13	1,500.00	3,424.13	328.3%
413.200 • Supplies	673.15	1,000.00	-326.85	67.3%
413.325 • Postage	497.90	1,000.00	-502.10	49.8%
413.400 • Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 • CODE ENFORCEMENT	103,408.02	139,000.00	-35,591.98	74.4%
414.000 • PLANNING & ZONING				
414.112 • Stenographer, ZH & PC	2,015.00	3,000.00	-985.00	67.2%
414.116 • Zoning Hearing Bd Compensation	1,350.00	2,000.00	-650.00	67.5%
414.117 • Planning Commission Comp.	2,550.00	2,500.00	50.00	102.0%

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

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
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	6,598.69	4,000.00	2,598.69	165.0%
Total 414.000 · PLANNING & ZONING	28,640.33	47,500.00	-18,859.67	60.3%
415.114 · EMERGENCY MANAGEMENT COORD	1,800.00	2,400.00	-600.00	75.0%
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	6,379.76	12,000.00	-5,620.24	53.2%
Total 426.000 · SANITATION EXPENSE	6,379.76	12,000.00	-5,620.24	53.2%
429.000 · PUBLIC WORKS - SANITATION	6,379.76	12,000.00	-5,620.24	53.2%
429.364 · Sanitary Sewer Expenses	5,591.40	9,500.00	-3,908.60	58.9%
Total 429.000 · PUBLIC WORKS - SANITATION	5,591.40	9,500.00	-3,908.60	58.9%
430.000 · HWYS, ROADS & STREETS				
430.100 · Personnel Services	404,036.77	755,000.00	-350,963.23	53.5%
430.245 · Supplies	6,262.56	10,000.00	-3,737.44	62.6%
430.300 · Facilities Maintenance	442.75	2,000.00	-1,557.25	22.1%
430.320 · Telephone				
430.321 · Local	388.64	700.00	-311.36	55.5%
430.329 · Wireless	836.04	2,300.00	-1,463.96	36.3%
Total 430.320 · Telephone	1,224.68	3,000.00	-1,775.32	40.8%
430.330 · Heating Fuel	7,561.05	14,000.00	-6,438.95	54.0%
430.360 · Electricity	2,547.27	3,500.00	-952.73	72.8%
430.384 · Equip/Machinery Rental	0.00	2,000.00	-2,000.00	0.0%
430.450 · Contracted Services	85.90	1,000.00	-914.10	8.6%
430.460 · Continuing Education	2,070.77	8,000.00	-5,929.23	25.9%
430.740 · Equipment Purchase	0.00	10,000.00	-10,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	494.76	5,000.00	-4,505.24	9.9%
Total 430.000 · HWYS, ROADS & STREETS	424,726.51	813,500.00	-388,773.49	52.2%
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	3,339.27	4,000.00	-660.73	83.5%
433.375 · Line Painting	0.00	7,500.00	-7,500.00	0.0%
433.450 · Signals contracted service	3,808.75	8,000.00	-4,191.25	47.6%
Total 433.000 · TRAFFIC CONTROL DEVICES	10,478.66	39,000.00	-28,521.34	26.9%
434.00 · STREET LIGHTING				
434.360 · St. Light. Electricity	2,819.57	4,000.00	-1,180.43	70.5%
Total 434.00 · STREET LIGHTING	2,819.57	4,000.00	-1,180.43	70.5%

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

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	3,071.49	7,500.00	-4,428.51	41.0%
437.213 · Equipment Parts & Supplies	36,511.39	55,000.00	-18,488.61	66.4%
437.233 · Equipment Motor Fuel	21,786.48	45,000.00	-23,213.52	48.4%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	61,369.36	107,500.00	-46,130.64	57.1%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	2,480.85	20,000.00	-17,519.15	12.4%
438.273 · Aggregate Supplies	243.83	7,500.00	-7,254.17	3.3%
438.273 · Pipe and Drainage Supplies	0.00	4,000.00	-4,000.00	0.0%
438.274 · Pavement Maintenance Supplies	3,843.29	7,000.00	-3,156.71	54.9%
Total 438.000 · HIGHWAY MAINT & REPAIR	6,569.97	38,500.00	-31,930.03	17.1%
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	7,024.94	16,000.00	-8,975.06	43.9%
452.249 · Recreation Programs	3,769.50	3,000.00	769.50	125.7%
452.300 · Recreation Safety Insurance	4,465.02	5,000.00	-534.98	89.3%
Total 452.000 · RECREATION & CULTURE	15,259.46	24,000.00	-8,740.54	63.6%
454.000 · PARKS				
454.200 · Park supplies	5,274.80	10,000.00	-4,725.20	52.7%
454.230 · Fuel	1,698.67	5,000.00	-3,301.33	34.0%
454.370 · Park Facilities Maintenance	16,404.88	10,000.00	6,404.88	164.0%
454.500 · Contracted Services	4,295.00	5,000.00	-705.00	85.9%
454.600 · Capital Construction	237.00			
454.700 · Capital Purchases	399.00			
Total 454.000 · PARKS	28,309.35	30,000.00	-1,690.65	94.4%
456.000 · LIBRARY				
456.520 · Library Contribution	63,710.19	85,000.00	-21,289.81	75.0%
Total 456.000 · LIBRARY	63,710.19	85,000.00	-21,289.81	75.0%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	1,118.00	5,000.00	-3,882.00	22.4%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	1,118.00	5,500.00	-4,382.00	20.3%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	44,517.37	80,000.00	-35,482.63	55.6%
481.200 · Medicare Employer Paid	10,411.36	20,000.00	-9,588.64	52.1%
481.300 · Unemployment Comp Employer Paid	0.00	3,500.00	-3,500.00	0.0%
483.197 · Non-Uniform Pension Plan Contrib	1,801.82	130,000.00	-128,198.18	1.4%
483.310 · Pension Plan Admin Fees	3,950.00	5,000.00	-1,050.00	79.0%
484.354 · Workers Comp Insurance	28,333.50	45,000.00	-16,666.50	63.0%
487.196 · Health Insurance	281,709.52	423,000.00	-141,290.48	66.6%
487.197 · Other Group Benefits	17,095.85	28,000.00	-10,904.15	61.1%

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

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
Total 480.000 • INSURANCE & EMPLOYEE BENEFITS		734,500.00	-346,680.58	52.8%
486.000 • Insurance	387,819.42			
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			
492.100 • Transfer to LNT Account	836,240.92			
6561 • *Payroll Expenses	686.25			
69800 • Uncategorized Expenses	231.15			
Total Expense	5,141,254.05	5,385,100.00	-243,845.95	95.5%
Net Income	-159,552.43	-410,700.00	251,147.57	38.8%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of August 31, 2023

	<u>Aug 31, 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	12,561.75
Total 106.000 · Host Fee Savings Account	<u>138,800.90</u>
Total Checking/Savings	<u>138,800.90</u>
Total Current Assets	<u>138,800.90</u>
TOTAL ASSETS	<u>138,800.90</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	22,868.53
Net Income	17,885.33
Total Equity	<u>138,800.90</u>
TOTAL LIABILITIES & EQUITY	<u>138,800.90</u>

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

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	175,442.99
Total Checking/Savings	<u>175,442.99</u>
Total Current Assets	<u>175,442.99</u>
TOTAL ASSETS	<u><u>175,442.99</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	50,166.99
Net Income	1,598.74
Total Equity	<u>175,442.99</u>
TOTAL LIABILITIES & EQUITY	<u><u>175,442.99</u></u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	63,443.40
Total Checking/Savings	<u>63,443.40</u>
Total Current Assets	<u>63,443.40</u>
TOTAL ASSETS	<u>63,443.40</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	53,704.11
Net Income	<u>4,528.96</u>
Total Equity	<u>63,443.40</u>
TOTAL LIABILITIES & EQUITY	<u>63,443.40</u>

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

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	708,660.46
102.000 · EIT Open Space - Restricted	297,328.83
102.100 · EIT Open Space - Restricted 23	2,020,524.34
106.000 · PLGIT Savings Account	153,211.05
Total Checking/Savings	<u>3,179,724.68</u>
Total Current Assets	<u>3,179,724.68</u>
TOTAL ASSETS	<u>3,179,724.68</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,563,961.87
Net Income	85,267.86
Total Equity	<u>3,179,724.68</u>
TOTAL LIABILITIES & EQUITY	<u>3,179,724.68</u>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	
100.01 · Emergency Traffic Signal Repair	-16,014.75
100.00 · Swr/Signal PLGIT Account - Other	283,417.45
Total 100.00 · Swr/Signal PLGIT Account	267,402.70
106.000 · Swr/Signal PLUS Account	142.70
Total Checking/Savings	267,545.40
Total Current Assets	267,545.40
TOTAL ASSETS	<u>267,545.40</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-641,861.51
Net Income	56,995.70
Total Equity	267,545.40
TOTAL LIABILITIES & EQUITY	<u>267,545.40</u>

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

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	119,426.75
109.001 · Certificate of Deposit-Embassy	261,896.23
Total Checking/Savings	<u>381,322.98</u>
Total Current Assets	<u>381,322.98</u>
TOTAL ASSETS	<u>381,322.98</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	380,754.61
Net Income	568.37
Total Equity	<u>381,322.98</u>
TOTAL LIABILITIES & EQUITY	<u>381,322.98</u>

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

	Aug 31, 23
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	125,172.74
106.003 · OFFICE EQUIPMENT	19,659.06
106.004 · SPECIAL PROJECTS	163,859.91
106.006 · POLICE EQUIPMENT (CRPD)	-66,554.74
106.000 · Capital Reserve Savings Account - Other	8,880.87
Total 106.000 · Capital Reserve Savings Account	251,017.84
Total Checking/Savings	251,017.84
Total Current Assets	251,017.84
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	251,098.35
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	28,787.61
Net Income	13,343.06
Total Equity	251,098.35
TOTAL LIABILITIES & EQUITY	251,098.35

LNT Capital Reserve Fire-31

Balance Sheet

As of August 31, 2023

	Aug 31, 23
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	81,036.64
106.002 · Building Land Fund	67,015.39
106.003 · Fire Police Fund	1,753.31
106.004 · Equipment Fund	189,006.47
106.000 · Fire CR Savings Account - Other	9,446.43
Total 106.000 · Fire CR Savings Account	348,258.24
Total Checking/Savings	348,258.24
Total Current Assets	348,258.24
TOTAL ASSETS	348,258.24
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	29,214.18
Net Income	84,446.43
Total Equity	348,258.24
TOTAL LIABILITIES & EQUITY	348,258.24

8:54 AM

37LNT Highway Reconstruction & Rehabilitation

09/26/23

Balance Sheet

Accrual Basis

As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	699,507.24
Total Checking/Savings	<u>699,507.24</u>
Total Current Assets	<u>699,507.24</u>
TOTAL ASSETS	<u>699,507.24</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	447,012.66
Net Income	252,494.58
Total Equity	<u>699,507.24</u>
TOTAL LIABILITIES & EQUITY	<u>699,507.24</u>

8:55 AM

LNT Capital Reserve - Equipment Replacement

09/26/23

Balance Sheet

Accrual Basis

As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	116,004.83
Total Checking/Savings	<u>116,004.83</u>
Total Current Assets	<u>116,004.83</u>
TOTAL ASSETS	<u>116,004.83</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	113,301.25
Net Income	<u>2,703.58</u>
Total Equity	<u>116,004.83</u>
TOTAL LIABILITIES & EQUITY	<u>116,004.83</u>

8:50 AM

Lower Nazareth Township - Refuse/Recycling Collection

09/26/23

Balance Sheet

Accrual Basis

As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	5,020.43
104.100 · Recycling/Refuse - Checking	100,255.30
Total Checking/Savings	<u>105,275.73</u>
Total Current Assets	<u>105,275.73</u>
TOTAL ASSETS	<u>105,275.73</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	135,987.74
Net Income	-30,692.01
Total Equity	<u>105,275.73</u>
TOTAL LIABILITIES & EQUITY	<u>105,275.73</u>

LNT Liquid Fuels Fund-35

Balance Sheet

As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	80,163.25
Total Checking/Savings	<u>80,163.25</u>
Total Current Assets	<u>80,163.25</u>
TOTAL ASSETS	<u>80,163.25</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-71,428.40
Net Income	42,172.12
Total Equity	<u>80,163.25</u>
TOTAL LIABILITIES & EQUITY	<u>80,163.25</u>

LNT Traffic Impact Account
Balance Sheet
As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	1,347,156.31
109.000 Certificate of Deposit	535,066.73
Total Checking/Savings	<u>1,882,223.04</u>
Total Current Assets	<u>1,882,223.04</u>
TOTAL ASSETS	<u><u>1,882,223.04</u></u>
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet
As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	694,635.89
Total Checking/Savings	<u>694,635.89</u>
Total Current Assets	<u>694,635.89</u>
TOTAL ASSETS	<u>694,635.89</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	692,073.13
Net Income	2,562.76
Total Equity	<u>694,635.89</u>
TOTAL LIABILITIES & EQUITY	<u>694,635.89</u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

09/26/23

As of August 31, 2023

Accrual Basis

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	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 August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	485,465.59
Total Checking/Savings	<u>485,465.59</u>
Total Current Assets	<u>485,465.59</u>
TOTAL ASSETS	<u>485,465.59</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	470,648.98
Net Income	14,816.61
Total Equity	<u>485,465.59</u>
TOTAL LIABILITIES & EQUITY	<u>485,465.59</u>

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

	Aug 31, 23
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	4,284.40
101.100 · Master Escrow Checking	502.58
101.200 · Master Escrow Sub Accounts	6,910.04
102.000 · SAVINGS ACCOUNTS - LAB	644,476.94
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	17,442.72
Total Checking/Savings	673,617.28
Total Current Assets	673,617.28
TOTAL ASSETS	673,617.28
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	(304,354.31)
Total Equity	671,286.77
TOTAL LIABILITIES & EQUITY	673,617.28

Lower Nazareth Township

Balance Sheet

As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.200 · Code Enforcement & Inspection	28,855.13
100.000 · Checking Account - Other	52.95
Total 100.000 · Checking Account	<u>28,908.08</u>
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	100,000.00
101.000 · Development & Inspections - Other	21,296.50
Total 101.000 · Development & Inspections	<u>121,296.50</u>
Total Checking/Savings	<u>150,204.58</u>
Total Current Assets	<u>150,204.58</u>
TOTAL ASSETS	<u>150,204.58</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	55,498.77
Net Income	33,992.28
Total Equity	<u>150,204.58</u>
TOTAL LIABILITIES & EQUITY	<u>150,204.58</u>