



Lower Nazareth Township
Financial Report
July 2023

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jul-23

General Fund - 01	\$	1,752,671
Special Revenue Fund - Host Fee - 05	\$	137,621
Palmer Sewer Fund - 08	\$	174,884
Nazareth Sewer Fund - 09	\$	63,240
Capital Reserve		
Open Space Recreation Fund - 16 - CASH	\$	898,281
Capital Reserve		
Open Space Restricted Fund - 16 - EIT	\$	2,209,240
Capital Reserve		
Open Space Recreation Fund - 16 - CD	\$	-
Capital Reserve - Open Space Fund - 16 - TOTAL	\$	3,107,521
Capital Reserve - Sewer/Signals Fund - 18	\$	277,281
Fiscal Stability Fund - 95 - CASH	\$	119,046
Fiscal Stability Fund - 95 - CD	\$	261,896
Fiscal Stability Fund - 95 - TOTAL	\$	380,942
Capital Reserve - Municipal - 30	\$	339,737
Capital Reserve - Fire Fund - 31	\$	345,298
Highway Reconstruction/Rehabilitation -	\$	865,672
Capital Reserve - Equipment Replacement -	\$	114,537
Refuse/Recycling Collection - 33	\$	105,070
State Liquid Fuels Fund - 35	\$	327,740
Traffic Impact - 091 - CASH	\$	1,395,955
Traffic Impact - 091 - CD	\$	527,159
Traffic Impact - 091 - TOTAL	\$	1,923,114
LNT American Rescue Plan Funds	\$	692,429
LNT Community Events	\$	13,725
<i>Total Township Funds...</i>		<u>\$10,621,482</u>
Lower Nazareth Township Sewer Department	\$	495,400
Master Escrow Account	\$	720,549
Development & Inspection Account	\$	124,537
<i>Total Escrow Accounts...</i>		<u>\$1,340,486</u>

Lower Nazareth Township
General Fund Balance Sheet

As of July 31, 2023

	Jul 31, 23
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	771,300.03
100.100 · Checking Account - PSBT 2023	800,000.00
105.000 · Payroll Account	25,194.98
105.100 · Payroll Account - PSBT 2023	19,998.00
106.100 · PLGIT Account	117,437.49
106.200 · Real Estate Tax Collections	15,240.92
106.400 · Real Estate Taxes - PSBT 2023	1,000.00
110.000 · Petty Cash	250.00
Total Checking/Savings	1,750,421.42
Total Current Assets	1,750,421.42
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,752,671.42
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,206.91
219 · Occup Privilege Tax Withheld	64.00
223 · Unemployment Withheld	53.97
Total 210.000 · PAYROLL LIABILITIES	1,324.88
Total Other Current Liabilities	1,324.88
Total Current Liabilities	1,324.88
Total Liabilities	1,324.88
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	881,356.39
Net Income	98,137.67
Total Equity	1,751,346.54
TOTAL LIABILITIES & EQUITY	1,752,671.42

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

	Jan - Jul 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	4,434.60	25,000.00	-20,565.40	17.7%
Total 301.000 · REAL PROPERTY TAXES	2,064,216.08	2,050,000.00	14,216.08	100.7%
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	560,859.03	1,300,000.00	-739,140.97	43.1%
310.220 · Earned Income - Prior	613,291.01	450,000.00	163,291.01	136.3%
310.510 · Local Services Tax	252,664.82	425,000.00	-172,335.18	59.5%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,563,691.24	2,475,000.00	-911,308.76	63.2%
Total 300.000 · TAXES	3,627,907.32	4,525,000.00	-897,092.68	80.2%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	58,460.37	95,000.00	-36,539.63	61.5%
Total 320.000 · LICENSES & PERMITS	58,460.37	95,000.00	-36,539.63	61.5%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	18,271.39	30,000.00	-11,728.61	60.9%
331.122 · Ordinance Violations	8,834.12	4,000.00	4,834.12	220.9%
Total 330.000 · FINES & FORFEITS	27,105.51	34,000.00	-6,894.49	79.7%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	8,535.43	100.00	8,435.43	8,535.4%
341.02 · Interest on Savings	2,614.97	100.00	2,514.97	2,615.0%
Total 341.000 · Interest Earnings	11,150.40	200.00	10,950.40	5,575.2%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	21,389.26	70,000.00	-48,610.74	30.6%
Total 342.000 · Rents and Royalties	21,389.26	70,000.00	-48,610.74	30.6%
Total 340.000 · INTEREST, RENTS & ROYALTIES	32,539.66	70,200.00	-37,660.34	46.4%
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	20,096.00	12,000.00	8,096.00	167.5%
361.310 · Subdivision & Land Development	21,700.00	4,000.00	17,700.00	542.5%

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

	Jan - Jul 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	42,383.94	16,250.00	26,133.94	260.8%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	90.00	100.00	-10.00	90.0%
362.410 - Building & Zoning Permits	9,056.00	20,000.00	-10,944.00	45.3%
362.440 - Sewer Permits	650.00	1,000.00	-350.00	65.0%
362.451 - Use & Occupancy Permits	595.00	50.00	545.00	1,190.0%
362.452 - Moving Records	260.00	500.00	-240.00	52.0%
362.470 - Driveway Permits	400.00	2,000.00	-1,600.00	20.0%
362.480 - Grading Permits	3,355.00	15,000.00	-11,645.00	22.4%
362.481 - Swimming Pool Grading Permits	3,500.00	6,000.00	-2,500.00	58.3%
362.490 - Peddling Permit	300.00	50.00	250.00	600.0%
Total 362.000 - PUBLIC SAFETY	18,206.00	44,700.00	-26,494.00	40.7%
Total 360.000 - CHARGES FOR SERVICES	60,589.94	60,950.00	-360.06	99.4%
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	821,001.00			
395.000 - Refund of Prior Yr Expenditures	123.00			
49900 - Uncategorized Income	2.15			
Total Income	4,646,610.14	4,974,400.00	-327,789.86	93.4%
Gross Profit	4,646,610.14	4,974,400.00	-327,789.86	93.4%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	8,333.20	12,500.00	-4,166.80	66.7%
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	7,055.00	2,000.00	5,055.00	352.8%
400.320 - Telephone				
400.321 - Local	2,378.19	5,000.00	-2,621.81	47.6%
400.324 - Wireless	2,307.87	4,500.00	-2,192.13	51.3%
Total 400.320 - Telephone	4,686.06	9,500.00	-4,813.94	49.3%

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

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
400.340 · Advertising	6,873.22	10,000.00	-3,126.78	68.7%
400.342 · Public Relations Printing	6,195.00	11,000.00	-4,805.00	56.3%
400.374 · Maintenance Agreements	11,383.36	17,000.00	-5,616.64	67.0%
400.384 · Office Equipment Rental	570.99	750.00	-179.01	76.1%
400.420 · Dues & Subscriptions	2,689.64	4,000.00	-1,310.36	67.2%
400.460 · Meetings & Continuing Education	1,291.59	8,000.00	-6,708.41	16.1%
Total 400.000 · GENERAL GOVERNMENT	54,295.19	82,300.00	-28,004.81	66.0%
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	6,657.90	8,000.00	-1,342.10	83.2%
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%
403.317 · Tax Collection Committee Service	487.10	2,500.00	-2,012.90	19.5%
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	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	10,767.00	17,450.00	-6,683.00	61.7%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	40,199.75	65,000.00	-24,800.25	61.8%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	40,199.75	66,500.00	-26,300.25	60.5%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	184,398.90	340,000.00	-155,601.10	54.2%
405.200 · Office Supplies	3,174.26	8,000.00	-4,825.74	39.7%
405.500 · Bond	2,254.90	1,500.00	754.90	150.3%
Total 405.000 · PERSONNEL SERVICES	189,828.06	349,500.00	-159,671.94	54.3%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	2,861.44	3,000.00	-138.56	95.4%
406.316 · Drug Testing	199.00	200.00	-1.00	99.5%
406.317 · Employee Record Checks	171.00	100.00	71.00	171.0%
406.318 · Bank Fees	276.44	200.00	76.44	138.2%
406.319 · Reimburse private prop damage	80.70	500.00	-419.30	16.1%
406.325 · Internet fees / Website Develop	3,819.87	6,000.00	-2,180.13	63.7%
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	200.00	-149.35	74.8%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	7,459.10	12,000.00	-4,540.90	62.2%

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

	Jan - Jul 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	8,481.21	15,000.00	-6,518.79	56.5%
Total 407.000 - DATA PROCESSING	15,598.10	30,000.00	-14,401.90	52.0%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	107,407.21	50,000.00	57,407.21	214.8%
408.319 - Special Projects	2,437.14	10,000.00	-7,562.86	24.4%
Total 408.000 - ENGINEERING SERVICES	109,844.35	60,000.00	49,844.35	183.1%
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	8,246.99	10,000.00	-1,753.01	82.5%
409.318 - Building Security Systems	647.58	7,000.00	-6,352.42	9.3%
409.360 - Public Utilities				
409.361 - Electricity	9,680.80	15,000.00	-5,319.20	64.5%
409.366 - Water	1,414.80	2,500.00	-1,085.20	56.6%
Total 409.360 - Public Utilities	11,095.60	17,500.00	-6,404.40	63.4%
409.367 - Trash Removal	1,074.21	4,000.00	-2,925.79	26.9%
Total 409.000 - GEN GOVT. BUILDINGS	42,158.28	79,500.00	-37,341.72	53.0%
410.000 - PUBLIC SAFETY				
410.500 - Police Services Contract	1,106,117.81	1,900,000.00	-793,882.19	58.2%
Total 410.000 - PUBLIC SAFETY	1,106,117.81	1,900,000.00	-793,882.19	58.2%
411.000 - FIRE				
411.300 - Building Capital Reserve	70,790.22	90,000.00	-19,209.78	78.7%
411.500 - Contributions	59,594.23	90,000.00	-30,405.77	66.2%
411.541 - Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 - Water Hydrant Assessment	61,220.78	82,000.00	-20,779.22	74.7%
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	207,489.21	472,000.00	-264,510.79	44.0%
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	85,007.74	135,000.00	-49,992.26	63.0%
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	409.35	1,000.00	-590.65	40.9%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	89,214.37	139,000.00	-49,785.63	64.2%

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

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
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.	2,050.00	2,500.00	-450.00	82.0%
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	5,558.02	4,000.00	1,558.02	139.0%
Total 414.000 - PLANNING & ZONING	27,099.66	47,500.00	-20,400.34	57.1%
415.114 - EMERGENCY MANAGEMENT COORD				
419.540 - EMS Notification System Service	1,600.00	2,400.00	-800.00	66.7%
422.450 - Animal Control	2,696.94	3,000.00	-303.06	89.9%
426.000 - SANITATION EXPENSE	10,383.00	13,900.00	-3,517.00	74.7%
426.115 - Recycling Collection Wages	5,444.26	12,000.00	-6,555.74	45.4%
Total 426.000 - SANITATION EXPENSE	5,444.26	12,000.00	-6,555.74	45.4%
429.000 - PUBLIC WORKS - SANITATION				
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	356,521.33	755,000.00	-398,478.67	47.2%
430.245 - Supplies	6,047.45	10,000.00	-3,952.55	60.5%
430.300 - Facilities Maintenance	442.75	2,000.00	-1,557.25	22.1%
430.320 - Telephone				
430.321 - Local	340.06	700.00	-359.94	48.6%
430.329 - Wireless	731.55	2,300.00	-1,568.45	31.8%
Total 430.320 - Telephone	1,071.61	3,000.00	-1,928.39	35.7%
430.330 - Heating Fuel	7,561.05	14,000.00	-6,438.95	54.0%
430.360 - Electricity	2,277.39	3,500.00	-1,222.61	65.1%
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	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	411.94	5,000.00	-4,588.06	8.2%
Total 430.000 - HWYS, ROADS & STREETS	376,434.29	813,500.00	-437,065.71	46.3%
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	2,918.79	4,000.00	-1,081.21	73.0%
433.375 - Line Painting	0.00	7,500.00	-7,500.00	0.0%
433.450 - Signals contracted service	3,320.00	8,000.00	-4,680.00	41.5%
Total 433.000 - TRAFFIC CONTROL DEVICES	9,569.43	39,000.00	-29,430.57	24.5%

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

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
434.00 - STREET LIGHTING				
434.360 - St. Lght. Electricity	2,474.68	4,000.00	-1,525.32	61.9%
Total 434.00 - STREET LIGHTING	2,474.68	4,000.00	-1,525.32	61.9%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	3,057.30	7,500.00	-4,442.70	40.8%
437.213 - Equipment Parts & Supplies	26,890.24	55,000.00	-28,109.76	48.9%
437.233 - Equipment Motor Fuel	17,650.68	45,000.00	-27,349.32	39.2%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	47,598.22	107,500.00	-59,901.78	44.3%
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	245.83	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	4,792.67	38,500.00	-33,707.33	12.4%
439.000 - HWY CONST & REBUILDING PRJCTS				
439.313 - Engineer	0.00	500.00	-500.00	0.0%
439.600 - Construction/Rebuilding	0.00	25,000.00	-25,000.00	0.0%
Total 439.000 - HWY CONST & REBUILDING PRJCTS	0.00	25,500.00	-25,500.00	0.0%
452.000 - RECREATION & CULTURE				
452.115 - Staff Wages	7,024.94	16,000.00	-8,975.06	43.9%
452.249 - Recreation Programs	3,164.56	3,000.00	164.56	105.5%
452.300 - Recreation Safety Insurance	4,208.65	5,000.00	-791.35	84.2%
Total 452.000 - RECREATION & CULTURE	14,398.15	24,000.00	-9,601.85	60.0%
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	14,393.29	10,000.00	4,393.29	143.9%
454.500 - Contracted Services	3,530.00	5,000.00	-1,470.00	70.6%
454.600 - Capital Construction	237.00			
Total 454.000 - PARKS	25,133.76	30,000.00	-4,866.24	83.8%
456.000 - LIBRARY				
456.520 - Library Contribution	49,552.37	85,000.00	-35,447.63	58.3%
Total 456.000 - LIBRARY	49,552.37	85,000.00	-35,447.63	58.3%
459.000 - TOWNSHIP EVENTS				
459.247 - Community Events	348.98	5,000.00	-4,651.02	7.0%
459.249 - Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 - TOWNSHIP EVENTS	348.98	5,500.00	-5,151.02	6.3%

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

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	39,233.37	80,000.00	-40,766.63	49.0%
481.200 - Medicare Employer Paid	9,175.56	20,000.00	-10,824.44	45.9%
481.300 - Unemployment Comp Employer Paid	0.00	3,500.00	-3,500.00	0.0%
483.197 - Non-Uniform Pension Plan Contrib	1,589.66	130,000.00	-128,410.34	1.2%
483.310 - Pension Plan Admin Fees	3,950.00	5,000.00	-1,050.00	79.0%
484.354 - Workers Comp Insurance	26,711.50	45,000.00	-18,288.50	59.4%
487.196 - Health Insurance	246,507.08	423,000.00	-176,492.92	58.3%
487.197 - Other Group Benefits	15,969.97	28,000.00	-12,030.03	57.0%
Total 480.000 - INSURANCE & EMPLOYEE BENEFITS	343,137.14	734,500.00	-391,362.86	46.7%
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				
492.100 - Transfer to LNT Account	821,000.00			
6561 - *Payroll Expenses	605.00			
69800 - Uncategorized Expenses	231.15			
Total Expense	4,548,472.47	5,385,100.00	-836,627.53	84.5%
Net Income	98,137.67	-410,700.00	508,837.67	-23.9%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of July 31, 2023

	<u>Jul 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	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 July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	174,883.99
Total Checking/Savings	<u>174,883.99</u>
Total Current Assets	<u>174,883.99</u>
TOTAL ASSETS	<u>174,883.99</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	50,166.99
Net Income	1,039.74
Total Equity	<u>174,883.99</u>
TOTAL LIABILITIES & EQUITY	<u>174,883.99</u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	<u>63,239.98</u>
Total Checking/Savings	<u>63,239.98</u>
Total Current Assets	<u>63,239.98</u>
TOTAL ASSETS	<u>63,239.98</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	53,704.11
Net Income	<u>4,325.54</u>
Total Equity	<u>63,239.98</u>
TOTAL LIABILITIES & EQUITY	<u>63,239.98</u>

LNT Open Space Fund-16

Balance Sheet

As of July 31, 2023

	Jul 31, 23
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.001 · Park Benches	10,000.00
100.000 · Checking Account - Other	36,012.82
	<hr/>
Total 100.000 · Checking Account	46,012.82
100.100 · Checking Account - PSBT 2023	700,359.51
102.000 · EIT Open Space - Restricted	208,209.46
102.100 · EIT Open Space - Restricted 23	2,001,030.88
106.000 · PLGIT Savings Account	151,908.65
	<hr/>
Total Checking/Savings	3,107,521.32
Total Current Assets	3,107,521.32
	<hr/>
TOTAL ASSETS	3,107,521.32
	<hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,563,961.87
Net Income	13,064.50
	<hr/>
Total Equity	3,107,521.32
	<hr/>
TOTAL LIABILITIES & EQUITY	3,107,521.32
	<hr/>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of July 31, 2023

	Jul 31, 23
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	
100.01 · Emergency Traffic Signal Repair	-3,911.00
100.00 · Swr/Signal PLGIT Account - Other	281,050.56
	<hr/>
Total 100.00 · Swr/Signal PLGIT Account	277,139.56
106.000 · Swr/Signal PLUS Account	141.46
	<hr/>
Total Checking/Savings	277,281.02
Total Current Assets	277,281.02
	<hr/>
TOTAL ASSETS	277,281.02
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-641,861.51
Net Income	66,731.32
	<hr/>
Total Equity	277,281.02
TOTAL LIABILITIES & EQUITY	277,281.02
	<hr/> <hr/>

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

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Fiscal Stability - LAB MM	-118,986.14
100.100 · Fiscal Stability Checking	119,045.59
100.500 · Fiscal - Sweep Account	118,986.14
109.001 · Certificate of Deposit-Embassy	261,896.23
Total Checking/Savings	<u>380,941.82</u>
Total Current Assets	<u>380,941.82</u>
TOTAL ASSETS	<u>380,941.82</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	380,754.61
Net Income	187.21
Total Equity	<u>380,941.82</u>
TOTAL LIABILITIES & EQUITY	<u>380,941.82</u>

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

	Jul 31, 23
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	125,684.74
106.003 · OFFICE EQUIPMENT	19,659.06
106.004 · SPECIAL PROJECTS	166,813.33
106.006 · POLICE EQUIPMENT (CRPD)	21,348.13
106.000 · Capital Reserve Savings Account - Other	6,151.12
Total 106.000 · Capital Reserve Savings Account	339,656.38
Total Checking/Savings	339,656.38
Total Current Assets	339,656.38
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	339,736.89
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	28,787.61
Net Income	101,981.60
Total Equity	339,736.89
TOTAL LIABILITIES & EQUITY	339,736.89

LNT Capital Reserve Fire-31

Balance Sheet

As of July 31, 2023

	Jul 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	6,486.00
Total 106.000 · Fire CR Savings Account	345,297.81
Total Checking/Savings	345,297.81
Total Current Assets	345,297.81
TOTAL ASSETS	345,297.81
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	29,214.18
Net Income	81,486.00
Total Equity	345,297.81
TOTAL LIABILITIES & EQUITY	345,297.81

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	865,671.87
Total Checking/Savings	<u>865,671.87</u>
Total Current Assets	<u>865,671.87</u>
TOTAL ASSETS	<u>865,671.87</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	447,012.66
Net Income	418,659.21
Total Equity	<u>865,671.87</u>
TOTAL LIABILITIES & EQUITY	<u>865,671.87</u>

8:10 AM

LNT Capital Reserve - Equipment Replacement

08/17/23

Balance Sheet

Accrual Basis

As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	114,536.55
Total Checking/Savings	<u>114,536.55</u>
Total Current Assets	<u>114,536.55</u>
TOTAL ASSETS	<u>114,536.55</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	113,301.25
Net Income	1,235.30
Total Equity	<u>114,536.55</u>
TOTAL LIABILITIES & EQUITY	<u>114,536.55</u>

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
104.000 · Recycling/Refuse - LAB	5,020.43
104.100 · Recycling/Refuse - Checking	100,049.64
Total Checking/Savings	<u>105,070.07</u>
Total Current Assets	<u>105,070.07</u>
TOTAL ASSETS	<u>105,070.07</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	135,967.74
Net Income	-30,897.67
Total Equity	<u>105,070.07</u>
TOTAL LIABILITIES & EQUITY	<u>105,070.07</u>

LNT Liquid Fuels Fund-35

Balance Sheet

As of July 31, 2023

	<u>Jul 31, 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>

8:37 AM
08/17/23
Accrual Basis

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

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 Traffic Impact Account	95,285.75
100.100 Traffic Impact PSBT	1,300,669.37
109.000 Certificate of Deposit	527,159.35
Total Checking/Savings	<u>1,923,114.47</u>
Total Current Assets	<u>1,923,114.47</u>
TOTAL ASSETS	<u><u>1,923,114.47</u></u>
LIABILITIES & EQUITY	0.00

8:19 AM

08/17/23

Accrual Basis

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	692,428.54
Total Checking/Savings	<u>692,428.54</u>
Total Current Assets	<u>692,428.54</u>
TOTAL ASSETS	<u>692,428.54</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	692,073.13
Net Income	355.41
Total Equity	<u>692,428.54</u>
TOTAL LIABILITIES & EQUITY	<u>692,428.54</u>

8:20 AM

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

08/17/23

Balance Sheet

Accrual Basis

As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	13,725.16
Total Checking/Savings	<u>13,725.16</u>
Total Current Assets	<u>13,725.16</u>
TOTAL ASSETS	<u>13,725.16</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	6,822.17
Net Income	6,902.99
Total Equity	<u>13,725.16</u>
TOTAL LIABILITIES & EQUITY	<u>13,725.16</u>

Lower Nazareth Township Sewer Department
Balance Sheet
As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	495,399.85
Total Checking/Savings	<u>495,399.85</u>
Total Current Assets	<u>495,399.85</u>
TOTAL ASSETS	<u>495,399.85</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	470,648.98
Net Income	<u>24,750.87</u>
Total Equity	<u>495,399.85</u>
TOTAL LIABILITIES & EQUITY	<u>495,399.85</u>

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

	Jul 31, 23
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	3,352.40
102.000 · SAVINGS ACCOUNTS - LAB	697,310.45
106.000 · SAVING ACCOUNTS	0.60
109.001 · TRAFFIC SIGNAL MAINTENANCE-LAB	19,885.08
Total Checking/Savings	720,548.53
Total Current Assets	720,548.53
TOTAL ASSETS	720,548.53
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	(257,423.06)
Total Equity	718,218.02
TOTAL LIABILITIES & EQUITY	720,548.53

Lower Nazareth Township
Balance Sheet
As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.100 · Developer's Escrow	21,275.83
100.200 · Code Enforcement & Inspection	99,081.43
100.000 · Checking Account - Other	4,179.87
	<hr/>
Total 100.000 · Checking Account	124,537.13
	<hr/>
Total Checking/Savings	124,537.13
	<hr/>
Total Current Assets	124,537.13
	<hr/>
TOTAL ASSETS	124,537.13
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	55,498.77
Net Income	8,324.83
	<hr/>
Total Equity	124,537.13
	<hr/>
TOTAL LIABILITIES & EQUITY	124,537.13
	<hr/> <hr/>