



Lower Nazareth Township
Financial Report
October 2023

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Oct-23

General Fund - 01	\$ 1,246,026
Special Revenue Fund - Host Fee - 05	\$ 146,941
Palmer Sewer Fund - 08	\$ 176,544
Nazareth Sewer Fund - 09	\$ 63,842
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 566,553
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 2,424,718
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 2,991,270
Capital Reserve - Sewer/Signals Fund - 18	\$ 285,115
Fiscal Stability Fund - 95 - CASH	\$ 120,176
Fiscal Stability Fund - 95 - CD	\$ 261,896
Fiscal Stability Fund - 95 - TOTAL	\$ 382,073
Capital Reserve - Municipal - 30	\$ 215,582
Capital Reserve - Fire Fund - 31	\$ 351,266
Highway Reconstruction/Rehabilitation -	\$ 703,960
Capital Reserve - Equipment Replacement -	\$ 116,733
Refuse/Recycling Collection - 33	\$ 142,783
State Liquid Fuels Fund - 35	\$ 80,856
Traffic Impact - 091 - CASH	\$ 1,225,767
Traffic Impact - 091 - CD	\$ 535,067
Traffic Impact - 091 - TOTAL	\$ 1,760,833
LNT American Rescue Plan Funds	\$ 698,996
LNT Community Events	\$ 12,468
Total Township Funds...	\$9,375,287
Lower Nazareth Township Sewer Department	\$ 498,208
Master Escrow Account	\$ 589,397
Development & Inspection Account	\$ 117,595
Total Escrow Accounts...	\$1,205,200

Lower Nazareth Township
General Fund Balance Sheet

As of October 31, 2023

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	1,007,106.84
105.100 · Payroll Account - PSBT 2023	91,776.43
106.100 · PLGIT Account	119,467.27
106.400 · Real Estate Taxes - PSBT 2023	25,175.80
110.000 · Petty Cash	250.00
Total Checking/Savings	1,243,776.34
Total Current Assets	1,243,776.34
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,246,026.34
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,105.38
219 · Occup Privilege Tax Withheld	64.00
223 · Unemployment Withheld	48.64
Total 210.000 · PAYROLL LIABILITIES	1,218.02
Total Other Current Liabilities	1,218.02
Total Current Liabilities	1,218.02
Total Liabilities	1,218.02
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	881,413.27
Net Income	-408,457.43
Total Equity	1,244,808.32
TOTAL LIABILITIES & EQUITY	1,246,026.34

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

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,068,335.35	2,025,000.00	43,335.35	102.1%
301.400 · Real Estate - Delinquent	34,815.06	25,000.00	9,815.06	139.3%
Total 301.000 · REAL PROPERTY TAXES	2,103,150.41	2,050,000.00	53,150.41	102.6%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	185,711.74	300,000.00	-114,288.26	61.9%
310.210 · Earned Income - Current	984,752.60	1,300,000.00	-315,247.40	75.8%
310.220 · Earned Income - Prior	641,091.01	450,000.00	191,091.01	142.5%
310.510 · Local Services Tax	371,852.28	425,000.00	-53,147.72	87.5%
Total 310.000 · LOCAL ENABLING ACT TAXES	2,183,407.63	2,475,000.00	-291,592.37	88.2%
Total 300.000 · TAXES	4,286,558.04	4,525,000.00	-238,441.96	94.7%
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	24,037.26	30,000.00	-5,962.74	80.1%
331.122 · Ordinance Violations	10,969.07	4,000.00	6,969.07	274.2%
Total 330.000 · FINES & FORFEITS	35,006.33	34,000.00	1,006.33	103.0%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	19,298.55	100.00	19,198.55	19,298.6%
341.02 · Interest on Savings	4,644.75	100.00	4,544.75	4,644.8%
Total 341.000 · Interest Earnings	23,943.30	200.00	23,743.30	11,971.7%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	32,011.60	70,000.00	-37,988.40	45.7%
Total 342.000 · Rents and Royalties	32,011.60	70,000.00	-37,988.40	45.7%
Total 340.000 · INTEREST, RENTS & ROYALTIES	55,954.90	70,200.00	-14,245.10	79.7%
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	4,682.09	4,000.00	682.09	117.1%
355.040 · Alcoholic Beverage Licenses	2,800.00	200.00	2,600.00	1,400.0%
355.051 · Non-Uniform	81,590.43	80,000.00	1,590.43	102.0%
355.070 · Fire Relief	94,000.46	85,000.00	9,000.46	110.6%
Total 355.000 · STATE SHARED REVENUES	183,072.98	169,200.00	13,872.98	108.2%
Total 350.000 · INTERGOVERNMENTAL REVENUES	183,072.98	169,200.00	13,872.98	108.2%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	26,089.00	12,000.00	14,089.00	217.4%
361.330 · Zoning Hearings	23,700.00	4,000.00	19,700.00	592.5%
361.500 · Maps & Publications				

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

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
361.57 · Misc. Publications/Copying	652.30	250.00	402.30	260.9%
361.590 · Maps & Publications - Other	25.01			
Total 361.500 · Maps & Publications	677.31	250.00	427.31	270.9%
Total 361.000 · General Government	50,466.31	16,250.00	34,216.31	310.6%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	155.00	100.00	55.00	155.0%
362.410 · Building & Zoning Permits	19,545.50	20,000.00	-454.50	97.7%
362.440 · Sewer Permits	1,000.00	1,000.00	0.00	100.0%
362.451 · Use & Occupancy Permits	775.00	50.00	725.00	1,550.0%
362.452 · Moving Records	405.00	500.00	-95.00	81.0%
362.470 · Driveway Permits	3,300.00	2,000.00	1,300.00	165.0%
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	33,300.50	44,700.00	-11,399.50	74.5%
Total 360.000 · CHARGES FOR SERVICES	83,766.81	60,950.00	22,816.81	137.4%
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%
367.301 · Business Donations	500.00			
367.350 · Field Use Fees	3,000.00	2,500.00	500.00	120.0%
Total 367.000 · CULTURE-RECREATION	16,184.19	20,000.00	-3,815.81	80.9%
389.000 · MISCELLANEOUS INCOME				
389.000 · INTERFUND TRANSFER	0.00	50.00	-50.00	0.0%
395.000 · Refund of Prior Yr Expenditures	1,540,882.55			
49900 · Uncategorized Income	123.00			
	2.15			
Total Income	6,271,416.44	4,974,400.00	1,297,016.44	126.1%
Gross Profit	6,271,416.44	4,974,400.00	1,297,016.44	126.1%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	10,416.50	12,500.00	-2,083.50	83.3%
400.215 · Postage	7,443.39	7,500.00	-56.61	99.2%
400.300 · Miscellaneous	100.00	50.00	50.00	200.0%
400.310 · Stenographer/BOS	11,950.00	2,000.00	9,950.00	597.5%
400.320 · Telephone				
400.321 · Local	3,366.58	5,000.00	-1,633.42	67.3%
400.324 · Wireless	3,297.45	4,500.00	-1,202.55	73.3%
Total 400.320 · Telephone	6,664.03	9,500.00	-2,835.97	70.1%
400.340 · Advertising	7,811.20	10,000.00	-2,188.80	78.1%
400.342 · Public Relations Printing	12,383.00	11,000.00	1,383.00	112.6%
400.374 · Maintenance Agreements	13,455.56	17,000.00	-3,544.44	79.2%

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

11/29/23

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
400.384 · Office Equipment Rental	781.98	750.00	31.98	104.3%
400.420 · Dues & Subscriptions	3,003.84	4,000.00	-996.16	75.1%
400.460 · Meetings & Continuing Education	1,731.60	8,000.00	-6,268.40	21.6%
Total 400.000 · GENERAL GOVERNMENT	75,741.10	82,300.00	-6,558.90	92.0%
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	6,743.00	8,000.00	-1,257.00	84.3%
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 Servc	0.00	1,600.00	-1,600.00	0.0%
403.319 · Tax Refunds	525.10	1,194.00	-668.90	174.6%
403.350 · Insurance & Bonding	2,794.00	500.00	2,294.00	0.0%
403.430 · Tax Appeals	0.00	17,450.00	-17,450.00	0.0%
Total 403.000 · TAX COLLECTION	23,162.10	17,450.00	5,712.10	132.7%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	53,662.50	65,000.00	-11,337.50	82.6%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	53,662.50	66,500.00	-12,837.50	80.7%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	258,660.16	340,000.00	-81,339.84	76.1%
405.200 · Office Supplies	6,652.50	8,000.00	-1,347.50	83.2%
405.300 · Bond	1,789.66	1,500.00	289.66	119.3%
Total 405.000 · PERSONNEL SERVICES	267,102.32	349,500.00	-82,397.68	76.4%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	4,209.09	3,000.00	1,209.09	140.3%
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	548.02	200.00	348.02	274.0%
406.319 · Reimburse private prop damage	80.70	500.00	-419.30	16.1%
406.325 · Internet fees / Website Develop	5,571.65	6,000.00	-428.35	92.9%
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	10,951.92	12,000.00	-1,048.08	91.3%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	1,773.49	5,000.00	-3,226.51	35.5%
407.215 · Software	5,803.25	10,000.00	-4,194.75	58.1%

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

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
407.370 • Computer Services	9,886.21	15,000.00	-5,113.79	65.9%
Total 407.000 • DATA PROCESSING	17,464.95	30,000.00	-12,535.05	58.2%
408.000 • ENGINEERING SERVICES				
408.310 • Engineering Services - Gen Con	157,925.43	50,000.00	107,925.43	315.9%
408.317 • Act 537 Plan	2,825.00			
408.319 • Special Projects	5,579.14	10,000.00	-4,420.86	55.8%
Total 408.000 • ENGINEERING SERVICES	166,329.57	60,000.00	106,329.57	277.2%
409.000 • GEN GOVT. BUILDINGS				
409.200 • Supplies	5,671.50	6,000.00	-328.50	94.5%
409.230 • Heating Fuel	22,775.62	35,000.00	-12,224.38	65.1%
409.300 • Facilities Maintenance	9,503.95	10,000.00	-496.05	95.0%
409.318 • Building Security Systems	971.37	7,000.00	-6,028.63	13.9%
409.360 • Public Utilities				
409.361 • Electricity	14,983.18	15,000.00	-16.82	99.9%
409.366 • Water	2,087.89	2,500.00	-412.11	83.5%
Total 409.360 • Public Utilities	17,071.07	17,500.00	-428.93	97.5%
409.367 • Trash Removal	2,042.60	4,000.00	-1,957.40	51.1%
Total 409.000 • GEN GOVT. BUILDINGS	58,036.11	79,500.00	-21,463.89	73.0%
410.000 • PUBLIC SAFETY				
410.500 • Police Services Contract	1,580,168.30	1,900,000.00	-319,831.70	83.2%
Total 410.000 • PUBLIC SAFETY	1,580,168.30	1,900,000.00	-319,831.70	83.2%
411.000 • FIRE				
411.300 • Building Capital Reserve	73,825.53	90,000.00	-16,174.47	82.0%
411.500 • Contributions	89,283.49	90,000.00	-716.51	99.2%
411.541 • Fire Relief	94,000.46	80,000.00	14,000.46	117.5%
411.600 • Water Hydrant Assessment	81,840.40	82,000.00	-159.60	99.8%
411.700 • Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 • Equipment Purchase	22,691.40	50,000.00	-27,308.60	45.4%
Total 411.000 • FIRE	361,641.28	472,000.00	-110,358.72	76.6%
412.000 • AMBULANCE				
412.300 • Ambulance Building Maintenance	872.07	2,500.00	-1,627.93	34.9%
412.542 • Operation Contribution	30,000.00	30,000.00	0.00	100.0%
Total 412.000 • AMBULANCE	30,872.07	32,500.00	-1,627.93	95.0%
413.000 • CODE ENFORCEMENT				
413.100 • Zoning Administrator	120,959.51	135,000.00	-14,040.49	89.6%
413.121 • Sewage Enforcement Officer	7,964.63	1,500.00	6,464.63	531.0%
413.200 • Supplies	673.15	1,000.00	-326.85	67.3%
413.325 • Postage	699.15	1,000.00	-300.85	69.9%
413.400 • Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 • CODE ENFORCEMENT	130,296.44	139,000.00	-8,703.56	93.7%
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%

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

11/29/23

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
414.117 · Planning Commission Comp.	3,000.00	2,500.00	500.00	120.0%
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	6,598.69	4,000.00	2,598.69	165.0%
Total 414.000 · PLANNING & ZONING	29,090.33	47,500.00	-18,409.67	61.2%
415.114 · EMERGENCY MANAGEMENT COORD	2,000.00	2,400.00	-400.00	83.3%
419.540 · EMS Notification System Service	2,696.94	3,000.00	-303.06	89.9%
422.450 · Animal Control	13,844.00	13,900.00	-56.00	99.6%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	8,147.26	12,000.00	-3,852.74	67.9%
Total 426.000 · SANITATION EXPENSE	8,147.26	12,000.00	-3,852.74	67.9%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	10,126.50	9,500.00	626.50	106.6%
Total 429.000 · PUBLIC WORKS - SANITATION	10,126.50	9,500.00	626.50	106.6%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	500,010.21	755,000.00	-254,989.79	66.2%
430.245 · Supplies	6,911.75	10,000.00	-3,088.25	69.1%
430.300 · Facilities Maintenance	1,224.25	2,000.00	-775.75	61.2%
430.320 · Telephone				
430.321 · Local	485.80	700.00	-214.20	69.4%
430.329 · Wireless	1,045.26	2,300.00	-1,254.74	45.4%
Total 430.320 · Telephone	1,531.06	3,000.00	-1,468.94	51.0%
430.330 · Heating Fuel	7,561.05	14,000.00	-6,438.95	54.0%
430.360 · Electricity	3,042.03	3,500.00	-457.97	86.9%
430.384 · Equip/Machinery Rental	0.00	2,000.00	-2,000.00	0.0%
430.450 · Contracted Services	182.10	1,000.00	-817.90	18.2%
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	523,027.98	813,500.00	-290,472.02	64.3%
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	7,821.17	15,000.00	-7,178.83	52.1%
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	4,193.42	4,000.00	193.42	104.8%
433.375 · Line Painting	0.00	7,500.00	-7,500.00	0.0%
433.450 · Signals contracted service	4,564.25	8,000.00	-3,435.75	57.1%
Total 433.000 · TRAFFIC CONTROL DEVICES	16,578.84	39,000.00	-22,421.16	42.5%
434.000 · STREET LIGHTING				
434.360 · St. Lght. Electricity	3,509.35	4,000.00	-490.65	87.7%

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

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
Total 434.00 - STREET LIGHTING	3,509.35	4,000.00	-490.65	87.7%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	13,934.79	7,500.00	6,434.79	185.8%
437.213 - Equipment Parts & Supplies	47,861.74	55,000.00	-7,138.26	87.0%
437.233 - Equipment Motor Fuel	25,979.78	45,000.00	-19,020.22	57.7%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	87,776.31	107,500.00	-19,723.69	81.7%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	3,239.37	20,000.00	-16,760.63	16.2%
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	7,328.49	38,500.00	-31,171.51	19.0%
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	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	6,195.93	5,000.00	1,195.93	123.9%
Total 452.000 - RECREATION & CULTURE	16,990.37	24,000.00	-7,009.63	70.8%
454.000 - PARKS				
454.200 - Park supplies	5,590.83	10,000.00	-4,409.17	55.9%
454.230 - Fuel	1,809.56	5,000.00	-3,190.44	36.2%
454.370 - Park Facilities Maintenance	18,424.29	10,000.00	8,424.29	184.2%
454.500 - Contracted Services	5,180.00	5,000.00	180.00	103.6%
454.600 - Capital Construction	237.00			
454.700 - Capital Purchases	399.00			
Total 454.000 - PARKS	31,640.68	30,000.00	1,640.68	105.5%
456.000 - LIBRARY				
456.520 - Library Contribution	70,789.10	85,000.00	-14,210.90	83.3%
Total 456.000 - LIBRARY	70,789.10	85,000.00	-14,210.90	83.3%
459.000 - TOWNSHIP EVENTS				
459.247 - Community Events	3,034.60	5,000.00	-1,965.40	60.7%
459.249 - Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 - TOWNSHIP EVENTS	3,034.60	5,500.00	-2,465.40	55.2%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	54,659.21	80,000.00	-25,340.79	68.3%
481.200 - Medicare Employer Paid	12,783.20	20,000.00	-7,216.80	63.9%
481.300 - Unemployment Comp Employer Paid	0.00	3,500.00	-3,500.00	0.0%
483.107 - Non-Uniform Pension Plan Contrib	132,226.14	130,000.00	2,226.14	101.7%
483.310 - Pension Plan Admin Fees	3,950.00	5,000.00	-1,050.00	79.0%
484.354 - Workers Comp Insurance	31,577.50	45,000.00	-13,422.50	70.2%
487.196 - Health Insurance	352,114.40	423,000.00	-70,885.60	83.2%

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

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
487.197 · Other Group Benefits	22,080.48	28,000.00	-5,919.52	78.9%
Total 486.000 · INSURANCE & EMPLOYEE BENEFITS	609,390.93	734,500.00	-125,109.07	83.0%
486.000 · Insurance	31,049.50	58,000.00	-26,950.50	53.5%
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	1,540,881.55			
6561 · *Payroll Expenses	822.75			
69800 · Uncategorized Expenses	231.15			
Total Expense	6,679,873.87	5,385,100.00	1,294,773.87	124.0%
Net Income	-408,457.43	-410,700.00	2,242.57	99.5%

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

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	86,969.08
106.002 · Fire/Ambulance	39,654.35
106.003 · Recycling	6,508.48
106.000 · Host Fee Savings Account - Other	13,809.28
Total 106.000 · Host Fee Savings Account	<u>146,941.19</u>
Total Checking/Savings	<u>146,941.19</u>
Total Current Assets	<u>146,941.19</u>
TOTAL ASSETS	<u>146,941.19</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	22,868.53
Net Income	26,025.62
Total Equity	<u>146,941.19</u>
TOTAL LIABILITIES & EQUITY	<u>146,941.19</u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of October 31, 2023

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	176,544.24
Total Checking/Savings	<u>176,544.24</u>
Total Current Assets	<u>176,544.24</u>
TOTAL ASSETS	<u>176,544.24</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	50,166.99
Net Income	2,699.99
Total Equity	<u>176,544.24</u>
TOTAL LIABILITIES & EQUITY	<u>176,544.24</u>

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

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	63,841.64
Total Checking/Savings	<u>63,841.64</u>
Total Current Assets	<u>63,841.64</u>
TOTAL ASSETS	<u><u>63,841.64</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	53,704.11
Net Income	4,927.20
Total Equity	<u>63,841.64</u>
TOTAL LIABILITIES & EQUITY	<u><u>63,841.64</u></u>

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

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	412,018.29
102.000 · EIT Open Space - Restricted	297,328.83
102.100 · EIT Open Space - Restricted 23	2,127,388.90
106.000 · PLGIT Savings Account	154,534.22
	<hr/>
Total Checking/Savings	2,991,270.24
	<hr/>
Total Current Assets	2,991,270.24
	<hr/>
TOTAL ASSETS	2,991,270.24
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,563,961.87
Net Income	-103,186.58
	<hr/>
Total Equity	2,991,270.24
	<hr/>
TOTAL LIABILITIES & EQUITY	2,991,270.24
	<hr/> <hr/>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of October 31, 2023

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	
100.01 · Emergency Traffic Signal Repair	-821.31
100.00 · Swr/Signal PLGIT Account - Other	285,792.16
Total 100.00 · Swr/Signal PLGIT Account	284,970.85
106.000 · Swr/Signal PLUS Account	143.96
Total Checking/Savings	285,114.81
Total Current Assets	285,114.81
TOTAL ASSETS	<u>285,114.81</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-641,861.51
Net Income	74,565.11
Total Equity	285,114.81
TOTAL LIABILITIES & EQUITY	<u>285,114.81</u>

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11/29/23

Accrual Basis

(95)LNT Fiscal Stability Fund

Balance Sheet

As of October 31, 2023

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	120,176.38
109.001 · Certificate of Deposit-Embassy	261,896.23
Total Checking/Savings	<u>382,072.61</u>
Total Current Assets	<u>382,072.61</u>
TOTAL ASSETS	<u>382,072.61</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	380,754.61
Net Income	1,318.00
Total Equity	<u>382,072.61</u>
TOTAL LIABILITIES & EQUITY	<u>382,072.61</u>

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

	Oct 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	153,849.11
106.006 · POLICE EQUIPMENT (CRPD)	-94,051.74
106.000 · Capital Reserve Savings Account - Other	10,872.66
Total 106.000 · Capital Reserve Savings Account	215,501.83
Total Checking/Savings	215,501.83
Total Current Assets	215,501.83
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	215,582.34
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	28,787.61
Net Income	-22,172.95
Total Equity	215,582.34
TOTAL LIABILITIES & EQUITY	215,582.34

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

	Oct 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	12,454.08
Total 106.000 · Fire CR Savings Account	351,265.89
Total Checking/Savings	351,265.89
Total Current Assets	351,265.89
TOTAL ASSETS	351,265.89
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	29,214.18
Net Income	87,454.08
Total Equity	351,265.89
TOTAL LIABILITIES & EQUITY	351,265.89

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of October 31, 2023

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	703,959.67
Total Checking/Savings	<u>703,959.67</u>
Total Current Assets	<u>703,959.67</u>
TOTAL ASSETS	<u>703,959.67</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	447,012.66
Net Income	<u>256,947.01</u>
Total Equity	<u>703,959.67</u>
TOTAL LIABILITIES & EQUITY	<u>703,959.67</u>

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of October 31, 2023

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	116,732.98
Total Checking/Savings	<u>116,732.98</u>
Total Current Assets	<u>116,732.98</u>
TOTAL ASSETS	<u>116,732.98</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	113,301.25
Net Income	<u>3,431.73</u>
Total Equity	<u>116,732.98</u>
TOTAL LIABILITIES & EQUITY	<u>116,732.98</u>

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Lower Nazareth Township - Refuse/Recycling Collection

11/29/23

Balance Sheet

Accrual Basis

As of October 31, 2023

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	142,782.51
Total Checking/Savings	<u>142,782.51</u>
Total Current Assets	<u>142,782.51</u>
TOTAL ASSETS	<u>142,782.51</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	135,967.74
Net Income	6,814.77
Total Equity	<u>142,782.51</u>
TOTAL LIABILITIES & EQUITY	<u>142,782.51</u>

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

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	80,855.56
Total Checking/Savings	<u>80,855.56</u>
Total Current Assets	<u>80,855.56</u>
TOTAL ASSETS	<u>80,855.56</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-71,428.40
Net Income	42,864.43
Total Equity	<u>80,855.56</u>
TOTAL LIABILITIES & EQUITY	<u>80,855.56</u>

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

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	1,225,766.63
109.000 Certificate of Deposit	<u>535,066.73</u>
Total Checking/Savings	<u>1,760,833.36</u>
Total Current Assets	<u>1,760,833.36</u>
TOTAL ASSETS	<u><u>1,760,833.36</u></u>
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of October 31, 2023

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	698,996.07
Total Checking/Savings	<u>698,996.07</u>
Total Current Assets	<u>698,996.07</u>
TOTAL ASSETS	<u><u>698,996.07</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	692,073.13
Net Income	6,922.94
Total Equity	<u>698,996.07</u>
TOTAL LIABILITIES & EQUITY	<u><u>698,996.07</u></u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

11/29/23

Balance Sheet

Accrual Basis

As of October 31, 2023

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	12,467.88
Total Checking/Savings	<u>12,467.88</u>
Total Current Assets	<u>12,467.88</u>
TOTAL ASSETS	<u>12,467.88</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	6,822.17
Net Income	<u>5,645.71</u>
Total Equity	<u>12,467.88</u>
TOTAL LIABILITIES & EQUITY	<u>12,467.88</u>

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11/29/23

Accrual Basis

Lower Nazareth Township Sewer Department

Balance Sheet

As of October 31, 2023

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	498,208.36
Total Checking/Savings	<u>498,208.36</u>
Total Current Assets	<u>498,208.36</u>
TOTAL ASSETS	<u>498,208.36</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	470,648.98
Net Income	<u>27,559.38</u>
Total Equity	<u>498,208.36</u>
TOTAL LIABILITIES & EQUITY	<u>498,208.36</u>

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

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	352.40
101.100 · Master Escrow Checking	150,163.88
101.200 · Master Escrow Sub Accounts	287,676.00
102.000 · SAVINGS ACCOUNTS - LAB	151,203.96
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	589,396.84
Total Current Assets	589,396.84
TOTAL ASSETS	589,396.84
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	(388,574.75)
Total Equity	587,066.33
TOTAL LIABILITIES & EQUITY	589,396.84

Lower Nazareth Township
Balance Sheet
As of October 31, 2023

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	
100.200 · Code Enforcement & Inspection	28,855.13
100.000 · Checking Account - Other	-28,855.13
Total 100.000 · Checking Account	0.00
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	96,278.14
101.000 · Development & Inspections - Other	21,316.78
Total 101.000 · Development & Inspections	117,594.92
Total Checking/Savings	117,594.92
Total Current Assets	117,594.92
TOTAL ASSETS	117,594.92
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	55,498.77
Net Income	1,382.62
Total Equity	117,594.92
TOTAL LIABILITIES & EQUITY	117,594.92