



Lower Nazareth Township
Financial Report
September 2023

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Sep-23

General Fund - 01	\$ 1,638,837
Special Revenue Fund - Host Fee - 05	\$ 146,300
Palmer Sewer Fund - 08	\$ 176,002
Nazareth Sewer Fund - 09	\$ 63,645
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 624,393
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 2,389,481
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 3,013,874
Capital Reserve - Sewer/Signals Fund - 18	\$ 280,826
Fiscal Stability Fund - 95 - CASH	\$ 119,807
Fiscal Stability Fund - 95 - CD	\$ 261,896
Fiscal Stability Fund - 95 - TOTAL	\$ 381,703
Capital Reserve - Municipal - 30	\$ 218,017
Capital Reserve - Fire Fund - 31	\$ 349,732
Highway Reconstruction/Rehabilitation -	\$ 714,798
Capital Reserve - Equipment Replacement -	\$ 116,374
Refuse/Recycling Collection - 33	\$ 140,099
State Liquid Fuels Fund - 35	\$ 80,502
Traffic Impact - 091 - CASH	\$ 1,262,006
Traffic Impact - 091 - CD	\$ 535,067
Traffic Impact - 091 - TOTAL	\$ 1,797,073
LNT American Rescue Plan Funds	\$ 696,848
LNT Community Events	\$ 12,468
<i>Total Township Funds...</i>	<u><u>\$9,827,098</u></u>
Lower Nazareth Township Sewer Department	\$ 489,701
Master Escrow Account	\$ 691,459
Development & Inspection Account	\$ 94,222
<i>Total Escrow Accounts...</i>	<u><u>\$1,275,381</u></u>

10/25/23

**Lower Nazareth Township
General Fund Balance Sheet**

As of September 30, 2023

	Sep 30, 23
ASSETS	
Current Assets	
Checking/Savings	
100.000 · Checking Account	677,852.54
100.100 · Checking Account - PSBT 2023	794,016.32
105.100 · Payroll Account - PSBT 2023	20,424.25
106.100 · PLGIT Account	118,945.56
106.400 · Real Estate Taxes - PSBT 2023	25,098.44
110.000 · Petty Cash	250.00
Total Checking/Savings	1,636,587.11
Total Current Assets	1,636,587.11
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,638,837.11
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-9.74
Total 210.000 · PAYROLL LIABILITIES	-9.74
Total Other Current Liabilities	-9.74
Total Current Liabilities	-9.74
Total Liabilities	-9.74
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	881,413.27
Net Income	-14,418.90
Total Equity	1,638,846.85
TOTAL LIABILITIES & EQUITY	1,638,837.11

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

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	2,068,551.44	2,025,000.00	43,551.44	102.2%
301.400 - Real Estate - Delinquent	65,484.42	25,000.00	40,484.42	261.9%
Total 301.000 - REAL PROPERTY TAXES	2,134,035.86	2,050,000.00	84,035.86	104.1%
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	929,529.45	1,300,000.00	-370,470.55	71.5%
310.220 - Earned Income - Prior	629,891.01	450,000.00	179,891.01	140.0%
310.510 - Local Services Tax	371,292.26	425,000.00	-53,707.74	87.4%
Total 310.000 - LOCAL ENABLING ACT TAXES	2,067,589.10	2,475,000.00	-407,410.90	83.5%
Total 300.000 - TAXES	4,201,624.96	4,525,000.00	-323,375.04	92.9%
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	21,772.05	30,000.00	-8,227.95	72.6%
331.122 - Ordinance Violations	10,353.54	4,000.00	6,353.54	258.8%
Total 330.000 - FINES & FORFEITS	32,125.59	34,000.00	-1,874.41	94.5%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	15,250.88	100.00	15,150.88	15,250.9%
341.02 - Interest on Savings	4,123.04	100.00	4,023.04	4,123.0%
Total 341.000 - Interest Earnings	19,373.92	200.00	19,173.92	9,687.0%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	28,798.64	70,000.00	-41,201.36	41.1%
Total 342.000 - Rents and Royalties	28,798.64	70,000.00	-41,201.36	41.1%
Total 340.000 - INTEREST, RENTS & ROYALTIES	48,172.56	70,200.00	-22,027.44	68.6%
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	200.00	200.00	0.00	100.0%
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	180,472.98	169,200.00	11,272.98	106.7%
Total 350.000 - INTERGOVERNMENTAL REVENUES	180,472.98	169,200.00	11,272.98	106.7%
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	25,066.00	12,000.00	13,066.00	208.9%
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 September 2023

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
361.57 - Misc. Publications/Copying	652.30	250.00	402.30	260.9%
361.500 - Maps & Publications - Other	25.01			
Total 361.500 - Maps & Publications	677.31	250.00	427.31	270.9%
Total 361.000 - General Government	47,443.31	16,250.00	31,193.31	292.0%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	110.00	100.00	10.00	110.0%
362.410 - Building & Zoning Permits	10,306.00	20,000.00	-9,694.00	51.5%
362.440 - Sewer Permits	800.00	1,000.00	-200.00	80.0%
362.451 - Use & Occupancy Permits	675.00	50.00	625.00	1,350.0%
362.452 - Moving Records	365.00	500.00	-135.00	73.0%
362.470 - Driveway Permits	3,150.00	2,000.00	1,150.00	157.5%
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	23,526.00	44,700.00	-21,174.00	52.6%
Total 360.000 - CHARGES FOR SERVICES	70,969.31	60,950.00	10,019.31	116.4%
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				
392.000 - INTERFUND TRANSFER	836,241.92	50.00	-836,191.92	0.0%
395.000 - Refund of Prior Yr Expenditures	123.00			
49900 - Uncategorized Income	2.15			
Total Income	5,455,282.15	4,974,400.00	480,882.15	109.7%
Gross Profit	5,455,282.15	4,974,400.00	480,882.15	109.7%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	9,374.85	12,500.00	-3,125.15	75.0%
400.215 - Postage	6,922.40	7,500.00	-577.60	92.3%
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	3,034.05	5,000.00	-1,965.95	60.7%
400.324 - Wireless	2,967.42	4,500.00	-1,532.58	65.9%
Total 400.320 - Telephone	6,001.47	9,500.00	-3,498.53	63.2%
400.340 - Advertising	7,171.48	10,000.00	-2,828.52	71.7%
400.342 - Public Relations Printing	12,383.00	11,000.00	1,383.00	112.6%
400.374 - Maintenance Agreements	12,781.49	17,000.00	-4,218.51	75.2%
400.384 - Office Equipment Rental	781.98	750.00	31.98	104.3%

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

	Jan - Sep 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	1,703.88	8,000.00	-6,296.12	21.3%
Total 400.000 - GENERAL GOVERNMENT	70,140.51	82,300.00	-12,159.49	85.2%
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	2,000.00	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	0.00	0.00	0.0%
403.311 - Audit	11,000.00	400.00	11,000.00	0.0%
403.317 - Tax Collection Committee Serv	0.00	2,500.00	-2,500.00	0.0%
403.319 - Tax Refunds	525.10	1,600.00	-1,074.90	21.0%
403.350 - Insurance & Bonding	1,522.00	500.00	1,022.00	95.1%
403.430 - Tax Appeals	0.00	0.00	0.00	0.0%
Total 403.000 - TAX COLLECTION	21,857.90	17,450.00	4,407.90	125.3%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	51,947.50	65,000.00	-13,052.50	79.9%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	51,947.50	66,500.00	-14,552.50	78.1%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	234,384.66	340,000.00	-105,615.34	68.9%
405.200 - Office Supplies	6,551.81	8,000.00	-1,448.19	81.9%
405.300 - Bond	1,944.74	1,500.00	444.74	129.6%
Total 405.000 - PERSONNEL SERVICES	242,881.21	349,500.00	-106,618.79	69.5%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	4,042.41	3,000.00	1,042.41	134.7%
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	523.02	200.00	323.02	261.5%
406.319 - Reimburse private prop damage	80.70	500.00	-419.30	16.1%
406.325 - Internet fees / Website Develop	4,859.73	6,000.00	-1,140.27	81.0%
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%
406.000 - GENERAL GOVT. ADMINISTRATION - ...	50.65	200.00	-200.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	10,027.51	12,000.00	-1,972.49	83.6%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	1,773.49	5,000.00	-3,226.51	35.5%
407.215 - Software	5,805.25	10,000.00	-4,194.75	58.1%

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

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
407.370 - Computer Services	9,366.21	15,000.00	-5,633.79	62.4%
Total 407.000 - DATA PROCESSING	16,944.95	30,000.00	-13,055.05	56.5%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	147,235.18	50,000.00	97,235.18	294.5%
408.319 - Special Projects	5,579.14	10,000.00	-4,420.86	55.8%
Total 408.000 - ENGINEERING SERVICES	152,814.32	60,000.00	92,814.32	254.7%
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	9,469.01	10,000.00	-530.99	94.7%
409.318 - Building Security Systems	971.37	7,000.00	-6,028.63	13.9%
409.360 - Public Utilities				
409.361 - Electricity	13,464.38	15,000.00	-1,535.62	89.8%
409.366 - Water	1,784.86	2,500.00	-715.14	71.4%
Total 409.360 - Public Utilities	15,249.24	17,500.00	-2,250.76	87.1%
409.367 - Trash Removal	1,354.88	4,000.00	-2,645.12	33.9%
Total 409.000 - GEN GOVT. BUILDINGS	55,491.62	79,500.00	-24,008.38	69.8%
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	75,386.74	90,000.00	-14,413.26	84.0%
411.541 - Fire Relief	94,000.46	80,000.00	14,000.46	117.5%
411.600 - Water Hydrant Assessment	61,533.86	82,000.00	-20,466.14	75.0%
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	324,357.08	472,000.00	-147,642.92	68.7%
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	108,257.84	135,000.00	-26,742.16	80.2%
413.121 - Sewage Enforcement Officer	5,424.13	1,500.00	3,924.13	361.6%
413.200 - Supplies	673.15	1,000.00	-326.85	67.3%
413.325 - Postage	586.45	1,000.00	-413.55	58.6%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	114,941.57	139,000.00	-24,058.43	82.7%
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%
414.117 - Planning Commission Comp.	2,750.00	2,500.00	250.00	110.0%

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

	Jan - Sep 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	28,840.33	47,500.00	-18,659.67	60.7%
415.114 - EMERGENCY MANAGEMENT COORD				
419.540 - EMS Notification System Service	1,800.00	2,400.00	-600.00	75.0%
422.450 - Animal Control	2,696.94	3,000.00	-303.06	89.9%
426.000 - SANITATION EXPENSE	13,844.00	13,900.00	-56.00	99.6%
426.115 - Recycling Collection Wages	7,331.26	12,000.00	-4,668.74	61.1%
Total 426.000 - SANITATION EXPENSE	7,331.26	12,000.00	-4,668.74	61.1%
429.000 - PUBLIC WORKS - SANITATION	7,331.26	12,000.00	-4,668.74	61.1%
429.364 - Sanitary Sewer Expenses	6,119.55	9,500.00	-3,380.45	64.4%
Total 429.000 - PUBLIC WORKS - SANITATION	6,119.55	9,500.00	-3,380.45	64.4%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	451,107.47	755,000.00	-303,892.53	59.7%
430.245 - Supplies	6,262.56	10,000.00	-3,737.44	62.6%
430.300 - Facilities Maintenance	1,224.25	2,000.00	-775.75	61.2%
430.320 - Telephone				
430.321 - Local	437.22	700.00	-262.78	62.5%
430.329 - Wireless	940.62	2,300.00	-1,359.38	40.9%
Total 430.320 - Telephone	1,377.84	3,000.00	-1,622.16	45.9%
430.330 - Heating Fuel	7,561.05	14,000.00	-6,438.95	54.0%
430.360 - Electricity	2,820.56	3,500.00	-679.44	80.6%
430.384 - Equip/Machinery Rental	0.00	2,000.00	-2,000.00	0.0%
430.450 - Contracted Services	156.20	1,000.00	-843.80	15.6%
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	473,075.46	813,500.00	-340,424.54	58.2%
432.000 - WINTER MAINTENANCE	61,243.68	80,000.00	-18,756.32	76.6%
432.100 - Winter Maintenance Materials				
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	3,756.00	4,000.00	-244.00	93.9%
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	11,650.89	39,000.00	-27,349.11	29.9%
434.00 - STREET LIGHTING				
434.360 - St. Light. Electricity	3,164.46	4,000.00	-835.54	79.1%
Total 434.00 - STREET LIGHTING	3,164.46	4,000.00	-835.54	79.1%

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

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	3,097.62	7,500.00	-4,402.38	41.3%
437.213 - Equipment Parts & Supplies	41,513.54	55,000.00	-13,486.46	75.5%
437.233 - Equipment Motor Fuel	22,328.24	45,000.00	-22,671.76	49.6%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	66,939.40	107,500.00	-40,560.60	62.3%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	2,480.85	20,000.00	-17,519.15	12.4%
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	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	5,074.09	5,000.00	74.09	101.5%
Total 452.000 - RECREATION & CULTURE	15,868.53	24,000.00	-8,131.47	66.1%
454.000 - PARKS				
454.200 - Park supplies	5,461.88	10,000.00	-4,538.12	54.6%
454.230 - Fuel	1,698.67	5,000.00	-3,301.33	34.0%
454.370 - Park Facilities Maintenance	16,987.65	10,000.00	6,987.65	169.9%
454.500 - Contracted Services	4,550.00	5,000.00	-450.00	91.0%
454.600 - Capital Construction	237.00			
454.700 - Capital Purchases	399.00			
Total 454.000 - PARKS	29,334.20	30,000.00	-665.80	97.8%
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	1,776.62	5,000.00	-3,223.38	35.5%
459.249 - Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 - TOWNSHIP EVENTS	1,776.62	5,500.00	-3,723.38	32.3%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	49,443.03	80,000.00	-30,556.97	61.8%
481.200 - Medicare Employer Paid	11,563.33	20,000.00	-8,436.67	57.8%
481.300 - Unemployment Comp Employer Paid	0.00	3,500.00	-3,500.00	0.0%
483.197 - Non-Uniform Pension Plan Contrib	2,013.98	130,000.00	-127,986.02	1.5%
483.310 - Pension Plan Admin Fees	3,950.00	5,000.00	-1,050.00	79.0%
484.354 - Workers Comp Insurance	29,955.50	45,000.00	-15,044.50	66.6%
487.196 - Health Insurance	316,911.96	423,000.00	-106,088.04	74.9%
487.197 - Other Group Benefits	18,221.73	28,000.00	-9,778.27	65.1%

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

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
Total 480,000 · INSURANCE & EMPLOYEE BENEFITS				
486,000 · Insurance	432,059.53	734,500.00	-302,440.47	58.8%
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	863,029.01			
6561 · *Payroll Expenses	751.00			
69800 · Uncategorized Expenses	231.15			
Total Expense	5,469,758.28	5,385,100.00	84,658.28	101.6%
Net Income	-14,476.13	-410,700.00	396,223.87	3.5%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of September 30, 2023

	<u>Sep 30, 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	13,167.59
Total 106.000 · Host Fee Savings Account	<u>146,299.50</u>
Total Checking/Savings	<u>146,299.50</u>
Total Current Assets	<u>146,299.50</u>
TOTAL ASSETS	<u><u>146,299.50</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	22,868.53
Net Income	25,383.93
Total Equity	<u>146,299.50</u>
TOTAL LIABILITIES & EQUITY	<u><u>146,299.50</u></u>

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

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	176,001.76
Total Checking/Savings	<u>176,001.76</u>
Total Current Assets	<u>176,001.76</u>
TOTAL ASSETS	<u>176,001.76</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	50,166.99
Net Income	2,157.51
Total Equity	<u>176,001.76</u>
TOTAL LIABILITIES & EQUITY	<u>176,001.76</u>

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

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	63,645.47
Total Checking/Savings	<u>63,645.47</u>
Total Current Assets	<u>63,645.47</u>
TOTAL ASSETS	<u>63,645.47</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	53,704.11
Net Income	<u>4,731.03</u>
Total Equity	<u>63,645.47</u>
TOTAL LIABILITIES & EQUITY	<u>63,645.47</u>

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

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	470,533.79
102.000 · EIT Open Space - Restricted	297,328.83
102.100 · EIT Open Space - Restricted 23	2,092,151.92
106.000 · PLGIT Savings Account	153,859.37
Total Checking/Savings	<u>3,013,873.91</u>
Total Current Assets	<u>3,013,873.91</u>
TOTAL ASSETS	<u>3,013,873.91</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,563,961.87
Net Income	<u>-80,582.91</u>
Total Equity	<u>3,013,873.91</u>
TOTAL LIABILITIES & EQUITY	<u>3,013,873.91</u>

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

	Sep 30, 23
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	
100.01 · Emergency Traffic Signal Repair	-3,874.81
100.00 · Swr/Signal PLGIT Account - Other	284,557.58
Total 100.00 · Swr/Signal PLGIT Account	280,682.77
106.000 · Swr/Signal PLUS Account	143.32
Total Checking/Savings	280,826.09
Total Current Assets	280,826.09
TOTAL ASSETS	280,826.09
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-641,861.51
Net Income	70,276.39
Total Equity	280,826.09
TOTAL LIABILITIES & EQUITY	280,826.09

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(95)LNT Fiscal Stability Fund

Balance Sheet

10/25/23

As of September 30, 2023

Accrual Basis

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	119,807.11
109.001 · Certificate of Deposit-Embassy	261,896.23
Total Checking/Savings	<u>381,703.34</u>
Total Current Assets	<u>381,703.34</u>
TOTAL ASSETS	<u>381,703.34</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	380,754.61
Net Income	948.73
Total Equity	<u>381,703.34</u>
TOTAL LIABILITIES & EQUITY	<u>381,703.34</u>

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

	Sep 30, 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	157,235.93
106.006 · POLICE EQUIPMENT (CRPD)	-94,051.74
106.000 · Capital Reserve Savings Account - Other	9,920.20
Total 106.000 · Capital Reserve Savings Account	217,936.19
Total Checking/Savings	217,936.19
Total Current Assets	217,936.19
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	218,016.70
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	28,787.61
Net Income	-19,738.59
Total Equity	218,016.70
TOTAL LIABILITIES & EQUITY	218,016.70

LNT Capital Reserve Fire-31

Balance Sheet

As of September 30, 2023

	<u>Sep 30, 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	10,920.11
	<hr/>
Total 106.000 · Fire CR Savings Account	349,731.92
	<hr/>
Total Checking/Savings	349,731.92
	<hr/>
Total Current Assets	349,731.92
	<hr/>
TOTAL ASSETS	349,731.92
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	29,214.18
Net Income	85,920.11
	<hr/>
Total Equity	349,731.92
	<hr/>
TOTAL LIABILITIES & EQUITY	349,731.92
	<hr/> <hr/>

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of September 30, 2023

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	714,797.59
Total Checking/Savings	<u>714,797.59</u>
Total Current Assets	<u>714,797.59</u>
TOTAL ASSETS	<u>714,797.59</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	447,012.66
Net Income	267,784.93
Total Equity	<u>714,797.59</u>
TOTAL LIABILITIES & EQUITY	<u>714,797.59</u>

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LNT Capital Reserve - Equipment Replacement

10/25/23

Balance Sheet

Accrual Basis

As of September 30, 2023

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	116,374.30
Total Checking/Savings	<u>116,374.30</u>
Total Current Assets	<u>116,374.30</u>
TOTAL ASSETS	<u>116,374.30</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	113,301.25
Net Income	<u>3,073.05</u>
Total Equity	<u>116,374.30</u>
TOTAL LIABILITIES & EQUITY	<u>116,374.30</u>

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of September 30, 2023

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	140,098.81
Total Checking/Savings	<u>140,098.81</u>
Total Current Assets	<u>140,098.81</u>
TOTAL ASSETS	<u>140,098.81</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	135,967.74
Net Income	4,131.07
Total Equity	<u>140,098.81</u>
TOTAL LIABILITIES & EQUITY	<u>140,098.81</u>

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

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	80,502.47
Total Checking/Savings	<u>80,502.47</u>
Total Current Assets	<u>80,502.47</u>
TOTAL ASSETS	<u>80,502.47</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-71,428.40
Net Income	42,511.34
Total Equity	<u>80,502.47</u>
TOTAL LIABILITIES & EQUITY	<u>80,502.47</u>

1:58 PM
10/25/23
Accrual Basis

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

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	1,262,006.38
109.000 Certificate of Deposit	535,066.73
Total Checking/Savings	<u>1,797,073.11</u>
Total Current Assets	<u>1,797,073.11</u>
TOTAL ASSETS	<u><u>1,797,073.11</u></u>
LIABILITIES & EQUITY	0.00

2:11 PM

10/25/23

34-LNT AMERICAN RESCUE PLAN FUNDS

Reconciliation Detail

101.000 - Checking Account - PSBT 2023, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						694,635.89
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	09/30/2023			X	2,212.36	2,212.36
Total Deposits and Credits					2,212.36	2,212.36
Total Cleared Transactions					2,212.36	2,212.36
Cleared Balance					2,212.36	696,848.25
Register Balance as of 09/30/2023					2,212.36	696,848.25
Ending Balance					2,212.36	696,848.25

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of September 30, 2023

	<u>Sep 30, 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	5,645.71
Total Equity	<u>12,467.88</u>
TOTAL LIABILITIES & EQUITY	<u>12,467.88</u>

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Lower Nazareth Township Sewer Department

10/25/23

Balance Sheet

Accrual Basis

As of September 30, 2023

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	489,700.65
Total Checking/Savings	489,700.65
Total Current Assets	489,700.65
TOTAL ASSETS	<u>489,700.65</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	470,648.98
Net Income	19,051.67
Total Equity	489,700.65
TOTAL LIABILITIES & EQUITY	<u>489,700.65</u>

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

	Sep 30, 23
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	352.40
101.100 · Master Escrow Checking	234,033.70
101.200 · Master Escrow Sub Accounts	255,881.88
102.000 · SAVINGS ACCOUNTS - LAB	201,190.34
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	691,458.92
Total Current Assets	691,458.92
TOTAL ASSETS	691,458.92
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	(286,512.67)
Total Equity	689,128.41
TOTAL LIABILITIES & EQUITY	691,458.92

Lower Nazareth Township
Balance Sheet
As of September 30, 2023

	Sep 30, 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	72,914.99
101.000 · Development & Inspections - Other	21,306.60
Total 101.000 · Development & Inspections	94,221.59
Total Checking/Savings	94,221.59
Total Current Assets	94,221.59
TOTAL ASSETS	94,221.59
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	55,498.77
Net Income	-21,990.71
Total Equity	94,221.59
TOTAL LIABILITIES & EQUITY	94,221.59