



Lower Nazareth Township
Financial Report
December 2023

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Dec-23

General Fund - 01	\$ 1,033,811
Special Revenue Fund - Host Fee - 05	\$ 148,217
Palmer Sewer Fund - 08	\$ 177,652
Nazareth Sewer Fund - 09	\$ 70,169
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 211,073
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 2,594,330
Capital Reserve	
Open Space Recreation Fund - 16 - CD	
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 2,805,403
Capital Reserve - Sewer/Signals Fund - 18	\$ 287,590
Fiscal Stability Fund - 95 - CASH	\$ 120,931
Fiscal Stability Fund - 95 - CD	\$ 271,717
Fiscal Stability Fund - 95 - TOTAL	\$ 392,648
Capital Reserve - Municipal - 30	\$ 311,822
Capital Reserve - Fire Fund - 31	\$ 441,805
Highway Reconstruction/Rehabilitation -	\$ 708,378
Capital Reserve - Equipment Replacement -	\$ 117,466
Refuse/Recycling Collection - 33	\$ 136,308
State Liquid Fuels Fund - 35	\$ 81,558
Traffic Impact - 091 - CASH	\$ 1,225,576
Traffic Impact - 091 - CD	\$ 535,067
Traffic Impact - 091 - TOTAL	\$ 1,760,642
LNT American Rescue Plan Funds	\$ 697,419
LNT Community Events	\$ 11,901
<i>Total Township Funds...</i>	<u><u>\$9,182,789</u></u>
Lower Nazareth Township Sewer Department	\$ 514,763
Master Escrow Account	\$ 559,060
Development & Inspection Account	\$ 118,490
<i>Total Escrow Accounts...</i>	<u><u>\$1,192,313</u></u>

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**Lower Nazareth Township
General Fund Balance Sheet**

As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	837,341.38
105.100 · Payroll Account - PSBT 2023	47,802.90
106.100 · PLGIT Account	122,575.53
106.400 · Real Estate Taxes - PSBT 2023	23,591.21
110.000 · Petty Cash	250.00
Total Checking/Savings	1,031,561.02
Total Current Assets	1,031,561.02
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,033,811.02
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-9.59
Total 210.000 · PAYROLL LIABILITIES	-9.59
Total Other Current Liabilities	-9.59
Total Current Liabilities	-9.59
Total Liabilities	-9.59
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	881,413.27
Net Income	-619,445.14
Total Equity	1,033,820.61
TOTAL LIABILITIES & EQUITY	1,033,811.02

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,091,621.05	2,025,000.00	66,621.05	103.3%
301.400 · Real Estate - Delinquent	35,699.54	25,000.00	10,699.54	142.8%
Total 301.000 · REAL PROPERTY TAXES	2,127,320.59	2,050,000.00	77,320.59	103.8%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	269,331.87	300,000.00	-30,468.13	89.8%
310.210 · Earned Income - Current	1,337,333.20	1,300,000.00	37,333.20	102.9%
310.220 · Earned Income - Prior	649,291.01	450,000.00	199,291.01	144.3%
310.510 · Local Services Tax	492,577.56	425,000.00	67,577.56	115.9%
Total 310.000 · LOCAL ENABLING ACT TAXES	2,748,733.64	2,475,000.00	273,733.64	111.1%
Total 300.000 · TAXES	4,876,054.23	4,525,000.00	351,054.23	107.8%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	88,005.10	95,000.00	-6,994.90	92.6%
Total 320.000 · LICENSES & PERMITS	88,005.10	95,000.00	-6,994.90	92.6%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	28,559.65	30,000.00	-1,440.35	95.2%
331.122 · Ordinance Violations	11,945.67	4,000.00	7,945.67	298.6%
Total 330.000 · FINES & FORFEITS	40,505.32	34,000.00	6,505.32	119.1%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	25,830.29	100.00	25,730.29	25,830.3%
341.02 · Interest on Savings	5,690.99	100.00	5,590.99	5,691.0%
Total 341.000 · Interest Earnings	31,521.28	200.00	31,321.28	15,760.6%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	77,697.23	70,000.00	7,697.23	111.0%
Total 342.000 · Rents and Royalties	77,697.23	70,000.00	7,697.23	111.0%
Total 340.000 · INTEREST, RENTS & ROYALTIES	109,218.51	70,200.00	39,018.51	155.6%
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	2,800.00	2,000.00	800.00	140.0%
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	169,000.00	13,872.98	108.2%
Total 350.000 · INTERGOVERNMENTAL REVENUES	183,072.98	169,200.00	13,872.98	108.2%
357.300 · County of Northampton Grant				
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	32,489.00	12,000.00	20,489.00	270.7%
361.330 · Zoning Hearings	25,200.00	4,000.00	21,200.00	630.0%

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

01/18/24

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
361.500 - Maps & Publications	652.30	250.00	402.30	260.9%
361.57 - Misc. Publications/Copying	25.01			
361.500 - Maps & Publications - Other				
Total 361.500 - Maps & Publications	677.31	250.00	427.31	270.9%
Total 361.000 - General Government	58,366.31	16,250.00	42,116.31	359.2%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	190.00	100.00	90.00	190.0%
362.410 - Building & Zoning Permits	19,995.50	20,000.00	-4.50	100.0%
362.440 - Sewer Permits	1,150.00	1,000.00	150.00	115.0%
362.451 - Use & Occupancy Permits	775.00	50.00	725.00	1,550.0%
362.452 - Moving Records	455.00	500.00	-45.00	91.0%
362.470 - Driveway Permits	3,350.00	2,000.00	1,350.00	167.5%
362.480 - Grading Permits	4,455.00	15,000.00	-10,545.00	29.7%
362.481 - Swimming Pool Grading Permits	4,200.00	6,000.00	-1,800.00	70.0%
362.490 - Peddling Permit	350.00	50.00	300.00	700.0%
Total 362.000 - PUBLIC SAFETY	34,920.50	44,700.00	-9,779.50	78.1%
Total 360.000 - CHARGES FOR SERVICES	93,286.81	60,950.00	32,336.81	153.1%
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				
392.000 - INTERFUND TRANSFER	0.00	50.00	-50.00	0.0%
395.000 - Refund of Prior Yr Expenditures	1,540,882.55			
49900 - Uncategorized Income	4,527.00			
	2.15			
Total Income	6,984,735.84	4,974,400.00	2,010,335.84	140.4%
Gross Profit	6,984,735.84	4,974,400.00	2,010,335.84	140.4%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	12,499.80	12,500.00	-0.20	100.0%
400.215 - Postage	4,481.02	7,500.00	-3,018.98	59.7%
400.300 - Miscellaneous	100.00	50.00	50.00	200.0%
400.310 - Stenographer/BOS	14,390.00	2,000.00	12,390.00	719.5%
400.320 - Telephone				
400.321 - Local	4,031.64	5,000.00	-968.36	80.6%
400.324 - Wireless	3,957.51	4,500.00	-542.49	87.9%
Total 400.320 - Telephone	7,989.15	9,500.00	-1,510.85	84.1%
400.340 - Advertising	9,333.37	10,000.00	-666.63	93.3%
400.342 - Public Relations Printing	12,383.00	11,000.00	1,383.00	112.6%

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
400.374 · Maintenance Agreements	15,814.93	17,000.00	-1,185.07	93.0%
400.384 · Office Equipment Rental	992.97	750.00	242.97	132.4%
400.420 · Dues & Subscriptions	3,191.56	4,000.00	-808.44	79.8%
400.460 · Meetings & Continuing Education	1,959.32	8,000.00	-6,040.68	24.5%
Total 400.000 · GENERAL GOVERNMENT	83,135.12	82,300.00	835.12	101.0%
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	6,773.45	8,000.00	-1,226.55	84.7%
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	46.68	1,700.00	-1,653.32	93.4%
403.216 · Real Estate Postage	1,746.00	46.00	1,700.00	102.7%
403.311 · Audit	11,000.00	400.00	10,600.00	0.0%
403.317 · Tax Collection Committee Serv	0.00	2,500.00	-2,500.00	0.0%
403.319 · Tax Refunds	570.65	1,600.00	-1,029.35	22.8%
403.350 · Insurance & Bonding	2,794.00	1,194.00	1,600.00	174.6%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	25,030.78	17,450.00	7,580.78	143.4%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	77,327.60	65,000.00	12,327.60	119.0%
404.314 · Legal Services - Human Resource	280.00	1,500.00	-1,220.00	18.7%
Total 404.000 · SOLICITOR/LEGAL	77,607.60	66,500.00	11,107.60	116.7%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	319,047.68	340,000.00	-20,952.32	93.8%
405.200 · Office Supplies	7,610.52	8,000.00	-389.48	95.1%
405.300 · Bond	1,401.96	1,500.00	-98.04	93.5%
Total 405.000 · PERSONNEL SERVICES	328,060.16	349,500.00	-21,439.84	93.9%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	6,092.19	3,000.00	3,092.19	203.1%
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	598.02	200.00	398.02	299.0%
406.319 · Reimburse private prop damage	80.70	500.00	-419.30	16.1%
406.325 · Internet fees / Website Develop	6,611.49	6,000.00	611.49	110.2%
406.331 · Mileage	0.00	200.00	-200.00	0.0%
406.338 · Highway/Toll Reimbursement	280.00	100.00	180.00	280.0%
406.341 · Personnel Advertising	0.00	1,500.00	-1,500.00	0.0%
406.421 · License & Permit Renewal	35.00	200.00	-165.00	17.5%
406.000 · GENERAL GOVT. ADMINISTRATION - ...	71.46	200.00	-128.54	35.7%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	14,239.86	12,000.00	2,239.86	118.7%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	1,773.49	5,000.00	-3,226.51	35.5%

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
407.215 · Software	10,726.99	10,000.00	726.99	107.3%
407.370 · Computer Services	13,157.47	15,000.00	-1,842.53	87.7%
Total 407.000 · DATA PROCESSING	25,657.95	30,000.00	-4,342.05	85.5%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	186,908.71	50,000.00	136,908.71	373.8%
408.317 · Act 537 Plan	2,825.00			
408.319 · Special Projects	10,352.91	10,000.00	352.91	103.5%
Total 408.000 · ENGINEERING SERVICES	200,086.62	60,000.00	140,086.62	333.5%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	6,455.30	6,000.00	455.30	107.6%
409.230 · Heating Fuel	24,580.10	35,000.00	-10,419.90	70.2%
409.300 · Facilities Maintenance	10,569.52	10,000.00	569.52	105.7%
409.318 · Building Security Systems	1,295.16	7,000.00	-5,704.84	18.5%
409.360 · Public Utilities				
409.361 · Electricity	17,153.99	15,000.00	2,153.99	114.4%
409.366 · Water	2,466.95	2,500.00	-33.05	98.7%
Total 409.360 · Public Utilities	19,620.94	17,500.00	2,120.94	112.1%
409.367 · Trash Removal	2,218.60	4,000.00	-1,781.40	55.5%
Total 409.000 · GEN GOVT. BUILDINGS	64,739.62	79,500.00	-14,760.38	81.4%
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	1,896,201.96	1,900,000.00	-3,798.04	99.8%
Total 410.000 · PUBLIC SAFETY	1,896,201.96	1,900,000.00	-3,798.04	99.8%
411.000 · FIRE				
411.300 · Building Capital Reserve	90,000.00	90,000.00	0.00	100.0%
411.500 · Contributions	90,000.00	90,000.00	0.00	100.0%
411.541 · Fire Relief	94,000.46	80,000.00	14,000.46	117.5%
411.600 · Water Hydrant Assessment	82,153.48	82,000.00	153.48	100.2%
411.700 · Truck Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.740 · Equipment Purchase	50,000.00	50,000.00	0.00	100.0%
Total 411.000 · FIRE	486,153.94	472,000.00	14,153.94	103.0%
412.000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	1,159.67	2,500.00	-1,340.33	46.4%
412.542 · Operation Contribution	30,000.00	30,000.00	0.00	100.0%
Total 412.000 · AMBULANCE	31,159.67	32,500.00	-1,340.33	95.9%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	146,800.31	135,000.00	11,800.31	108.7%
413.121 · Sewage Enforcement Officer	8,568.63	1,500.00	7,068.63	571.2%
413.200 · Supplies	756.13	1,000.00	-243.87	75.6%
413.325 · Postage	2,009.04	1,000.00	1,009.04	200.9%
413.400 · Court Costs	12.00	500.00	-488.00	2.4%
Total 413.000 · CODE ENFORCEMENT	158,146.11	139,000.00	19,146.11	113.8%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	2,190.00	3,000.00	-810.00	73.0%

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
414.116 · Zoning Hearing Bd Compensation	1,600.00	2,000.00	-400.00	80.0%
414.117 · Planning Commission Comp.	3,750.00	2,500.00	1,250.00	150.0%
414.120 · Legal	13,958.00	6,000.00	7,958.00	232.6%
414.313 · Engineer	16,376.64	30,000.00	-13,623.36	54.6%
414.340 · Zoning Hearing Advertisements	7,159.21	4,000.00	3,159.21	179.0%
Total 414.000 · PLANNING & ZONING	45,033.85	47,500.00	-2,466.15	94.8%
415.114 · EMERGENCY MANAGEMENT COORD	2,400.00	2,400.00	0.00	100.0%
419.540 · EMS Notification System Service	5,393.88	3,000.00	2,393.88	179.8%
422.450 · Animal Control	14,344.00	13,900.00	444.00	103.2%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	9,664.52	12,000.00	-2,335.48	80.5%
Total 426.000 · SANITATION EXPENSE	9,664.52	12,000.00	-2,335.48	80.5%
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	621,161.81	755,000.00	-133,838.19	82.3%
430.245 · Supplies	7,154.66	10,000.00	-2,845.34	71.5%
430.300 · Facilities Maintenance	1,224.25	2,000.00	-775.75	61.2%
430.320 · Telephone				
430.321 · Local	582.96	700.00	-117.04	83.3%
430.329 · Wireless	1,254.54	2,300.00	-1,045.46	54.5%
Total 430.320 · Telephone	1,837.50	3,000.00	-1,162.50	61.3%
430.330 · Heating Fuel	8,509.02	14,000.00	-5,490.98	60.8%
430.360 · Electricity	3,483.66	3,500.00	-16.34	99.5%
430.384 · Equip/Machinery Rental	0.00	2,000.00	-2,000.00	0.0%
430.450 · Contracted Services	264.98	1,000.00	-735.02	26.5%
430.460 · Continuing Education	2,982.07	8,000.00	-5,017.93	37.3%
430.740 · Equipment Purchase	0.00	10,000.00	-10,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	606.64	5,000.00	-4,393.36	12.1%
Total 430.000 · HWYS., ROADS & STREETS	647,224.59	813,500.00	-166,275.41	79.6%
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	7,880.12	15,000.00	-7,119.88	52.5%
433.246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 · Traffic Control Supplies-signal	495.00	2,000.00	-1,505.00	24.8%
433.360 · Traffic signal electric	5,044.19	4,000.00	1,044.19	126.1%
433.375 · Line Painting	0.00	7,500.00	-7,500.00	0.0%
433.450 · Signals contracted service	5,058.25	8,000.00	-2,941.75	63.2%
Total 433.000 · TRAFFIC CONTROL DEVICES	18,477.56	39,000.00	-20,522.44	47.4%
434.00 · STREET LIGHTING				
434.360 · St. Light Electricity	4,199.65	4,000.00	199.65	105.0%

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

01/18/24

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Total 434.00 · STREET LIGHTING	4,199.65	4,000.00	199.65	105.0%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	13,960.92	7,500.00	6,460.92	186.1%
437.213 · Equipment Parts & Supplies	54,589.30	55,000.00	-410.70	99.3%
437.233 · Equipment Motor Fuel	28,389.72	45,000.00	-16,610.28	63.1%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	96,939.94	107,500.00	-10,560.06	90.2%
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	7,883.93	5,000.00	2,883.93	157.7%
Total 452.000 · RECREATION & CULTURE	18,678.37	24,000.00	-5,321.63	77.8%
454.000 · PARKS				
454.200 · Park supplies	6,032.40	10,000.00	-3,967.60	60.3%
454.230 · Fuel	1,972.91	5,000.00	-3,027.09	39.5%
454.370 · Park Facilities Maintenance	19,450.68	10,000.00	9,450.68	194.5%
454.500 · Contracted Services	5,300.00	5,000.00	300.00	106.0%
454.600 · Capital Construction	237.00			
454.700 · Capital Purchases	399.00			
Total 454.000 · PARKS	33,391.99	30,000.00	3,391.99	111.3%
456.000 · LIBRARY				
456.520 · Library Contribution	84,946.92	85,000.00	-53.08	99.9%
Total 456.000 · LIBRARY	84,946.92	85,000.00	-53.08	99.9%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	5,986.44	5,000.00	986.44	119.7%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	5,986.44	5,500.00	486.44	108.8%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	67,513.68	80,000.00	-12,486.32	84.4%
481.200 · Medicare Employer Paid	15,789.51	20,000.00	-4,210.49	78.9%
481.300 · Unemployment Comp Employer Paid	0.00	3,500.00	-3,500.00	0.0%
483.197 · Non-Uniform Pension Plan Contrib	132,769.31	130,000.00	2,769.31	102.1%
483.310 · Pension Plan Admin Fees	3,950.00	5,000.00	-1,050.00	79.0%
484.354 · Workers Comp Insurance	36,814.75	45,000.00	-8,185.25	81.8%
487.196 · Health Insurance	421,950.54	423,000.00	-1,049.46	99.8%

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
487.197 · Other Group Benefits	24,583.57	28,000.00	-3,416.43	87.8%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	703,371.36	734,500.00	-31,128.64	95.8%
486.000 · Insurance	68,845.50	58,000.00	10,845.50	118.7%
486.350 · Liability Insurance	68,845.50	58,000.00	10,845.50	118.7%
Total 486.000 · Insurance	68,845.50	58,000.00	10,845.50	118.7%
492.000 · Interfund Operating Transfers	834,224.90			
492.100 · Transfer to LNT Account	1,540,881.55			
6561 · *Payroll Expenses	1,006.75			
69800 · Uncategorized Expenses	231.15			
Total Expense	7,604,180.98	5,385,100.00	2,219,080.98	141.2%
Net Income	-619,445.14	-410,700.00	-208,745.14	150.8%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of December 31, 2023

	<u>Dec 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	15,084.95
Total 106.000 · Host Fee Savings Account	<u>148,216.86</u>
Total Checking/Savings	<u>148,216.86</u>
Total Current Assets	<u>148,216.86</u>
TOTAL ASSETS	<u>148,216.86</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	22,868.53
Net Income	27,301.29
Total Equity	<u>148,216.86</u>
TOTAL LIABILITIES & EQUITY	<u>148,216.86</u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of December 31, 2023

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	177,652.39
Total Checking/Savings	<u>177,652.39</u>
Total Current Assets	<u>177,652.39</u>
TOTAL ASSETS	<u>177,652.39</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	50,166.99
Net Income	3,808.14
Total Equity	<u>177,652.39</u>
TOTAL LIABILITIES & EQUITY	<u>177,652.39</u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of December 31, 2023

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	70,169.02
Total Checking/Savings	<u>70,169.02</u>
Total Current Assets	<u>70,169.02</u>
TOTAL ASSETS	<u>70,169.02</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	53,704.11
Net Income	<u>11,254.58</u>
Total Equity	<u>70,169.02</u>
TOTAL LIABILITIES & EQUITY	<u>70,169.02</u>

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

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	97,947.47
102.100 · EIT Open Space - Restricted 23	2,594,329.57
106.000 · PLGIT Savings Account	113,125.81
Total Checking/Savings	<u>2,805,402.85</u>
Total Current Assets	<u>2,805,402.85</u>
TOTAL ASSETS	<u>2,805,402.85</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,563,961.87
Net Income	-289,053.97
Total Equity	<u>2,805,402.85</u>
TOTAL LIABILITIES & EQUITY	<u>2,805,402.85</u>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of December 31, 2023

	<u>Dec 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	288,266.14
Total 100.00 · Swr/Signal PLGIT Account	287,444.83
106.000 · Swr/Signal PLUS Account	145.24
Total Checking/Savings	287,590.07
Total Current Assets	287,590.07
TOTAL ASSETS	287,590.07
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-641,861.51
Net Income	77,040.37
Total Equity	287,590.07
TOTAL LIABILITIES & EQUITY	287,590.07

(95)LNT Fiscal Stability Fund**Balance Sheet**

01/18/24

As of December 31, 2023

Accrual Basis

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	120,930.72
109.001 · Certificate of Deposit-Embassy	<u>271,717.33</u>
Total Checking/Savings	<u>392,648.05</u>
Total Current Assets	<u>392,648.05</u>
TOTAL ASSETS	<u>392,648.05</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	380,754.61
Net Income	<u>11,893.44</u>
Total Equity	<u>392,648.05</u>
TOTAL LIABILITIES & EQUITY	<u>392,648.05</u>

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

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	104,829.74
106.003 · OFFICE EQUIPMENT	19,659.06
106.004 · SPECIAL PROJECTS	152,778.96
106.006 · POLICE EQUIPMENT (CRPD)	21,348.13
106.000 · Capital Reserve Savings Account - Other	13,125.58
Total 106.000 · Capital Reserve Savings Account	311,741.47
Total Checking/Savings	311,741.47
Total Current Assets	311,741.47
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	311,821.98
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	28,787.61
Net Income	74,066.69
Total Equity	311,821.98
TOTAL LIABILITIES & EQUITY	311,821.98

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

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	161,036.64
106.002 · Building Land Fund	55,129.32
106.003 · Fire Police Fund	1,753.31
106.004 · Equipment Fund	208,251.72
106.000 · Fire CR Savings Account - Other	15,633.81
Total 106.000 · Fire CR Savings Account	441,804.80
Total Checking/Savings	441,804.80
Total Current Assets	441,804.80
TOTAL ASSETS	441,804.80
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	29,214.18
Net Income	177,992.99
Total Equity	441,804.80
TOTAL LIABILITIES & EQUITY	441,804.80

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of December 31, 2023

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	708,378.38
Total Checking/Savings	<u>708,378.38</u>
Total Current Assets	<u>708,378.38</u>
TOTAL ASSETS	<u><u>708,378.38</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	447,012.66
Net Income	<u>261,365.72</u>
Total Equity	<u>708,378.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>708,378.38</u></u>

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LNT Capital Reserve - Equipment Replacement

01/18/24

Balance Sheet

Accrual Basis

As of December 31, 2023

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 - CR Equipment Checking PSBT 23	117,465.71
Total Checking/Savings	<u>117,465.71</u>
Total Current Assets	<u>117,465.71</u>
TOTAL ASSETS	<u>117,465.71</u>
LIABILITIES & EQUITY	
Equity	
3900 - Retained Earnings	113,301.25
Net Income	4,164.46
Total Equity	<u>117,465.71</u>
TOTAL LIABILITIES & EQUITY	<u>117,465.71</u>

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

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
104.100 - Recycling/Refuse - Checking	136,308.38
Total Checking/Savings	<u>136,308.38</u>
Total Current Assets	<u>136,308.38</u>
TOTAL ASSETS	<u>136,308.38</u>
LIABILITIES & EQUITY	
Equity	
3900 - Retained Earnings	135,967.74
Net Income	<u>340.64</u>
Total Equity	<u>136,308.38</u>
TOTAL LIABILITIES & EQUITY	<u>136,308.38</u>

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

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	81,557.51
Total Checking/Savings	<u>81,557.51</u>
Total Current Assets	<u>81,557.51</u>
TOTAL ASSETS	<u>81,557.51</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-71,428.40
Net Income	43,566.38
Total Equity	<u>81,557.51</u>
TOTAL LIABILITIES & EQUITY	<u>81,557.51</u>

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

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	1,225,575.73
109.000 Certificate of Deposit	535,066.73
Total Checking/Savings	<u>1,760,642.46</u>
Total Current Assets	<u>1,760,642.46</u>
TOTAL ASSETS	<u><u>1,760,642.46</u></u>
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS
Balance Sheet
As of December 31, 2023

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	697,419.11
Total Checking/Savings	<u>697,419.11</u>
Total Current Assets	<u>697,419.11</u>
TOTAL ASSETS	<u>697,419.11</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	692,073.13
Net Income	5,345.98
Total Equity	<u>697,419.11</u>
TOTAL LIABILITIES & EQUITY	<u>697,419.11</u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of December 31, 2023

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	11,900.88
Total Checking/Savings	<u>11,900.88</u>
Total Current Assets	<u>11,900.88</u>
TOTAL ASSETS	<u>11,900.88</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	6,822.17
Net Income	5,078.71
Total Equity	<u>11,900.88</u>
TOTAL LIABILITIES & EQUITY	<u>11,900.88</u>

Lower Nazareth Township Sewer Department

Balance Sheet

As of December 31, 2023

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	514,762.71
Total Checking/Savings	<u>514,762.71</u>
Total Current Assets	<u>514,762.71</u>
TOTAL ASSETS	<u>514,762.71</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	470,648.98
Net Income	44,113.73
Total Equity	<u>514,762.71</u>
TOTAL LIABILITIES & EQUITY	<u>514,762.71</u>

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

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	352.40
101.100 · Master Escrow Checking	122,731.59
101.200 · Master Escrow Sub Accounts	373,847.48
102.000 · SAVINGS ACCOUNTS - LAB	62,128.02
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	559,060.09
Total Current Assets	559,060.09
TOTAL ASSETS	559,060.09
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	(418,911.50)
Total Equity	556,729.58
TOTAL LIABILITIES & EQUITY	559,060.09

Lower Nazareth Township
Balance Sheet
As of December 31, 2023

	Dec 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	97,153.58
101.000 · Development & Inspections - Other	21,336.31
Total 101.000 · Development & Inspections	118,489.89
Total Checking/Savings	118,489.89
Total Current Assets	118,489.89
TOTAL ASSETS	118,489.89
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	55,498.77
Net Income	2,277.59
Total Equity	118,489.89
TOTAL LIABILITIES & EQUITY	118,489.89