



**Lower Nazareth Township**  
**Financial Report**  
*November 2023*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Nov-23

<b>General Fund - 01</b>	\$	1,221,673
<b>Special Revenue Fund - Host Fee - 05</b>	\$	147,567
<b>Palmer Sewer Fund - 08</b>	\$	177,088
<b>Nazareth Sewer Fund - 09</b>	\$	64,038
<b>Capital Reserve</b>		
<b>Open Space Recreation Fund - 16 - CASH</b>	\$	507,902
<b>Capital Reserve</b>		
<b>Open Space Restricted Fund - 16 - EIT</b>	\$	2,535,135
<b>Capital Reserve</b>		
<b>Open Space Recreation Fund - 16 - CD</b>	\$	-
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$	3,043,037
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$	286,329
<b>Fiscal Stability Fund - 95 - CASH</b>	\$	120,547
<b>Fiscal Stability Fund - 95 - CD</b>	\$	271,717
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$	392,264
<b>Capital Reserve - Municipal - 30</b>	\$	330,831
<b>Capital Reserve - Fire Fund - 31</b>	\$	312,362
<b>Highway Reconstruction/Rehabilitation -</b>	\$	706,129
<b>Capital Reserve - Equipment Replacement -</b>	\$	117,093
<b>Refuse/Recycling Collection - 33</b>	\$	142,788
<b>State Liquid Fuels Fund - 35</b>	\$	81,200
<b>Traffic Impact - 091 - CASH</b>	\$	1,223,144
<b>Traffic Impact - 091 - CD</b>	\$	535,067
<b>Traffic Impact - 091 - TOTAL</b>	\$	1,758,210
<b>LNT American Rescue Plan Funds</b>	\$	701,151
<b>LNT Community Events</b>	\$	11,901
<b><i>Total Township Funds...</i></b>		<b><u>\$9,493,662</u></b>
<b>Lower Nazareth Township Sewer Department</b>	\$	504,289
<b>Master Escrow Account</b>	\$	553,893
<b>Development &amp; Inspection Account</b>	\$	115,464
<b><i>Total Escrow Accounts...</i></b>		<b><u>\$1,173,646</u></b>

**Lower Nazareth Township  
General Fund Balance Sheet**

As of November 30, 2023

	Nov 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.100 · Checking Account - PSBT 2023	1,006,922.45
105.100 · Payroll Account - PSBT 2023	61,933.79
106.100 · PLGIT Account	122,038.14
106.400 · Real Estate Taxes - PSBT 2023	28,278.49
110.000 · Petty Cash	250.00
<b>Total Checking/Savings</b>	1,219,422.87
<b>Total Current Assets</b>	1,219,422.87
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	<b>1,221,672.87</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,185.18
219 · Occup Privilege Tax Withheld	128.00
223 · Unemployment Withheld	105.48
229 · Direct Deposit Liability	-29,040.19
<b>Total 210.000 · PAYROLL LIABILITIES</b>	-26,621.53
<b>Total Other Current Liabilities</b>	-26,621.53
<b>Total Current Liabilities</b>	-26,621.53
<b>Total Liabilities</b>	-26,621.53
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	881,413.27
Net Income	-404,971.35
<b>Total Equity</b>	1,248,294.40
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,221,672.87</b>

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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	2,071,354.86	2,025,000.00	46,354.86	102.3%
301.400 - Real Estate - Delinquent	35,340.67	25,000.00	10,340.67	141.4%
<b>Total 301.000 - REAL PROPERTY TAXES</b>	<b>2,106,695.53</b>	<b>2,050,000.00</b>	<b>56,695.53</b>	<b>102.8%</b>
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	198,069.05	300,000.00	-101,930.95	66.0%
310.210 - Earned Income - Current	1,234,929.22	1,300,000.00	-65,070.78	95.0%
310.220 - Earned Income - Prior	643,391.01	450,000.00	193,391.01	143.0%
310.510 - Local Services Tax	430,327.86	425,000.00	5,327.86	101.3%
<b>Total 310.000 - LOCAL ENABLING ACT TAXES</b>	<b>2,506,717.14</b>	<b>2,475,000.00</b>	<b>31,717.14</b>	<b>101.3%</b>
<b>Total 300.000 - TAXES</b>	<b>4,613,412.67</b>	<b>4,525,000.00</b>	<b>88,412.67</b>	<b>102.0%</b>
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	88,005.10	95,000.00	-6,994.90	92.6%
<b>Total 320.000 - LICENSES &amp; PERMITS</b>	<b>88,005.10</b>	<b>95,000.00</b>	<b>-6,994.90</b>	<b>92.6%</b>
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	27,349.10	30,000.00	-2,650.90	91.2%
331.122 - Ordinance Violations	11,412.65	4,000.00	7,412.65	285.3%
<b>Total 330.000 - FINES &amp; FORFEITS</b>	<b>38,761.75</b>	<b>34,000.00</b>	<b>4,761.75</b>	<b>114.0%</b>
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	22,814.60	100.00	22,714.60	22,814.6%
341.02 - Interest on Savings	5,153.60	100.00	5,053.60	5,153.6%
<b>Total 341.000 - Interest Earnings</b>	<b>27,968.20</b>	<b>200.00</b>	<b>27,768.20</b>	<b>13,984.1%</b>
342.000 - Rents and Royalties				
342.20 - Property Rental Income	74,484.27	70,000.00	4,484.27	106.4%
<b>Total 342.000 - Rents and Royalties</b>	<b>74,484.27</b>	<b>70,000.00</b>	<b>4,484.27</b>	<b>106.4%</b>
<b>Total 340.000 - INTEREST, RENTS &amp; ROYALTIES</b>	<b>102,452.47</b>	<b>70,200.00</b>	<b>32,252.47</b>	<b>145.9%</b>
350.000 - INTERGOVERNMENTAL REVENUES				
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Ready 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%
<b>Total 355.000 - STATE SHARED REVENUES</b>	<b>183,072.98</b>	<b>169,200.00</b>	<b>13,872.98</b>	<b>108.2%</b>
<b>Total 350.000 - INTERGOVERNMENTAL REVENUES</b>	<b>183,072.98</b>	<b>169,200.00</b>	<b>13,872.98</b>	<b>108.2%</b>
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	26,679.00	12,000.00	14,679.00	222.3%
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 November 2023

	Jan - Nov 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				
<b>Total 361.500 · Maps &amp; Publications</b>	<b>677.31</b>	<b>250.00</b>	<b>427.31</b>	<b>270.9%</b>
<b>Total 361.000 · General Government</b>	<b>52,556.31</b>	<b>16,250.00</b>	<b>36,306.31</b>	<b>323.4%</b>
<b>362.000 · PUBLIC SAFETY</b>				
362.140 · Alarm Permits	155.00	100.00	55.00	155.0%
362.410 · Building & Zoning Permits	19,695.50	20,000.00	-304.50	98.5%
362.440 · Sewer Permits	1,100.00	1,000.00	100.00	110.0%
362.451 · Use & Occupancy Permits	775.00	50.00	725.00	1,550.0%
362.452 · Moving Records	425.00	500.00	-75.00	85.0%
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	350.00	50.00	300.00	700.0%
<b>Total 362.000 · PUBLIC SAFETY</b>	<b>33,620.50</b>	<b>44,700.00</b>	<b>-11,079.50</b>	<b>75.2%</b>
<b>Total 360.000 · CHARGES FOR SERVICES</b>	<b>86,176.81</b>	<b>60,950.00</b>	<b>25,226.81</b>	<b>141.4%</b>
<b>363.000 · HIGHWAYS AND STREETS</b>				
363.239 · Proceeds from Public Prop Damage	2,997.00			
<b>Total 363.000 · HIGHWAYS AND STREETS</b>	<b>2,997.00</b>			
<b>367.000 · CULTURE-RECREATION</b>				
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%
<b>Total 367.000 · CULTURE-RECREATION</b>	<b>16,184.19</b>	<b>20,000.00</b>	<b>-3,815.81</b>	<b>80.9%</b>
<b>389.000 · MISCELLANEOUS INCOME</b>				
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			
<b>Total Income</b>	<b>6,676,474.67</b>	<b>4,974,400.00</b>	<b>1,702,074.67</b>	<b>134.2%</b>
<b>Gross Profit</b>	<b>6,676,474.67</b>	<b>4,974,400.00</b>	<b>1,702,074.67</b>	<b>134.2%</b>
<b>Expense</b>				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	11,458.15	12,500.00	-1,041.85	91.7%
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	13,095.00	2,000.00	11,095.00	654.8%
400.320 · Telephone				
400.321 · Local	3,699.11	5,000.00	-1,300.89	74.0%
400.324 · Wireless	3,627.48	4,500.00	-872.52	80.6%
<b>Total 400.320 · Telephone</b>	<b>7,326.59</b>	<b>9,500.00</b>	<b>-2,173.41</b>	<b>77.1%</b>

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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
400.340 - Advertising	8,674.39	10,000.00	-1,325.61	86.7%
400.342 - Public Relations Printing	12,383.00	11,000.00	1,383.00	112.6%
400.374 - Maintenance Agreements	14,129.63	17,000.00	-2,870.37	83.1%
400.384 - Office Equipment Rental	781.98	750.00	31.98	104.3%
400.420 - Dues & Subscriptions	3,163.84	4,000.00	-836.16	79.1%
400.460 - Meetings & Continuing Education	1,759.32	8,000.00	-6,240.68	22.0%
<b>Total 400.000 - GENERAL GOVERNMENT</b>	<b>80,315.29</b>	<b>82,300.00</b>	<b>-1,984.71</b>	<b>97.6%</b>
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%
<b>Total 402.000 - AUDITING</b>	<b>20.00</b>	<b>11,050.00</b>	<b>-11,030.00</b>	<b>0.2%</b>
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 Service	0.00	1,600.00	-1,600.00	174.6%
403.319 - Tax Refunds	525.10	500.00	25.10	0.0%
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	132.7%
<b>Total 403.000 - TAX COLLECTION</b>	<b>23,162.10</b>	<b>65,000.00</b>	<b>-41,837.90</b>	<b>82.6%</b>
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	53,662.50	1,500.00	52,162.50	18.7%
404.314 - Legal Services - Human Resource	280.00	66,500.00	-66,220.00	81.1%
<b>Total 404.000 - SOLICITOR/LEGAL</b>	<b>53,942.50</b>	<b>68,000.00</b>	<b>-14,057.50</b>	<b>81.1%</b>
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	282,637.46	340,000.00	-57,362.54	83.1%
405.200 - Office Supplies	6,974.78	8,000.00	-1,025.22	87.2%
405.300 - Bond	1,634.58	1,500.00	134.58	109.0%
<b>Total 405.000 - PERSONNEL SERVICES</b>	<b>291,246.82</b>	<b>349,500.00</b>	<b>-58,253.18</b>	<b>83.3%</b>
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	5,605.22	3,000.00	2,605.22	186.8%
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	573.02	200.00	373.02	286.5%
406.319 - Reimburse private prop damage	80.70	500.00	-419.30	16.1%
406.325 - Internet fees / Website Develop	6,091.57	6,000.00	91.57	101.5%
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%
<b>Total 406.000 - GENERAL GOVT. ADMINISTRATION</b>	<b>13,207.97</b>	<b>12,000.00</b>	<b>1,207.97</b>	<b>110.1%</b>

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

	Jan - Nov 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	5,805.25	10,000.00	-4,194.75	58.1%
407.370 - Computer Services	12,897.47	15,000.00	-2,102.53	86.0%
<b>Total 407.000 - DATA PROCESSING</b>	<b>20,476.21</b>	<b>30,000.00</b>	<b>-9,523.79</b>	<b>68.3%</b>
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	174,529.45	50,000.00	124,529.45	349.1%
408.317 - Act 537 Plan	2,825.00			
408.319 - Special Projects	10,352.91	10,000.00	352.91	103.5%
<b>Total 408.000 - ENGINEERING SERVICES</b>	<b>187,707.36</b>	<b>60,000.00</b>	<b>127,707.36</b>	<b>312.8%</b>
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	6,455.30	6,000.00	455.30	107.6%
409.230 - Heating Fuel	22,775.62	35,000.00	-12,224.38	65.1%
409.300 - Facilities Maintenance	10,504.62	10,000.00	504.62	105.0%
409.318 - Building Security Systems	971.37	7,000.00	-6,028.63	13.9%
409.360 - Public Utilities				
409.361 - Electricity	16,089.92	15,000.00	1,089.92	107.3%
409.366 - Water	2,150.92	2,500.00	-349.08	86.0%
<b>Total 409.360 - Public Utilities</b>	<b>18,240.84</b>	<b>17,500.00</b>	<b>740.84</b>	<b>104.2%</b>
409.367 - Trash Removal	2,042.60	4,000.00	-1,957.40	51.1%
<b>Total 409.000 - GEN GOVT. BUILDINGS</b>	<b>60,990.35</b>	<b>79,500.00</b>	<b>-18,509.65</b>	<b>76.7%</b>
410.000 - PUBLIC SAFETY				
410.500 - Police Services Contract	1,738,185.13	1,900,000.00	-161,814.87	91.5%
<b>Total 410.000 - PUBLIC SAFETY</b>	<b>1,738,185.13</b>	<b>1,900,000.00</b>	<b>-161,814.87</b>	<b>91.5%</b>
411.000 - FIRE				
411.300 - Building Capital Reserve	74,837.30	90,000.00	-15,162.70	83.2%
411.500 - Contributions	92,555.52	90,000.00	2,555.52	102.8%
411.541 - Fire Relief	94,000.46	80,000.00	14,000.46	117.5%
411.600 - Water Hydrant Assessment	81,996.94	82,000.00	-3.06	100.0%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	25,930.09	50,000.00	-24,069.91	51.9%
<b>Total 411.000 - FIRE</b>	<b>369,320.31</b>	<b>472,000.00</b>	<b>-102,679.69</b>	<b>78.2%</b>
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%
<b>Total 412.000 - AMBULANCE</b>	<b>31,159.67</b>	<b>32,500.00</b>	<b>-1,340.33</b>	<b>95.9%</b>
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	130,604.52	135,000.00	-4,395.48	96.7%
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	782.00	1,000.00	-218.00	78.2%
413.400 - Court Costs	12.00	500.00	-488.00	2.4%
<b>Total 413.000 - CODE ENFORCEMENT</b>	<b>140,723.28</b>	<b>139,000.00</b>	<b>1,723.28</b>	<b>101.2%</b>

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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
<b>414.000 - PLANNING &amp; ZONING</b>				
414.112 - Stenographer, ZH & PC	2,190.00	3,000.00	-810.00	73.0%
414.116 - Zoning Hearing Bd Compensation	1,600.00	2,000.00	-400.00	80.0%
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	7,159.21	4,000.00	3,159.21	179.0%
<b>Total 414.000 - PLANNING &amp; ZONING</b>	<b>30,075.85</b>	<b>47,500.00</b>	<b>-17,424.15</b>	<b>63.3%</b>
<b>415.114 - EMERGENCY MANAGEMENT COORD</b>				
419.540 - EMS Notification System Service	2,200.00	2,400.00	-200.00	91.7%
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	9,090.77	12,000.00	-2,909.23	75.8%
<b>Total 426.000 - SANITATION EXPENSE</b>	<b>9,090.77</b>	<b>12,000.00</b>	<b>-2,909.23</b>	<b>75.8%</b>
<b>429.000 - PUBLIC WORKS - SANITATION</b>				
429.364 - Sanitary Sewer Expenses	10,126.50	9,500.00	626.50	106.6%
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	<b>10,126.50</b>	<b>9,500.00</b>	<b>626.50</b>	<b>106.6%</b>
<b>430.000 - HWYS, ROADS &amp; STREETS</b>				
430.100 - Personnel Services	547,810.13	755,000.00	-207,189.87	72.6%
430.245 - Supplies	7,113.20	10,000.00	-2,886.80	71.1%
430.300 - Facilities Maintenance	1,224.25	2,000.00	-775.75	61.2%
430.320 - Telephone				
430.321 - Local	534.38	700.00	-165.62	76.3%
430.329 - Wireless	1,149.90	2,300.00	-1,150.10	50.0%
<b>Total 430.320 - Telephone</b>	<b>1,684.28</b>	<b>3,000.00</b>	<b>-1,315.72</b>	<b>56.1%</b>
430.330 - Heating Fuel	7,561.05	14,000.00	-6,438.95	54.0%
430.360 - Electricity	3,253.18	3,500.00	-246.82	92.9%
430.384 - Equip/Machinery Rental	0.00	2,000.00	-2,000.00	0.0%
430.450 - Contracted Services	233.16	1,000.00	-766.84	23.3%
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	494.76	5,000.00	-4,505.24	9.9%
<b>Total 430.000 - HWYS, ROADS &amp; STREETS</b>	<b>572,356.08</b>	<b>813,500.00</b>	<b>-241,143.92</b>	<b>70.4%</b>
<b>432.000 - WINTER MAINTENANCE</b>				
432.100 - Winter Maintenance Materials	61,243.68	80,000.00	-18,756.32	76.6%
<b>Total 432.000 - WINTER MAINTENANCE</b>	<b>61,243.68</b>	<b>80,000.00</b>	<b>-18,756.32</b>	<b>76.6%</b>
<b>433.000 - TRAFFIC CONTROL DEVICES</b>				
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	4,610.51	4,000.00	610.51	115.3%
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%
<b>Total 433.000 - TRAFFIC CONTROL DEVICES</b>	<b>17,549.88</b>	<b>39,000.00</b>	<b>-21,450.12</b>	<b>45.0%</b>



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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	3,854.50	4,000.00	-145.50	96.4%
<b>Total 434.00 · STREET LIGHTING</b>	<b>3,854.50</b>	<b>4,000.00</b>	<b>-145.50</b>	<b>96.4%</b>
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	52,284.50	55,000.00	-2,715.50	95.1%
437.233 · Equipment Motor Fuel	27,618.91	45,000.00	-17,381.09	61.4%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>93,864.33</b>	<b>107,500.00</b>	<b>-13,635.67</b>	<b>87.3%</b>
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%
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>7,328.49</b>	<b>38,500.00</b>	<b>-31,171.51</b>	<b>19.0%</b>
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%
<b>Total 439.000 · HWY CONST &amp; REBUILDING PRJCTS</b>	<b>0.00</b>	<b>25,500.00</b>	<b>-25,500.00</b>	<b>0.0%</b>
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	7,360.81	5,000.00	2,360.81	147.2%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>18,155.25</b>	<b>24,000.00</b>	<b>-5,844.75</b>	<b>75.6%</b>
454.000 · PARKS				
454.200 · Park supplies	6,027.02	10,000.00	-3,972.98	60.3%
454.230 · Fuel	1,809.56	5,000.00	-3,190.44	36.2%
454.370 · Park Facilities Maintenance	19,278.18	10,000.00	9,278.18	192.8%
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			
<b>Total 454.000 · PARKS</b>	<b>33,050.76</b>	<b>30,000.00</b>	<b>3,050.76</b>	<b>110.2%</b>
456.000 · LIBRARY				
456.520 · Library Contribution	77,868.01	85,000.00	-7,131.99	91.6%
<b>Total 456.000 · LIBRARY</b>	<b>77,868.01</b>	<b>85,000.00</b>	<b>-7,131.99</b>	<b>91.6%</b>
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	3,063.22	5,000.00	-1,936.78	61.3%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%
<b>Total 459.000 · TOWNSHIP EVENTS</b>	<b>3,063.22</b>	<b>5,500.00</b>	<b>-2,436.78</b>	<b>55.7%</b>

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

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
<b>480,000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>				
481,100 · Social Security Employer Paid	59,747.93	80,000.00	-20,252.07	74.7%
481,200 · Medicare Employer Paid	13,973.33	20,000.00	-6,026.67	69.9%
481,300 · Unemployment Comp Employer Paid	0.00	3,500.00	-3,500.00	0.0%
483,197 · Non-Uniform Pension Plan Contrib	132,438.30	130,000.00	2,438.30	101.9%
483,310 · Pension Plan Admin Fees	3,950.00	5,000.00	-1,050.00	79.0%
484,354 · Workers Comp Insurance	33,203.50	45,000.00	-11,796.50	73.8%
487,196 · Health Insurance	421,950.54	423,000.00	-1,049.46	99.8%
487,197 · Other Group Benefits	24,583.57	28,000.00	-3,416.43	87.8%
<b>Total 480,000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>	<b>689,847.17</b>	<b>734,500.00</b>	<b>-44,652.83</b>	<b>93.9%</b>
<b>486,000 · Insurance</b>				
486,350 · Liability Insurance	48,496.50	58,000.00	-9,503.50	83.6%
<b>Total 486,000 · Insurance</b>	<b>48,496.50</b>	<b>58,000.00</b>	<b>-9,503.50</b>	<b>83.6%</b>
<b>492,000 · Interfund Operating Transfers</b>				
492,100 · Transfer to LNT Account	834,224.90			
6561 · *Payroll Expenses	1,540,881.55			
	939.50			
<b>69800 · Uncategorized Expenses</b>	<b>231.15</b>			
<b>Total Expense</b>	<b>7,081,446.02</b>	<b>5,385,100.00</b>	<b>1,696,346.02</b>	<b>131.5%</b>
<b>Net Income</b>	<b>-404,971.35</b>	<b>-410,700.00</b>	<b>5,728.65</b>	<b>98.6%</b>

**LNT Revenue Fund-Host Fee-05**  
**Balance Sheet**  
As of November 30, 2023

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	<u>Nov 30, 23</u>
<b>ASSETS</b>	
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	14,435.15
	<hr/>
Total 106.000 · Host Fee Savings Account	147,567.06
	<hr/>
Total Checking/Savings	147,567.06
	<hr/>
Total Current Assets	147,567.06
	<hr/>
<b>TOTAL ASSETS</b>	<b>147,567.06</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	22,868.53
Net Income	26,651.49
	<hr/>
Total Equity	147,567.06
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>147,567.06</b>
	<hr/> <hr/>

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

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	<u>Nov 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.100 · Palmer Sewer Checking - PSBT 23	177,088.38
<b>Total Checking/Savings</b>	<u>177,088.38</u>
<b>Total Current Assets</b>	<u>177,088.38</u>
<b>TOTAL ASSETS</b>	<u><u>177,088.38</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	123,877.26
3900 · Retained Earnings	50,166.99
Net Income	3,244.13
<b>Total Equity</b>	<u>177,088.38</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>177,088.38</u></u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of November 30, 2023

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	<u>Nov 30, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	64,038.41
Total Checking/Savings	<u>64,038.41</u>
Total Current Assets	<u>64,038.41</u>
<b>TOTAL ASSETS</b>	<b><u>64,038.41</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	53,704.11
Net Income	<u>5,123.97</u>
Total Equity	<u>64,038.41</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>64,038.41</u></b>

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

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	<u>Nov 30, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	352,709.55
102.000 · EIT Open Space - Restricted	297,328.83
102.100 · EIT Open Space - Restricted 23	2,237,806.54
106.000 · PLGIT Savings Account	155,192.43
Total Checking/Savings	<u>3,043,037.35</u>
Total Current Assets	<u>3,043,037.35</u>
<b>TOTAL ASSETS</b>	<b><u>3,043,037.35</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,563,961.87
Net Income	-51,419.47
Total Equity	<u>3,043,037.35</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>3,043,037.35</u></b>

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

	Nov 30, 23
<b>ASSETS</b>	
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	287,005.95
<b>Total 100.00 · Swr/Signal PLGIT Account</b>	<b>286,184.64</b>
106.000 · Swr/Signal PLUS Account	144.59
<b>Total Checking/Savings</b>	<b>286,329.23</b>
<b>Total Current Assets</b>	<b>286,329.23</b>
<b>TOTAL ASSETS</b>	<b>286,329.23</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-641,861.51
Net Income	75,779.53
<b>Total Equity</b>	<b>286,329.23</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>286,329.23</b>

12:53 PM

(95)LNT Fiscal Stability Fund

Balance Sheet

12/28/23

As of November 30, 2023

Accrual Basis

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	<u>Nov 30, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	120,546.79
109.001 · Certificate of Deposit-Embassy	271,717.33
Total Checking/Savings	<u>392,264.12</u>
Total Current Assets	<u>392,264.12</u>
<b>TOTAL ASSETS</b>	<b><u>392,264.12</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	380,754.61
Net Income	11,509.51
Total Equity	<u>392,264.12</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>392,264.12</u></b>



# LNT Capital Reserve - 30

## Balance Sheet

As of November 30, 2023

	<u>Nov 30, 23</u>
<b>ASSETS</b>	
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	152,778.96
106.006 · POLICE EQUIPMENT (CRPD)	21,348.13
106.000 · Capital Reserve Savings Account - Other	11,791.81
Total 106.000 · Capital Reserve Savings Account	<u>330,750.70</u>
Total Checking/Savings	<u>330,750.70</u>
Total Current Assets	<u>330,750.70</u>
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	<u>80.51</u>
<b>TOTAL ASSETS</b>	<b><u><u>330,831.21</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	28,787.61
Net Income	93,075.92
Total Equity	<u>330,831.21</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>330,831.21</u></u></b>

**LNT Capital Reserve Fire-31**  
**Balance Sheet**  
As of November 30, 2023

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	<u>Nov 30, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	81,036.64
106.002 · Building Land Fund	26,678.39
106.003 · Fire Police Fund	1,753.31
106.004 · Equipment Fund	189,006.47
106.000 · Fire CR Savings Account - Other	13,887.17
Total 106.000 · Fire CR Savings Account	<u>312,361.98</u>
Total Checking/Savings	<u>312,361.98</u>
Total Current Assets	<u>312,361.98</u>
<b>TOTAL ASSETS</b>	<b><u>312,361.98</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	29,214.18
Net Income	48,550.17
Total Equity	<u>312,361.98</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>312,361.98</u></b>

12:48 PM

# 37LNT Highway Reconstruction & Rehabilitation

12/28/23

## Balance Sheet

Accrual Basis

As of November 30, 2023

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	<u>Nov 30, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	706,129.40
Total Checking/Savings	<u>706,129.40</u>
Total Current Assets	<u>706,129.40</u>
<b>TOTAL ASSETS</b>	<b><u>706,129.40</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	447,012.66
Net Income	<u>259,116.74</u>
Total Equity	<u>706,129.40</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>706,129.40</u></b>

# LNT Capital Reserve - Equipment Replacement

## Balance Sheet

As of November 30, 2023

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	<u>Nov 30, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	117,092.78
Total Checking/Savings	<u>117,092.78</u>
Total Current Assets	<u>117,092.78</u>
<b>TOTAL ASSETS</b>	<b><u>117,092.78</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	113,301.25
Net Income	<u>3,791.53</u>
Total Equity	<u>117,092.78</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>117,092.78</u></b>

12:43 PM

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

12/28/23

As of November 30, 2023

Accrual Basis

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	<u>Nov 30, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	142,787.61
Total Checking/Savings	<u>142,787.61</u>
Total Current Assets	<u>142,787.61</u>
<b>TOTAL ASSETS</b>	<b><u>142,787.61</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	135,967.74
Net Income	6,819.87
Total Equity	<u>142,787.61</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>142,787.61</u></b>

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

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	<u>Nov 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · SLF Savings Account	81,199.95
<b>Total Checking/Savings</b>	<u>81,199.95</u>
<b>Total Current Assets</b>	<u>81,199.95</u>
<b>TOTAL ASSETS</b>	<u><u>81,199.95</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-71,428.40
Net Income	43,208.82
<b>Total Equity</b>	<u>81,199.95</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>81,199.95</u></u>

1:13 PM

12/28/23

Accrual Basis

# LNT Traffic Impact Account

## Balance Sheet

As of November 30, 2023

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	<u>Nov 30, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	1,223,143.61
109.000 Certificate of Deposit	535,066.73
Total Checking/Savings	<u>1,758,210.34</u>
Total Current Assets	<u>1,758,210.34</u>
<b>TOTAL ASSETS</b>	<u><u>1,758,210.34</u></u>
<b>LIABILITIES &amp; EQUITY</b>	0.00

1:16 PM

12/28/23

Accrual Basis

## 34-LNT AMERICAN RESCUE PLAN FUNDS

### Balance Sheet

As of November 30, 2023

	<u>Nov 30, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	701,150.51
Total Checking/Savings	<u>701,150.51</u>
Total Current Assets	<u>701,150.51</u>
<b>TOTAL ASSETS</b>	<b><u>701,150.51</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	692,073.13
Net Income	9,077.38
Total Equity	<u>701,150.51</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>701,150.51</u></b>



1:18 PM

**LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS**

12/28/23

**Balance Sheet**

Accrual Basis

As of November 30, 2023

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	<u>Nov 30, 23</u>
<b>ASSETS</b>	
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>
<b>TOTAL ASSETS</b>	<b><u>11,900.88</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Unrestricted Net Assets	6,822.17
Net Income	5,078.71
Total Equity	<u>11,900.88</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>11,900.88</u></b>

Lower Nazareth Township Sewer Department

Balance Sheet

As of November 30, 2023

---

	<u>Nov 30, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	504,288.92
Total Checking/Savings	<u>504,288.92</u>
Total Current Assets	<u>504,288.92</u>
<b>TOTAL ASSETS</b>	<b><u>504,288.92</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	470,648.98
Net Income	<u>33,639.94</u>
Total Equity	<u>504,288.92</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>504,288.92</u></b>

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

	Nov 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101.000 · Master Escrow Checking - LAB	352.40
101.100 · Master Escrow Checking	124,856.99
101.200 · Master Escrow Sub Accounts	280,613.20
102.000 · SAVINGS ACCOUNTS - LAB	148,069.93
106.000 · SAVING ACCOUNTS	0.60
<b>Total Checking/Savings</b>	553,893.12
<b>Total Current Assets</b>	553,893.12
<b>TOTAL ASSETS</b>	553,893.12
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
230.000 · Due to Other Funds	2,330.51
<b>Total Other Current Liabilities</b>	2,330.51
<b>Total Current Liabilities</b>	2,330.51
<b>Total Liabilities</b>	2,330.51
<b>Equity</b>	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	131,570.37
Net Income	(424,078.47)
<b>Total Equity</b>	551,562.61
<b>TOTAL LIABILITIES &amp; EQUITY</b>	553,893.12

**Lower Nazareth Township**  
**Balance Sheet**  
As of November 30, 2023

	Nov 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.000 · Checking Account	
100.200 · Code Enforcement & Inspection	28,855.13
100.000 · Checking Account - Other	-28,855.13
<b>Total 100.000 · Checking Account</b>	0.00
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	94,137.88
101.000 · Development & Inspections - Other	21,326.51
<b>Total 101.000 · Development &amp; Inspections</b>	115,464.39
<b>Total Checking/Savings</b>	115,464.39
<b>Total Current Assets</b>	115,464.39
<b>TOTAL ASSETS</b>	<b>115,464.39</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	55,498.77
Net Income	-747.91
<b>Total Equity</b>	115,464.39
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>115,464.39</b>