



**Lower Nazareth Township**  
**Financial Report**  
*February 2026*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

**Feb-26**

<b>General Fund - 01</b>	\$ 1,154,147
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 179,134
<b>Palmer Sewer Fund - 08</b>	\$ 191,064
<b>Nazareth Sewer Fund - 09</b>	\$ 95,811
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CASH</b>	\$ 173,479
<b>Capital Reserve</b>	
<b>Open Space Restricted Fund - 16 - EIT</b>	\$ 6,146,355
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CD</b>	\$ -
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$ 6,319,835
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 671,673
<b>Fiscal Stability Fund - 95 - CASH</b>	\$ 130,060
<b>Fiscal Stability Fund - 95 - CD</b>	\$ 299,032
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$ 429,092
<b>Capital Reserve - Municipal - 30</b>	\$ 221,181
<b>Capital Reserve - Fire Fund - 31</b>	\$ 511,441
<b>Highway Reconstruction/Rehabilitation - CASH</b>	\$ 555,973
<b>Highway Reconstruction/Rehabilitation - CD</b>	\$ 500,000
<b>Highway Reconstruction/Rehabilitation - TOTAL</b>	\$ 1,055,973
<b>Capital Reserve - Equipment Replacement -</b>	\$ 27,488
<b>Refuse/Recycling Collection - 33</b>	\$ 137,287
<b>State Liquid Fuels Fund - 35</b>	\$ 135,541
<b>Traffic Impact - 091 - CASH</b>	\$ 696,032
<b>Traffic Impact - 091 - CD</b>	\$ 593,034
<b>Traffic Impact - 091 - TOTAL</b>	\$ 1,289,066
<b>LNT American Rescue Plan Funds</b>	\$ 166
<b>LNT Community Events</b>	\$ 19,454
<b><i>Total Township Funds...</i></b>	<b><u><u>\$12,438,353</u></u></b>
<b>Lower Nazareth Township Sewer Department</b>	\$ 643,575
<b>Master Escrow Account</b>	\$ 2,078,522
<b>Development &amp; Inspection Account</b>	\$ 170,803
<b><i>Total Escrow Accounts...</i></b>	<b><u><u>\$2,892,900</u></u></b>

**Lower Nazareth Township**  
**General Fund Balance Sheet**

As of February 28, 2026

	Feb 28, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.100 · Checking Account - PSBT 2023	667,784.04
105.100 · Payroll Account - PSBT 2023	26,982.95
106.100 · PLGIT Account	142,583.36
106.400 · Real Estate Taxes - PSBT 2023	314,296.24
110.000 · Petty Cash	250.00
	1,151,896.59
<b>Total Checking/Savings</b>	1,151,896.59
<b>Total Current Assets</b>	
	1,151,896.59
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	<b>1,154,146.59</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	2,832.19
219 · Occup Privilege Tax Withheld	120.00
223 · Unemployment Withheld	138.07
224 · Whole Life Insurance - Employee	-66.60
226 · Disability Insurance - Employee	-156.36
227 · Critical illness - Employee	-52.52
	2,814.78
<b>Total 210.000 · PAYROLL LIABILITIES</b>	2,814.78
<b>Total Other Current Liabilities</b>	2,814.78
<b>Total Current Liabilities</b>	2,814.78
<b>Total Liabilities</b>	2,814.78
<b>Equity</b>	
270 · Opening Bal Equity	771,781.48
3900 · Retained Earnings	991,597.97
Net Income	-612,047.64
	1,151,331.81
<b>Total Equity</b>	1,151,331.81
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,154,146.59</b>

**Lower Nazareth Township**  
**General Fund Budget vs. Actual**  
 January through February 2026

	<u>Jan - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
<b>300.000 · TAXES</b>				
<b>301.000 · REAL PROPERTY TAXES</b>				
301.100 · Real Estate - Current	112,271.41	2,620,000.00	-2,507,728.59	4.29%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	1,619.64	30,000.00	-28,380.36	5.4%
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<u>113,891.05</u>	<u>2,650,000.00</u>	<u>-2,536,108.95</u>	<u>4.3%</u>
<b>310.000 · LOCAL ENABLING ACT TAXES</b>				
310.100 · Real Estate Transfer Tax	39,466.88	225,000.00	-185,533.12	17.54%
310.210 · Earned Income - Current	19,270.42	1,360,000.00	-1,340,729.58	1.42%
310.220 · Earned Income - Prior	348,900.00	575,000.00	-226,100.00	60.68%
310.510 · Local Services Tax	27,659.57	470,000.00	-442,340.43	5.89%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
<b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>	<u>435,296.87</u>	<u>2,630,000.00</u>	<u>-2,194,703.13</u>	<u>16.55%</u>
<b>Total 300.000 · TAXES</b>	<u>549,187.92</u>	<u>5,280,000.00</u>	<u>-4,730,812.08</u>	<u>10.4%</u>
<b>320.000 · LICENSES &amp; PERMITS</b>				
321.340 · Garbage Permits	0.00	0.00	0.00	0.0%
321.800 · Cable TV franchise	16,826.03	85,000.00	-68,173.97	19.8%
<b>Total 320.000 · LICENSES &amp; PERMITS</b>	<u>16,826.03</u>	<u>85,000.00</u>	<u>-68,173.97</u>	<u>19.8%</u>
<b>330.000 · FINES &amp; FORFEITS</b>				
331.110 · Vehicle Code Violations	2,565.58	30,000.00	-27,434.42	8.55%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	2,024.75	7,500.00	-5,475.25	27.0%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<u>4,590.33</u>	<u>37,500.00</u>	<u>-32,909.67</u>	<u>12.24%</u>
<b>340.000 · INTEREST, RENTS &amp; ROYALTIES</b>				
341.000 · Interest Earnings				
341.01 · Interest on checking	5,270.78	50,000.00	-44,729.22	10.54%
341.02 · Interest on Savings	814.89	5,000.00	-4,185.11	16.3%
<b>Total 341.000 · Interest Earnings</b>	<u>6,085.67</u>	<u>55,000.00</u>	<u>-48,914.33</u>	<u>11.07%</u>

**Lower Nazareth Township**  
**General Fund Budget vs. Actual**  
 January through February 2026

	<u>Jan - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
342.000 · Rents and Royalties				
342.20 · Property Rental Income	7,129.30	70,000.00	-62,870.70	10.19%
<b>Total 342.000 · Rents and Royalties</b>	<u>7,129.30</u>	<u>70,000.00</u>	<u>-62,870.70</u>	<u>10.19%</u>
<b>Total 340.000 · INTEREST, RENTS &amp; ROYALTIES</b>	<u>13,214.97</u>	<u>125,000.00</u>	<u>-111,785.03</u>	<u>10.57%</u>
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	5,000.00	-5,000.00	0.0%
355.040 · Alcoholic Beverage Licenses	800.00	3,000.00	-2,200.00	26.67%
355.051 · Non-Uniform	0.00	93,000.00	-93,000.00	0.0%
355.052 · Police Department	0.00	0.00	0.00	0.0%
355.070 · Fire Relief	0.00	100,000.00	-100,000.00	0.0%
<b>Total 355.000 · STATE SHARED REVENUES</b>	<u>800.00</u>	<u>201,000.00</u>	<u>-200,200.00</u>	<u>0.4%</u>
<b>Total 350.000 · INTERGOVERNMENTAL REVENUES</b>	<u>800.00</u>	<u>201,000.00</u>	<u>-200,200.00</u>	<u>0.4%</u>
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	1,728.00	15,000.00	-13,272.00	11.52%
361.330 · Zoning Hearings	1,200.00	12,000.00	-10,800.00	10.0%
361.500 · Maps & Publications				
361.51 · Map Sales	0.00	0.00	0.00	0.0%
361.53 · SALDO	0.00	0.00	0.00	0.0%
361.54 · Zoning Ordinance	0.00	0.00	0.00	0.0%
361.56 · Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 · Misc. Publications/Copying	0.00	250.00	-250.00	0.0%
<b>Total 361.500 · Maps &amp; Publications</b>	<u>286.50</u>	<u>0.00</u>	<u>286.50</u>	<u>100.0%</u>
<b>Total 361.000 · General Government</b>	<u>3,214.50</u>	<u>27,250.00</u>	<u>-24,035.50</u>	<u>11.8%</u>
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	0.00	0.00	0.00	0.0%
362.410 · Building & Zoning Permits	1,225.00	20,000.00	-18,775.00	6.13%

**Lower Nazareth Township  
General Fund Budget vs. Actual  
January through February 2026**

	<u>Jan - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
362.440 · Sewer Permits	6,100.00	25,000.00	-18,900.00	24.4%
362.451 · Use & Occupancy Permits	150.00	1,000.00	-850.00	15.0%
362.452 · Moving Records	25.00	400.00	-375.00	6.25%
362.470 · Driveway Permits	150.00	1,000.00	-850.00	15.0%
362.480 · Grading Permits	1,700.00	500.00	1,200.00	340.0%
362.481 · Swimming Pool Grading Permits	900.00	4,000.00	-3,100.00	22.5%
362.490 · Peddling Permit	35.00	100.00	-65.00	35.0%
<b>Total 362.000 · PUBLIC SAFETY</b>	<b>10,285.00</b>	<b>52,000.00</b>	<b>-41,715.00</b>	<b>19.78%</b>
<b>Total 360.000 · CHARGES FOR SERVICES</b>	<b>13,499.50</b>	<b>79,250.00</b>	<b>-65,750.50</b>	<b>17.03%</b>
<b>367.000 · CULTURE-RECREATION</b>				
367.300 · Summer Park Program	0.00	13,000.00	-13,000.00	0.0%
367.301 · Business Donations	0.00	500.00	-500.00	0.0%
367.350 · Field Use Fees	1,500.00	3,000.00	-1,500.00	50.0%
367.400 · Splash Pad Pass Sales	0.00	20,000.00	-20,000.00	0.0%
<b>Total 367.000 · CULTURE-RECREATION</b>	<b>1,500.00</b>	<b>36,500.00</b>	<b>-35,000.00</b>	<b>4.11%</b>
<b>389.000 · MISCELLANEOUS INCOME</b>	<b>0.00</b>	<b>50.00</b>	<b>-50.00</b>	<b>0.0%</b>
<b>395.000 · Refund of Prior Yr Expenditures</b>	<b>143.22</b>			
<b>Total Income</b>	<b>599,761.97</b>	<b>5,844,300.00</b>	<b>-5,244,538.03</b>	<b>10.26%</b>
<b>Expense</b>				
<b>400.000 · GENERAL GOVERNMENT</b>				
400.105 · Salary	2,364.98	14,950.00	-12,585.02	15.82%
400.215 · Postage	2,050.39	8,000.00	-5,949.61	25.63%
400.300 · Miscellaneous	0.00	100.00	-100.00	0.0%
400.310 · Stenographer/BOS	136.50	5,000.00	-4,863.50	2.73%
400.317 · Professional Services	0.00	0.00	0.00	0.0%
400.320 · Telephone				
400.321 · Local	678.64	5,000.00	-4,321.36	13.57%
400.322 · Long Distance	0.00	0.00	0.00	0.0%
400.324 · Wireless	632.42	4,500.00	-3,867.58	14.05%

**Lower Nazareth Township**  
**General Fund Budget vs. Actual**  
 January through February 2026

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
Total 400.320 · Telephone	1,311.06	9,500.00	-8,188.94	13.8%
400.340 · Advertising	1,438.30	11,000.00	-9,561.70	13.08%
400.342 · Public Relations Printing	0.00	13,000.00	-13,000.00	0.0%
400.343 · Codification/Printing	0.00	0.00	0.00	0.0%
400.374 · Maintenance Agreements	1,677.18	18,000.00	-16,322.82	9.32%
400.384 · Office Equipment Rental	210.99	1,000.00	-789.01	21.1%
400.420 · Dues & Subscriptions	2,241.00	3,500.00	-1,259.00	64.03%
400.460 · Meetings & Continuing Education	394.00	5,000.00	-4,606.00	7.88%
400.700 · Capital Purchases	0.00	0.00	0.00	0.0%
<b>Total 400.000 · GENERAL GOVERNMENT</b>	<b>11,824.40</b>	<b>89,050.00</b>	<b>-77,225.60</b>	<b>13.28%</b>
<b>402.000 · AUDITING</b>				
402.105 · Audit Wages	0.00	50.00	-50.00	0.0%
402.311 · Accounting & Auditing Services	0.00	14,000.00	-14,000.00	0.0%
<b>Total 402.000 · AUDITING</b>	<b>0.00</b>	<b>14,050.00</b>	<b>-14,050.00</b>	<b>0.0%</b>
<b>403.000 · TAX COLLECTION</b>				
403.105 · R.E. Tax Collector Salary	128.60	8,000.00	-7,871.40	1.61%
403.110 · EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 · EIT Collection Supplies	0.00	0.00	0.00	0.0%
403.201 · Real Estate Collection Supplies	2,152.23	2,500.00	-347.77	86.09%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	0.00	0.00	0.00	0.0%
403.216 · Real Estate Postage	0.00	2,200.00	-2,200.00	0.0%
403.310 · Computer Services	0.00	0.00	0.00	0.0%
403.311 · Audit	0.00	0.00	0.00	0.0%
403.317 · Tax Collection Committee Serv	0.00	500.00	-500.00	0.0%
403.319 · Tax Refunds	41.16	7,000.00	-6,958.84	0.59%
403.350 · Insurance & Bonding	0.00	1,700.00	-1,700.00	0.0%
403.400 · Court Costs	0.00	0.00	0.00	0.0%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%

**Lower Nazareth Township**  
**General Fund Budget vs. Actual**  
 January through February 2026

	<u>Jan - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Total 403.000 · TAX COLLECTION</b>	2,321.99	22,600.00	-20,278.01	10.27%
<b>404.000 · SOLICITOR/LEGAL</b>				
404.310 · Legal Services	0.00	90,000.00	-90,000.00	0.0%
404.314 · Legal Services - Human Resource	88.50	1,500.00	-1,411.50	5.9%
<b>Total 404.000 · SOLICITOR/LEGAL</b>	88.50	91,500.00	-91,411.50	0.1%
<b>405.000 · PERSONNEL SERVICES</b>				
405.140 · Office Staff Wages	51,265.94	340,000.00	-288,734.06	15.08%
405.200 · Office Supplies	1,448.20	7,000.00	-5,551.80	20.69%
405.300 · Bond	2,130.00	2,250.00	-120.00	94.67%
<b>Total 405.000 · PERSONNEL SERVICES</b>	54,844.14	349,250.00	-294,405.86	15.7%
<b>406.000 · GENERAL GOVT. ADMINISTRATION</b>				
406.280 · General Administrative Expense	1,590.55	7,000.00	-5,409.45	22.72%
406.316 · Drug Testing	0.00	400.00	-400.00	0.0%
406.317 · Employee Record Checks	0.00	250.00	-250.00	0.0%
406.318 · Bank Fees	50.00	250.00	-200.00	20.0%
406.319 · Reimburse private prop damage	95.28	100.00	-4.72	95.28%
406.325 · Internet fees / Website Develop	1,079.97	7,500.00	-6,420.03	14.4%
406.331 · Mileage	0.00	100.00	-100.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	0.00	1,000.00	-1,000.00	0.0%
406.421 · License & Permit Renewal	100.00	200.00	-100.00	50.0%
<b>Total 406.000 · GENERAL GOVT. ADMINISTRATION</b>	2,915.80	16,900.00	-13,984.20	17.25%
<b>407.000 · DATA PROCESSING</b>				
407.213 · Data Processing Equipment	0.00	3,000.00	-3,000.00	0.0%
407.215 · Software	5,672.00	15,000.00	-9,328.00	37.81%
407.370 · Computer Services	1,520.20	46,000.00	-44,479.80	3.31%
<b>Total 407.000 · DATA PROCESSING</b>	7,192.20	64,000.00	-56,807.80	11.24%
<b>408.000 · ENGINEERING SERVICES</b>				
408.310 · Engineering Services - Gen Con	32,654.18	175,000.00	-142,345.82	18.66%

**Lower Nazareth Township**  
**General Fund Budget vs. Actual**  
 January through February 2026

	<u>Jan - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
408.317 · Act 537 Plan	0.00	0.00	0.00	0.0%
408.318 · Traffic Impact Study	0.00	0.00	0.00	0.0%
408.319 · Special Projects	500.00	10,000.00	-9,500.00	5.0%
<b>Total 408.000 · ENGINEERING SERVICES</b>	<b>33,154.18</b>	<b>185,000.00</b>	<b>-151,845.82</b>	<b>17.92%</b>
<b>409.000 · GEN GOVT. BUILDINGS</b>				
409.200 · Supplies	582.72	7,500.00	-6,917.28	7.77%
409.230 · Heating Fuel	13,493.28	25,000.00	-11,506.72	53.97%
409.300 · Facilities Maintenance	5,591.78	15,000.00	-9,408.22	37.28%
409.318 · Building Security Systems	0.00	3,000.00	-3,000.00	0.0%
409.360 · Public Utilities				
409.361 · Electricity	2,705.89	18,000.00	-15,294.11	15.03%
409.366 · Water	382.10	5,500.00	-5,117.90	6.95%
409.360 · Public Utilities - Other	132.20	0.00	132.20	0.0%
<b>Total 409.360 · Public Utilities</b>	<b>3,220.19</b>	<b>23,500.00</b>	<b>-20,279.81</b>	<b>13.7%</b>
409.367 · Trash Removal	276.00	3,000.00	-2,724.00	9.2%
409.375 · Communication Equip Repair/Main	0.00	0.00	0.00	0.0%
409.386 · Rental Property Expenses	0.00	0.00	0.00	0.0%
409.600 · Capital Construction	0.00	0.00	0.00	0.0%
<b>Total 409.000 · GEN GOVT. BUILDINGS</b>	<b>23,163.97</b>	<b>77,000.00</b>	<b>-53,836.03</b>	<b>30.08%</b>
<b>410.000 · PUBLIC SAFETY</b>				
410.110 · Fire/Police	0.00	0.00	0.00	0.0%
410.160 · Police Pension	0.00	0.00	0.00	0.0%
410.200 · Fire-Police Supplies	0.00	0.00	0.00	0.0%
410.250 · Repair Lights	0.00	0.00	0.00	0.0%
410.500 · Police Services Contract	370,270.66	2,228,000.00	-1,857,729.34	16.62%
<b>Total 410.000 · PUBLIC SAFETY</b>	<b>370,270.66</b>	<b>2,228,000.00</b>	<b>-1,857,729.34</b>	<b>16.62%</b>
<b>411.000 · FIRE</b>				
411.300 · Building Capital Reserve	2,023.54	70,000.00	-67,976.46	2.89%
411.500 · Contributions	15,177.36	100,000.00	-84,822.64	15.18%

**Lower Nazareth Township  
General Fund Budget vs. Actual  
January through February 2026**

	<u>Jan - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
411.541 · Fire Relief	0.00	100,000.00	-100,000.00	0.0%
411.600 · Water Hydrant Assessment	20,593.08	90,000.00	-69,406.92	22.88%
411.700 · Truck Capital Reserve	0.00	110,000.00	-110,000.00	0.0%
411.740 · Equipment Purchase	4,538.28	50,000.00	-45,461.72	9.08%
<b>Total 411.000 · FIRE</b>	<b>42,332.26</b>	<b>520,000.00</b>	<b>-477,667.74</b>	<b>8.14%</b>
<b>412.000 · AMBULANCE</b>				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 · Ambulance Building Maintenance	265.00	5,000.00	-4,735.00	5.3%
412.541 · Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 · Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
412.600 · Capital Construction	0.00	0.00	0.00	0.0%
412.700 · Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
<b>Total 412.000 · AMBULANCE</b>	<b>265.00</b>	<b>35,000.00</b>	<b>-34,735.00</b>	<b>0.76%</b>
<b>413.000 · CODE ENFORCEMENT</b>				
413.100 · Zoning Administrator	12,554.50	160,000.00	-147,445.50	7.85%
413.121 · Sewage Enforcement Officer	9,993.83	40,000.00	-30,006.17	24.99%
413.200 · Supplies	0.00	1,000.00	-1,000.00	0.0%
413.325 · Postage	8.40	1,000.00	-991.60	0.84%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 · CODE ENFORCEMENT</b>	<b>22,556.73</b>	<b>202,500.00</b>	<b>-179,943.27</b>	<b>11.14%</b>
<b>414.000 · PLANNING &amp; ZONING</b>				
414.112 · Stenographer, ZH & PC	0.00	5,000.00	-5,000.00	0.0%
414.116 · Zoning Hearing Bd Compensation	400.00	6,000.00	-5,600.00	6.67%
414.117 · Planning Commission Comp.	500.00	6,000.00	-5,500.00	8.33%
414.120 · Legal	0.00	15,000.00	-15,000.00	0.0%
414.310 · Developer Refunds	0.00	0.00	0.00	0.0%
414.313 · Engineer	6,864.00	18,000.00	-11,136.00	38.13%
414.340 · Zoning Hearing Advertisements	1,167.76	7,500.00	-6,332.24	15.57%
<b>Total 414.000 · PLANNING &amp; ZONING</b>	<b>8,931.76</b>	<b>57,500.00</b>	<b>-48,568.24</b>	<b>15.53%</b>

Lower Nazareth Township  
**General Fund Budget vs. Actual**  
 January through February 2026

	<u>Jan - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>415.114 · EMERGENCY MANAGEMENT COORD</b>	400.00	2,400.00	-2,000.00	16.67%
<b>419.540 · EMS Notification System Service</b>	2,696.94	3,000.00	-303.06	89.9%
<b>422.450 · Animal Control</b>	100.00	5,000.00	-4,900.00	2.0%
<b>426.000 · SANITATION EXPENSE</b>				
<b>426.115 · Recycling Collection Wages</b>	211.35	13,000.00	-12,788.65	1.63%
<b>426.421 · FRCA Membership</b>	0.00	0.00	0.00	0.0%
<b>Total 426.000 · SANITATION EXPENSE</b>	211.35	13,000.00	-12,788.65	1.63%
<b>429.000 · PUBLIC WORKS - SANITATION</b>				
<b>429.364 · Sanitary Sewer Expenses</b>	748.21	13,000.00	-12,251.79	5.76%
<b>Total 429.000 · PUBLIC WORKS - SANITATION</b>	748.21	13,000.00	-12,251.79	5.76%
<b>430.000 · HWYS., ROADS &amp; STREETS</b>				
<b>430.100 · Personnel Services</b>	141,662.32	700,000.00	-558,337.68	20.24%
<b>430.245 · Supplies</b>	1,840.12	10,000.00	-8,159.88	18.4%
<b>430.300 · Facilities Maintenance</b>	778.02	2,000.00	-1,221.98	38.9%
<b>430.320 · Telephone</b>				
<b>430.321 · Local</b>	98.36	700.00	-601.64	14.05%
<b>430.322 · Long Distance</b>	0.00	0.00	0.00	0.0%
<b>430.329 · Wireless</b>	210.04	1,700.00	-1,489.96	12.36%
<b>Total 430.320 · Telephone</b>	308.40	2,400.00	-2,091.60	12.85%
<b>430.330 · Heating Fuel</b>	7,278.27	13,000.00	-5,721.73	55.99%
<b>430.360 · Electricity</b>	750.44	4,000.00	-3,249.56	18.76%
<b>430.384 · Equip/Machinery Rental</b>	693.00	1,000.00	-307.00	69.3%
<b>430.450 · Contracted Services</b>	46.13	1,000.00	-953.87	4.61%
<b>430.460 · Continuing Education</b>	4,739.59	5,000.00	-260.41	94.79%
<b>430.600 · Capital Construction</b>	0.00	0.00	0.00	0.0%
<b>430.740 · Equipment Purchase</b>	0.00	1,000.00	-1,000.00	0.0%
<b>430.750 · Misc. Shop Tools &amp; Equipment</b>	1,062.76	2,500.00	-1,437.24	42.51%
<b>Total 430.000 · HWYS., ROADS &amp; STREETS</b>	159,159.05	741,900.00	-582,740.95	21.45%
<b>432.000 · WINTER MAINTENANCE</b>				

Lower Nazareth Township  
**General Fund Budget vs. Actual**  
 January through February 2026

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
432.100 · Winter Maintenance Materials	0.00	10,000.00	-10,000.00	0.0%
<b>Total 432.000 · WINTER MAINTENANCE</b>	<b>122,642.12</b>	<b>90,000.00</b>	<b>32,642.12</b>	<b>136.27%</b>
433.000 · TRAFFIC CONTROL DEVICES	122,642.12	90,000.00	32,642.12	136.27%
433.200 · Traffic signs	0.00	10,000.00	-10,000.00	0.0%
433.246 · Pavement Marking Supplies	0.00	500.00	-500.00	0.0%
433.249 · Traffic Control Supplies-signal	0.00	1,500.00	-1,500.00	0.0%
433.360 · Traffic signal electric	1,042.55	5,000.00	-3,957.45	20.85%
433.375 · Line Painting	0.00	0.00	0.00	0.0%
433.450 · Signals contracted service	1,775.00	8,000.00	-6,225.00	22.19%
<b>Total 433.000 · TRAFFIC CONTROL DEVICES</b>	<b>2,817.55</b>	<b>25,000.00</b>	<b>-22,182.45</b>	<b>11.27%</b>
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	759.16	5,000.00	-4,240.84	15.18%
<b>Total 434.00 · STREET LIGHTING</b>	<b>759.16</b>	<b>5,000.00</b>	<b>-4,240.84</b>	<b>15.18%</b>
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	799.31	15,000.00	-14,200.69	5.33%
437.213 · Equipment Parts & Supplies	13,919.54	50,000.00	-36,080.46	27.84%
437.233 · Equipment Motor Fuel	9,277.21	40,000.00	-30,722.79	23.19%
437.000 · EQUIPMENT REPAIRS-FUEL - Other	2,260.00			
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>26,256.06</b>	<b>105,000.00</b>	<b>-78,743.94</b>	<b>25.01%</b>
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	1,458.65	7,000.00	-5,541.35	20.84%
438.272 · Aggregate Supplies	0.00	4,000.00	-4,000.00	0.0%
438.273 · Pipe and Drainage Supplies	530.00	2,000.00	-1,470.00	26.5%
438.274 · Pavement Maintenance Supplies	0.00	3,000.00	-3,000.00	0.0%
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>1,988.65</b>	<b>16,000.00</b>	<b>-14,011.35</b>	<b>12.43%</b>
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	0.00	0.00	0.0%
439.600 · Construction/Rebuilding	0.00	0.00	0.00	0.0%
<b>Total 439.000 · HWY CONST &amp; REBUILDING PRJCTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

**Lower Nazareth Township**  
**General Fund Budget vs. Actual**  
 January through February 2026

	<u>Jan - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>452.000 · RECREATION &amp; CULTURE</b>				
452.115 · Staff Wages	0.00	10,000.00	-10,000.00	0.0%
452.249 · Recreation Programs	900.00	5,000.00	-4,100.00	18.0%
452.300 · Recreation Safety Insurance	1,640.55	10,000.00	-8,359.45	16.41%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>2,540.55</b>	<b>25,000.00</b>	<b>-22,459.45</b>	<b>10.16%</b>
<b>454.000 · PARKS</b>				
454.115 · Park Personnel	0.00	12,000.00	-12,000.00	0.0%
454.200 · Park supplies	0.00	9,000.00	-9,000.00	0.0%
454.230 · Fuel	1,205.07	4,000.00	-2,794.93	30.13%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	102.61	30,000.00	-29,897.39	0.34%
454.500 · Contracted Services	120.00	5,000.00	-4,880.00	2.4%
<b>Total 454.000 · PARKS</b>	<b>1,427.68</b>	<b>60,000.00</b>	<b>-58,572.32</b>	<b>2.38%</b>
<b>456.000 · LIBRARY</b>				
456.520 · Library Contribution	15,772.34	94,650.00	-78,877.66	16.66%
<b>Total 456.000 · LIBRARY</b>	<b>15,772.34</b>	<b>94,650.00</b>	<b>-78,877.66</b>	<b>16.66%</b>
<b>459.000 · TOWNSHIP EVENTS</b>				
459.247 · Community Events	88.34	20,000.00	-19,911.66	0.44%
459.249 · Environmental Advisory	0.00	500.00	-500.00	0.0%
<b>Total 459.000 · TOWNSHIP EVENTS</b>	<b>88.34</b>	<b>20,500.00</b>	<b>-20,411.66</b>	<b>0.43%</b>
<b>480.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>				
481.100 · Social Security Employer Paid	13,143.26	75,000.00	-61,856.74	17.52%
481.200 · Medicare Employer Paid	3,073.78	18,000.00	-14,926.22	17.08%
481.300 · Unemployment Comp Employer Paid	168.23	5,000.00	-4,831.77	3.37%
483.197 · Non-Uniform Penion Plan Contrib	2,293.79	100,000.00	-97,706.21	2.29%
483.310 · Pension Plan Admin Fees	0.00	4,500.00	-4,500.00	0.0%
484.354 · Workers Comp Insurance	7,758.00	45,000.00	-37,242.00	17.24%
487.196 · Health Insurance	52,532.85	325,000.00	-272,467.15	16.16%
487.197 · Other Group Benefits	4,450.04	27,000.00	-22,549.96	16.48%

Lower Nazareth Township  
**General Fund Budget vs. Actual**  
 January through February 2026

	<u>Jan - Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BENEFITS</b>	83,419.95	599,500.00	-516,080.05	13.92%
486.000 · Insurance				
486.350 · Liability Insurance	20,313.00	73,000.00	-52,687.00	27.83%
<b>Total 486.000 · Insurance</b>	<u>20,313.00</u>	<u>73,000.00</u>	<u>-52,687.00</u>	<u>27.83%</u>
492.000 · Interfund Operating Transfers	190,607.07			
<b>Total Expense</b>	<u>1,211,809.61</u>	<u>5,844,300.00</u>	<u>-4,632,490.39</u>	<u>20.74%</u>
<b>Net Income</b>	<u><b>-612,047.64</b></u>	<u><b>0.00</b></u>	<u><b>-612,047.64</b></u>	<u><b>100.0%</b></u>

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of February 28, 2026

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	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	70,823.15
106.002 · Fire/Ambulance	55,725.04
106.003 · Recycling	30,953.05
106.000 · Host Fee Savings Account - Other	21,633.08
Total 106.000 · Host Fee Savings Account	<u>179,134.32</u>
Total Checking/Savings	<u>179,134.32</u>
Total Current Assets	<u>179,134.32</u>
<b>TOTAL ASSETS</b>	<b><u>179,134.32</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	72,100.98
Net Income	8,986.30
Total Equity	<u>179,134.32</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>179,134.32</u></b>

**LNT Palmer Sewer Fund - 08**  
**Balance Sheet**  
As of February 28, 2026

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	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	191,063.99
Total Checking/Savings	<u>191,063.99</u>
Total Current Assets	<u>191,063.99</u>
<b>TOTAL ASSETS</b>	<b><u>191,063.99</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	66,527.76
Net Income	858.97
Total Equity	<u>191,063.99</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>191,063.99</u></b>

LNT Nazareth Sewer Fund - 09

**Balance Sheet**

As of February 28, 2026

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	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	<u>95,811.22</u>
Total Checking/Savings	<u>95,811.22</u>
Total Current Assets	<u>95,811.22</u>
<b>TOTAL ASSETS</b>	<b><u>95,811.22</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	90,170.15
Net Income	<u>430.74</u>
Total Equity	<u>95,811.22</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>95,811.22</u></b>

**LNT Open Space Fund-16**  
**Balance Sheet**  
As of February 28, 2026

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	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	169,832.84
102.100 · EIT Open Space - Restricted 23	6,146,355.26
106.000 · PLGIT Savings Account	<u>3,646.58</u>
Total Checking/Savings	<u>6,319,834.68</u>
Total Current Assets	<u>6,319,834.68</u>
<b>TOTAL ASSETS</b>	<b><u>6,319,834.68</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	5,879,248.23
Net Income	<u>-89,908.50</u>
Total Equity	<u>6,319,834.68</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>6,319,834.68</u></b>

# LNT Capital Sewer-Signals Fund-18

## Balance Sheet

As of February 28, 2026

	Feb 28, 26
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	
100.01 · Emergency Traffic Signal Repair	-3,004.40
100.02 · Georgetown Manor	377,900.00
100.00 · Swr/Signal PLGIT Account - Other	296,617.40
Total 100.00 · Swr/Signal PLGIT Account	671,513.00
106.000 · Swr/Signal PLUS Account	160.21
Total Checking/Savings	671,673.21
Total Current Assets	671,673.21
<b>TOTAL ASSETS</b>	<b>671,673.21</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-184,576.74
Net Income	3,838.74
Total Equity	671,673.21
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>671,673.21</b>

(95)LNT Fiscal Stability Fund  
**Balance Sheet**  
As of February 28, 2026

	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	130,060.20
109.001 · Certificate of Deposit-Embassy	<u>299,031.54</u>
Total Checking/Savings	<u>429,091.74</u>
Total Current Assets	<u>429,091.74</u>
<b>TOTAL ASSETS</b>	<b><u>429,091.74</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	428,507.03
Net Income	<u>584.71</u>
Total Equity	<u>429,091.74</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>429,091.74</u></b>

**LNT Capital Reserve - 30**  
**Balance Sheet**  
As of February 28, 2026

	Feb 28, 26
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	56,354.13
106.003 · OFFICE EQUIPMENT	9,346.56
106.004 · SPECIAL PROJECTS	89,323.67
106.006 · POLICE EQUIPMENT (CRPD)	21,053.94
106.000 · Capital Reserve Savings Account - Other	45,022.43
Total 106.000 · Capital Reserve Savings Account	221,100.73
Total Checking/Savings	221,100.73
Total Current Assets	221,100.73
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
<b>TOTAL ASSETS</b>	<b>221,181.24</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	25,061.06
Net Income	-12,847.50
Total Equity	221,181.24
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>221,181.24</b>

**LNT Capital Reserve Fire-31**  
**Balance Sheet**  
As of February 28, 2026

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Feb 28, 26

**ASSETS**

Current Assets

Checking/Savings

106.000 · Fire CR Savings Account

106.001 · Fire Truck Fund

106.002 · Building Land Fund

106.003 · Fire Police Fund

106.004 · Equipment Fund

106.000 · Fire CR Savings Account - Other

348,700.60

100,642.18

1,753.31

57,222.38

3,122.04

Total 106.000 · Fire CR Savings Account

511,440.51

Total Checking/Savings

511,440.51

Total Current Assets

511,440.51

**TOTAL ASSETS**

**511,440.51**

**LIABILITIES & EQUITY**

Equity

270.000 · Opening Bal Equity

3900 · Retained Earnings

Net Income

234,597.63

321,371.84

-44,528.96

Total Equity

511,440.51

**TOTAL LIABILITIES & EQUITY**

**511,440.51**

37LNT Highway Reconstruction & Rehabilitation  
**Balance Sheet**  
As of February 28, 2026

	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	555,973.34
109.000 · Certificate of Deposit	<u>500,000.00</u>
Total Checking/Savings	<u>1,055,973.34</u>
Total Current Assets	<u>1,055,973.34</u>
<b>TOTAL ASSETS</b>	<b><u><u>1,055,973.34</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	863,081.67
Net Income	<u>192,891.67</u>
Total Equity	<u>1,055,973.34</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>1,055,973.34</u></u></b>

## LNT Capital Reserve - Equipment Replacement

**Balance Sheet**

As of February 28, 2026

	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	27,488.06
Total Checking/Savings	<u>27,488.06</u>
Total Current Assets	<u>27,488.06</u>
<b>TOTAL ASSETS</b>	<b><u>27,488.06</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	27,364.48
Net Income	123.58
Total Equity	<u>27,488.06</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>27,488.06</u></b>

## Lower Nazareth Township - Refuse/Recycling Collection

**Balance Sheet**

As of February 28, 2026

	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	137,287.41
Total Checking/Savings	<u>137,287.41</u>
Total Current Assets	<u>137,287.41</u>
<b>TOTAL ASSETS</b>	<b><u>137,287.41</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	144,393.66
Net Income	<u>-7,106.25</u>
Total Equity	<u>137,287.41</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>137,287.41</u></b>

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of February 28, 2026

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	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	135,541.21
Total Checking/Savings	<u>135,541.21</u>
Total Current Assets	<u>135,541.21</u>
<b>TOTAL ASSETS</b>	<b><u>135,541.21</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	25,347.04
Net Income	774.64
Total Equity	<u>135,541.21</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>135,541.21</u></b>

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of February 28, 2026

	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	696,031.94
109.000 Certificate of Deposit	593,034.16
<b>Total Checking/Savings</b>	<u>1,289,066.10</u>
<b>Total Current Assets</b>	<u>1,289,066.10</u>
<b>TOTAL ASSETS</b>	<u><u>1,289,066.10</u></u>
<b>LIABILITIES &amp; EQUITY</b>	0.00

# 34-LNT AMERICAN RESCUE PLAN FUNDS

## Balance Sheet

As of February 28, 2026

	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	165.64
Total Checking/Savings	<u>165.64</u>
Total Current Assets	<u>165.64</u>
<b>TOTAL ASSETS</b>	<b><u>165.64</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	164.90
Net Income	0.74
Total Equity	<u>165.64</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>165.64</u></b>

## LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

## Balance Sheet

As of February 28, 2026

	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	19,453.84
Total Checking/Savings	<u>19,453.84</u>
Total Current Assets	<u>19,453.84</u>
<b>TOTAL ASSETS</b>	<b><u>19,453.84</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Unrestricted Net Assets	15,623.79
Net Income	3,830.05
Total Equity	<u>19,453.84</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>19,453.84</u></b>

Lower Nazareth Township Sewer Department  
**Balance Sheet**  
As of February 28, 2026

	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	<u>643,574.78</u>
Total Checking/Savings	<u>643,574.78</u>
Total Current Assets	<u>643,574.78</u>
<b>TOTAL ASSETS</b>	<b><u>643,574.78</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	636,024.62
Net Income	<u>7,550.16</u>
Total Equity	<u>643,574.78</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>643,574.78</u></b>

**Lower Nazareth Township Master Escrow**  
**Balance Sheet**  
As of February 28, 2026

	Feb 28, 26
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,700,310.69
101.200 · Master Escrow Sub Accounts	378,210.68
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	2,078,521.97
Total Current Assets	2,078,521.97
<b>TOTAL ASSETS</b>	<b>2,078,521.97</b>
<b>LIABILITIES &amp; EQUITY</b>	
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	1,204,431.49
Net Income	27,689.26
Total Equity	2,076,191.46
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,078,521.97</b>

**Lower Nazareth Township**  
**Balance Sheet**  
As of February 28, 2026

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	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	164,847.18
101.000 · Development & Inspections - Other	5,956.26
Total 101.000 · Development & Inspections	<u>170,803.44</u>
Total Checking/Savings	<u>170,803.44</u>
Total Current Assets	<u>170,803.44</u>
<b>TOTAL ASSETS</b>	<b><u>170,803.44</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	170,992.61
Net Income	-60,902.70
Total Equity	<u>170,803.44</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>170,803.44</u></b>