Lower Nazareth Township Financial Report

February 2025

LOWER NAZARETH TOWNSHIP
FUND SUMMARY

				Feb-25
General Fund - 01			$	641,014
Special Revenue Fund - Host Fee - 05			$	144,955
Palmer Sewer Fund - 08			$	185,294
Nazareth Sewer Fund - 09			$	82,599
Capital Reserve **Open Space Recreation Fund - 16 - CASH**	$	119,682		
Capital Reserve **Open Space Restricted Fund - 16 - EIT**	$	6,002,836		
Capital Reserve **Open Space Recreation Fund - 16 - CD**	$	-		
Capital Reserve - Open Space Fund - 16 - TOTAL			$	6,122,518
Capital Reserve - Sewer/Signals Fund - 18			$	301,388
Fiscal Stability Fund - 95 - CASH	$	126,133		
Fiscal Stability Fund - 95 - CD	$	286,625		
Fiscal Stability Fund - 95 - TOTAL			$	412,758
Capital Reserve - Municipal - 30			$	364,655
Capital Reserve - Fire Fund - 31			$	425,099
Highway Reconstruction/Rehabilitation -			$	719,186
Capital Reserve - Equipment Replacement -			$	49,654
Refuse/Recycling Collection - 33			$	142,145
State Liquid Fuels Fund - 35			$	83,827
Traffic Impact - 091 - CASH	$	701,199		
Traffic Impact - 091 - CD	$	564,287		
Traffic Impact - 091 - TOTAL			$	1,265,486
LNT American Rescue Plan Funds			$	41,180
LNT Community Events			$	13,138
Total Township Funds…				**$10,994,897**

Lower Nazareth Township Sewer Department	$	589,211
Master Escrow Account	$	734,872
Development & Inspection Account	$	121,622
Total Escrow Accounts…		**$1,445,705**

Lower Nazareth Township
General Fund Balance Sheet
As of February 28, 2025

		Feb 28, 25
ASSETS		
Current Assets		
Checking/Savings		
100.100 · Checking Account - PSBT 2023		185,969.13
105.100 · Payroll Account - PSBT 2023		65,741.86
106.100 · PLGIT Account		133,539.15
106.400 · Real Estate Taxes - PSBT 2023		253,263.44
110.000 · Petty Cash		250.00
Total Checking/Savings		638,763.58
Total Current Assets		638,763.58
Other Assets		
130.500 · Due from Master Escrow Account		2,250.00
Total Other Assets		2,250.00
TOTAL ASSETS		**641,013.58**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
210.000 · PAYROLL LIABILITIES		
212 · Earned Income Tax Withheld	2,307.84	
214 · NonUniform Pension Contribution	-166.54	
219 · Occup Privilege Tax Withhed	120.00	
223 · Unemployment Withheld	105.91	
224 · Whole Life Insurance - Employee	-16.65	
226 · Disability Insurance - Employee	-39.09	
227 · Critical illness - Employee	-13.13	
Total 210.000 · PAYROLL LIABILITIES		2,298.34
Total Other Current Liabilities		2,298.34
Total Current Liabilities		2,298.34
Total Liabilities		2,298.34
Equity		
270 · Opening Bal Equity		771,852.48
3900 · Retained Earnings		272,828.81
Net Income		-405,966.05
Total Equity		638,715.24
TOTAL LIABILITIES & EQUITY		**641,013.58**

Lower Nazareth Township
Budget vs. Actual
January through February 2025

	Jan - Feb 25	Budget	$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	221,386.79	2,595,000.00	-2,373,613.21	8.53%
301.400 · Real Estate - Delinquent	1,399.65	30,000.00	-28,600.35	4.67%
Total 301.000 · REAL PROPERTY TAXES	222,786.44	2,625,000.00	-2,402,213.56	8.49%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	47,895.06	225,000.00	-177,104.94	21.29%
310.210 · Earned Income - Current	23,170.92	1,325,000.00	-1,301,829.08	1.75%
310.220 · Earned Income - Prior	338,000.00	575,000.00	-237,000.00	58.78%
310.510 · Local Services Tax	38,565.54	450,000.00	-411,434.46	8.57%
Total 310.000 · LOCAL ENABLING ACT TAXES	447,631.52	2,575,000.00	-2,127,368.48	17.38%
Total 300.000 · TAXES	670,417.96	5,200,000.00	-4,529,582.04	12.89%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	19,978.37	88,000.00	-68,021.63	22.7%
Total 320.000 · LICENSES & PERMITS	19,978.37	88,000.00	-68,021.63	22.7%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	6,926.95	30,000.00	-23,073.05	23.09%
331.122 · Ordinance Violations	0.00	7,500.00	-7,500.00	0.0%
Total 330.000 · FINES & FORFEITS	6,926.95	37,500.00	-30,573.05	18.47%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	3,761.14	50,000.00	-46,238.86	7.52%
341.02 · Interest on Savings	905.53	5,000.00	-4,094.47	18.11%
Total 341.000 · Interest Earnings	4,666.67	55,000.00	-50,333.33	8.49%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	6,536.70	70,000.00	-63,463.30	9.34%
Total 342.000 · Rents and Royalties	6,536.70	70,000.00	-63,463.30	9.34%
Total 340.000 · INTEREST, RENTS & ROYALTIES	11,203.37	125,000.00	-113,796.63	8.96%
350.000 · INTERGOVERNMENTAL REVENUES				

Lower Nazareth Township
Budget vs. Actual
January through February 2025

	Jan - Feb 25	Budget	$ Over Budget	% of Budget
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	4,500.00	-4,500.00	0.0%
355.040 · Alcoholic Beverage Licenses	0.00	2,800.00	-2,800.00	0.0%
355.051 · Non-Uniform	0.00	80,000.00	-80,000.00	0.0%
355.070 · Fire Relief	0.00	95,000.00	-95,000.00	0.0%
Total 355.000 · STATE SHARED REVENUES	0.00	182,300.00	-182,300.00	0.0%
Total 350.000 · INTERGOVERNMENTAL REVENUES	0.00	182,300.00	-182,300.00	0.0%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	2,370.67	15,000.00	-12,629.33	15.8%
361.330 · Zoning Hearings	1,000.00	8,000.00	-7,000.00	12.5%
361.500 · Maps & Publications				
361.57 · Misc. Publications/Copying	16.00	250.00	-234.00	6.4%
Total 361.500 · Maps & Publications	16.00	250.00	-234.00	6.4%
Total 361.000 · General Government	3,386.67	23,250.00	-19,863.33	14.57%
362.000 · PUBLIC SAFETY				
362.410 · Building & Zoning Permits	675.00	20,000.00	-19,325.00	3.38%
362.440 · Sewer Permits	3,300.00	1,000.00	2,300.00	330.0%
362.451 · Use & Occupancy Permits	375.00	750.00	-375.00	50.0%
362.452 · Moving Records	50.00	400.00	-350.00	12.5%
362.470 · Driveway Permits	300.00	2,000.00	-1,700.00	15.0%
362.480 · Grading Permits	0.00	2,000.00	-2,000.00	0.0%
362.481 · Swimming Pool Grading Permits	230.00	4,000.00	-3,770.00	5.75%
362.490 · Peddling Permit	35.00	100.00	-65.00	35.0%
Total 362.000 · PUBLIC SAFETY	4,965.00	30,250.00	-25,285.00	16.41%
Total 360.000 · CHARGES FOR SERVICES	8,351.67	53,500.00	-45,148.33	15.61%
363.000 · HIGHWAYS AND STREETS				
363.239 · Proceeds from Publc Prop Damage	5,057.28			
Total 363.000 · HIGHWAYS AND STREETS	5,057.28			
367.000 · CULTURE-RECREATION				

Lower Nazareth Township
Budget vs. Actual
January through February 2025

	Jan - Feb 25	Budget	$ Over Budget	% of Budget
367.300 · Summer Park Program	0.00	13,000.00	-13,000.00	0.0%
367.350 · Field Use Fees	0.00	3,000.00	-3,000.00	0.0%
Total 367.000 · CULTURE-RECREATION	0.00	16,000.00	-16,000.00	0.0%
389.000 · MISCELLANEOUS INCOME	0.00	50.00	-50.00	0.0%
395.000 · Refund of Prior Yr Expenditures	850.00			
Total Income	722,785.60	5,702,350.00	-4,979,564.40	12.68%
Gross Profit	722,785.60	5,702,350.00	-4,979,564.40	12.68%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	2,083.30	12,500.00	-10,416.70	16.67%
400.215 · Postage	2,791.99	8,000.00	-5,208.01	34.9%
400.300 · Miscellaneous	0.00	100.00	-100.00	0.0%
400.310 · Stenographer/BOS	1,205.00	5,000.00	-3,795.00	24.1%
400.320 · Telephone				
400.321 · Local	675.53	5,000.00	-4,324.47	13.51%
400.324 · Wireless	662.18	4,500.00	-3,837.82	14.72%
Total 400.320 · Telephone	1,337.71	9,500.00	-8,162.29	14.08%
400.340 · Advertising	2,480.93	11,000.00	-8,519.07	22.55%
400.342 · Public Relations Printing	0.00	14,000.00	-14,000.00	0.0%
400.374 · Maintenance Agreements	1,623.36	18,000.00	-16,376.64	9.02%
400.384 · Office Equipment Rental	210.99	1,000.00	-789.01	21.1%
400.420 · Dues & Subscriptions	2,210.00	4,000.00	-1,790.00	55.25%
400.460 · Meetings & Continuing Education	641.00	4,000.00	-3,359.00	16.03%
Total 400.000 · GENERAL GOVERNMENT	14,584.28	87,100.00	-72,515.72	16.74%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	50.00	-10.00	80.0%
402.311 · Accounting & Auditing Services	0.00	14,000.00	-14,000.00	0.0%
Total 402.000 · AUDITING	40.00	14,050.00	-14,010.00	0.29%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	146.20	8,000.00	-7,853.80	1.83%

Lower Nazareth Township
Budget vs. Actual
January through February 2025

	Jan - Feb 25	Budget	$ Over Budget	% of Budget
403.201 · Real Estate Collection Supplies	0.00	2,500.00	-2,500.00	0.0%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	0.00	50.00	-50.00	0.0%
403.216 · Real Estate Postage	0.00	2,000.00	-2,000.00	0.0%
403.317 · Tax Collection Committee Servic	0.00	500.00	-500.00	0.0%
403.319 · Tax Refunds	140.00	500.00	-360.00	28.0%
403.350 · Insurance & Bonding	250.00	1,500.00	-1,250.00	16.67%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	536.20	15,750.00	-15,213.80	3.4%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	28,319.25	95,000.00	-66,680.75	29.81%
404.314 · Legal Services - Human Resource	228.00	1,500.00	-1,272.00	15.2%
Total 404.000 · SOLICITOR/LEGAL	28,547.25	96,500.00	-67,952.75	29.58%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	49,881.79	335,000.00	-285,118.21	14.89%
405.200 · Office Supplies	1,428.22	8,500.00	-7,071.78	16.8%
405.300 · Bond	2,130.00	2,250.00	-120.00	94.67%
Total 405.000 · PERSONNEL SERVICES	53,440.01	345,750.00	-292,309.99	15.46%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	1,182.05	7,000.00	-5,817.95	16.89%
406.316 · Drug Testing	70.00	400.00	-330.00	17.5%
406.317 · Employee Record Checks	0.00	250.00	-250.00	0.0%
406.318 · Bank Fees	50.00	200.00	-150.00	25.0%
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	1,119.90	7,500.00	-6,380.10	14.93%
406.331 · Mileage	0.00	200.00	-200.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	0.00	1,000.00	-1,000.00	0.0%
406.421 · License & Permit Renewal	100.00	200.00	-100.00	50.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	2,546.95	17,350.00	-14,803.05	14.68%

Lower Nazareth Township
Budget vs. Actual
January through February 2025

	Jan - Feb 25	Budget	$ Over Budget	% of Budget
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	0.00	3,000.00	-3,000.00	0.0%
407.215 · Software	5,790.66	15,000.00	-9,209.34	38.6%
407.370 · Computer Services	2,807.11	15,000.00	-12,192.89	18.71%
Total 407.000 · DATA PROCESSING	8,597.77	33,000.00	-24,402.23	26.05%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	26,663.70	165,000.00	-138,336.30	16.16%
408.319 · Special Projects	500.00	10,000.00	-9,500.00	5.0%
Total 408.000 · ENGINEERING SERVICES	27,163.70	175,000.00	-147,836.30	15.52%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	3,320.87	7,000.00	-3,679.13	47.44%
409.230 · Heating Fuel	17,299.96	30,000.00	-12,700.04	57.67%
409.300 · Facilities Maintenance	2,407.26	12,000.00	-9,592.74	20.06%
409.318 · Building Security Systems	0.00	3,000.00	-3,000.00	0.0%
409.360 · Public Utilities				
409.361 · Electricity	2,135.53	20,000.00	-17,864.47	10.68%
409.366 · Water	499.06	10,000.00	-9,500.94	4.99%
Total 409.360 · Public Utilities	2,634.59	30,000.00	-27,365.41	8.78%
409.367 · Trash Removal	452.63	3,000.00	-2,547.37	15.09%
Total 409.000 · GEN GOVT. BUILDINGS	26,115.31	85,000.00	-58,884.69	30.72%
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	524,739.75	2,102,000.00	-1,577,260.25	24.96%
Total 410.000 · PUBLIC SAFETY	524,739.75	2,102,000.00	-1,577,260.25	24.96%
411.000 · FIRE				
411.300 · Building Capital Reserve	3,035.31	100,000.00	-96,964.69	3.04%
411.500 · Contributions	22,359.81	100,000.00	-77,640.19	22.36%
411.541 · Fire Relief	0.00	95,000.00	-95,000.00	0.0%
411.600 · Water Hydrant Assessment	20,593.08	87,000.00	-66,406.92	23.67%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	6,807.42	50,000.00	-43,192.58	13.62%

Lower Nazareth Township
Budget vs. Actual
January through February 2025

	Jan - Feb 25	Budget	$ Over Budget	% of Budget
Total 411.000 · FIRE	52,795.62	512,000.00	-459,204.38	10.31%
412.000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	0.00	5,000.00	-5,000.00	0.0%
412.542 · Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
Total 412.000 · AMBULANCE	0.00	35,000.00	-35,000.00	0.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	15,798.92	170,000.00	-154,201.08	9.29%
413.121 · Sewage Enforcement Officer	0.00	3,000.00	-3,000.00	0.0%
413.200 · Supplies	60.14	1,000.00	-939.86	6.01%
413.325 · Postage	95.20	1,000.00	-904.80	9.52%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	15,954.26	175,500.00	-159,545.74	9.09%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	0.00	5,000.00	-5,000.00	0.0%
414.116 · Zoning Hearing Bd Compensation	600.00	6,000.00	-5,400.00	10.0%
414.117 · Planning Commission Comp.	500.00	6,000.00	-5,500.00	8.33%
414.120 · Legal	70.28	15,000.00	-14,929.72	0.47%
414.313 · Engineer	3,239.00	25,000.00	-21,761.00	12.96%
414.340 · Zoning Hearing Advertisements	1,567.20	7,500.00	-5,932.80	20.9%
414.000 · PLANNING & ZONING - Other	418.50			
Total 414.000 · PLANNING & ZONING	6,394.98	64,500.00	-58,105.02	9.92%
415.114 · EMERGENCY MANAGEMENT COORD	400.00	2,400.00	-2,000.00	16.67%
419.540 · EMS Notification System Service	2,696.94	3,000.00	-303.06	89.9%
422.450 · Animal Control	791.27	5,000.00	-4,208.73	15.83%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	0.00	12,000.00	-12,000.00	0.0%
Total 426.000 · SANITATION EXPENSE	0.00	12,000.00	-12,000.00	0.0%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	748.21	11,000.00	-10,251.79	6.8%
Total 429.000 · PUBLIC WORKS - SANITATION	748.21	11,000.00	-10,251.79	6.8%

Lower Nazareth Township
Budget vs. Actual
January through February 2025

	Jan - Feb 25	Budget	$ Over Budget	% of Budget
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	101,544.39	700,000.00	-598,455.61	14.51%
430.245 · Supplies	977.31	10,000.00	-9,022.69	9.77%
430.300 · Facilities Maintenance	140.00	2,000.00	-1,860.00	7.0%
430.320 · Telephone				
430.321 · Local	98.36	700.00	-601.64	14.05%
430.329 · Wireless	210.10	2,000.00	-1,789.90	10.51%
Total 430.320 · Telephone	308.46	2,700.00	-2,391.54	11.42%
430.330 · Heating Fuel	6,416.64	13,000.00	-6,583.36	49.36%
430.360 · Electricity	637.30	4,000.00	-3,362.70	15.93%
430.384 · Equip/Machinery Rental	390.00	1,000.00	-610.00	39.0%
430.450 · Contracted Services	31.98	1,000.00	-968.02	3.2%
430.460 · Continuing Education	758.00	5,000.00	-4,242.00	15.16%
430.740 · Equipment Purchase	0.00	5,000.00	-5,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	0.00	2,500.00	-2,500.00	0.0%
Total 430.000 · HWYS., ROADS & STREETS	111,204.08	746,200.00	-634,995.92	14.9%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	122,275.31	80,000.00	42,275.31	152.84%
Total 432.000 · WINTER MAINTENANCE	122,275.31	80,000.00	42,275.31	152.84%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	0.00	10,000.00	-10,000.00	0.0%
433.246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 · Traffic Control Supplies-signal	530.00	1,500.00	-970.00	35.33%
433.360 · Traffic signal electric	939.63	6,000.00	-5,060.37	15.66%
433.450 · Signals contracted service	0.00	8,000.00	-8,000.00	0.0%
Total 433.000 · TRAFFIC CONTROL DEVICES	1,469.63	28,000.00	-26,530.37	5.25%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	588.83	5,000.00	-4,411.17	11.78%
Total 434.00 · STREET LIGHTING	588.83	5,000.00	-4,411.17	11.78%
437.000 · EQUIPMENT REPAIRS-FUEL				

Lower Nazareth Township
Budget vs. Actual
January through February 2025

	Jan - Feb 25	Budget	$ Over Budget	% of Budget
437.200 · Tool & Equipment Repairs	11,684.10	5,000.00	6,684.10	233.68%
437.213 · Equipment Parts & Supplies	9,157.76	50,000.00	-40,842.24	18.32%
437.233 · Equipment Motor Fuel	7,861.89	40,000.00	-32,138.11	19.66%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	28,703.75	95,000.00	-66,296.25	30.21%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	1,436.00	7,500.00	-6,064.00	19.15%
438.272 · Aggregate Supplies	0.00	2,500.00	-2,500.00	0.0%
438.273 · Pipe and Drainage Supplies	0.00	2,000.00	-2,000.00	0.0%
438.274 · Pavement Maintenance Supplies	1,829.00	5,000.00	-3,171.00	36.58%
Total 438.000 · HIGHWAY MAINT & REPAIR	3,265.00	17,000.00	-13,735.00	19.21%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.600 · Construction/Rebuilding	0.00	77,750.00	-77,750.00	0.0%
Total 439.000 · HWY CONST & REBUILDING PRJCTS	0.00	77,750.00	-77,750.00	0.0%
452.000 · RECREATION & CULTURE				
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	2,684.15	8,500.00	-5,815.85	31.58%
Total 452.000 · RECREATION & CULTURE	3,584.15	23,500.00	-19,915.85	15.25%
454.000 · PARKS				
454.200 · Park supplies	0.00	8,000.00	-8,000.00	0.0%
454.230 · Fuel	1,871.52	4,000.00	-2,128.48	46.79%
454.370 · Park Facilities Maintenance	0.00	30,000.00	-30,000.00	0.0%
454.500 · Contracted Services	120.00	5,000.00	-4,880.00	2.4%
Total 454.000 · PARKS	1,991.52	47,000.00	-45,008.48	4.24%
456.000 · LIBRARY				
456.520 · Library Contribution	22,969.50	92,000.00	-69,030.50	24.97%
Total 456.000 · LIBRARY	22,969.50	92,000.00	-69,030.50	24.97%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	304.77	6,000.00	-5,695.23	5.08%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%

Lower Nazareth Township
Budget vs. Actual
January through February 2025

	Jan - Feb 25	Budget	$ Over Budget	% of Budget
Total 459.000 · TOWNSHIP EVENTS	304.77	6,500.00	-6,195.23	4.69%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	10,756.65	73,000.00	-62,243.35	14.74%
481.200 · Medicare Employer Paid	2,515.65	18,000.00	-15,484.35	13.98%
481.300 · Unemployment Comp Employer Paid	1,854.00	4,500.00	-2,646.00	41.2%
483.197 · Non-Uniform Penion Plan Contrib	968.21	135,000.00	-134,031.79	0.72%
483.310 · Pension Plan Admin Fees	0.00	5,000.00	-5,000.00	0.0%
484.354 · Workers Comp Insurance	11,125.50	40,000.00	-28,874.50	27.81%
487.196 · Health Insurance	23,783.56	320,000.00	-296,216.44	7.43%
487.197 · Other Group Benefits	2,826.04	27,000.00	-24,173.96	10.47%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	53,829.61	622,500.00	-568,670.39	8.65%
486.000 · Insurance				
486.350 · Liability Insurance	12,213.00	70,000.00	-57,787.00	17.45%
Total 486.000 · Insurance	12,213.00	70,000.00	-57,787.00	17.45%
492.000 · Interfund Operating Transfers	260.00			
Total Expense	1,128,751.65	5,702,350.00	-4,573,598.35	19.79%
Net Income	**-405,966.05**	**0.00**	**-405,966.05**	**100.0%**

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	53,841.12
106.002 · Fire/Ambulance	46,586.52
106.003 · Recycling	22,894.60
106.000 · Host Fee Savings Account - Other	21,633.08
Total 106.000 · Host Fee Savings Account	144,955.32
Total Checking/Savings	144,955.32
Total Current Assets	144,955.32
TOTAL ASSETS	**144,955.32**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	45,925.34
Net Income	982.94
Total Equity	144,955.32
TOTAL LIABILITIES & EQUITY	**144,955.32**

LNT Palmer Sewer Fund - 08
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	185,294.26
Total Checking/Savings	185,294.26
Total Current Assets	185,294.26
TOTAL ASSETS	**185,294.26**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	60,614.67
Net Income	1,002.33
Total Equity	185,294.26
TOTAL LIABILITIES & EQUITY	**185,294.26**

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	82,599.25
Total Checking/Savings	82,599.25
Total Current Assets	82,599.25
TOTAL ASSETS	**82,599.25**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	76,942.11
Net Income	446.81
Total Equity	82,599.25
TOTAL LIABILITIES & EQUITY	**82,599.25**

LNT Open Space Fund-16
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	116,176.54
102.100 · EIT Open Space - Restricted 23	6,002,836.33
106.000 · PLGIT Savings Account	3,505.34
Total Checking/Savings	6,122,518.21
Total Current Assets	6,122,518.21
TOTAL ASSETS	**6,122,518.21**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,914,932.04
Net Income	2,677,091.22
Total Equity	6,122,518.21
TOTAL LIABILITIES & EQUITY	**6,122,518.21**

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of February 28, 2025

		Feb 28, 25
ASSETS		
Current Assets		
Checking/Savings		
100.00 · Swr/Signal PLGIT Account		
100.01 · Emergency Traffic Signal Repair	-3,004.40	
100.00 · Swr/Signal PLGIT Account - Other	304,238.96	
Total 100.00 · Swr/Signal PLGIT Account		301,234.56
106.000 · Swr/Signal PLUS Account		153.87
Total Checking/Savings		301,388.43
Total Current Assets		301,388.43
TOTAL ASSETS		**301,388.43**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		852,411.21
3900 · Retained Earnings		-523,146.66
Net Income		-27,876.12
Total Equity		301,388.43
TOTAL LIABILITIES & EQUITY		**301,388.43**

(95)LNT Fiscal Stability Fund
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	126,132.66
109.001 · Certificate of Deposit-Embassy	286,625.14
Total Checking/Savings	412,757.80
Total Current Assets	412,757.80
TOTAL ASSETS	**412,757.80**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	412,075.49
Net Income	682.31
Total Equity	412,757.80
TOTAL LIABILITIES & EQUITY	**412,757.80**

LNT Capital Reserve - 30
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	90,522.27
106.003 · OFFICE EQUIPMENT	12,659.11
106.004 · SPECIAL PROJECTS	189,412.44
106.006 · POLICE EQUIPMENT (CRPD)	21,053.94
106.008 · BVTFC Ambulance Equipment	18,813.96
106.000 · Capital Reserve Savings Account - Other	32,193.01
Total 106.000 · Capital Reserve Savings Account	364,654.73
Total Checking/Savings	364,654.73
Total Current Assets	364,654.73
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	**364,735.24**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	72,837.62
Net Income	82,929.94
Total Equity	364,735.24
TOTAL LIABILITIES & EQUITY	**364,735.24**

LNT Capital Reserve Fire-31
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	256,137.62
106.002 · Building Land Fund	82,508.37
106.003 · Fire Police Fund	1,753.31
106.004 · Equipment Fund	81,709.91
106.000 · Fire CR Savings Account - Other	2,990.25
Total 106.000 · Fire CR Savings Account	425,099.46
Total Checking/Savings	425,099.46
Total Current Assets	425,099.46
TOTAL ASSETS	**425,099.46**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	206,586.58
Net Income	-16,084.75
Total Equity	425,099.46
TOTAL LIABILITIES & EQUITY	**425,099.46**

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	719,185.74
Total Checking/Savings	719,185.74
Total Current Assets	719,185.74
TOTAL ASSETS	**719,185.74**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	715,295.37
Net Income	3,890.37
Total Equity	719,185.74
TOTAL LIABILITIES & EQUITY	**719,185.74**

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	49,654.32
Total Checking/Savings	49,654.32
Total Current Assets	49,654.32
TOTAL ASSETS	**49,654.32**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	49,385.72
Net Income	268.60
Total Equity	49,654.32
TOTAL LIABILITIES & EQUITY	**49,654.32**

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	142,145.22
Total Checking/Savings	142,145.22
Total Current Assets	142,145.22
TOTAL ASSETS	**142,145.22**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	148,761.89
Net Income	-6,616.67
Total Equity	142,145.22
TOTAL LIABILITIES & EQUITY	**142,145.22**

LNT Liquid Fuels Fund-35
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	83,826.91
Total Checking/Savings	83,826.91
Total Current Assets	83,826.91
TOTAL ASSETS	**83,826.91**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-26,161.05
Net Income	568.43
Total Equity	83,826.91
TOTAL LIABILITIES & EQUITY	**83,826.91**

LNT Traffic Impact Account
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	701,199.03
109.000 Certificate of Deposit	564,286.66
Total Checking/Savings	1,265,485.69
Total Current Assets	1,265,485.69
TOTAL ASSETS	**1,265,485.69**
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	41,180.34
Total Checking/Savings	41,180.34
Total Current Assets	41,180.34
TOTAL ASSETS	**41,180.34**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	662,312.36
Net Income	-621,132.02
Total Equity	41,180.34
TOTAL LIABILITIES & EQUITY	**41,180.34**

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	13,137.50
Total Checking/Savings	13,137.50
Total Current Assets	13,137.50
TOTAL ASSETS	**13,137.50**
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	13,086.53
Net Income	50.97
Total Equity	13,137.50
TOTAL LIABILITIES & EQUITY	**13,137.50**

Lower Nazareth Township Sewer Department
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	589,211.33
Total Checking/Savings	589,211.33
Total Current Assets	589,211.33
TOTAL ASSETS	**589,211.33**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	579,306.99
Net Income	9,904.34
Total Equity	589,211.33
TOTAL LIABILITIES & EQUITY	**589,211.33**

Lower Nazareth Township Master Escrow
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	403,822.30
101.200 · Master Escrow Sub Accounts	331,049.49
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	734,872.39
Total Current Assets	734,872.39
TOTAL ASSETS	**734,872.39**
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	(97,277.59)
Net Income	(14,251.24)
Total Equity	732,541.88
TOTAL LIABILITIES & EQUITY	**734,872.39**

Lower Nazareth Township
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	120,975.17
101.000 · Development & Inspections - Other	646.59
Total 101.000 · Development & Inspections	121,621.76
Total Checking/Savings	121,621.76
Total Current Assets	121,621.76
TOTAL ASSETS	**121,621.76**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	85,410.57
Net Income	-24,502.34
Total Equity	121,621.76
TOTAL LIABILITIES & EQUITY	**121,621.76**