



Lower Nazareth Township
Financial Report
January 2024

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jan-24

General Fund - 01	\$ 1,033,811
Special Revenue Fund - Host Fee - 05	\$ 148,217
Palmer Sewer Fund - 08	\$ 177,652
Nazareth Sewer Fund - 09	\$ 70,169
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 211,073
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 2,594,330
Capital Reserve	
Open Space Recreation Fund - 16 - CD	
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 2,805,403
Capital Reserve - Sewer/Signals Fund - 18	\$ 287,590
Fiscal Stability Fund - 95 - CASH	\$ 120,931
Fiscal Stability Fund - 95 - CD	\$ 271,717
Fiscal Stability Fund - 95 - TOTAL	\$ 392,648
Capital Reserve - Municipal - 30	\$ 311,822
Capital Reserve - Fire Fund - 31	\$ 441,805
Highway Reconstruction/Rehabilitation -	\$ 708,378
Capital Reserve - Equipment Replacement -	\$ 117,466
Refuse/Recycling Collection - 33	\$ 136,308
State Liquid Fuels Fund - 35	\$ 81,558
Traffic Impact - 091 - CASH	\$ 1,225,576
Traffic Impact - 091 - CD	\$ 535,067
Traffic Impact - 091 - TOTAL	\$ 1,760,642
LNT American Rescue Plan Funds	\$ 697,419
LNT Community Events	\$ 11,901
<i>Total Township Funds...</i>	<u><u>\$9,182,789</u></u>
Lower Nazareth Township Sewer Department	\$ 514,763
Master Escrow Account	\$ 633,616
Development & Inspection Account	\$ 118,490
<i>Total Escrow Accounts...</i>	<u><u>\$1,266,868</u></u>

Lower Nazareth Township
General Fund Balance Sheet

As of January 31, 2024

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	662,602.88
105.100 · Payroll Account - PSBT 2023	48,038.04
106.100 · PLGIT Account	123,111.36
106.400 · Real Estate Taxes - PSBT 2023	23,666.14
110.000 · Petty Cash	250.00
	857,668.42
Total Checking/Savings	857,668.42
Total Current Assets	857,668.42
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	859,918.42
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,198.29
219 · Occup Privilege Tax Withheld	64.00
223 · Unemployment Withheld	52.47
228 · Bond Reimbursement	30.00
	1,344.76
Total 210.000 · PAYROLL LIABILITIES	1,344.76
Total Other Current Liabilities	1,344.76
Total Current Liabilities	1,344.76
Total Liabilities	1,344.76
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	261,968.13
Net Income	-175,246.95
	858,573.66
Total Equity	858,573.66
TOTAL LIABILITIES & EQUITY	859,918.42

Lower Nazareth Township
General Fund Budget vs. Actual
January 2024

02/09/24

	Jan 24	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	0.00	2,100,000.00	-2,100,000.00	0.0%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	2,004.12	25,000.00	-22,995.88	8.0%
Total 301.000 · REAL PROPERTY TAXES	2,004.12	2,125,000.00	-2,122,995.88	0.1%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	185,213.09	200,000.00	-14,786.91	92.6%
310.210 · Earned Income - Current	11,390.93	1,300,000.00	-1,288,609.07	0.9%
310.220 · Earned Income - Prior	88,900.00	530,000.00	-441,100.00	16.2%
310.510 · Local Services Tax	1,316.65	450,000.00	-448,683.35	0.3%
Total 310.000 · LOCAL ENABLING ACT TAXES	286,820.67	2,500,000.00	-2,213,179.33	11.5%
320.000 · TAXES	288,824.79	4,625,000.00	-4,336,175.21	6.2%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	0.00	95,000.00	-95,000.00	0.0%
Total 320.000 · LICENSES & PERMITS	0.00	95,000.00	-95,000.00	0.0%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	1,918.47	30,000.00	-28,081.53	6.4%
331.122 · Ordinance Violations	0.00	5,000.00	-5,000.00	0.0%
Total 330.000 · FINES & FORFEITS	1,918.47	35,000.00	-33,081.53	5.5%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	259.07	50,000.00	-49,740.93	0.5%
341.02 · Interest on Savings	535.83	5,000.00	-4,464.17	10.7%
Total 341.000 · Interest Earnings	794.90	55,000.00	-54,205.10	1.4%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	6,425.92	70,000.00	-63,574.08	9.2%
Total 342.000 · Rents and Royalties	6,425.92	70,000.00	-63,574.08	9.2%
Total 340.000 · INTEREST, RENTS & ROYALTIES...	7,220.82	125,000.00	-117,779.18	5.8%
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	4,000.00	-4,000.00	0.0%
355.040 · Alcoholic Beverage Licenses	0.00	200.00	-200.00	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	179,200.00	-179,200.00	0.0%
Total 350.000 · INTERGOVERNMENTAL REVE...	0.00	179,200.00	-179,200.00	0.0%
357.500 · County of Northampton Grant	20,000.00			
357.400 · DCNR Grant	100,000.00			

Lower Nazareth Township
General Fund Budget vs. Actual
January 2024

	Jan 24	Budget	\$ Over Budget	% of Budget
360,000 - CHARGES FOR SERVICES				
361,000 - General Government	9,640.00	15,000.00	-5,360.00	64.3%
361,310 - Subdivision & Land Development	1,500.00	5,000.00	-3,500.00	30.0%
361,500 - Zoning Hearings				
361,550 - Maps & Publications	0.00	250.00	-250.00	0.0%
361,57 - Misc. Publications/Copying				
Total 361,500 - Maps & Publications	0.00	250.00	-250.00	0.0%
Total 361,000 - General Government	11,140.00	20,250.00	-9,110.00	55.0%
362,000 - PUBLIC SAFETY				
362,140 - Alarm Permits	10.00	100.00	-90.00	10.0%
362,410 - Building & Zoning Permits	1,194.50	20,000.00	-18,805.50	6.0%
362,440 - Sewer Permits	75.00	1,000.00	-925.00	7.5%
362,451 - Use & Occupancy Permits	0.00	750.00	-750.00	0.0%
362,452 - Moving Records	40.00	400.00	-360.00	10.0%
362,470 - Driveway Permits	0.00	2,000.00	-2,000.00	0.0%
362,480 - Grading Permits	0.00	2,000.00	-2,000.00	0.0%
362,481 - Swimming Pool Grading Permits	0.00	5,000.00	-5,000.00	0.0%
362,490 - Peddling Permit	0.00	100.00	-100.00	0.0%
Total 362,000 - PUBLIC SAFETY	1,319.50	31,350.00	-30,030.50	4.2%
Total 360,000 - CHARGES FOR SERVICES	12,459.50	51,600.00	-39,140.50	24.1%
367,000 - CULTURE-RECREATION				
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				
49900 - Uncategorized Income	0.00	50.00	-50.00	0.0%
Total Income	430,423.58	5,126,850.00	-4,696,426.42	8.4%
Gross Profit	430,423.58	5,126,850.00	-4,696,426.42	8.4%
Expense				
400,000 - GENERAL GOVERNMENT				
400,105 - Salary	2,083.30	12,500.00	-10,416.70	16.7%
400,215 - Postage	820.99	8,000.00	-7,179.01	10.3%
400,300 - Miscellaneous	0.00	100.00	-100.00	0.0%
400,310 - Stenographer/BOS	1,895.00	5,000.00	-3,105.00	37.9%
400,320 - Telephone				
400,321 - Local	332.61	5,000.00	-4,667.39	6.7%
400,324 - Wireless	330.06	4,500.00	-4,169.94	7.3%
Total 400,320 - Telephone	662.67	9,500.00	-8,837.33	7.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2024

	Jan 24	Budget	\$ Over Budget	% of Budget
400.340 · Advertising	3,071.79	11,000.00	-7,928.21	27.9%
400.342 · Public Relations Printing	0.00	13,000.00	-13,000.00	0.0%
400.374 · Maintenance Agreements	674.07	17,000.00	-16,325.93	4.0%
400.384 · Office Equipment Rental	0.00	850.00	-850.00	0.0%
400.420 · Dues & Subscriptions	2,316.50	4,000.00	-1,683.50	57.9%
400.460 · Meetings & Continuing Education	0.00	5,000.00	-5,000.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	11,524.32	85,950.00	-74,425.68	13.4%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	50.00	-10.00	80.0%
402.311 · Accounting & Auditing Services	0.00	11,000.00	-11,000.00	0.0%
Total 402.000 · AUDITING	40.00	11,050.00	-11,010.00	0.4%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	0.00	8,000.00	-8,000.00	0.0%
403.201 · Real Estate Collection Supplies	2,150.00	2,500.00	-350.00	86.0%
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	1,800.00	-1,800.00	0.0%
403.317 · Tax Collection Committee Serv	0.00	400.00	-400.00	0.0%
403.319 · Tax Refunds	0.00	1,500.00	-1,500.00	0.0%
403.350 · Insurance & Bonding	250.00	1,600.00	-1,350.00	15.6%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	2,400.00	16,550.00	-14,150.00	14.5%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	14,295.75	95,000.00	-80,704.25	15.0%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	14,295.75	96,500.00	-82,204.25	14.8%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	24,800.16	335,000.00	-310,199.84	7.4%
405.200 · Office Supplies	466.11	8,000.00	-7,533.89	5.8%
405.300 · Bond	1,500.00	1,500.00	0.00	100.0%
Total 405.000 · PERSONNEL SERVICES	26,766.27	344,500.00	-317,733.73	7.8%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	1,087.97	6,000.00	-4,912.03	18.1%
406.316 · Drug Testing	101.00	400.00	-299.00	25.3%
406.317 · Employee Record Checks	0.00	200.00	-200.00	0.0%
406.318 · Bank Fees	0.00	200.00	-200.00	0.0%
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	519.94	7,000.00	-6,480.06	7.4%
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	0.00	200.00	-200.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	1,733.91	15,800.00	-14,066.09	11.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2024

	Jan 24	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	4,748.75	8,000.00	-3,251.25	59.4%
407.370 - Computer Services	1,314.23	12,000.00	-10,685.77	11.0%
Total 407.000 - DATA PROCESSING	6,062.98	23,000.00	-16,937.02	26.4%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	13,663.25	135,000.00	-121,336.75	10.1%
408.319 - Special Projects	6,934.54	10,000.00	-3,065.46	69.3%
Total 408.000 - ENGINEERING SERVICES	20,597.79	145,000.00	-124,402.21	14.2%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	1,164.99	6,500.00	-5,335.01	17.9%
409.230 - Heating Fuel	6,959.81	30,000.00	-23,040.19	23.2%
409.300 - Facilities Maintenance	277.41	10,000.00	-9,722.59	2.8%
409.318 - Building Security Systems	0.00	7,000.00	-7,000.00	0.0%
409.360 - Public Utilities	1,209.05	16,000.00	-14,790.95	7.6%
409.361 - Electricity	370.56	5,000.00	-4,629.44	7.4%
409.366 - Water				
Total 409.360 - Public Utilities	1,579.61	21,000.00	-19,420.39	7.5%
409.367 - Trash Removal	88.00	3,000.00	-2,912.00	2.9%
Total 409.000 - GEN GOVT. BUILDINGS	10,069.82	77,500.00	-67,430.18	13.0%
410.000 - PUBLIC SAFETY				
410.500 - Police Services Contract	162,953.92	1,955,500.00	-1,792,546.08	8.3%
Total 410.000 - PUBLIC SAFETY	162,953.92	1,955,500.00	-1,792,546.08	8.3%
411.000 - FIRE				
411.300 - Building Capital Reserve	1,011.77	100,000.00	-98,988.23	1.0%
411.500 - Contributions	7,599.03	100,000.00	-92,400.97	7.6%
411.541 - Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 - Water Hydrant Assessment	20,306.54	87,000.00	-66,693.46	23.3%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	2,269.14	50,000.00	-47,730.86	4.5%
Total 411.000 - FIRE	31,186.48	497,000.00	-465,813.52	6.3%
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	10,370.94	140,000.00	-129,629.06	7.4%
413.121 - Sewage Enforcement Officer	0.00	3,000.00	-3,000.00	0.0%
413.200 - Supplies	82.98	1,000.00	-917.02	8.3%
413.325 - Postage	48.30	1,000.00	-951.70	4.8%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	10,502.22	145,500.00	-134,997.78	7.2%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2024

	Jan 24	Budget	\$ Over Budget	% of Budget
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	400.00	2,100.00	-1,700.00	19.0%
414.117 · Planning Commission Comp.	500.00	3,000.00	-2,500.00	16.7%
414.120 · Legal	0.00	10,000.00	-10,000.00	0.0%
414.313 · Engineer	0.00	25,000.00	-25,000.00	0.0%
414.340 · Zoning Hearing Advertisements	0.00	7,000.00	-7,000.00	0.0%
Total 414.000 · PLANNING & ZONING	900.00	52,100.00	-51,200.00	1.7%
415.114 · EMERGENCY MANAGEMENT COORD				
415.540 · EMS Notification System Service	400.00	2,400.00	-2,000.00	16.7%
422.450 · Animal Control	0.00	3,000.00	-3,000.00	0.0%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	516.75	13,900.00	-13,900.00	0.0%
Total 426.000 · SANITATION EXPENSE	516.75	12,000.00	-11,483.25	4.3%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	0.00	10,500.00	-10,500.00	0.0%
Total 429.000 · PUBLIC WORKS - SANITATION	0.00	10,500.00	-10,500.00	0.0%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	54,017.16	700,000.00	-645,982.84	7.7%
430.245 · Supplies	978.29	10,000.00	-9,021.71	9.8%
430.300 · Facilities Maintenance	0.00	2,000.00	-2,000.00	0.0%
430.520 · Telephone				
430.521 · Local	48.58	700.00	-651.42	6.9%
430.529 · Wireless	104.64	2,000.00	-1,895.36	5.2%
Total 430.320 · Telephone	153.22	2,700.00	-2,546.78	5.7%
430.330 · Heating Fuel	3,577.87	13,000.00	-9,422.13	27.5%
430.360 · Electricity	290.91	3,500.00	-3,209.09	8.3%
430.384 · Equip/Machinery Rental	0.00	1,000.00	-1,000.00	0.0%
430.450 · Contracted Services	26.64	1,000.00	-973.36	2.7%
430.460 · Continuing Education	400.00	5,000.00	-4,600.00	8.0%
430.740 · Equipment Purchase	0.00	5,000.00	-5,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	0.00	4,000.00	-4,000.00	0.0%
Total 430.000 · HWYS., ROADS & STREETS	59,444.09	747,200.00	-687,755.91	8.0%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	31,260.57	80,000.00	-48,739.43	39.1%
Total 432.000 · WINTER MAINTENANCE	31,260.57	80,000.00	-48,739.43	39.1%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	0.00	12,000.00	-12,000.00	0.0%
433.246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 · Traffic Control Supplies-signal	0.00	2,000.00	-2,000.00	0.0%
433.360 · Traffic signal electric	720.54	4,500.00	-3,779.46	16.0%
433.450 · Signals contracted service	0.00	8,000.00	-8,000.00	0.0%
Total 433.000 · TRAFFIC CONTROL DEVICES	720.54	29,000.00	-28,279.46	2.5%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2024

	Jan 24	Budget	\$ Over Budget	% of Budget
434.00 · STREET LIGHTING				
434.360 · St. Light. Electricity	533.69	4,000.00	-3,466.31	13.3%
Total 434.00 · STREET LIGHTING	533.69	4,000.00	-3,466.31	13.3%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	105.99	5,000.00	-4,894.01	2.1%
437.213 · Equipment Parts & Supplies	13,071.11	50,000.00	-36,928.89	26.1%
437.233 · Equipment Motor Fuel	4,973.11	40,000.00	-35,026.89	12.4%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	18,150.21	95,000.00	-76,849.79	19.1%
438.000 · HIGHWAY MAINT. & REPAIR				
438.271 · Paving and Patching Materials	804.09	15,000.00	-14,195.91	5.4%
438.272 · Aggregate Supplies	0.00	5,000.00	-5,000.00	0.0%
438.273 · Pipe and Drainage Supplies	0.00	3,000.00	-3,000.00	0.0%
438.274 · Pavement Maintenance Supplies	0.00	5,000.00	-5,000.00	0.0%
Total 438.000 · HIGHWAY MAINT. & REPAIR	804.09	28,000.00	-27,195.91	2.9%
439.000 · HWY CONST. & REBUILDING PRJCTS				
439.600 · Construction/Rebuilding	0.00	132,200.00	-132,200.00	0.0%
Total 439.000 · HWY CONST. & REBUILDING P...	0.00	132,200.00	-132,200.00	0.0%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	0.00	9,000.00	-9,000.00	0.0%
452.249 · Recreation Programs	0.00	5,000.00	-5,000.00	0.0%
452.300 · Recreation Safety Insurance	2,065.44	6,000.00	-3,934.56	34.4%
Total 452.000 · RECREATION & CULTURE	2,065.44	20,000.00	-17,934.56	10.3%
454.000 · PARKS				
454.200 · Park supplies	0.00	8,000.00	-8,000.00	0.0%
454.230 · Fuel	646.88	5,000.00	-4,353.12	12.9%
454.370 · Park Facilities Maintenance	0.00	15,000.00	-15,000.00	0.0%
454.500 · Contracted Services	0.00	5,000.00	-5,000.00	0.0%
454.600 · Capital Construction	1,709.02			
Total 454.000 · PARKS	2,355.90	33,000.00	-30,644.10	7.1%
456.000 · LIBRARY				
456.520 · Library Contribution	7,362.08	88,400.00	-81,037.92	8.3%
Total 456.000 · LIBRARY	7,362.08	88,400.00	-81,037.92	8.3%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	354.86	5,000.00	-4,645.14	7.1%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	354.86	5,500.00	-5,145.14	6.5%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2024

	Jan 24	Budget	\$ Over Budget	% of Budget
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	5,608.85	73,000.00	-67,391.15	7.7%
481.200 · Medicare Employer Paid	1,311.73	17,000.00	-15,688.27	7.7%
481.300 · Unemployment Comp Employer Paid	0.00	4,500.00	-4,500.00	0.0%
483.197 · Non-Uniform Pension Plan Contrib	216.96	130,000.00	-129,783.04	0.2%
483.310 · Pension Plan Admin Fees	0.00	4,500.00	-4,500.00	0.0%
484.354 · Workers Comp Insurance	6,392.00	35,000.00	-28,608.00	18.3%
487.196 · Health Insurance	32,007.09	357,800.00	-325,792.91	8.9%
487.197 · Other Group Benefits	6,942.22	25,000.00	-18,057.78	27.8%
Total 480.000 · INSURANCE & EMPLOYEE BE...	52,478.85	646,800.00	-594,321.15	8.1%
486.000 · Insurance				
486.350 · Liability Insurance	0.00	63,000.00	-63,000.00	0.0%
Total 486.000 · Insurance	0.00	63,000.00	-63,000.00	0.0%
492.000 · Interfund Operating Transfers				
492.100 · Transfer to LNT Account	100,000.00			
6561 · *Payroll Expenses	30,000.00			
	190.00			
Total Expense	605,670.53	5,514,850.00	-4,909,179.47	11.0%
Net Income	-175,246.95	-388,000.00	212,753.05	45.2%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of January 31, 2024

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	90,357.07
106.002 · Fire/Ambulance	41,348.30
106.003 · Recycling	8,202.42
106.000 · Host Fee Savings Account - Other	15,732.86
Total 106.000 · Host Fee Savings Account	<u>155,640.65</u>
Total Checking/Savings	<u>155,640.65</u>
Total Current Assets	<u>155,640.65</u>
TOTAL ASSETS	<u>155,640.65</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	50,169.82
Net Income	7,423.79
Total Equity	<u>155,640.65</u>
TOTAL LIABILITIES & EQUITY	<u>155,640.65</u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of January 31, 2024

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	178,216.66
Total Checking/Savings	<u>178,216.66</u>
Total Current Assets	<u>178,216.66</u>
TOTAL ASSETS	<u>178,216.66</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	53,975.13
Net Income	564.27
Total Equity	<u>178,216.66</u>
TOTAL LIABILITIES & EQUITY	<u>178,216.66</u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of January 31, 2024

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	70,391.89
Total Checking/Savings	<u>70,391.89</u>
Total Current Assets	<u>70,391.89</u>
TOTAL ASSETS	<u>70,391.89</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64,958.69
Net Income	<u>222.87</u>
Total Equity	<u>70,391.89</u>
TOTAL LIABILITIES & EQUITY	<u>70,391.89</u>

LNT Open Space Fund-16

Balance Sheet

As of January 31, 2024

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	198,595.61
102.100 · EIT Open Space - Restricted 23	2,646,973.31
106.000 · PLGIT Savings Account	32,461.21
Total Checking/Savings	<u>2,878,030.13</u>
Total Current Assets	<u>2,878,030.13</u>
TOTAL ASSETS	<u>2,878,030.13</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,274,907.90
Net Income	72,627.28
Total Equity	<u>2,878,030.13</u>
TOTAL LIABILITIES & EQUITY	<u>2,878,030.13</u>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of January 31, 2024

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	290,344.33
106.000 · Swr/Signal PLUS Account	145.89
Total Checking/Savings	290,490.22
Total Current Assets	290,490.22
TOTAL ASSETS	290,490.22
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-564,821.14
Net Income	2,900.15
Total Equity	290,490.22
TOTAL LIABILITIES & EQUITY	290,490.22

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(95)LNT Fiscal Stability Fund

Balance Sheet

02/09/24

As of January 31, 2024

Accrual Basis

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	121,314.83
109.001 · Certificate of Deposit-Embassy	271,717.33
Total Checking/Savings	<u>393,032.16</u>
Total Current Assets	<u>393,032.16</u>
TOTAL ASSETS	<u>393,032.16</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	392,648.05
Net Income	384.11
Total Equity	<u>393,032.16</u>
TOTAL LIABILITIES & EQUITY	<u>393,032.16</u>

LNT Capital Reserve - 30
Balance Sheet
As of January 31, 2024

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	104,829.74
106.003 · OFFICE EQUIPMENT	19,659.06
106.004 · SPECIAL PROJECTS	175,978.05
106.006 · POLICE EQUIPMENT (CRPD)	21,348.13
106.000 · Capital Reserve Savings Account - Other	14,569.64
Total 106.000 · Capital Reserve Savings Account	336,384.62
Total Checking/Savings	336,384.62
Total Current Assets	336,384.62
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	336,465.13
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	102,854.30
Net Income	24,643.15
Total Equity	336,465.13
TOTAL LIABILITIES & EQUITY	336,465.13

LNT Capital Reserve Fire-31
Balance Sheet
As of January 31, 2024

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	166,977.49
106.002 · Building Land Fund	57,161.71
106.003 · Fire Police Fund	1,753.31
106.004 · Equipment Fund	215,912.29
106.000 · Fire CR Savings Account - Other	1,931.33
Total 106.000 · Fire CR Savings Account	443,736.13
Total Checking/Savings	443,736.13
Total Current Assets	443,736.13
TOTAL ASSETS	443,736.13
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	207,207.17
Net Income	1,931.33
Total Equity	443,736.13
TOTAL LIABILITIES & EQUITY	443,736.13

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of January 31, 2024

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	710,628.35
Total Checking/Savings	<u>710,628.35</u>
Total Current Assets	<u>710,628.35</u>
TOTAL ASSETS	<u><u>710,628.35</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	708,378.38
Net Income	<u>2,249.97</u>
Total Equity	<u>710,628.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>710,628.35</u></u>

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of January 31, 2024

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	117,838.81
Total Checking/Savings	<u>117,838.81</u>
Total Current Assets	<u>117,838.81</u>
TOTAL ASSETS	<u>117,838.81</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	117,465.71
Net Income	373.10
Total Equity	<u>117,838.81</u>
TOTAL LIABILITIES & EQUITY	<u>117,838.81</u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of January 31, 2024

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	136,511.15
Total Checking/Savings	<u>136,511.15</u>
Total Current Assets	<u>136,511.15</u>
TOTAL ASSETS	<u>136,511.15</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	136,308.38
Net Income	202.77
Total Equity	<u>136,511.15</u>
TOTAL LIABILITIES & EQUITY	<u>136,511.15</u>

LNT Liquid Fuels Fund-35

Balance Sheet

As of January 31, 2024

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	81,914.03
Total Checking/Savings	<u>81,914.03</u>
Total Current Assets	<u>81,914.03</u>
TOTAL ASSETS	<u>81,914.03</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-27,862.02
Net Income	356.52
Total Equity	<u>81,914.03</u>
TOTAL LIABILITIES & EQUITY	<u>81,914.03</u>

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02/09/24

Accrual Basis

LNT Traffic Impact Account

Balance Sheet

As of January 31, 2024

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	1,210,811.76
109.000 Certificate of Deposit	535,066.73
Total Checking/Savings	<u>1,745,878.49</u>
Total Current Assets	<u>1,745,878.49</u>
TOTAL ASSETS	<u>1,745,878.49</u>
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of January 31, 2024

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	697,419.11
Total Checking/Savings	697,419.11
Total Current Assets	697,419.11
TOTAL ASSETS	697,419.11
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	697,419.11
Total Equity	697,419.11
TOTAL LIABILITIES & EQUITY	697,419.11

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of January 31, 2024

Accrual Basis

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	11,000.88
Total Checking/Savings	<u>11,000.88</u>
Total Current Assets	<u>11,000.88</u>
TOTAL ASSETS	<u>11,000.88</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	11,900.88
Net Income	<u>-900.00</u>
Total Equity	<u>11,000.88</u>
TOTAL LIABILITIES & EQUITY	<u>11,000.88</u>

Lower Nazareth Township Sewer Department

Balance Sheet

As of January 31, 2024

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	522,574.98
Total Checking/Savings	<u>522,574.98</u>
Total Current Assets	<u>522,574.98</u>
TOTAL ASSETS	<u>522,574.98</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	514,762.71
Net Income	7,812.27
Total Equity	<u>522,574.98</u>
TOTAL LIABILITIES & EQUITY	<u>522,574.98</u>

**Lower Nazareth Township Master Escrow
Balance Sheet
As of January 31, 2024**

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Master Escrow Checking - LAB	202.40
101.100 · Master Escrow Checking	312,489.40
101.200 · Master Escrow Sub Accounts	320,923.16
102.000 · SAVINGS ACCOUNTS - LAB	0.01
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	633,615.57
Total Current Assets	633,615.57
TOTAL ASSETS	633,615.57
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	(287,341.13)
Net Income	74,555.48
Total Equity	631,285.06
TOTAL LIABILITIES & EQUITY	633,615.57

Lower Nazareth Township

Balance Sheet

As of January 31, 2024

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	108,382.08
101.000 · Development & Inspections - Other	21,346.73
Total 101.000 · Development & Inspections	129,728.81
Total Checking/Savings	129,728.81
Total Current Assets	129,728.81
TOTAL ASSETS	129,728.81
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	57,776.36
Net Income	11,238.92
Total Equity	129,728.81
TOTAL LIABILITIES & EQUITY	129,728.81