



Lower Nazareth Township
Financial Report
March 2024

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Mar-24

General Fund - 01	\$ 1,828,675
Special Revenue Fund - Host Fee - 05	\$ 156,946
Palmer Sewer Fund - 08	\$ 179,314
Nazareth Sewer Fund - 09	\$ 70,825
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 201,884
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 2,835,766
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 3,037,650
Capital Reserve - Sewer/Signals Fund - 18	\$ 292,107
Fiscal Stability Fund - 95 - CASH	\$ 122,062
Fiscal Stability Fund - 95 - CD	\$ 271,717
Fiscal Stability Fund - 95 - TOTAL	\$ 393,779
Capital Reserve - Municipal - 30	\$ 332,936
Capital Reserve - Fire Fund - 31	\$ 199,742
Highway Reconstruction/Rehabilitation -	\$ 715,004
Capital Reserve - Equipment Replacement -	\$ 117,865
Refuse/Recycling Collection - 33	\$ 170,967
State Liquid Fuels Fund - 35	\$ 373,712
Traffic Impact - 091 - CASH	\$ 1,393,069
Traffic Impact - 091 - CD	\$ 535,067
Traffic Impact - 091 - TOTAL	\$ 1,928,135
LNT American Rescue Plan Funds	\$ 701,139
LNT Community Events	\$ 14,505
<i>Total Township Funds...</i>	<u><u>\$10,513,301</u></u>
Lower Nazareth Township Sewer Department	\$ 531,090
Master Escrow Account	\$ 733,110
Development & Inspection Account	\$ 179,973
<i>Total Escrow Accounts...</i>	<u><u>\$1,444,172</u></u>

Lower Nazareth Township
GENERAL FUND BALANCE SHEET

As of March 31, 2024

	Mar 31, 24
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	474,338.64
105.100 · Payroll Account - PSBT 2023	48,451.75
106.100 · PLGIT Account	124,147.67
106.400 · Real Estate Taxes - PSBT 2023	1,179,236.63
110.000 · Petty Cash	250.00
Total Checking/Savings	1,826,424.69
Total Current Assets	1,826,424.69
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,828,674.69
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-10.24
Total 210.000 · PAYROLL LIABILITIES	-10.24
Total Other Current Liabilities	-10.24
Total Current Liabilities	-10.24
Total Liabilities	-10.24
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	261,968.13
Net Income	794,864.32
Total Equity	1,828,684.93
TOTAL LIABILITIES & EQUITY	1,828,674.69

Lower Nazareth Township
General Fund Budget vs. Actual
January through March 2024

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	1,392,920.40	2,100,000.00	-707,079.60	66.3%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	2,747.63	25,000.00	-22,252.37	11.0%
Total 301.000 · REAL PROPERTY TAXES	1,395,668.03	2,125,000.00	-729,331.97	65.7%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	197,521.89	200,000.00	-2,478.11	98.8%
310.210 · Earned Income - Current	41,784.10	1,300,000.00	-1,258,215.90	3.2%
310.220 · Earned Income - Prior	457,267.85	550,000.00	-92,732.15	83.1%
310.510 · Local Services Tax	119,171.02	450,000.00	-330,828.98	26.5%
Total 310.000 · LOCAL ENABLING ACT TAXES	815,744.86	2,500,000.00	-1,684,255.14	32.6%
Total 300.000 · TAXES	2,211,412.89	4,625,000.00	-2,413,587.11	47.8%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	18,389.94	95,000.00	-76,610.06	19.4%
Total 320.000 · LICENSES & PERMITS	18,389.94	95,000.00	-76,610.06	19.4%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	5,262.94	30,000.00	-24,737.06	17.5%
331.122 · Ordinance Violations	1,392.17	5,000.00	-3,607.83	27.8%
Total 330.000 · FINES & FORFEITS	6,655.11	35,000.00	-28,344.89	19.0%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	9,594.81	50,000.00	-40,405.19	19.2%
341.02 · Interest on Savings	1,572.14	5,000.00	-3,427.86	31.4%
Total 341.000 · Interest Earnings	11,166.95	55,000.00	-43,833.05	20.3%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	9,638.88	70,000.00	-60,361.12	13.8%
Total 342.000 · Rents and Royalties	9,638.88	70,000.00	-60,361.12	13.8%
Total 340.000 · INTEREST, RENTS & ROYALTIES	20,805.83	125,000.00	-104,194.17	16.6%
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	600.00	200.00	400.00	300.0%
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	600.00	179,200.00	-178,600.00	0.3%
Total 350.000 · INTERGOVERNMENTAL REVENUES	600.00	179,200.00	-178,600.00	0.3%
357.300 · County of Northampton Grant	20,000.00			
357.400 · DCNR Grant	100,000.00			

Lower Nazareth Township
General Fund Budget vs. Actual
January through March 2024

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	16,893.00	15,000.00	1,893.00	112.6%
361.330 - Zoning Hearings	4,500.00	5,000.00	-500.00	90.0%
361.500 - Maps & Publications				
361.57 - Misc. Publications/Copying	225.00	250.00	-25.00	90.0%
Total 361.500 - Maps & Publications	225.00	250.00	-25.00	90.0%
Total 361.000 - General Government	21,618.00	20,250.00	1,368.00	106.8%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	10.00	100.00	-90.00	10.0%
362.410 - Building & Zoning Permits	2,294.50	20,000.00	-17,705.50	11.5%
362.440 - Sewer Permits	150.00	1,000.00	-850.00	15.0%
362.451 - Use & Occupancy Permits	75.00	750.00	-675.00	10.0%
362.452 - Moving Records	55.00	400.00	-345.00	13.8%
362.470 - Driveway Permits	225.00	2,000.00	-1,775.00	11.3%
362.480 - Grading Permits	785.00	2,000.00	-1,215.00	39.3%
362.481 - Swimming Pool Grading Permits	700.00	5,000.00	-4,300.00	14.0%
362.490 - Peddling Permit	25.00	100.00	-75.00	25.0%
Total 362.000 - PUBLIC SAFETY	4,319.50	31,350.00	-27,030.50	13.8%
Total 360.000 - CHARGES FOR SERVICES	25,937.50	51,600.00	-25,662.50	50.3%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	9,700.00	13,000.00	-3,300.00	74.6%
367.350 - Field Use Fees	1,120.00	3,000.00	-1,880.00	37.3%
Total 367.000 - CULTURE-RECREATION	10,820.00	16,000.00	-5,180.00	67.6%
389.000 - MISCELLANEOUS INCOME				
49900 - Uncategorized Income	0.00	50.00	-50.00	0.0%
Total Income	2,414,621.27	5,126,850.00	-2,712,228.73	47.1%
Gross Profit	2,414,621.27	5,126,850.00	-2,712,228.73	47.1%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	3,124.95	12,500.00	-9,375.05	25.0%
400.215 - Postage	3,843.56	8,000.00	-4,156.44	48.0%
400.300 - Miscellaneous	0.00	100.00	-100.00	0.0%
400.310 - Stenographer/BOS	5,550.00	5,000.00	550.00	111.0%
400.320 - Telephone				
400.321 - Local	997.83	5,000.00	-4,002.17	20.0%
400.324 - Wireless	991.08	4,500.00	-3,508.92	22.0%
Total 400.320 - Telephone	1,988.91	9,500.00	-7,511.09	20.9%

Lower Nazareth Township
General Fund Budget vs. Actual
January through March 2024

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
400.340 · Advertising	4,467.82	11,000.00	-6,532.18	40.6%
400.342 · Public Relations Printing	6,188.00	13,000.00	-6,812.00	47.6%
400.374 · Maintenance Agreements	2,429.98	17,000.00	-14,570.02	14.3%
400.384 · Office Equipment Rental	210.99	850.00	-639.01	24.8%
400.420 · Dues & Subscriptions	2,422.71	4,000.00	-1,577.29	60.6%
400.460 · Meetings & Continuing Education	499.00	5,000.00	-4,501.00	10.0%
Total 400.000 · GENERAL GOVERNMENT	30,725.92	85,950.00	-55,224.08	35.7%
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	1,157.35	8,000.00	-6,842.65	14.5%
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	4.95	1,800.00	-1,795.05	0.3%
403.317 · Tax Collection Committee Serv	0.00	400.00	-400.00	0.0%
403.319 · Tax Refunds	26.04	1,500.00	-1,473.96	1.7%
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	3,588.34	16,550.00	-12,961.66	21.7%
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	74,994.90	335,000.00	-260,005.10	22.4%
405.200 · Office Supplies	1,754.55	8,000.00	-6,245.45	21.9%
405.300 · Bond	2,100.00	1,500.00	600.00	140.0%
Total 405.000 · PERSONNEL SERVICES	78,849.45	344,500.00	-265,650.55	22.9%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	1,444.15	6,000.00	-4,555.85	24.1%
406.316 · Drug Testing	101.00	400.00	-299.00	25.3%
406.317 · Employee Record Checks	75.50	200.00	-124.50	37.8%
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	1,559.78	7,000.00	-5,440.22	22.3%
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	336.72	1,000.00	-663.28	33.7%
406.421 · License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION ...	3,685.07	15,800.00	-12,114.93	23.3%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through March 2024

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	1,126.45	3,000.00	-1,873.55	37.5%
407.215 - Software	4,748.75	8,000.00	-3,251.25	59.4%
407.370 - Computer Services	3,022.99	12,000.00	-8,977.01	25.2%
Total 407.000 - DATA PROCESSING	8,898.19	23,000.00	-14,101.81	38.7%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	73,203.41	135,000.00	-61,796.59	54.2%
408.319 - Special Projects	6,934.54	10,000.00	-3,065.46	69.3%
Total 408.000 - ENGINEERING SERVICES	80,137.95	145,000.00	-64,862.05	55.3%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	1,459.28	6,500.00	-5,040.72	22.5%
409.230 - Heating Fuel	9,470.66	30,000.00	-20,529.34	31.6%
409.300 - Facilities Maintenance	692.00	10,000.00	-9,308.00	6.9%
409.318 - Building Security Systems	323.79	7,000.00	-6,676.21	4.6%
409.360 - Public Utilities				
409.361 - Electricity	3,433.67	16,000.00	-12,566.33	21.5%
409.366 - Water	546.78	5,000.00	-4,453.22	10.9%
Total 409.360 - Public Utilities	3,980.45	21,000.00	-17,019.55	19.0%
409.367 - Trash Removal	264.00	3,000.00	-2,736.00	8.8%
Total 409.000 - GEN GOVT. BUILDINGS	16,190.18	77,500.00	-61,309.82	20.9%
410.000 - PUBLIC SAFETY				
410.500 - Police Services Contract	651,815.68	1,955,500.00	-1,303,684.32	33.3%
Total 410.000 - PUBLIC SAFETY	651,815.68	1,955,500.00	-1,303,684.32	33.3%
411.000 - FIRE				
411.300 - Building Capital Reserve	4,047.08	100,000.00	-95,952.92	4.0%
411.500 - Contributions	20,241.59	100,000.00	-79,758.41	20.2%
411.541 - Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 - Water Hydrant Assessment	20,619.62	87,000.00	-66,380.38	23.7%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	9,076.56	50,000.00	-40,923.44	18.2%
Total 411.000 - FIRE	53,984.85	497,000.00	-443,015.15	10.9%
412.000 - AMBULANCE				
412.300 - Ambulance Building Maintenance	745.08	5,000.00	-4,254.92	14.9%
412.542 - Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
Total 412.000 - AMBULANCE	745.08	35,000.00	-34,254.92	2.1%
413.000 - CODE ENFORCEMENT				
413.100 - Zoning Administrator	32,647.09	140,000.00	-107,352.91	23.3%
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	72.27	1,000.00	-927.73	7.2%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	32,802.34	145,500.00	-112,697.66	22.5%

Lower Nazareth Township
General Fund Budget vs. Actual
January through March 2024

04/17/24

	Jan - Mar 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.	1,400.00	3,000.00	-1,600.00	46.7%
414.120 · Legal	0.00	10,000.00	-10,000.00	0.0%
414.313 · Engineer	20,703.50	25,000.00	-4,296.50	82.8%
414.340 · Zoning Hearing Advertisements	0.00	7,000.00	-7,000.00	0.0%
Total 414.000 · PLANNING & ZONING	22,503.50	52,100.00	-29,596.50	43.2%
415.114 · EMERGENCY MANAGEMENT COORD				
419.540 · EMS Notification System Service	600.00	2,400.00	-1,800.00	25.0%
422.450 · Animal Control	0.00	3,000.00	-3,000.00	0.0%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	1,364.75	13,900.00	-13,900.00	0.0%
Total 426.000 · SANITATION EXPENSE	1,364.75	12,000.00	-10,635.25	11.4%
Total 426.000 · SANITATION EXPENSE	1,364.75	12,000.00	-10,635.25	11.4%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	1,321.42	10,500.00	-9,178.58	12.6%
Total 429.000 · PUBLIC WORKS - SANITATION	1,321.42	10,500.00	-9,178.58	12.6%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services				
430.245 · Supplies	155,432.42	700,000.00	-544,567.58	22.2%
430.300 · Facilities Maintenance	3,759.61	10,000.00	-6,240.39	37.6%
430.320 · Telephone	0.00	2,000.00	-2,000.00	0.0%
430.321 · Local	145.74	700.00	-554.26	20.8%
430.329 · Wireless	314.22	2,000.00	-1,685.78	15.7%
Total 430.320 · Telephone	459.96	2,700.00	-2,240.04	17.0%
430.330 · Heating Fuel	8,243.79	13,000.00	-4,756.21	63.4%
430.360 · Electricity	973.55	3,500.00	-2,526.45	27.8%
430.384 · Equip/Machinery Rental	0.00	1,000.00	-1,000.00	0.0%
430.450 · Contracted Services	73.76	1,000.00	-926.24	7.4%
430.460 · Continuing Education	1,473.98	5,000.00	-3,526.02	29.5%
430.600 · Capital Construction	60.00	5,000.00	-5,000.00	0.0%
430.740 · Equipment Purchase	0.00	4,000.00	-4,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	0.00	4,000.00	-4,000.00	0.0%
Total 430.000 · HWYS., ROADS & STREETS	170,477.07	747,200.00	-576,722.93	22.8%
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	872.28	12,000.00	-11,127.72	7.3%
433.246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 · Traffic Control Supplies-signal	2,840.25	2,000.00	840.25	142.0%
433.360 · Traffic signal electric	1,272.98	4,500.00	-3,227.02	28.3%
433.450 · Signals contracted service	1,775.00	8,000.00	-6,225.00	22.2%
Total 433.000 · TRAFFIC CONTROL DEVICES	6,760.51	29,000.00	-22,239.49	23.3%

Lower Nazareth Township
General Fund Budget vs. Actual
January through March 2024

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
434.00 · STREET LIGHTING				
434.360 · St. Light Electricity	1,065.43	4,000.00	-2,934.57	26.6%
Total 434.00 · STREET LIGHTING	1,065.43	4,000.00	-2,934.57	26.6%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	697.23	5,000.00	-4,302.77	13.9%
437.213 · Equipment Parts & Supplies	26,245.82	50,000.00	-23,754.18	52.5%
437.233 · Equipment Motor Fuel	13,163.27	40,000.00	-26,836.73	32.9%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	40,106.32	95,000.00	-54,893.68	42.2%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	1,609.21	15,000.00	-13,390.79	10.7%
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	1,594.00	5,000.00	-3,406.00	31.9%
Total 438.000 · HIGHWAY MAINT & REPAIR	3,203.21	28,000.00	-24,796.79	11.4%
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 PRJ...	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	2,623.54	6,000.00	-3,376.46	43.7%
Total 452.000 · RECREATION & CULTURE	2,623.54	20,000.00	-17,376.46	13.1%
454.000 · PARKS				
454.200 · Park supplies	779.66	8,000.00	-7,220.34	9.7%
454.230 · Fuel	1,458.00	5,000.00	-3,542.00	29.2%
454.370 · Park Facilities Maintenance	7,201.70	15,000.00	-7,798.30	48.0%
454.500 · Contracted Services	255.00	5,000.00	-4,745.00	5.1%
454.600 · Capital Construction	1,709.02			
Total 454.000 · PARKS	11,403.38	33,000.00	-21,596.62	34.6%
456.000 · LIBRARY				
456.520 · Library Contribution	29,448.32	88,400.00	-58,951.68	33.3%
Total 456.000 · LIBRARY	29,448.32	88,400.00	-58,951.68	33.3%
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 through March 2024

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
480.000 • INSURANCE & EMPLOYEE BENEFITS				
481.100 • Social Security Employer Paid	16,284.24	73,000.00	-56,715.76	22.3%
481.200 • Medicare Employer Paid	3,808.39	17,000.00	-13,191.61	22.4%
481.300 • Unemployment Comp Employer Paid	0.00	4,500.00	-4,500.00	0.0%
483.197 • Non-Uniform Pension Plan Contrib	678.67	130,000.00	-129,321.33	0.5%
483.310 • Pension Plan Admin Fees	0.00	4,500.00	-4,500.00	0.0%
484.354 • Workers Comp Insurance	16,272.25	35,000.00	-18,727.75	46.5%
487.196 • Health Insurance	124,733.67	357,800.00	-233,066.33	34.9%
487.197 • Other Group Benefits	8,869.05	25,000.00	-16,130.95	35.5%
Total 480.000 • INSURANCE & EMPLOYEE BENE...	170,646.27	646,800.00	-476,153.73	26.4%
486.000 • Insurance				
486.350 • Liability Insurance	20,357.00	63,000.00	-42,643.00	32.3%
Total 486.000 • Insurance	20,357.00	63,000.00	-42,643.00	32.3%
492.000 • Interfund Operating Transfers				
492.100 • Transfer to LNT Account	100,000.00	63,000.00	-37,000.00	58.7%
6561 • *Payroll Expenses	30,000.00		30,000.00	
	502.00		502.00	
Total Expense	1,619,756.95	5,514,850.00	-3,895,093.05	29.4%
Net Income	794,864.32	-388,000.00	1,182,864.32	-204.9%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of March 31, 2024

	<u>Mar 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	41,348.34
106.003 · Recycling	8,202.48
106.000 · Host Fee Savings Account - Other	17,038.26
Total 106.000 · Host Fee Savings Account	<u>156,946.15</u>
Total Checking/Savings	<u>156,946.15</u>
Total Current Assets	<u>156,946.15</u>
TOTAL ASSETS	<u>156,946.15</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	50,169.82
Net Income	8,729.29
Total Equity	<u>156,946.15</u>
TOTAL LIABILITIES & EQUITY	<u>156,946.15</u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	179,313.93
Total Checking/Savings	<u>179,313.93</u>
Total Current Assets	<u>179,313.93</u>
TOTAL ASSETS	<u>179,313.93</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	53,975.13
Net Income	1,661.54
Total Equity	<u>179,313.93</u>
TOTAL LIABILITIES & EQUITY	<u>179,313.93</u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	70,825.29
Total Checking/Savings	<u>70,825.29</u>
Total Current Assets	<u>70,825.29</u>
TOTAL ASSETS	<u><u>70,825.29</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64,958.69
Net Income	656.27
Total Equity	<u>70,825.29</u>
TOTAL LIABILITIES & EQUITY	<u><u>70,825.29</u></u>

LNT Open Space Fund-16
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	180,854.31
102.100 · EIT Open Space - Restricted 23	2,835,765.64
106.000 · PLGIT Savings Account	21,029.53
Total Checking/Savings	<u>3,037,649.48</u>
Total Current Assets	<u>3,037,649.48</u>
TOTAL ASSETS	<u><u>3,037,649.48</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,274,907.90
Net Income	232,246.63
Total Equity	<u>3,037,649.48</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,037,649.48</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	291,960.12
106.000 · Swr/Signal PLUS Account	<u>147.15</u>
Total Checking/Savings	<u>292,107.27</u>
Total Current Assets	<u>292,107.27</u>
TOTAL ASSETS	<u>292,107.27</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-564,821.14
Net Income	<u>4,517.20</u>
Total Equity	<u>292,107.27</u>
TOTAL LIABILITIES & EQUITY	<u>292,107.27</u>

(95)LNT Fiscal Stability Fund
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	122,061.76
109.001 · Certificate of Deposit-Embassy	271,717.33
Total Checking/Savings	<u>393,779.09</u>
Total Current Assets	<u>393,779.09</u>
TOTAL ASSETS	<u>393,779.09</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	392,648.05
Net Income	1,131.04
Total Equity	<u>393,779.09</u>
TOTAL LIABILITIES & EQUITY	<u>393,779.09</u>

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

	Mar 31, 24
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	101,342.64
106.003 · OFFICE EQUIPMENT	19,659.06
106.004 · SPECIAL PROJECTS	173,124.06
106.006 · POLICE EQUIPMENT (CRPD)	21,348.13
106.000 · Capital Reserve Savings Account - Other	17,381.91
Total 106.000 · Capital Reserve Savings Account	332,855.80
Total Checking/Savings	332,855.80
Total Current Assets	332,855.80
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	332,936.31
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	102,854.30
Net Income	21,114.33
Total Equity	332,936.31
TOTAL LIABILITIES & EQUITY	332,936.31

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

	Mar 31, 24
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	136,727.49
106.002 · Building Land Fund	57,161.71
106.003 · Fire Police Fund	1,753.31
106.004 · Equipment Fund	19.39
106.000 · Fire CR Savings Account - Other	4,079.72
Total 106.000 · Fire CR Savings Account	199,741.62
Total Checking/Savings	199,741.62
Total Current Assets	199,741.62
TOTAL ASSETS	199,741.62
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	207,207.17
Net Income	-242,063.18
Total Equity	199,741.62
TOTAL LIABILITIES & EQUITY	199,741.62

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	715,003.67
Total Checking/Savings	<u>715,003.67</u>
Total Current Assets	<u>715,003.67</u>
TOTAL ASSETS	<u>715,003.67</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	708,378.38
Net Income	6,625.29
Total Equity	<u>715,003.67</u>
TOTAL LIABILITIES & EQUITY	<u>715,003.67</u>

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	117,864.84
Total Checking/Savings	<u>117,864.84</u>
Total Current Assets	<u>117,864.84</u>
TOTAL ASSETS	<u>117,864.84</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	117,465.71
Net Income	399.13
Total Equity	<u>117,864.84</u>
TOTAL LIABILITIES & EQUITY	<u>117,864.84</u>

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	170,967.42
Total Checking/Savings	<u>170,967.42</u>
Total Current Assets	<u>170,967.42</u>
TOTAL ASSETS	<u>170,967.42</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	136,308.38
Net Income	34,659.04
Total Equity	<u>170,967.42</u>
TOTAL LIABILITIES & EQUITY	<u>170,967.42</u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	373,711.96
Total Checking/Savings	<u>373,711.96</u>
Total Current Assets	<u>373,711.96</u>
TOTAL ASSETS	<u>373,711.96</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-27,862.02
Net Income	<u>292,154.45</u>
Total Equity	<u>373,711.96</u>
TOTAL LIABILITIES & EQUITY	<u>373,711.96</u>

LNT Traffic Impact Account
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	1,393,068.51
109.000 Certificate of Deposit	535,066.73
Total Checking/Savings	<u>1,928,135.24</u>
Total Current Assets	<u>1,928,135.24</u>
TOTAL ASSETS	<u><u>1,928,135.24</u></u>
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	701,139.03
Total Checking/Savings	<u>701,139.03</u>
Total Current Assets	<u>701,139.03</u>
TOTAL ASSETS	<u>701,139.03</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	697,419.11
Net Income	3,719.92
Total Equity	<u>701,139.03</u>
TOTAL LIABILITIES & EQUITY	<u>701,139.03</u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	14,505.22
Total Checking/Savings	<u>14,505.22</u>
Total Current Assets	<u>14,505.22</u>
TOTAL ASSETS	<u>14,505.22</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	11,900.88
Net Income	<u>2,604.34</u>
Total Equity	<u>14,505.22</u>
TOTAL LIABILITIES & EQUITY	<u>14,505.22</u>

Lower Nazareth Township Sewer Department
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	531,089.67
Total Checking/Savings	<u>531,089.67</u>
Total Current Assets	<u>531,089.67</u>
TOTAL ASSETS	<u>531,089.67</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	514,762.71
Net Income	16,326.96
Total Equity	<u>531,089.67</u>
TOTAL LIABILITIES & EQUITY	<u>531,089.67</u>

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

	Mar 31, 24
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	351,705.32
101.200 · Master Escrow Sub Accounts	381,403.99
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	733,109.91
Total Current Assets	733,109.91
TOTAL ASSETS	733,109.91
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	(282,716.01)
Net Income	169,424.70
Total Equity	730,779.40
TOTAL LIABILITIES & EQUITY	733,109.91

Lower Nazareth Township
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	158,604.88
101.000 · Development & Inspections - Other	<u>21,367.94</u>
Total 101.000 · Development & Inspections	<u>179,972.82</u>
Total Checking/Savings	<u>179,972.82</u>
Total Current Assets	<u>179,972.82</u>
TOTAL ASSETS	<u>179,972.82</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	57,776.36
Net Income	<u>61,482.93</u>
Total Equity	<u>179,972.82</u>
TOTAL LIABILITIES & EQUITY	<u>179,972.82</u>