



Lower Nazareth Township
Financial Report
June 2024

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jun-24

General Fund - 01	\$ 1,869,212
Special Revenue Fund - Host Fee - 05	\$ 165,532
Palmer Sewer Fund - 08	\$ 180,991
Nazareth Sewer Fund - 09	\$ 71,488
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 12,939
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 2,866,628
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 2,879,567
Capital Reserve - Sewer/Signals Fund - 18	\$ 295,836
Fiscal Stability Fund - 95 - CASH	\$ 123,203
Fiscal Stability Fund - 95 - CD	\$ 271,717
Fiscal Stability Fund - 95 - TOTAL	\$ 394,921
Capital Reserve - Municipal - 30	\$ 384,129
Capital Reserve - Fire Fund - 31	\$ 323,353
Highway Reconstruction/Rehabilitation -	\$ 897,750
Capital Reserve - Equipment Replacement -	\$ 118,967
Refuse/Recycling Collection - 33	\$ 162,821
State Liquid Fuels Fund - 35	\$ 354,144
Traffic Impact - 091 - CASH	\$ 1,015,703
Traffic Impact - 091 - CD	\$ 535,067
Traffic Impact - 091 - TOTAL	\$ 1,550,769
LNT American Rescue Plan Funds	\$ 706,794
LNT Community Events	\$ 13,301
Total Township Funds...	\$10,369,576
Lower Nazareth Township Sewer Department	\$ 545,108
Master Escrow Account	\$ 600,297
Development & Inspection Account	\$ 133,645
Total Escrow Accounts...	\$1,279,050

07/16/24

Lower Nazareth Township
General Fund Balance Sheet

As of June 30, 2024

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	1,093,235.97
105.100 · Payroll Account - PSBT 2023	49,138.23
106.100 · PLGIT Account	127,788.11
106.400 · Real Estate Taxes - PSBT 2023	596,549.72
110.000 · Petty Cash	250.00
	1,866,962.03
Total Checking/Savings	1,866,962.03
Total Current Assets	
	1,866,962.03
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,869,212.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-13.42
	-13.42
Total 210.000 · PAYROLL LIABILITIES	-13.42
Total Other Current Liabilities	-13.42
Total Current Liabilities	-13.42
Total Liabilities	-13.42
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	262,038.68
Net Income	835,334.29
	1,869,225.45
Total Equity	1,869,225.45
TOTAL LIABILITIES & EQUITY	1,869,212.03

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

	Jan - Jun 24	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,053,554.37	2,100,000.00	-46,445.63	97.8%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	25,807.31	25,000.00	807.31	103.2%
301.000 · REAL PROPERTY TAXES - Other	-259.75			
Total 301.000 · REAL PROPERTY TAXES	2,079,101.93	2,125,000.00	-45,898.07	97.8%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	220,166.93	200,000.00	20,166.93	110.1%
310.210 · Earned Income - Current	539,144.79	1,300,000.00	-760,855.21	41.5%
310.220 · Earned Income - Prior	566,067.85	550,000.00	16,067.85	102.9%
310.510 · Local Services Tax	243,220.09	450,000.00	-206,779.91	54.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,568,599.66	2,500,000.00	-931,400.34	62.7%
Total 300.000 · TAXES	3,647,701.59	4,625,000.00	-977,298.41	78.9%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	39,144.44	95,000.00	-55,855.56	41.2%
Total 320.000 · LICENSES & PERMITS	39,144.44	95,000.00	-55,855.56	41.2%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	11,835.21	30,000.00	-18,164.79	39.5%
331.122 · Ordinance Violations	4,358.00	5,000.00	-642.00	87.2%
Total 330.000 · FINES & FORFEITS	16,193.21	35,000.00	-18,806.79	46.3%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	28,964.80	50,000.00	-21,035.20	57.9%
341.02 · Interest on Savings	3,164.70	5,000.00	-1,835.30	63.3%
Total 341.000 · Interest Earnings	32,129.50	55,000.00	-22,870.50	58.4%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	19,338.54	70,000.00	-50,661.46	27.6%
Total 342.000 · Rents and Royalties	19,338.54	70,000.00	-50,661.46	27.6%
Total 340.000 · INTEREST, RENTS & ROYALTIES	51,468.04	125,000.00	-73,531.96	41.2%
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	0.00			
357.400 · DCNR Grant	100,000.00			

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

	Jan - Jun 24	Budget	\$ Over Budget	% of Budget
360.000 • CHARGES FOR SERVICES				
361.000 • General Government				
361.310 • Subdivision & Land Development	20,413.00	15,000.00	5,413.00	136.1%
361.330 • Zoning Hearings	17,800.00	5,000.00	12,800.00	356.0%
361.500 • Maps & Publications				
361.57 • Misc. Publications/Copying	231.50	250.00	-18.50	92.6%
Total 361.500 • Maps & Publications	<u>231.50</u>	<u>250.00</u>	<u>-18.50</u>	<u>92.6%</u>
Total 361.000 • General Government	38,444.50	20,250.00	18,194.50	189.8%
362.000 • PUBLIC SAFETY				
362.140 • Alarm Permits	10.00	100.00	-90.00	10.0%
362.410 • Building & Zoning Permits	5,749.50	20,000.00	-14,250.50	28.7%
362.440 • Sewer Permits	300.00	1,000.00	-700.00	30.0%
362.451 • Use & Occupancy Permits	150.00	750.00	-600.00	20.0%
362.452 • Moving Records	140.00	400.00	-260.00	35.0%
362.470 • Driveway Permits	500.00	2,000.00	-1,500.00	25.0%
362.480 • Grading Permits	835.00	2,000.00	-1,165.00	41.8%
362.481 • Swimming Pool Grading Permits	700.00	5,000.00	-4,300.00	14.0%
362.490 • Peddling Permit	450.00	100.00	350.00	450.0%
Total 362.000 • PUBLIC SAFETY	8,834.50	31,350.00	-22,515.50	28.2%
Total 360.000 • CHARGES FOR SERVICES	47,279.00	51,600.00	-4,321.00	91.6%
367.000 • CULTURE-RECREATION				
367.300 • Summer Park Program	17,970.00	13,000.00	4,970.00	138.2%
367.350 • Field Use Fees	1,300.00	3,000.00	-1,700.00	43.3%
Total 367.000 • CULTURE-RECREATION	19,270.00	16,000.00	3,270.00	120.4%
389.000 • MISCELLANEOUS INCOME				
395.000 • Refund of Prior Yr Expenditures	119,669.00	50.00	119,619.00	239,338.0%
49900 • Uncategorized Income	1,176.68			
	8.00			
Total Income	4,042,509.96	5,126,850.00	-1,084,340.04	78.8%
Gross Profit	4,042,509.96	5,126,850.00	-1,084,340.04	78.8%
Expense				
400.000 • GENERAL GOVERNMENT				
400.105 • Salary	7,291.55	12,500.00	-5,208.45	58.3%
400.215 • Postage	4,898.42	8,000.00	-3,101.58	61.2%
400.300 • Miscellaneous	0.00	100.00	-100.00	0.0%
400.310 • Stenographer/BOS	6,860.00	5,000.00	1,860.00	137.2%
400.320 • Telephone	1,667.17	5,000.00	-3,332.83	33.3%
400.321 • Local	1,983.78	4,500.00	-2,516.22	44.1%
400.324 • Wireless				
Total 400.320 • Telephone	3,650.95	9,500.00	-5,849.05	38.4%

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

	Jan - Jun 24	Budget	\$ Over Budget	% of Budget
400.340 · Advertising	6,887.66	11,000.00	-4,112.34	62.6%
400.342 · Public Relations Printing	6,188.00	13,000.00	-6,812.00	47.6%
400.374 · Maintenance Agreements	7,169.04	17,000.00	-9,830.96	42.2%
400.384 · Office Equipment Rental	421.98	850.00	-428.02	49.6%
400.420 · Dues & Subscriptions	2,541.89	4,000.00	-1,458.11	63.5%
400.460 · Meetings & Continuing Education	1,349.45	5,000.00	-3,650.55	27.0%
Total 400.000 · GENERAL GOVERNMENT	47,238.94	85,950.00	-38,691.06	55.0%
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	6,333.30	8,000.00	-1,666.70	79.2%
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%
403.311 · Audit	6,500.00	400.00	400.00	0.0%
403.317 · Tax Collection Committee Service	0.00	1,500.00	-1,355.28	9.6%
403.319 · Tax Refunds	144.72	1,600.00	-1,355.28	15.6%
403.350 · Insurance & Bonding	250.00	500.00	-250.00	0.0%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	15,382.97	16,550.00	-1,167.03	92.9%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	48,198.00	95,000.00	-46,802.00	50.7%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	48,198.00	96,500.00	-48,302.00	49.9%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	162,872.18	335,000.00	-172,127.82	48.6%
405.200 · Office Supplies	2,734.84	8,000.00	-5,265.16	34.2%
405.300 · Bond	1,890.00	1,500.00	390.00	126.0%
Total 405.000 · PERSONNEL SERVICES	167,497.02	344,500.00	-177,002.98	48.6%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	2,775.98	6,000.00	-3,224.02	46.3%
406.316 · Drug Testing	101.00	400.00	-299.00	25.3%
406.317 · Employee Record Checks	126.00	200.00	-74.00	63.0%
406.318 · Bank Fees	167.00	200.00	-33.00	83.5%
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	2,954.98	7,000.00	-4,045.02	42.2%
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	10.00	200.00	-190.00	5.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION - ...	6,597.58	15,800.00	-9,202.42	41.8%

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

	Jan - Jun 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	14,220.93	8,000.00	6,220.93	177.8%
407.370 · Computer Services	4,847.99	12,000.00	-7,152.01	40.4%
Total 407.000 · DATA PROCESSING	20,195.37	23,000.00	-2,804.63	87.8%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	99,711.05	135,000.00	-35,288.95	73.9%
408.319 · Special Projects	6,934.54	10,000.00	-3,065.46	69.3%
Total 408.000 · ENGINEERING SERVICES	106,645.59	145,000.00	-38,354.41	73.5%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	2,913.59	6,500.00	-3,586.41	44.8%
409.230 · Heating Fuel	10,556.14	30,000.00	-19,443.86	35.2%
409.300 · Facilities Maintenance	6,741.35	10,000.00	-3,258.65	67.4%
409.318 · Building Security Systems	647.58	7,000.00	-6,352.42	9.3%
409.360 · Public Utilities				
409.361 · Electricity	6,857.39	16,000.00	-9,142.61	42.9%
409.366 · Water	1,014.48	5,000.00	-3,985.52	20.3%
Total 409.360 · Public Utilities	7,871.87	21,000.00	-13,128.13	37.5%
409.367 · Trash Removal	728.68	3,000.00	-2,271.32	24.3%
Total 409.000 · GEN GOVT. BUILDINGS	29,459.21	77,500.00	-48,040.79	38.0%
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	1,140,677.44	1,955,500.00	-814,822.56	58.3%
Total 410.000 · PUBLIC SAFETY	1,140,677.44	1,955,500.00	-814,822.56	58.3%
411.000 · FIRE				
411.300 · Building Capital Reserve	70,308.45	100,000.00	-29,691.55	70.3%
411.500 · Contributions	41,940.61	100,000.00	-58,059.39	41.9%
411.541 · Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 · Water Hydrant Assessment	41,082.70	87,000.00	-45,917.30	47.2%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	13,614.84	50,000.00	-36,385.16	27.2%
Total 411.000 · FIRE	166,946.60	497,000.00	-330,053.40	33.6%
412.000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	2,829.37	5,000.00	-2,170.63	56.6%
412.542 · Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
Total 412.000 · AMBULANCE	2,829.37	35,000.00	-32,170.63	8.1%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	68,064.68	140,000.00	-71,935.32	48.6%
413.121 · Sewage Enforcement Officer	866.25	3,000.00	-2,133.75	28.9%
413.200 · Supplies	209.65	1,000.00	-790.35	21.0%
413.325 · Postage	152.17	1,000.00	-847.83	15.2%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	69,292.75	145,500.00	-76,207.25	47.6%

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

	Jan - Jun 24	Budget	\$ Over Budget	% of Budget
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	570.00	5,000.00	-4,430.00	11.4%
414.116 - Zoning Hearing Bd Compensation	2,200.00	2,100.00	100.00	104.8%
414.117 - Planning Commission Comp.	2,800.00	3,000.00	-200.00	93.3%
414.120 - Legal	0.00	10,000.00	-10,000.00	0.0%
414.313 - Engineer	37,148.13	25,000.00	12,148.13	148.6%
414.340 - Zoning Hearing Advertisements	2,734.92	7,000.00	-4,265.08	39.1%
Total 414.000 - PLANNING & ZONING	45,453.05	52,100.00	-6,646.95	87.2%
415.114 - EMERGENCY MANAGEMENT COORD				
419.540 - EMS Notification System Service	1,400.00	2,400.00	-1,000.00	58.3%
422.450 - Animal Control	0.00	3,000.00	-3,000.00	0.0%
426.000 - SANITATION EXPENSE	1,858.71	13,900.00	-12,041.29	13.4%
426.115 - Recycling Collection Wages	4,664.00	12,000.00	-7,336.00	38.9%
Total 426.000 - SANITATION EXPENSE	4,664.00	12,000.00	-7,336.00	38.9%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	5,811.03	10,500.00	-4,688.97	55.3%
Total 429.000 - PUBLIC WORKS - SANITATION	5,811.03	10,500.00	-4,688.97	55.3%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	328,172.58	700,000.00	-371,827.42	46.9%
430.245 - Supplies	4,855.38	10,000.00	-5,144.62	48.6%
430.300 - Facilities Maintenance	457.55	2,000.00	-1,542.45	22.9%
430.320 - Telephone	244.10	700.00	-455.90	34.9%
430.321 - Local	628.98	2,000.00	-1,371.02	31.4%
430.329 - Wireless				
Total 430.320 - Telephone	873.08	2,700.00	-1,826.92	32.3%
430.330 - Heating Fuel	10,231.74	13,000.00	-2,768.26	78.7%
430.360 - Electricity	1,693.51	3,500.00	-1,806.49	48.4%
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	3,135.64	5,000.00	-1,864.36	62.7%
430.600 - Capital Construction	60.00	5,000.00	-5,000.00	0.0%
430.740 - Equipment Purchase	0.00	4,000.00	-5,975.06	0.6%
430.750 - Misc. Shop Tools & Equipment	24.94			
Total 430.000 - HWYS., ROADS & STREETS	349,578.18	747,200.00	-397,621.82	46.8%
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	3,598.36	12,000.00	-8,401.64	30.0%
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	2,476.96	4,500.00	-2,023.04	55.0%
433.450 - Signals contracted service	1,886.00	8,000.00	-6,114.00	23.6%
Total 433.000 - TRAFFIC CONTROL DEVICES	10,801.57	29,000.00	-18,198.43	37.2%

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

	Jan - Jun 24	Budget	\$ Over Budget	% of Budget
434.00 - STREET LIGHTING				
434.360 - St. Lght. Electricity	2,135.64	4,000.00	-1,864.36	53.4%
Total 434.00 - STREET LIGHTING	2,135.64	4,000.00	-1,864.36	53.4%
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	34,850.58	50,000.00	-15,149.62	69.7%
437.233 - Equipment Motor Fuel	19,883.67	40,000.00	-20,116.33	49.7%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	55,431.28	95,000.00	-39,568.72	58.3%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	2,380.29	15,000.00	-12,619.71	15.9%
438.272 - Aggregate Supplies	0.00	5,000.00	-5,000.00	0.0%
438.273 - Pipe and Drainage Supplies	733.92	3,000.00	-2,266.08	24.5%
438.274 - Pavement Maintenance Supplies	1,594.00	5,000.00	-3,406.00	31.9%
Total 438.000 - HIGHWAY MAINT & REPAIR	4,708.21	28,000.00	-23,291.79	16.8%
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 PRJCTS	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	1,771.75	5,000.00	-3,228.25	35.4%
452.300 - Recreation Safety Insurance	5,241.01	6,000.00	-758.99	87.4%
Total 452.000 - RECREATION & CULTURE	7,012.76	20,000.00	-12,987.24	35.1%
454.000 - PARKS				
454.200 - Park supplies	3,689.89	8,000.00	-4,310.11	46.1%
454.230 - Fuel	1,904.70	5,000.00	-3,095.30	38.1%
454.370 - Park Facilities Maintenance	9,096.04	15,000.00	-5,903.96	60.6%
454.500 - Contracted Services	1,115.00	5,000.00	-3,885.00	22.3%
454.600 - Capital Construction	5,249.55			
Total 454.000 - PARKS	21,055.18	33,000.00	-11,944.82	63.8%
456.000 - LIBRARY				
456.520 - Library Contribution	44,172.48	88,400.00	-44,227.52	50.0%
Total 456.000 - LIBRARY	44,172.48	88,400.00	-44,227.52	50.0%
459.000 - TOWNSHIP EVENTS				
459.247 - Community Events	956.58	5,000.00	-4,043.42	19.1%
459.249 - Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 - TOWNSHIP EVENTS	956.58	5,500.00	-4,543.42	17.4%

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

	Jan - Jun 24	Budget	\$ Over Budget	% of Budget
480.000 • INSURANCE & EMPLOYEE BENEFITS				
481.100 • Social Security Employer Paid	35,151.75	75,000.00	-37,848.25	48.2%
481.200 • Medicare Employer Paid	8,220.97	17,000.00	-8,779.03	48.4%
481.300 • Unemployment Comp Employer Paid	0.00	4,500.00	-4,500.00	0.0%
483.197 • Non-Uniform Pension Plan Contrib	1,445.00	130,000.00	-128,555.00	1.1%
483.310 • Pension Plan Admin Fees	3,950.00	4,500.00	-550.00	87.8%
484.354 • Workers Comp Insurance	33,432.75	35,000.00	-1,567.25	95.5%
487.196 • Health Insurance	217,460.25	357,800.00	-140,339.75	60.8%
487.197 • Other Group Benefits	15,474.57	25,000.00	-9,525.43	61.9%
Total 480.000 • INSURANCE & EMPLOYEE BENEFITS	315,135.29	646,800.00	-331,664.71	48.7%
486.000 • Insurance				
486.350 • Liability Insurance	26,063.00	63,000.00	-36,937.00	41.4%
Total 486.000 • Insurance	26,063.00	63,000.00	-36,937.00	41.4%
492.000 • Interfund Operating Transfers	427,538.30			
492.100 • Transfer to LNT Account	30,000.00			
6561 • *Payroll Expenses	1,119.00			
Total Expense	3,207,175.67	5,514,850.00	-2,307,674.33	58.2%
Net Income	835,334.29	-388,000.00	1,223,334.29	-215.3%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	93,611.40
106.002 · Fire/Ambulance	42,975.51
106.003 · Recycling	9,829.65
106.000 · Host Fee Savings Account - Other	19,115.71
Total 106.000 · Host Fee Savings Account	<u>165,532.27</u>
Total Checking/Savings	<u>165,532.27</u>
Total Current Assets	<u>165,532.27</u>
TOTAL ASSETS	<u>165,532.27</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	50,169.82
Net Income	17,315.41
Total Equity	<u>165,532.27</u>
TOTAL LIABILITIES & EQUITY	<u>165,532.27</u>

LNT Palmer Sewer Fund - 08
Balance Sheet
As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	180,991.01
Total Checking/Savings	<u>180,991.01</u>
Total Current Assets	<u>180,991.01</u>
TOTAL ASSETS	<u>180,991.01</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	53,975.13
Net Income	<u>3,338.62</u>
Total Equity	<u>180,991.01</u>
TOTAL LIABILITIES & EQUITY	<u>180,991.01</u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	71,487.70
Total Checking/Savings	<u>71,487.70</u>
Total Current Assets	<u>71,487.70</u>
TOTAL ASSETS	<u><u>71,487.70</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64,958.69
Net Income	1,318.68
Total Equity	<u>71,487.70</u>
TOTAL LIABILITIES & EQUITY	<u><u>71,487.70</u></u>

LNT Open Space Fund-16
Balance Sheet
As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	9,539.99
102.100 · EIT Open Space - Restricted 23	2,866,628.13
106.000 · PLGIT Savings Account	3,398.59
Total Checking/Savings	<u>2,879,566.71</u>
Total Current Assets	<u>2,879,566.71</u>
TOTAL ASSETS	<u>2,879,566.71</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,274,907.90
Net Income	74,163.86
Total Equity	<u>2,879,566.71</u>
TOTAL LIABILITIES & EQUITY	<u>2,879,566.71</u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	295,687.20
106.000 · Swr/Signal PLUS Account	149.07
Total Checking/Savings	<u>295,836.27</u>
Total Current Assets	<u>295,836.27</u>
TOTAL ASSETS	<u>295,836.27</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-564,821.14
Net Income	8,246.20
Total Equity	<u>295,836.27</u>
TOTAL LIABILITIES & EQUITY	<u>295,836.27</u>

(95)LNT Fiscal Stability Fund
Balance Sheet
As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	123,203.37
109.001 · Certificate of Deposit-Embassy	<u>271,717.33</u>
Total Checking/Savings	<u>394,920.70</u>
Total Current Assets	<u>394,920.70</u>
TOTAL ASSETS	<u>394,920.70</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	392,648.05
Net Income	<u>2,272.65</u>
Total Equity	<u>394,920.70</u>
TOTAL LIABILITIES & EQUITY	<u>394,920.70</u>

LNT Capital Reserve - 30
Balance Sheet
As of June 30, 2024

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	116,086.64
106.003 · OFFICE EQUIPMENT	19,659.06
106.004 · SPECIAL PROJECTS	204,869.44
106.006 · POLICE EQUIPMENT (CRPD)	21,348.13
106.000 · Capital Reserve Savings Account - Other	22,085.59
Total 106.000 · Capital Reserve Savings Account	384,048.86
Total Checking/Savings	384,048.86
Total Current Assets	384,048.86
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	384,129.37
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	102,854.30
Net Income	72,307.39
Total Equity	384,129.37
TOTAL LIABILITIES & EQUITY	384,129.37

LNT Capital Reserve Fire-31

Balance Sheet

As of June 30, 2024

	<u>Jun 30, 24</u>
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	89,438.39
106.000 · Fire CR Savings Account - Other	8,022.29
Total 106.000 · Fire CR Savings Account	<u>323,353.19</u>
Total Checking/Savings	<u>323,353.19</u>
Total Current Assets	<u>323,353.19</u>
TOTAL ASSETS	<u>323,353.19</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	207,207.17
Net Income	-118,451.61
Total Equity	<u>323,353.19</u>
TOTAL LIABILITIES & EQUITY	<u>323,353.19</u>

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	<u>897,750.38</u>
Total Checking/Savings	<u>897,750.38</u>
Total Current Assets	<u>897,750.38</u>
TOTAL ASSETS	<u>897,750.38</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	<u>708,378.38</u>
Net Income	<u>189,372.00</u>
Total Equity	<u>897,750.38</u>
TOTAL LIABILITIES & EQUITY	<u>897,750.38</u>

LNT Capital Reserve - Equipment Replacement

07/16/24

Balance Sheet

Accrual Basis

As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	118,967.19
Total Checking/Savings	<u>118,967.19</u>
Total Current Assets	<u>118,967.19</u>
TOTAL ASSETS	<u>118,967.19</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	117,465.71
Net Income	<u>1,501.48</u>
Total Equity	<u>118,967.19</u>
TOTAL LIABILITIES & EQUITY	<u>118,967.19</u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	162,820.52
Total Checking/Savings	<u>162,820.52</u>
Total Current Assets	<u>162,820.52</u>
TOTAL ASSETS	<u>162,820.52</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	136,308.38
Net Income	26,512.14
Total Equity	<u>162,820.52</u>
TOTAL LIABILITIES & EQUITY	<u>162,820.52</u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	354,143.99
Total Checking/Savings	<u>354,143.99</u>
Total Current Assets	<u>354,143.99</u>
TOTAL ASSETS	<u>354,143.99</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-27,862.02
Net Income	<u>272,586.48</u>
Total Equity	<u>354,143.99</u>
TOTAL LIABILITIES & EQUITY	<u>354,143.99</u>

LNT Traffic Impact Account
Balance Sheet
As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	1,015,702.50
109.000 Certificate of Deposit	<u>535,066.73</u>
Total Checking/Savings	<u>1,550,769.23</u>
Total Current Assets	<u>1,550,769.23</u>
TOTAL ASSETS	<u><u>1,550,769.23</u></u>
LIABILITIES & EQUITY	0.00

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34-LNT AMERICAN RESCUE PLAN FUNDS

07/16/24

Balance Sheet

Accrual Basis

As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	706,794.37
Total Checking/Savings	<u>706,794.37</u>
Total Current Assets	<u>706,794.37</u>
TOTAL ASSETS	<u>706,794.37</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	697,419.11
Net income	9,375.26
Total Equity	<u>706,794.37</u>
TOTAL LIABILITIES & EQUITY	<u>706,794.37</u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	13,300.65
Total Checking/Savings	<u>13,300.65</u>
Total Current Assets	<u>13,300.65</u>
TOTAL ASSETS	<u>13,300.65</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	11,900.88
Net Income	1,399.77
Total Equity	<u>13,300.65</u>
TOTAL LIABILITIES & EQUITY	<u>13,300.65</u>

Lower Nazareth Township Sewer Department

Balance Sheet

As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	545,107.95
Total Checking/Savings	545,107.95
Total Current Assets	545,107.95
TOTAL ASSETS	545,107.95
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	514,762.71
Net Income	30,345.24
Total Equity	545,107.95
TOTAL LIABILITIES & EQUITY	545,107.95

Lower Nazareth Township Master Escrow
Balance Sheet
As of June 30, 2024

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	192,583.18
101.200 · Master Escrow Sub Accounts	407,713.18
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	600,296.96
Total Current Assets	600,296.96
TOTAL ASSETS	600,296.96
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	36,611.75
Total Equity	597,966.45
TOTAL LIABILITIES & EQUITY	600,296.96

Lower Nazareth Township
Balance Sheet
As of June 30, 2024

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	112,237.88
101.000 · Development & Inspections - Other	21,407.42
Total 101.000 · Development & Inspections	133,645.30
Total Checking/Savings	133,645.30
Total Current Assets	133,645.30
TOTAL ASSETS	133,645.30
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	57,776.36
Net Income	15,155.41
Total Equity	133,645.30
TOTAL LIABILITIES & EQUITY	133,645.30