



Lower Nazareth Township
Financial Report
May 2024

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

May-24

General Fund - 01	\$ 1,924,062
Special Revenue Fund - Host Fee - 05	\$ 164,842
Palmer Sewer Fund - 08	\$ 180,473
Nazareth Sewer Fund - 09	\$ 71,283
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 197,772
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 2,775,140
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 2,972,913
Capital Reserve - Sewer/Signals Fund - 18	\$ 294,603
Fiscal Stability Fund - 95 - CASH	\$ 122,851
Fiscal Stability Fund - 95 - CD	\$ 271,717
Fiscal Stability Fund - 95 - TOTAL	\$ 394,568
Capital Reserve - Municipal - 30	\$ 387,776
Capital Reserve - Fire Fund - 31	\$ 322,005
Highway Reconstruction/Rehabilitation -	\$ 895,182
Capital Reserve - Equipment Replacement -	\$ 118,627
Refuse/Recycling Collection - 33	\$ 162,254
State Liquid Fuels Fund - 35	\$ 352,667
Traffic Impact - 091 - CASH	\$ 1,030,213
Traffic Impact - 091 - CD	\$ 535,067
Traffic Impact - 091 - TOTAL	\$ 1,565,279
LNT American Rescue Plan Funds	\$ 704,772
LNT Community Events	\$ 13,301
Total Township Funds...	\$10,524,607
Lower Nazareth Township Sewer Department	\$ 543,573
Master Escrow Account	\$ 586,253
Development & Inspection Account	\$ 124,614
Total Escrow Accounts...	\$1,254,441

Lower Nazareth Township
General Fund Balance Sheet

As of May 31, 2024

	May 31, 24
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	1,152,506.32
105.100 · Payroll Account - PSBT 2023	49,003.87
106.100 · PLGIT Account	125,208.17
106.400 · Real Estate Taxes - PSBT 2023	594,843.21
110.000 · Petty Cash	250.00
	1,921,811.57
Total Checking/Savings	1,921,811.57
Total Current Assets	1,921,811.57
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,924,061.57
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,894.57
219 · Occup Privilege Tax Withheld	160.00
223 · Unemployment Withheld	137.12
	3,191.69
Total 210.000 · PAYROLL LIABILITIES	3,191.69
Total Other Current Liabilities	3,191.69
Total Current Liabilities	3,191.69
Total Liabilities	3,191.69
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	262,006.13
Net Income	887,011.27
	1,920,869.88
Total Equity	1,920,869.88
TOTAL LIABILITIES & EQUITY	1,924,061.57

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

	Jan - May 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	22,894.81	25,000.00	-2,105.19	91.6%
301.000 · REAL PROPERTY TAXES - Other	-259.75			
Total 301.000 · REAL PROPERTY TAXES	2,076,189.43	2,125,000.00	-48,810.57	97.7%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	212,579.06	200,000.00	12,579.06	106.3%
310.210 · Earned Income - Current	399,273.76	1,300,000.00	-900,726.24	30.7%
310.220 · Earned Income - Prior	555,067.85	550,000.00	5,067.85	100.9%
310.510 · Local Services Tax	162,246.57	450,000.00	-287,753.43	36.1%
Total 310.000 · LOCAL ENABLING ACT TAXES	1,329,167.24	2,500,000.00	-1,170,832.76	53.2%
Total 300.000 · TAXES	3,405,356.67	4,625,000.00	-1,219,643.33	73.6%
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	8,167.20	30,000.00	-21,832.80	27.2%
331.122 · Ordinance Violations	3,715.87	5,000.00	-1,284.13	74.3%
Total 330.000 · FINES & FORFEITS	11,883.07	35,000.00	-23,116.93	34.0%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	23,351.15	50,000.00	-26,648.85	46.7%
341.02 · Interest on Savings	2,632.64	5,000.00	-2,367.36	52.7%
Total 341.000 · Interest Earnings	25,983.79	55,000.00	-29,016.21	47.2%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	16,095.19	70,000.00	-53,904.81	23.0%
Total 342.000 · Rents and Royalties	16,095.19	70,000.00	-53,904.81	23.0%
Total 340.000 · INTEREST, RENTS & ROYALTIES	42,078.98	125,000.00	-82,921.02	33.7%
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 May 2024

	Jan - May 24	Budget	\$ Over Budget	% of Budget
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	18,893.00	15,000.00	3,893.00	126.0%
361.330 - Zoning Hearings	7,700.00	5,000.00	2,700.00	154.0%
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	26,818.00	20,250.00	6,568.00	132.4%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	10.00	100.00	-90.00	10.0%
362.410 - Building & Zoning Permits	5,299.50	20,000.00	-14,700.50	26.5%
362.440 - Sewer Permits	225.00	1,000.00	-775.00	22.5%
362.451 - Use & Occupancy Permits	75.00	750.00	-675.00	10.0%
362.452 - Moving Records	115.00	400.00	-285.00	28.8%
362.470 - Driveway Permits	350.00	2,000.00	-1,650.00	17.5%
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	175.00	100.00	75.00	175.0%
Total 362.000 - PUBLIC SAFETY	7,784.50	31,350.00	-23,565.50	24.8%
Total 360.000 - CHARGES FOR SERVICES	34,602.50	51,600.00	-16,997.50	67.1%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	15,000.00	13,000.00	2,000.00	115.4%
367.350 - Field Use Fees	1,500.00	3,000.00	-1,700.00	43.3%
Total 367.000 - CULTURE-RECREATION	16,300.00	16,000.00	300.00	101.9%
389.000 - MISCELLANEOUS INCOME				
395.000 - Refund of Prior Yr Expenditures	119,669.00	50.00	119,619.00	239,338.0%
499.00 - Uncategorized Income	1,176.68			
	0.00			
Total Income	3,770,811.34	5,126,850.00	-1,356,038.66	73.6%
Gross Profit	3,770,811.34	5,126,850.00	-1,356,038.66	73.6%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	6,249.90	12,500.00	-6,250.10	50.0%
400.215 - Postage	4,864.55	8,000.00	-3,135.45	60.8%
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				
400.321 - Local	1,667.17	5,000.00	-3,332.83	33.3%
400.324 - Wireless	1,652.88	4,500.00	-2,847.12	36.7%
Total 400.320 - Telephone	3,320.05	9,500.00	-6,179.95	34.9%

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

	Jan - May 24	Budget	\$ Over Budget	% of Budget
400.340 · Advertising	6,379.25	11,000.00	-4,620.75	58.0%
400.342 · Public Relations Printing	6,188.00	13,000.00	-6,812.00	47.6%
400.374 · Maintenance Agreements	3,864.66	17,000.00	-13,135.34	22.7%
400.384 · Office Equipment Rental	421.98	850.00	-428.02	49.6%
400.420 · Dues & Subscriptions	2,910.89	4,000.00	-1,089.11	72.8%
400.460 · Meetings & Continuing Education	1,349.45	5,000.00	-3,650.55	27.0%
Total 400.000 · GENERAL GOVERNMENT	42,408.73	85,950.00	-43,541.27	49.3%
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	6,148.35	8,000.00	-1,851.65	76.9%
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	-1,350.00	15.6%
403.350 · Insurance & Bonding	250.00	500.00	-500.00	0.0%
403.430 · Tax Appeals	0.00	16,550.00	-1,351.98	91.8%
Total 403.000 · TAX COLLECTION	15,198.02	16,550.00	-1,351.98	91.8%
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	137,865.78	335,000.00	-197,134.22	41.2%
405.200 · Office Supplies	2,348.51	8,000.00	-5,651.49	29.4%
405.500 · Bond	1,950.00	1,500.00	450.00	130.0%
Total 405.000 · PERSONNEL SERVICES	142,164.29	344,500.00	-202,335.71	41.3%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	2,538.08	6,000.00	-3,461.92	42.3%
406.316 · Drug Testing	101.00	400.00	-299.00	25.3%
406.317 · Employee Record Checks	100.75	200.00	-99.25	50.4%
406.318 · Bank Fees	142.00	200.00	-58.00	71.0%
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	2,791.62	7,000.00	-4,208.38	39.9%
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%
406.000 · GENERAL GOVT. ADMINISTRATION - ...	100.90	200.00	-200.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	6,136.07	15,800.00	-9,663.93	38.8%

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

	Jan - May 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	2,905.39	6,500.00	-3,594.61	44.7%
409.230 - Heating Fuel	10,556.14	30,000.00	-19,443.86	35.2%
409.300 - Facilities Maintenance	6,453.02	10,000.00	-3,546.98	64.5%
409.318 - Building Security Systems	323.79	7,000.00	-6,676.21	4.6%
409.360 - Public Utilities				
409.361 - Electricity	5,507.34	16,000.00	-10,492.66	34.4%
409.366 - Water	1,014.48	5,000.00	-3,985.52	20.3%
Total 409.360 - Public Utilities	6,521.82	21,000.00	-14,478.18	31.1%
409.367 - Trash Removal	640.68	3,000.00	-2,359.32	21.4%
Total 409.000 - GEN GOVT. BUILDINGS	27,400.84	77,500.00	-50,099.16	35.4%
410.000 - PUBLIC SAFETY				
410.500 - Police Services Contract	977,723.52	1,955,500.00	-977,776.48	50.0%
Total 410.000 - PUBLIC SAFETY	977,723.52	1,955,500.00	-977,776.48	50.0%
411.000 - FIRE				
411.300 - Building Capital Reserve	70,308.45	100,000.00	-29,691.55	70.3%
411.500 - Contributions	33,042.32	100,000.00	-66,957.68	33.0%
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	158,048.31	497,000.00	-338,951.69	31.8%
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	57,704.78	140,000.00	-82,295.22	41.2%
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	128.20	1,000.00	-871.80	12.8%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	58,908.88	145,500.00	-86,591.12	40.5%

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

	Jan - May 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.	2,300.00	3,000.00	-700.00	76.7%
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	44,953.05	52,100.00	-7,146.95	86.3%
415.114 - EMERGENCY MANAGEMENT COORD	1,200.00	2,400.00	-1,200.00	50.0%
419.540 - EMS Notification System Service	0.00	3,000.00	-3,000.00	0.0%
422.450 - Animal Control	1,531.14	13,900.00	-12,368.86	11.0%
426.000 - SANITATION EXPENSE				
426.115 - Recycling Collection Wages	3,683.50	12,000.00	-8,316.50	30.7%
Total 426.000 - SANITATION EXPENSE	3,683.50	12,000.00	-8,316.50	30.7%
429.000 - PUBLIC WORKS - SANITATION				
429.364 - Sanitary Sewer Expenses	5,150.32	10,500.00	-5,349.68	49.1%
Total 429.000 - PUBLIC WORKS - SANITATION	5,150.32	10,500.00	-5,349.68	49.1%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	278,661.07	700,000.00	-421,338.93	39.8%
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				
430.321 - Local	244.10	700.00	-455.90	34.9%
430.329 - Wireless	524.06	2,000.00	-1,475.94	26.2%
Total 430.320 - Telephone	768.16	2,700.00	-1,931.84	28.5%
430.330 - Heating Fuel	10,231.74	13,000.00	-2,768.26	78.7%
430.360 - Electricity	1,471.53	3,500.00	-2,028.47	42.0%
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	2,913.82	5,000.00	-2,086.18	58.3%
430.600 - Capital Construction	60.00	5,000.00	-4,940.00	0.0%
430.740 - Equipment Purchase	0.00	4,000.00	-3,975.06	0.6%
430.750 - Misc. Shop Tools & Equipment	24.94			
Total 430.000 - HWYS., ROADS & STREETS	299,517.95	747,200.00	-447,682.05	40.1%
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	3,476.69	12,000.00	-8,523.31	29.0%
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	2,071.20	4,500.00	-2,428.80	46.0%
433.450 - Signals contracted service	1,886.00	8,000.00	-6,114.00	23.6%
Total 433.000 - TRAFFIC CONTROL DEVICES	10,274.14	29,000.00	-18,725.86	35.4%

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

	Jan - May 24	Budget	\$ Over Budget	% of Budget
434.00 - STREET LIGHTING				
434.360 - St. Lght. Electricity	1,778.74	4,000.00	-2,221.26	44.5%
Total 434.00 - STREET LIGHTING	1,778.74	4,000.00	-2,221.26	44.5%
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	34,544.76	50,000.00	-15,455.24	69.1%
437.233 - Equipment Motor Fuel	19,883.67	40,000.00	-20,116.33	49.7%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	55,125.66	95,000.00	-39,874.34	58.0%
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	1,321.75	5,000.00	-3,678.25	26.4%
452.300 - Recreation Safety Insurance	4,267.05	6,000.00	-1,732.95	71.1%
Total 452.000 - RECREATION & CULTURE	5,588.80	20,000.00	-14,411.20	27.9%
454.000 - PARKS				
454.200 - Park supplies	3,551.00	8,000.00	-4,449.00	44.4%
454.230 - Fuel	1,904.70	5,000.00	-3,095.30	38.1%
454.370 - Park Facilities Maintenance	8,948.06	15,000.00	-6,051.94	59.7%
454.500 - Contracted Services	1,000.00	5,000.00	-4,000.00	20.0%
454.600 - Capital Construction	4,983.65			
Total 454.000 - PARKS	20,387.41	33,000.00	-12,612.59	61.8%
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	727.80	5,000.00	-4,272.20	14.6%
459.249 - Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 - TOWNSHIP EVENTS	727.80	5,500.00	-4,772.20	13.2%

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

	Jan - May 24	Budget	\$ Over Budget	% of Budget
480.000 • INSURANCE & EMPLOYEE BENEFITS				
481.100 • Social Security Employer Paid	29,888.10	73,000.00	-43,111.90	40.9%
481.200 • Medicare Employer Paid	6,989.94	17,000.00	-10,010.06	41.1%
481.300 • Unemployment Comp Employer Paid	0.00	4,500.00	-4,500.00	0.0%
483.197 • Non-Uniform Pension Plan Contrib	1,226.44	130,000.00	-128,773.56	0.9%
483.310 • Pension Plan Admin Fees	3,950.00	4,500.00	-550.00	87.8%
484.354 • Workers Comp Insurance	26,181.50	35,000.00	-8,818.50	74.8%
487.196 • Health Insurance	186,551.39	357,800.00	-171,248.61	52.1%
487.197 • Other Group Benefits	14,215.64	25,000.00	-10,784.36	56.9%
Total 480.000 • INSURANCE & EMPLOYEE BENEFIT...	269,003.01	646,800.00	-377,796.99	41.6%
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	427,538.30			
492.100 • Transfer to LNT Account	30,000.00			
6561 • *Payroll Expenses	945.00			
Total Expense	2,883,800.07	5,514,850.00	-2,631,049.93	52.3%
Net Income	887,011.27	-388,000.00	1,275,011.27	-228.6%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of May 31, 2024

	May 31, 24
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	18,425.39
Total 106.000 · Host Fee Savings Account	164,841.95
Total Checking/Savings	164,841.95
Total Current Assets	164,841.95
TOTAL ASSETS	164,841.95
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	50,169.82
Net Income	16,625.09
Total Equity	164,841.95
TOTAL LIABILITIES & EQUITY	164,841.95

LNT Palmer Sewer Fund - 08

Balance Sheet

As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	180,473.25
Total Checking/Savings	<u>180,473.25</u>
Total Current Assets	<u>180,473.25</u>
TOTAL ASSETS	<u>180,473.25</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	53,975.13
Net Income	2,820.86
Total Equity	<u>180,473.25</u>
TOTAL LIABILITIES & EQUITY	<u>180,473.25</u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	71,283.20
Total Checking/Savings	<u>71,283.20</u>
Total Current Assets	<u>71,283.20</u>
TOTAL ASSETS	<u>71,283.20</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64,958.69
Net Income	<u>1,114.18</u>
Total Equity	<u>71,283.20</u>
TOTAL LIABILITIES & EQUITY	<u>71,283.20</u>

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

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	184,422.81
102.100 · EIT Open Space - Restricted 23	2,775,140.38
106.000 · PLGIT Savings Account	13,349.67
Total Checking/Savings	<u>2,972,912.86</u>
Total Current Assets	<u>2,972,912.86</u>
TOTAL ASSETS	<u>2,972,912.86</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,274,907.90
Net Income	167,510.01
Total Equity	<u>2,972,912.86</u>
TOTAL LIABILITIES & EQUITY	<u>2,972,912.86</u>

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

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	294,454.10
106.000 · Swr/Signal PLUS Account	148.43
Total Checking/Savings	<u>294,602.53</u>
Total Current Assets	<u>294,602.53</u>
TOTAL ASSETS	<u><u>294,602.53</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-564,821.14
Net Income	7,012.46
Total Equity	<u>294,602.53</u>
TOTAL LIABILITIES & EQUITY	<u><u>294,602.53</u></u>

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(95)LNT Fiscal Stability Fund

07/03/24

Balance Sheet

Accrual Basis

As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	122,850.93
109.001 · Certificate of Deposit-Embassy	271,717.33
Total Checking/Savings	<u>394,568.26</u>
Total Current Assets	<u>394,568.26</u>
TOTAL ASSETS	<u>394,568.26</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	392,648.05
Net Income	1,920.21
Total Equity	<u>394,568.26</u>
TOTAL LIABILITIES & EQUITY	<u>394,568.26</u>

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

	May 31, 24
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	121,342.64
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	20,476.68
Total 106.000 · Capital Reserve Savings Account	387,695.95
Total Checking/Savings	387,695.95
Total Current Assets	387,695.95
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	387,776.46
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	102,854.30
Net Income	75,954.48
Total Equity	387,776.46
TOTAL LIABILITIES & EQUITY	387,776.46

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

	<u>May 31, 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	6,673.81
Total 106.000 · Fire CR Savings Account	<u>322,004.71</u>
Total Checking/Savings	<u>322,004.71</u>
Total Current Assets	<u>322,004.71</u>
TOTAL ASSETS	<u>322,004.71</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	207,207.17
Net Income	-119,800.09
Total Equity	<u>322,004.71</u>
TOTAL LIABILITIES & EQUITY	<u>322,004.71</u>

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	895,182.24
Total Checking/Savings	<u>895,182.24</u>
Total Current Assets	<u>895,182.24</u>
TOTAL ASSETS	<u><u>895,182.24</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	708,378.38
Net Income	186,803.86
Total Equity	<u>895,182.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>895,182.24</u></u>

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	118,626.87
Total Checking/Savings	<u>118,626.87</u>
Total Current Assets	<u>118,626.87</u>
TOTAL ASSETS	<u>118,626.87</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	117,465.71
Net Income	1,161.16
Total Equity	<u>118,626.87</u>
TOTAL LIABILITIES & EQUITY	<u>118,626.87</u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	162,254.32
Total Checking/Savings	<u>162,254.32</u>
Total Current Assets	<u>162,254.32</u>
TOTAL ASSETS	<u>162,254.32</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	136,308.38
Net Income	25,946.94
Total Equity	<u>162,254.32</u>
TOTAL LIABILITIES & EQUITY	<u>162,254.32</u>

LNT Liquid Fuels Fund-35

Balance Sheet

As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	352,667.13
Total Checking/Savings	<u>352,667.13</u>
Total Current Assets	<u>352,667.13</u>
TOTAL ASSETS	<u>352,667.13</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-27,862.02
Net Income	271,109.62
Total Equity	<u>352,667.13</u>
TOTAL LIABILITIES & EQUITY	<u>352,667.13</u>

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07/03/24

Accrual Basis

LNT Traffic Impact Account

Balance Sheet

As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	1,030,212.54
109.000 Certificate of Deposit	<u>535,066.73</u>
Total Checking/Savings	<u>1,565,279.27</u>
Total Current Assets	<u>1,565,279.27</u>
TOTAL ASSETS	<u>1,565,279.27</u>
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	704,772.11
Total Checking/Savings	<u>704,772.11</u>
Total Current Assets	<u>704,772.11</u>
TOTAL ASSETS	<u><u>704,772.11</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	697,419.11
Net Income	7,353.00
Total Equity	<u>704,772.11</u>
TOTAL LIABILITIES & EQUITY	<u><u>704,772.11</u></u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

07/03/24

Balance Sheet

Accrual Basis

As of May 31, 2024

	<u>May 31, 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	<u>1,399.77</u>
Total Equity	<u>13,300.65</u>
TOTAL LIABILITIES & EQUITY	<u>13,300.65</u>

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Lower Nazareth Township Sewer Department

07/03/24

Balance Sheet

Accrual Basis

As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	543,573.46
Total Checking/Savings	<u>543,573.46</u>
Total Current Assets	<u>543,573.46</u>
TOTAL ASSETS	<u>543,573.46</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	514,762.71
Net Income	28,810.75
Total Equity	<u>543,573.46</u>
TOTAL LIABILITIES & EQUITY	<u>543,573.46</u>

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

	May 31, 24
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	179,243.25
101.200 · Master Escrow Sub Accounts	407,009.62
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	586,253.47
Total Current Assets	586,253.47
TOTAL ASSETS	586,253.47
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	22,568.26
Total Equity	583,922.96
TOTAL LIABILITIES & EQUITY	586,253.47

Lower Nazareth Township
Balance Sheet
As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	103,246.38
101.000 · Development & Inspections - Other	21,367.94
Total 101.000 · Development & Inspections	<u>124,614.32</u>
Total Checking/Savings	<u>124,614.32</u>
Total Current Assets	<u>124,614.32</u>
TOTAL ASSETS	<u>124,614.32</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	57,776.36
Net Income	6,124.43
Total Equity	<u>124,614.32</u>
TOTAL LIABILITIES & EQUITY	<u>124,614.32</u>