



Lower Nazareth Township
Financial Report
July 2024

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jul-24

General Fund - 01	\$	1,634,078
Special Revenue Fund - Host Fee - 05	\$	173,171
Palmer Sewer Fund - 08	\$	181,566
Nazareth Sewer Fund - 09	\$	75,868
Capital Reserve		
Open Space Recreation Fund - 16 - CASH	\$	12,976
Capital Reserve		
Open Space Restricted Fund - 16 - EIT	\$	2,924,563
Capital Reserve		
Open Space Recreation Fund - 16 - CD	\$	-
Capital Reserve - Open Space Fund - 16 - TOTAL	\$	2,937,539
Capital Reserve - Sewer/Signals Fund - 18	\$	297,114
Fiscal Stability Fund - 95 - CASH	\$	123,595
Fiscal Stability Fund - 95 - CD	\$	271,717
Fiscal Stability Fund - 95 - TOTAL	\$	395,312
Capital Reserve - Municipal - 30	\$	374,423
Capital Reserve - Fire Fund - 31	\$	324,750
Highway Reconstruction/Rehabilitation -	\$	807,538
Capital Reserve - Equipment Replacement -	\$	95,482
Refuse/Recycling Collection - 33	\$	156,241
State Liquid Fuels Fund - 35	\$	355,674
Traffic Impact - 091 - CASH	\$	918,785
Traffic Impact - 091 - CD	\$	535,067
Traffic Impact - 091 - TOTAL	\$	1,453,852
LNT American Rescue Plan Funds	\$	707,385
LNT Community Events	\$	13,087
<i>Total Township Funds...</i>		<u>\$9,983,080</u>
Lower Nazareth Township Sewer Department	\$	541,826
Master Escrow Account	\$	609,780
Development & Inspection Account	\$	129,270
<i>Total Escrow Accounts...</i>		<u>\$1,280,877</u>

08/13/24

**Lower Nazareth Township
General Fund Balance Sheet**

As of July 31, 2024

	Jul 31, 24
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	1,278,545.07
105.100 · Payroll Account - PSBT 2023	49,314.53
106.100 · PLGIT Account	128,340.24
106.400 · Real Estate Taxes - PSBT 2023	175,378.56
110.000 · Petty Cash	250.00
Total Checking/Savings	1,631,828.40
Total Current Assets	1,631,828.40
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,634,078.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,247.33
219 · Occup Privilege Tax Withheld	64.00
223 · Unemployment Withheld	51.87
Total 210.000 · PAYROLL LIABILITIES	1,363.20
Total Other Current Liabilities	1,363.20
Total Current Liabilities	1,363.20
Total Liabilities	1,363.20
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	262,038.68
Net Income	598,824.04
Total Equity	1,632,715.20
TOTAL LIABILITIES & EQUITY	1,634,078.40

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

	Jan - Jul 24	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	2,130,967.69	2,100,000.00	30,967.69	101.5%
301.200 - Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 - Real Estate - Delinquent	31,729.11	25,000.00	6,729.11	126.9%
301.000 - REAL PROPERTY TAXES - Other	-259.75			
Total 301.000 - REAL PROPERTY TAXES	2,162,437.05	2,125,000.00	37,437.05	101.8%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	256,017.78	200,000.00	56,017.78	128.0%
310.210 - Earned Income - Current	624,465.52	1,300,000.00	-675,534.48	48.0%
310.220 - Earned Income - Prior	607,767.85	550,000.00	57,767.85	110.5%
310.510 - Local Services Tax	243,664.09	450,000.00	-206,335.91	54.1%
Total 310.000 - LOCAL ENABLING ACT TAXES	1,731,915.24	2,500,000.00	-768,084.76	69.3%
Total 300.000 - TAXES	3,894,352.29	4,625,000.00	-730,647.71	84.2%
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	13,940.90	30,000.00	-16,059.10	46.5%
331.122 - Ordinance Violations	6,198.03	5,000.00	1,198.03	124.0%
Total 330.000 - FINES & FORFEITS	20,138.93	35,000.00	-14,861.07	57.5%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	34,542.00	50,000.00	-15,458.00	69.1%
341.02 - Interest on Savings	3,716.83	5,000.00	-1,283.17	74.3%
Total 341.000 - Interest Earnings	38,258.83	55,000.00	-16,741.17	69.6%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	22,581.89	70,000.00	-47,418.11	32.3%
Total 342.000 - Rents and Royalties	22,581.89	70,000.00	-47,418.11	32.3%
Total 340.000 - INTEREST, RENTS & ROYALTIES	60,840.72	125,000.00	-64,159.28	48.7%
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 July 2024

	Jan - Jul 24	Budget	\$ Over Budget	% of Budget
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	22,556.00	15,000.00	7,556.00	150.4%
361.330 - Zoning Hearings	17,800.00	5,000.00	12,800.00	356.0%
361.500 - Maps & Publications				
361.57 - Misc. Publications/Copying	342.25	250.00	92.25	136.9%
Total 361.500 - Maps & Publications	<u>342.25</u>	<u>250.00</u>	<u>92.25</u>	<u>136.9%</u>
Total 361.000 - General Government	<u>40,698.25</u>	<u>20,250.00</u>	<u>20,448.25</u>	<u>201.0%</u>
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	10.00	100.00	-90.00	10.0%
362.410 - Building & Zoning Permits	7,099.50	20,000.00	-12,900.50	35.5%
362.440 - Sewer Permits	300.00	1,000.00	-700.00	30.0%
362.451 - Use & Occupancy Permits	225.00	750.00	-525.00	30.0%
362.452 - Moving Records	200.00	400.00	-200.00	50.0%
362.470 - Driveway Permits	700.00	2,000.00	-1,300.00	35.0%
362.480 - Grading Permits	835.00	2,000.00	-1,165.00	41.8%
362.481 - Swimming Pool Grading Permits	1,400.00	5,000.00	-3,600.00	28.0%
362.490 - Peddling Permit	485.00	100.00	385.00	485.0%
Total 362.000 - PUBLIC SAFETY	<u>11,254.50</u>	<u>31,350.00</u>	<u>-20,095.50</u>	<u>35.9%</u>
Total 360.000 - CHARGES FOR SERVICES	<u>51,952.75</u>	<u>51,600.00</u>	<u>352.75</u>	<u>100.7%</u>
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	18,830.00	13,000.00	5,830.00	144.8%
367.350 - Field Use Fees	2,800.00	3,000.00	-200.00	93.3%
Total 367.000 - CULTURE-RECREATION	<u>21,630.00</u>	<u>16,000.00</u>	<u>5,630.00</u>	<u>135.2%</u>
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	<u>4,309,512.81</u>	<u>5,126,850.00</u>	<u>-817,337.19</u>	<u>84.1%</u>
Gross Profit	<u>4,309,512.81</u>	<u>5,126,850.00</u>	<u>-817,337.19</u>	<u>84.1%</u>
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	8,333.20	12,500.00	-4,166.80	66.7%
400.215 - Postage	4,968.77	8,000.00	-3,031.23	62.1%
400.300 - Miscellaneous	0.00	100.00	-100.00	0.0%
400.310 - Stenographer/BOS	7,035.00	5,000.00	2,035.00	140.7%
400.320 - Telephone				
400.321 - Local	2,323.47	5,000.00	-2,676.53	46.5%
400.324 - Wireless	2,314.68	4,500.00	-2,185.32	51.4%
Total 400.320 - Telephone	<u>4,638.15</u>	<u>9,500.00</u>	<u>-4,861.85</u>	<u>48.8%</u>

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

	Jan - Jul 24	Budget	\$ Over Budget	% of Budget
400.340 · Advertising	8,668.55	11,000.00	-2,331.45	78.8%
400.342 · Public Relations Printing	6,188.00	13,000.00	-6,812.00	47.6%
400.374 · Maintenance Agreements	13,444.95	17,000.00	-3,555.05	79.1%
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	1,844.45	5,000.00	-3,155.55	36.9%
Total 400.000 · GENERAL GOVERNMENT	58,084.94	85,950.00	-27,865.06	67.6%
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	13,000.00	400.00	400.00	0.0%
403.317 · Tax Collection Committee Service	0.00	1,500.00	-1,327.28	11.5%
403.319 · Tax Refunds	172.72	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			
Total 403.000 · TAX COLLECTION	21,910.97	16,550.00	5,360.97	132.4%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	74,522.25	95,000.00	-20,477.75	78.4%
404.314 · Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 · SOLICITOR/LEGAL	74,522.25	96,500.00	-21,977.75	77.2%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	187,878.58	335,000.00	-147,121.42	56.1%
405.200 · Office Supplies	3,563.59	8,000.00	-4,436.41	44.5%
405.300 · Bond	1,830.00	1,500.00	330.00	122.0%
Total 405.000 · PERSONNEL SERVICES	193,272.17	344,500.00	-151,227.83	56.1%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	3,073.64	6,000.00	-2,926.36	51.2%
406.316 · Drug Testing	101.00	400.00	-299.00	25.3%
406.317 · Employee Record Checks	173.25	200.00	-26.75	86.6%
406.318 · Bank Fees	192.00	200.00	-8.00	96.0%
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	3,914.92	7,000.00	-3,085.08	55.9%
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	10.00	200.00	-190.00	5.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION - ...	7,927.43	15,800.00	-7,872.57	50.2%

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

	Jan - Jul 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	14,611.66	8,000.00	6,611.66	182.6%
407.370 • Computer Services	5,992.99	12,000.00	-6,007.01	49.9%
Total 407.000 • DATA PROCESSING	21,731.10	23,000.00	-1,268.90	94.5%
408.000 • ENGINEERING SERVICES				
408.310 • Engineering Services - Gen Con	160,650.05	135,000.00	25,650.05	119.0%
408.319 • Special Projects	6,934.54	10,000.00	-3,065.46	69.3%
Total 408.000 • ENGINEERING SERVICES	167,584.59	145,000.00	22,584.59	115.6%
409.000 • GEN GOVT. BUILDINGS				
409.200 • Supplies	4,141.07	6,500.00	-2,358.93	63.7%
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	8,393.36	16,000.00	-7,606.64	52.5%
409.366 • Water	1,632.87	5,000.00	-3,367.13	32.7%
Total 409.360 • Public Utilities	10,026.23	21,000.00	-10,973.77	47.7%
409.367 • Trash Removal	1,232.04	3,000.00	-1,767.96	41.1%
Total 409.000 • GEN GOVT. BUILDINGS	33,344.41	77,500.00	-44,155.59	43.0%
410.000 • PUBLIC SAFETY				
410.500 • Police Services Contract	1,303,631.36	1,955,500.00	-651,868.64	66.7%
Total 410.000 • PUBLIC SAFETY	1,303,631.36	1,955,500.00	-651,868.64	66.7%
411.000 • FIRE				
411.300 • Building Capital Reserve	72,331.99	100,000.00	-27,668.01	72.3%
411.500 • Contributions	48,727.64	100,000.00	-51,272.36	48.7%
411.541 • Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 • Water Hydrant Assessment	61,545.78	87,000.00	-25,454.22	70.7%
411.700 • Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 • Equipment Purchase	18,153.12	50,000.00	-31,846.88	36.3%
Total 411.000 • FIRE	200,758.53	497,000.00	-296,241.47	40.4%
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	78,242.35	140,000.00	-61,757.65	55.9%
413.121 • Sewage Enforcement Officer	866.25	3,000.00	-2,133.75	28.9%
413.200 • Supplies	337.51	1,000.00	-662.49	33.8%
413.325 • Postage	442.26	1,000.00	-557.74	44.2%
413.400 • Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 • CODE ENFORCEMENT	79,888.37	145,500.00	-65,611.63	54.9%

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

	Jan - Jul 24	Budget	\$ Over Budget	% of Budget
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	745.00	5,000.00	-4,255.00	14.9%
414.116 · Zoning Hearing Bd Compensation	2,500.00	2,100.00	400.00	119.0%
414.117 · Planning Commission Comp.	3,200.00	3,000.00	200.00	106.7%
414.120 · Legal	0.00	10,000.00	-10,000.00	0.0%
414.313 · Engineer	40,824.13	25,000.00	15,824.13	163.3%
414.340 · Zoning Hearing Advertisements	3,202.38	7,000.00	-3,797.62	45.7%
Total 414.000 · PLANNING & ZONING	50,471.51	52,100.00	-1,628.49	96.9%
415.114 · EMERGENCY MANAGEMENT COORD				
415.540 · EMS Notification System Service	1,600.00	2,400.00	-800.00	66.7%
422.450 · Animal Control	0.00	3,000.00	-3,000.00	0.0%
426.000 · SANITATION EXPENSE	2,897.62	13,900.00	-11,002.38	20.8%
426.115 · Recycling Collection Wages	5,644.50	12,000.00	-6,355.50	47.0%
Total 426.000 · SANITATION EXPENSE	5,644.50	12,000.00	-6,355.50	47.0%
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	379,627.68	700,000.00	-320,372.32	54.2%
430.245 · Supplies	6,674.79	10,000.00	-3,325.21	66.7%
430.300 · Facilities Maintenance	457.55	2,000.00	-1,542.45	22.9%
430.320 · Telephone				
430.321 · Local	342.46	700.00	-357.54	48.9%
430.329 · Wireless	733.93	2,000.00	-1,266.07	36.7%
Total 430.320 · Telephone	1,076.39	2,700.00	-1,623.61	39.9%
430.330 · Heating Fuel	10,231.74	13,000.00	-2,768.26	78.7%
430.360 · Electricity	1,896.10	3,500.00	-1,603.90	54.2%
430.384 · Equip/Machinery Rental	297.00	1,000.00	-703.00	29.7%
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	-3,975.06	0.6%
430.750 · Misc. Shop Tools & Equipment	24.94			
Total 430.000 · HWYS., ROADS & STREETS	403,555.59	747,200.00	-343,644.41	54.0%
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	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	2,850.75	4,500.00	-1,649.25	63.4%
433.450 · Signals contracted service	1,886.00	8,000.00	-6,114.00	23.6%
Total 433.000 · TRAFFIC CONTROL DEVICES	11,175.36	29,000.00	-17,824.64	38.5%

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

	Jan - Jul 24	Budget	\$ Over Budget	% of Budget
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	2,473.48	4,000.00	-1,526.52	61.8%
Total 434.00 · STREET LIGHTING	2,473.48	4,000.00	-1,526.52	61.8%
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	38,046.33	50,000.00	-11,953.67	76.1%
437.233 · Equipment Motor Fuel	27,172.51	40,000.00	-12,827.49	67.9%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	65,916.07	95,000.00	-29,083.93	69.4%
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	1,106.04	3,000.00	-1,893.96	36.9%
438.274 · Pavement Maintenance Supplies	1,594.00	5,000.00	-3,406.00	31.9%
Total 438.000 · HIGHWAY MAINT & REPAIR	5,080.33	28,000.00	-22,919.67	18.1%
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	7,096.15	9,000.00	-1,903.85	78.8%
452.249 · Recreation Programs	3,952.77	5,000.00	-1,047.23	79.1%
452.300 · Recreation Safety Insurance	5,804.06	6,000.00	-195.94	96.7%
Total 452.000 · RECREATION & CULTURE	16,852.98	20,000.00	-3,147.02	84.3%
454.000 · PARKS				
454.200 · Park supplies	16,775.72	8,000.00	8,775.72	209.7%
454.230 · Fuel	1,904.70	5,000.00	-3,095.30	38.1%
454.370 · Park Facilities Maintenance	11,564.68	15,000.00	-3,435.32	77.1%
454.500 · Contracted Services	1,860.00	5,000.00	-3,140.00	37.2%
454.600 · Capital Construction	5,249.55			
Total 454.000 · PARKS	37,354.65	33,000.00	4,354.65	113.2%
456.000 · LIBRARY				
456.520 · Library Contribution	58,896.64	88,400.00	-29,503.36	66.6%
Total 456.000 · LIBRARY	58,896.64	88,400.00	-29,503.36	66.6%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	2,283.16	5,000.00	-2,716.84	45.7%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	2,283.16	5,500.00	-3,216.84	41.5%

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

	Jan - Jul 24	Budget	\$ Over Budget	% of Budget
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	41,000.34	73,000.00	-31,999.66	56.2%
481.200 - Medicare Employer Paid	9,588.81	17,000.00	-7,411.19	56.4%
481.300 - Unemployment Comp Employer Paid	0.00	4,500.00	-4,500.00	0.0%
483.197 - Non-Uniform Pension Plan Contrib	1,663.56	130,000.00	-128,336.44	1.3%
483.310 - Pension Plan Admin Fees	3,950.00	4,500.00	-550.00	87.8%
484.354 - Workers Comp Insurance	35,446.75	35,000.00	446.75	101.3%
487.196 - Health Insurance	248,465.71	357,800.00	-109,334.29	69.4%
487.197 - Other Group Benefits	18,619.32	25,000.00	-6,380.68	74.5%
Total 480.000 - INSURANCE & EMPLOYEE BENEFITS	358,734.49	646,800.00	-288,065.51	55.5%
486.000 - Insurance				
486.350 - Liability Insurance	26,268.00	63,000.00	-36,732.00	41.7%
Total 486.000 - Insurance	26,268.00	63,000.00	-36,732.00	41.7%
492.000 - Interfund Operating Transfers				
492.100 - Transfer to LNT Account	427,538.30			
6561 - *Payroll Expenses	30,000.00			
	1,349.00			
Total Expense	3,710,688.77	5,514,850.00	-1,804,161.23	67.3%
Net Income	598,824.04	-388,000.00	986,824.04	-154.3%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of July 31, 2024

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	97,068.89
106.002 · Fire/Ambulance	44,704.25
106.003 · Recycling	11,558.40
106.000 · Host Fee Savings Account - Other	19,839.60
Total 106.000 · Host Fee Savings Account	<u>173,171.14</u>
Total Checking/Savings	<u>173,171.14</u>
Total Current Assets	<u>173,171.14</u>
TOTAL ASSETS	<u>173,171.14</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	50,169.82
Net Income	24,954.28
Total Equity	<u>173,171.14</u>
TOTAL LIABILITIES & EQUITY	<u>173,171.14</u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of July 31, 2024

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	181,565.87
Total Checking/Savings	<u>181,565.87</u>
Total Current Assets	<u>181,565.87</u>
TOTAL ASSETS	<u>181,565.87</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	53,975.13
Net Income	3,913.48
Total Equity	<u>181,565.87</u>
TOTAL LIABILITIES & EQUITY	<u>181,565.87</u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of July 31, 2024

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	75,867.88
Total Checking/Savings	<u>75,867.88</u>
Total Current Assets	<u>75,867.88</u>
TOTAL ASSETS	<u>75,867.88</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64,958.69
Net Income	5,698.86
Total Equity	<u>75,867.88</u>
TOTAL LIABILITIES & EQUITY	<u>75,867.88</u>

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

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	9,562.67
102.100 · EIT Open Space - Restricted 23	2,924,562.84
106.000 · PLGIT Savings Account	3,413.27
Total Checking/Savings	<u>2,937,538.78</u>
Total Current Assets	<u>2,937,538.78</u>
TOTAL ASSETS	<u>2,937,538.78</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,274,907.90
Net Income	132,135.93
Total Equity	<u>2,937,538.78</u>
TOTAL LIABILITIES & EQUITY	<u>2,937,538.78</u>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of July 31, 2024

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	296,964.76
106.000 · Swr/Signal PLUS Account	149.73
Total Checking/Savings	<u>297,114.49</u>
Total Current Assets	<u>297,114.49</u>
TOTAL ASSETS	<u><u>297,114.49</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-564,821.14
Net Income	9,524.42
Total Equity	<u>297,114.49</u>
TOTAL LIABILITIES & EQUITY	<u><u>297,114.49</u></u>

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

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	123,594.69
109.001 · Certificate of Deposit-Embassy	271,717.33
Total Checking/Savings	<u>395,312.02</u>
Total Current Assets	<u>395,312.02</u>
TOTAL ASSETS	<u>395,312.02</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	392,648.05
Net Income	2,663.97
Total Equity	<u>395,312.02</u>
TOTAL LIABILITIES & EQUITY	<u>395,312.02</u>

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

	Jul 31, 24
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	104,725.30
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	23,740.30
Total 106.000 · Capital Reserve Savings Account	374,342.23
Total Checking/Savings	374,342.23
Total Current Assets	374,342.23
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	374,422.74
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	102,854.30
Net Income	62,600.76
Total Equity	374,422.74
TOTAL LIABILITIES & EQUITY	374,422.74

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

	Jul 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	89,438.39
106.000 · Fire CR Savings Account - Other	9,419.39
Total 106.000 · Fire CR Savings Account	324,750.29
Total Checking/Savings	324,750.29
Total Current Assets	324,750.29
TOTAL ASSETS	324,750.29
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	207,207.17
Net Income	-117,054.51
Total Equity	324,750.29
TOTAL LIABILITIES & EQUITY	324,750.29

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

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	<u>807,537.77</u>
Total Checking/Savings	<u>807,537.77</u>
Total Current Assets	<u>807,537.77</u>
TOTAL ASSETS	<u>807,537.77</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	<u>708,378.38</u>
Net Income	<u>99,159.39</u>
Total Equity	<u>807,537.77</u>
TOTAL LIABILITIES & EQUITY	<u>807,537.77</u>

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

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	95,482.31
Total Checking/Savings	<u>95,482.31</u>
Total Current Assets	<u>95,482.31</u>
TOTAL ASSETS	<u><u>95,482.31</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	117,465.71
Net Income	<u>-21,983.40</u>
Total Equity	<u>95,482.31</u>
TOTAL LIABILITIES & EQUITY	<u><u>95,482.31</u></u>

Lower Nazareth Township - Refuse/Recycling Collection

08/13/24

Balance Sheet

Accrual Basis

As of July 31, 2024

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	156,240.58
Total Checking/Savings	<u>156,240.58</u>
Total Current Assets	<u>156,240.58</u>
TOTAL ASSETS	<u>156,240.58</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	136,308.38
Net Income	<u>19,932.20</u>
Total Equity	<u>156,240.58</u>
TOTAL LIABILITIES & EQUITY	<u>156,240.58</u>

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

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	355,674.12
Total Checking/Savings	<u>355,674.12</u>
Total Current Assets	<u>355,674.12</u>
TOTAL ASSETS	<u>355,674.12</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-27,862.02
Net Income	<u>274,116.61</u>
Total Equity	<u>355,674.12</u>
TOTAL LIABILITIES & EQUITY	<u>355,674.12</u>

9:31 AM
08/13/24
Accrual Basis

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

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	918,785.17
109.000 Certificate of Deposit	535,066.73
Total Checking/Savings	<u>1,453,851.90</u>
Total Current Assets	<u>1,453,851.90</u>
TOTAL ASSETS	<u><u>1,453,851.90</u></u>
LIABILITIES & EQUITY	0.00

9:37 AM

08/13/24

Accrual Basis

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of July 31, 2024

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	707,385.42
Total Checking/Savings	<u>707,385.42</u>
Total Current Assets	<u>707,385.42</u>
TOTAL ASSETS	<u>707,385.42</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	697,419.11
Net Income	9,966.31
Total Equity	<u>707,385.42</u>
TOTAL LIABILITIES & EQUITY	<u>707,385.42</u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of July 31, 2024

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	13,086.53
Total Checking/Savings	<u>13,086.53</u>
Total Current Assets	<u>13,086.53</u>
TOTAL ASSETS	<u>13,086.53</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	11,900.88
Net Income	1,185.65
Total Equity	<u>13,086.53</u>
TOTAL LIABILITIES & EQUITY	<u>13,086.53</u>

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

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	541,826.37
Total Checking/Savings	<u>541,826.37</u>
Total Current Assets	<u>541,826.37</u>
TOTAL ASSETS	<u><u>541,826.37</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	514,762.71
Net Income	27,063.66
Total Equity	<u>541,826.37</u>
TOTAL LIABILITIES & EQUITY	<u><u>541,826.37</u></u>

Lower Nazareth Township Master Escrow

Balance Sheet

As of July 31, 2024

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	235,239.79
101.200 · Master Escrow Sub Accounts	374,539.83
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	<u>609,780.22</u>
Total Current Assets	<u>609,780.22</u>
TOTAL ASSETS	<u>609,780.22</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	<u>2,330.51</u>
Total Current Liabilities	<u>2,330.51</u>
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(282,716.01)
Net Income	46,095.01
Total Equity	<u>607,449.71</u>
TOTAL LIABILITIES & EQUITY	<u>609,780.22</u>

Lower Nazareth Township
Balance Sheet
As of July 31, 2024

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	107,851.49
101.000 · Development & Inspections - Other	21,418.90
Total 101.000 · Development & Inspections	<u>129,270.39</u>
Total Checking/Savings	<u>129,270.39</u>
Total Current Assets	<u>129,270.39</u>
TOTAL ASSETS	<u>129,270.39</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	57,776.36
Net Income	10,780.50
Total Equity	<u>129,270.39</u>
TOTAL LIABILITIES & EQUITY	<u>129,270.39</u>