



Lower Nazareth Township
Financial Report
August 2024

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Aug-24

General Fund - 01	\$ 1,508,491
Special Revenue Fund - Host Fee - 05	\$ 126,925
Palmer Sewer Fund - 08	\$ 182,180
Nazareth Sewer Fund - 09	\$ 76,124
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 13,015
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 3,034,826
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 3,047,841
Capital Reserve - Sewer/Signals Fund - 18	\$ 298,395
Fiscal Stability Fund - 95 - CASH	\$ 124,013
Fiscal Stability Fund - 95 - CD	\$ 271,717
Fiscal Stability Fund - 95 - TOTAL	\$ 395,730
Capital Reserve - Municipal - 30	\$ 376,046
Capital Reserve - Fire Fund - 31	\$ 314,120
Highway Reconstruction/Rehabilitation -	\$ 662,510
Capital Reserve - Equipment Replacement -	\$ 48,813
Refuse/Recycling Collection - 33	\$ 156,769
State Liquid Fuels Fund - 35	\$ 81,977
Traffic Impact - 091 - CASH	\$ 905,045
Traffic Impact - 091 - CD	\$ 564,287
Traffic Impact - 091 - TOTAL	\$ 1,469,332
LNT American Rescue Plan Funds	\$ 709,777
LNT Community Events	\$ 13,087
<i>Total Township Funds...</i>	<u><u>\$9,468,118</u></u>
Lower Nazareth Township Sewer Department	\$ 550,578
Master Escrow Account	\$ 577,154
Development & Inspection Account	\$ 146,972
<i>Total Escrow Accounts...</i>	<u><u>\$1,274,704</u></u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of August 31, 2024

	Aug 31, 24
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	1,321,595.00
105.100 · Payroll Account - PSBT 2023	48,948.25
106.100 · PLGIT Account	128,893.47
106.400 · Real Estate Taxes - PSBT 2023	6,553.86
110.000 · Petty Cash	250.00
	1,506,240.58
Total Checking/Savings	1,506,240.58
Total Current Assets	
	1,506,240.58
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,508,490.58
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,345.06
214 · NonUniform Pension Contribution	437.12
219 · Occup Privilege Tax Withheld	128.00
223 · Unemployment Withheld	109.89
228 · Bond Reimbursement	60.00
	3,080.07
Total 210.000 · PAYROLL LIABILITIES	3,080.07
Total Other Current Liabilities	3,080.07
Total Current Liabilities	3,080.07
Total Liabilities	3,080.07
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	262,038.68
Net Income	471,519.35
	1,505,410.51
Total Equity	1,505,410.51
TOTAL LIABILITIES & EQUITY	1,508,490.58

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

	Jan - Aug 24	Budget	\$ Over Budget	% of Budget
Income				
300.000 • TAXES				
301.000 • REAL PROPERTY TAXES				
301.100 • Real Estate - Current	2,137,693.25	2,100,000.00	37,693.25	101.8%
301.200 • Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 • Real Estate - Delinquent	43,402.93	25,000.00	18,402.93	173.6%
301.000 • REAL PROPERTY TAXES - Other	-259.75			
Total 301.000 • REAL PROPERTY TAXES	2,180,838.43	2,125,000.00	55,838.43	102.6%
310.000 • LOCAL ENABLING ACT TAXES				
310.100 • Real Estate Transfer Tax	263,235.77	200,000.00	63,235.77	131.6%
310.210 • Earned Income - Current	864,913.08	1,300,000.00	-435,086.92	66.5%
310.220 • Earned Income - Prior	609,867.85	550,000.00	59,867.85	110.9%
310.510 • Local Services Tax	263,952.66	450,000.00	-184,047.34	59.1%
Total 310.000 • LOCAL ENABLING ACT TAXES	2,003,969.36	2,500,000.00	-496,030.64	80.2%
Total 300.000 • TAXES	4,184,807.79	4,625,000.00	-440,192.21	90.5%
320.000 • LICENSES & PERMITS				
321.800 • Cable TV franchise	59,365.54	95,000.00	-35,634.46	62.5%
Total 320.000 • LICENSES & PERMITS	59,365.54	95,000.00	-35,634.46	62.5%
330.000 • FINES & FORFEITS				
331.110 • Vehicle Code Violations	16,118.08	30,000.00	-13,881.92	53.7%
331.122 • Ordinance Violations	7,351.88	5,000.00	2,351.88	147.0%
Total 330.000 • FINES & FORFEITS	23,469.96	35,000.00	-11,530.04	67.1%
340.000 • INTEREST, RENTS & ROYALTIES				
341.000 • Interest Earnings				
341.01 • Interest on checking	40,310.37	50,000.00	-9,689.63	80.6%
341.02 • Interest on Savings	4,270.06	5,000.00	-729.94	85.4%
Total 341.000 • Interest Earnings	44,580.43	55,000.00	-10,419.57	81.1%
342.000 • Rents and Royalties				
342.20 • Property Rental Income	25,825.24	70,000.00	-44,174.76	36.9%
Total 342.000 • Rents and Royalties	25,825.24	70,000.00	-44,174.76	36.9%
Total 340.000 • INTEREST, RENTS & ROYALTIES	70,405.67	125,000.00	-54,594.33	56.3%
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			
360.000 • CHARGES FOR SERVICES				

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

	Jan - Aug 24	Budget	\$ Over Budget	% of Budget
361.000 - General Government				
361.310 - Subdivision & Land Development	29,056.00	15,000.00	14,056.00	193.7%
361.330 - Zoning Hearings	19,000.00	5,000.00	14,000.00	380.0%
361.500 - Maps & Publications		250.00		
361.57 - Misc. Publications/Copying	342.25		92.25	136.9%
Total 361.500 - Maps & Publications	342.25	250.00	92.25	136.9%
Total 361.000 - General Government	48,398.25	20,250.00	28,148.25	239.0%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	10.00	100.00	-90.00	10.0%
362.410 - Building & Zoning Permits	8,125.50	20,000.00	-11,874.50	40.6%
362.440 - Sewer Permits	450.00	1,000.00	-550.00	45.0%
362.451 - Use & Occupancy Permits	300.00	750.00	-450.00	40.0%
362.452 - Moving Records	235.00	400.00	-165.00	58.8%
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	12,540.50	31,350.00	-18,809.50	40.0%
Total 360.000 - CHARGES FOR SERVICES	60,938.75	51,600.00	9,338.75	118.1%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	19,125.00	13,000.00	6,125.00	147.1%
367.301 - Business Donations	500.00			
367.350 - Field Use Fees	2,800.00	3,000.00	-200.00	93.3%
Total 367.000 - CULTURE-RECREATION	22,425.00	16,000.00	6,425.00	140.2%
389.000 - MISCELLANEOUS INCOME	119,669.00	50.00	119,619.00	239,338.0%
395.000 - Refund of Prior Yr Expenditures	1,176.68			
49900 - Uncategorized Income	8.00			
Total Income	4,642,866.39	5,126,850.00	-483,983.61	90.6%
Gross Profit	4,642,866.39	5,126,850.00	-483,983.61	90.6%
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	8,385.00	5,000.00	3,385.00	167.7%
400.320 - Telephone		5,000.00	-2,676.53	46.5%
400.321 - Local	2,323.47	4,500.00	-1,854.36	58.8%
400.324 - Wireless				
Total 400.320 - Telephone	4,969.11	9,500.00	-4,530.89	52.3%
400.340 - Advertising	9,720.23	11,000.00	-1,279.77	88.4%
400.342 - Public Relations Printing	6,188.00	13,000.00	-6,812.00	47.6%
400.374 - Maintenance Agreements	13,925.07	17,000.00	-3,074.93	81.9%
400.384 - Office Equipment Rental	652.97	850.00	-217.03	74.5%
400.420 - Dues & Subscriptions	2,551.89	4,000.00	-1,448.11	63.8%

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

	Jan - Aug 24	Budget	\$ Over Budget	% of Budget
400.460 · Meetings & Continuing Education	2,139.45	5,000.00	-2,860.55	42.8%
Total 400.000 · GENERAL GOVERNMENT	61,813.69	85,950.00	-24,136.31	71.9%
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	6,587.40	8,000.00	-1,412.60	82.3%
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			
403.317 · Tax Collection Committee Servc	0.00	400.00	-400.00	0.0%
403.319 · Tax Refunds	172.72	1,500.00	-1,327.28	11.5%
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	22,165.07	16,550.00	5,615.07	133.9%
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	212,884.98	335,000.00	-122,115.02	63.5%
405.200 · Office Supplies	3,881.39	8,000.00	-4,118.61	48.5%
405.300 · Bond	1,830.00	1,500.00	330.00	122.0%
Total 405.000 · PERSONNEL SERVICES	218,596.37	344,500.00	-125,903.63	63.5%
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	171.00	400.00	-229.00	42.8%
406.317 · Employee Record Checks	173.25	200.00	-26.75	86.6%
406.318 · Bank Fees	217.00	200.00	17.00	108.5%
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	4,055.03	7,000.00	-2,944.97	57.9%
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 - ...	8,162.54	15,800.00	-7,637.46	51.7%
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	7,547.75	12,000.00	-4,452.25	62.9%

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

	Jan - Aug 24	Budget	\$ Over Budget	% of Budget
Total 407.000 • DATA PROCESSING	23,280.86	23,000.00	280.86	101.2%
408.000 • ENGINEERING SERVICES				
408.310 • Engineering Services - Gen Con	150,265.05	135,000.00	15,265.05	111.3%
408.319 • Special Projects	9,434.54	10,000.00	-565.46	94.3%
Total 408.000 • ENGINEERING SERVICES	159,699.59	145,000.00	14,699.59	110.1%
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	6,898.33	10,000.00	-3,101.67	69.0%
409.318 • Building Security Systems	647.58	7,000.00	-6,352.42	9.3%
409.360 • Public Utilities				
409.361 • Electricity	10,251.52	16,000.00	-5,748.48	64.1%
409.366 • Water	1,632.87	5,000.00	-3,367.13	32.7%
Total 409.360 • Public Utilities	11,884.39	21,000.00	-9,115.61	56.6%
409.367 • Trash Removal	1,232.04	3,000.00	-1,767.96	41.1%
Total 409.000 • GEN GOVT. BUILDINGS	35,359.55	77,500.00	-42,140.45	45.6%
410.000 • PUBLIC SAFETY				
410.500 • Police Services Contract	1,466,585.28	1,955,500.00	-488,914.72	75.0%
Total 410.000 • PUBLIC SAFETY	1,466,585.28	1,955,500.00	-488,914.72	75.0%
411.000 • FIRE				
411.300 • Building Capital Reserve	73,343.76	100,000.00	-26,656.24	73.3%
411.500 • Contributions	56,409.55	100,000.00	-43,590.45	56.4%
411.541 • Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 • Water Hydrant Assessment	61,702.32	87,000.00	-25,297.68	70.9%
411.700 • Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 • Equipment Purchase	20,422.26	50,000.00	-29,577.74	40.8%
Total 411.000 • FIRE	211,877.89	497,000.00	-285,122.11	42.6%
412.000 • AMBULANCE				
412.300 • Ambulance Building Maintenance	2,829.37	5,000.00	-2,170.63	56.6%
412.542 • Operation Contribution	30,000.00	30,000.00	0.00	100.0%
Total 412.000 • AMBULANCE	32,829.37	35,000.00	-2,170.63	93.8%
413.000 • CODE ENFORCEMENT				
413.100 • Zoning Administrator	88,386.60	140,000.00	-51,613.40	63.1%
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	90,032.62	145,500.00	-55,467.38	61.9%
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%

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

	Jan - Aug 24	Budget	\$ Over Budget	% of Budget
414.340 · Zoning Hearing Advertisements	3,872.88	7,000.00	-3,127.12	55.3%
Total 414.000 · PLANNING & ZONING	51,142.01	52,100.00	-957.99	98.2%
415.114 · EMERGENCY MANAGEMENT COORD	1,600.00	2,400.00	-800.00	66.7%
419.540 · EMS Notification System Service	0.00	3,000.00	-3,000.00	0.0%
422.450 · Animal Control	2,897.62	13,900.00	-11,002.38	20.8%
426.000 · SANITATION EXPENSE	6,625.00	12,000.00	-5,375.00	55.2%
426.115 · Recycling Collection Wages				
Total 426.000 · SANITATION EXPENSE	6,625.00	12,000.00	-5,375.00	55.2%
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	429,087.94	700,000.00	-270,912.06	61.3%
430.245 · Supplies	6,732.29	10,000.00	-3,267.71	67.3%
430.300 · Facilities Maintenance	773.55	2,000.00	-1,226.45	38.7%
430.320 · Telephone				
430.321 · Local	342.46	700.00	-357.54	48.9%
430.329 · Wireless	838.88	2,000.00	-1,161.12	41.9%
Total 430.320 · Telephone	1,181.34	2,700.00	-1,518.66	43.8%
430.330 · Heating Fuel	10,231.74	13,000.00	-2,768.26	78.7%
430.360 · Electricity	2,117.58	3,500.00	-1,382.42	60.5%
430.384 · Equip/Machinery Rental	819.00	1,000.00	-181.00	81.9%
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	454,237.78	747,200.00	-292,962.22	60.8%
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	3,231.69	4,500.00	-1,268.31	71.8%
433.450 · Signals contracted service	1,886.00	8,000.00	-6,114.00	23.6%
Total 433.000 · TRAFFIC CONTROL DEVICES	11,556.30	29,000.00	-17,443.70	39.8%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	2,809.87	4,000.00	-1,190.13	70.2%
Total 434.00 · STREET LIGHTING	2,809.87	4,000.00	-1,190.13	70.2%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	697.23	5,000.00	-4,302.77	13.9%

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

	Jan - Aug 24	Budget	\$ Over Budget	% of Budget
437.213 · Equipment Parts & Supplies	38,916.33	50,000.00	-11,083.67	77.8%
437.233 · Equipment Motor Fuel	28,257.48	40,000.00	-11,742.52	70.6%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	67,871.04	95,000.00	-27,128.96	71.4%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	3,539.13	15,000.00	-11,460.87	23.6%
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	6,239.17	28,000.00	-21,760.83	22.3%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.600 · Construction/Rebuilding	115,000.00	132,200.00	-17,200.00	87.0%
Total 439.000 · HWY CONST & REBUILDING PRJCTS	115,000.00	132,200.00	-17,200.00	87.0%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	7,096.15	9,000.00	-1,903.85	78.8%
452.249 · Recreation Programs	3,932.77	5,000.00	-1,047.23	79.1%
452.300 · Recreation Safety Insurance	6,231.77	6,000.00	231.77	103.9%
Total 452.000 · RECREATION & CULTURE	17,280.69	20,000.00	-2,719.31	86.4%
454.000 · PARKS				
454.200 · Park supplies	17,629.81	8,000.00	9,629.81	220.4%
454.230 · Fuel	2,045.21	5,000.00	-2,954.79	40.9%
454.370 · Park Facilities Maintenance	11,978.46	15,000.00	-3,021.54	79.9%
454.500 · Contracted Services	2,410.00	5,000.00	-2,590.00	48.2%
454.600 · Capital Construction	5,249.55			
Total 454.000 · PARKS	39,313.03	33,000.00	6,313.03	119.1%
456.000 · LIBRARY				
456.520 · Library Contribution	66,258.72	88,400.00	-22,141.28	75.0%
Total 456.000 · LIBRARY	66,258.72	88,400.00	-22,141.28	75.0%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	2,269.39	5,000.00	-2,730.61	45.4%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	2,269.39	5,500.00	-3,230.61	41.3%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	46,155.34	73,000.00	-26,844.66	63.2%
481.200 · Medicare Employer Paid	10,794.44	17,000.00	-6,205.56	63.5%
481.300 · Unemployment Comp Employer Paid	0.00	4,500.00	-4,500.00	0.0%
483.197 · Non-Uniform Pension Plan Contrib	1,882.12	130,000.00	-128,117.88	1.4%
483.310 · Pension Plan Admin Fees	3,950.00	4,500.00	-550.00	87.8%
484.354 · Workers Comp Insurance	37,460.75	35,000.00	2,460.75	107.0%
487.196 · Health Insurance	279,374.57	357,800.00	-78,425.43	78.1%
487.197 · Other Group Benefits	19,279.22	25,000.00	-5,720.78	77.1%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	398,896.44	646,800.00	-247,903.56	61.7%
486.000 · Insurance				

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

	Jan - Aug 24	Budget	\$ Over Budget	% of Budget
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	427,538.30			
492.100 · Transfer to LNT Account	30,000.00			
6561 · *Payroll Expenses	1,507.00			
Total Expense	4,171,347.04	5,514,850.00	-1,343,502.96	75.6%
Net Income	471,519.35	-388,000.00	859,519.35	-121.5%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of August 31, 2024

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	50,076.58
106.002 · Fire/Ambulance	44,704.25
106.003 · Recycling	11,558.40
106.000 · Host Fee Savings Account - Other	20,586.09
Total 106.000 · Host Fee Savings Account	<u>126,925.32</u>
Total Checking/Savings	<u>126,925.32</u>
Total Current Assets	<u>126,925.32</u>
TOTAL ASSETS	<u>126,925.32</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	50,169.82
Net Income	<u>-21,291.54</u>
Total Equity	<u>126,925.32</u>
TOTAL LIABILITIES & EQUITY	<u>126,925.32</u>

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

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	182,179.78
Total Checking/Savings	<u>182,179.78</u>
Total Current Assets	<u>182,179.78</u>
TOTAL ASSETS	<u>182,179.78</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	53,975.13
Net Income	4,527.39
Total Equity	<u>182,179.78</u>
TOTAL LIABILITIES & EQUITY	<u>182,179.78</u>

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

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	76,124.40
Total Checking/Savings	<u>76,124.40</u>
Total Current Assets	<u>76,124.40</u>
TOTAL ASSETS	<u>76,124.40</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64,958.69
Net Income	5,955.38
Total Equity	<u>76,124.40</u>
TOTAL LIABILITIES & EQUITY	<u>76,124.40</u>

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

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	9,586.89
102.100 · EIT Open Space - Restricted 23	3,034,826.40
106.000 · PLGIT Savings Account	3,427.98
Total Checking/Savings	<u>3,047,841.27</u>
Total Current Assets	<u>3,047,841.27</u>
TOTAL ASSETS	<u>3,047,841.27</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,274,907.90
Net Income	242,438.42
Total Equity	<u>3,047,841.27</u>
TOTAL LIABILITIES & EQUITY	<u>3,047,841.27</u>

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

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	298,244.88
106.000 · Swr/Signal PLUS Account	<u>150.39</u>
Total Checking/Savings	<u>298,395.27</u>
Total Current Assets	<u>298,395.27</u>
TOTAL ASSETS	<u>298,395.27</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-564,821.14
Net Income	<u>10,805.20</u>
Total Equity	<u>298,395.27</u>
TOTAL LIABILITIES & EQUITY	<u>298,395.27</u>

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

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	124,012.58
109.001 · Certificate of Deposit-Embassy	271,717.33
Total Checking/Savings	<u>395,729.91</u>
Total Current Assets	<u>395,729.91</u>
TOTAL ASSETS	<u><u>395,729.91</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	392,648.05
Net Income	3,081.86
Total Equity	<u>395,729.91</u>
TOTAL LIABILITIES & EQUITY	<u><u>395,729.91</u></u>

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

	Aug 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	25,363.64
Total 106.000 · Capital Reserve Savings Account	375,965.57
Total Checking/Savings	375,965.57
Total Current Assets	375,965.57
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	376,046.08
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	102,854.30
Net Income	64,224.10
Total Equity	376,046.08
TOTAL LIABILITIES & EQUITY	376,046.08

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

	<u>Aug 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	77,408.39
106.000 · Fire CR Savings Account - Other	10,819.29
Total 106.000 · Fire CR Savings Account	<u>314,120.19</u>
Total Checking/Savings	<u>314,120.19</u>
Total Current Assets	<u>314,120.19</u>
TOTAL ASSETS	<u><u>314,120.19</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	207,207.17
Net Income	-127,684.61
Total Equity	<u>314,120.19</u>
TOTAL LIABILITIES & EQUITY	<u><u>314,120.19</u></u>

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

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	662,510.46
Total Checking/Savings	<u>662,510.46</u>
Total Current Assets	<u>662,510.46</u>
TOTAL ASSETS	<u>662,510.46</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	708,378.38
Net Income	<u>-45,867.92</u>
Total Equity	<u>662,510.46</u>
TOTAL LIABILITIES & EQUITY	<u>662,510.46</u>

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

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	48,812.84
Total Checking/Savings	<u>48,812.84</u>
Total Current Assets	<u>48,812.84</u>
TOTAL ASSETS	<u><u>48,812.84</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	117,465.71
Net Income	<u>-68,652.87</u>
Total Equity	<u>48,812.84</u>
TOTAL LIABILITIES & EQUITY	<u><u>48,812.84</u></u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of August 31, 2024

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	156,768.94
Total Checking/Savings	<u>156,768.94</u>
Total Current Assets	<u>156,768.94</u>
TOTAL ASSETS	<u>156,768.94</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	136,308.38
Net Income	<u>20,460.56</u>
Total Equity	<u>156,768.94</u>
TOTAL LIABILITIES & EQUITY	<u>156,768.94</u>

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

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	81,977.11
Total Checking/Savings	<u>81,977.11</u>
Total Current Assets	<u>81,977.11</u>
TOTAL ASSETS	<u>81,977.11</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-27,862.02
Net Income	419.60
Total Equity	<u>81,977.11</u>
TOTAL LIABILITIES & EQUITY	<u>81,977.11</u>

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

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	905,044.91
109.000 Certificate of Deposit	564,286.66
Total Checking/Savings	<u>1,469,331.57</u>
Total Current Assets	<u>1,469,331.57</u>
TOTAL ASSETS	<u><u>1,469,331.57</u></u>
LIABILITIES & EQUITY	0.00

9:15 AM

09/19/24

Accrual Basis

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of August 31, 2024

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	709,777.20
Total Checking/Savings	<u>709,777.20</u>
Total Current Assets	<u>709,777.20</u>
TOTAL ASSETS	<u>709,777.20</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	697,419.11
Net Income	12,358.09
Total Equity	<u>709,777.20</u>
TOTAL LIABILITIES & EQUITY	<u>709,777.20</u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet
As of August 31, 2024

	<u>Aug 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 August 31, 2024

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	550,578.13
Total Checking/Savings	<u>550,578.13</u>
Total Current Assets	<u>550,578.13</u>
TOTAL ASSETS	<u><u>550,578.13</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	514,762.71
Net Income	35,815.42
Total Equity	<u>550,578.13</u>
TOTAL LIABILITIES & EQUITY	<u><u>550,578.13</u></u>

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

	Aug 31, 24
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	232,044.69
101.200 · Master Escrow Sub Accounts	345,108.43
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	577,153.72
Total Current Assets	577,153.72
TOTAL ASSETS	577,153.72
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	13,468.51
Total Equity	574,823.21
TOTAL LIABILITIES & EQUITY	577,153.72

Lower Nazareth Township
Balance Sheet
As of August 31, 2024

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	125,540.38
101.000 · Development & Inspections - Other	<u>21,431.50</u>
Total 101.000 · Development & Inspections	<u>146,971.88</u>
Total Checking/Savings	<u>146,971.88</u>
Total Current Assets	<u>146,971.88</u>
TOTAL ASSETS	<u>146,971.88</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	57,776.36
Net Income	<u>28,481.99</u>
Total Equity	<u>146,971.88</u>
TOTAL LIABILITIES & EQUITY	<u>146,971.88</u>