



Lower Nazareth Township
Financial Report
November 2024

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Nov-24

General Fund - 01	\$ 1,081,417
Special Revenue Fund - Host Fee - 05	\$ 143,438
Palmer Sewer Fund - 08	\$ 183,780
Nazareth Sewer Fund - 09	\$ 76,793
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 20,969
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 3,256,383
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 3,277,352
Capital Reserve - Sewer/Signals Fund - 18	\$ 331,053
Fiscal Stability Fund - 95 - CASH	\$ 125,102
Fiscal Stability Fund - 95 - CD	\$ 286,625
Fiscal Stability Fund - 95 - TOTAL	\$ 411,727
Capital Reserve - Municipal - 30	\$ 261,481
Capital Reserve - Fire Fund - 31	\$ 251,775
Highway Reconstruction/Rehabilitation -	\$ 713,307
Capital Reserve - Equipment Replacement -	\$ 49,248
Refuse/Recycling Collection - 33	\$ 148,287
State Liquid Fuels Fund - 35	\$ 82,949
Traffic Impact - 091 - CASH	\$ 869,894
Traffic Impact - 091 - CD	\$ 564,287
Traffic Impact - 091 - TOTAL	\$ 1,434,181
LNT American Rescue Plan Funds	\$ 707,378
LNT Community Events	\$ 13,087
Total Township Funds...	\$9,167,254
Lower Nazareth Township Sewer Department	\$ 565,503
Master Escrow Account	\$ 784,163
Development & Inspection Account	\$ 147,405
Total Escrow Accounts...	\$1,497,071

**Lower Nazareth Township
General Fund Balance Sheet**

As of November 30, 2024

	Nov 30, 24
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	869,527.32
105.100 · Payroll Account - PSBT 2023	66,487.66
106.100 · PLGIT Account	130,422.73
106.400 · Real Estate Taxes - PSBT 2023	12,479.59
110.000 · Petty Cash	250.00
Total Checking/Savings	1,079,167.30
Total Current Assets	1,079,167.30
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,081,417.30
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	2,745.05
219 · Occup Privilege Tax Withheld	158.00
223 · Unemployment Withheld	130.36
Total 210.000 · PAYROLL LIABILITIES	3,033.41
Total Other Current Liabilities	3,033.41
Total Current Liabilities	3,033.41
Total Liabilities	3,033.41
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	262,038.68
Net Income	44,492.73
Total Equity	1,078,383.89
TOTAL LIABILITIES & EQUITY	1,081,417.30

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

	Jan - Nov 24	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	2,143,539.93	2,100,000.00	43,539.93	102.1%
301.200 - Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 - Real Estate - Delinquent	49,636.52	25,000.00	24,636.52	198.5%
301.000 - REAL PROPERTY TAXES - Other	-259.75			
Total 301.000 - REAL PROPERTY TAXES	2,192,916.70	2,125,000.00	67,916.70	103.2%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	398,051.71	200,000.00	198,051.71	199.0%
310.210 - Earned Income - Current	1,321,987.25	1,300,000.00	21,987.25	101.7%
310.220 - Earned Income - Prior	632,167.85	550,000.00	82,167.85	114.9%
310.510 - Local Services Tax	407,115.40	450,000.00	-42,884.60	90.5%
Total 310.000 - LOCAL ENABLING ACT TAXES	2,759,322.21	2,500,000.00	259,322.21	110.4%
Total 300.000 - TAXES	4,952,238.91	4,625,000.00	327,238.91	107.1%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV Franchise	67,495.44	95,000.00	-27,504.56	71.0%
Total 320.000 - LICENSES & PERMITS	67,495.44	95,000.00	-27,504.56	71.0%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	26,721.45	30,000.00	-3,278.55	89.1%
331.122 - Ordinance Violations	8,945.39	5,000.00	3,945.39	178.9%
Total 330.000 - FINES & FORFEITS	35,666.84	35,000.00	666.84	101.9%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	51,316.34	50,000.00	1,316.34	102.6%
341.02 - Interest on Savings	5,799.32	5,000.00	799.32	116.0%
Total 341.000 - Interest Earnings	57,115.66	55,000.00	2,115.66	103.8%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	35,555.29	70,000.00	-34,444.71	50.8%
Total 342.000 - Rents and Royalties	35,555.29	70,000.00	-34,444.71	50.8%
Total 340.000 - INTEREST, RENTS & ROYALTIES	92,670.95	125,000.00	-32,329.05	74.1%
350.000 - INTERGOVERNMENTAL REVENUES				
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	5,480.99	4,000.00	1,480.99	137.0%
355.040 - Alcoholic Beverage Licenses	3,000.00	200.00	2,800.00	1,500.0%
355.051 - Non-Uniform	88,121.66	80,000.00	8,121.66	110.2%
355.070 - Fire Relief	95,097.72	95,000.00	97.72	100.1%
Total 355.000 - STATE SHARED REVENUES	191,700.37	179,200.00	12,500.37	107.0%
Total 350.000 - INTERGOVERNMENTAL REVENUES	191,700.37	179,200.00	12,500.37	107.0%
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 November 2024

	Jan - Nov 24	Budget	\$ Over Budget	% of Budget
360.000 - CHARGES FOR SERVICES				
361.000 - General Government				
361.310 - Subdivision & Land Development	28,346.00	15,000.00	13,346.00	189.0%
361.330 - Zoning Hearings	20,000.00	5,000.00	15,000.00	400.0%
361.500 - Maps & Publications				
361.57 - Misc. Publications/Copying	492.25	250.00	242.25	196.9%
361.500 - Maps & Publications - Other	85.55			
Total 361.500 - Maps & Publications	577.80	250.00	327.80	231.1%
361.000 - General Government - Other				
Total 361.000 - General Government	51,923.80	20,250.00	31,673.80	256.4%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	10.00	100.00	-90.00	10.0%
362.410 - Building & Zoning Permits	20,420.00	20,000.00	420.00	102.1%
362.440 - Sewer Permits	450.00	1,000.00	-550.00	45.0%
362.451 - Use & Occupancy Permits	575.00	750.00	-175.00	76.7%
362.452 - Moving Records	315.00	400.00	-85.00	78.8%
362.470 - Driveway Permits	775.00	2,000.00	-1,225.00	38.8%
362.480 - Grading Permits	835.00	2,000.00	-1,165.00	41.8%
362.481 - Swimming Pool Grading Permits	5,735.00	5,000.00	735.00	114.7%
362.490 - Peddling Permit	485.00	100.00	385.00	485.0%
Total 362.000 - PUBLIC SAFETY	29,600.00	31,350.00	-1,750.00	94.4%
Total 360.000 - CHARGES FOR SERVICES	81,523.80	51,600.00	29,923.80	158.0%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	19,165.00	13,000.00	6,165.00	147.4%
367.301 - Business Donations	500.00			
367.350 - Field Use Fees	2,800.00	3,000.00	-200.00	93.3%
367.000 - CULTURE-RECREATION - Other	15.00			
Total 367.000 - CULTURE-RECREATION	22,480.00	16,000.00	6,480.00	140.5%
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	12,686.80			
	8.00			
Total Income	5,676,140.11	5,126,850.00	549,290.11	110.7%
Gross Profit	5,676,140.11	5,126,850.00	549,290.11	110.7%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	12,499.80	12,500.00	-0.20	100.0%
400.215 - Postage	6,829.96	8,000.00	-1,170.04	85.4%
400.300 - Miscellaneous	0.00	100.00	-100.00	0.0%
400.310 - Stenographer/BOS	8,495.00	5,000.00	3,495.00	169.9%
400.320 - Telephone				
400.321 - Local	3,333.70	5,000.00	-1,666.30	66.7%
400.324 - Wireless	3,638.91	4,500.00	-861.09	80.9%
Total 400.320 - Telephone	6,972.61	9,500.00	-2,527.39	73.4%

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

	Jan - Nov 24	Budget	\$ Over Budget	% of Budget
400.340 - Advertising	14,422.38	11,000.00	3,422.38	131.1%
400.342 - Public Relations Printing	12,583.00	13,000.00	-417.00	96.8%
400.374 - Maintenance Agreements	17,701.32	17,000.00	701.32	104.1%
400.384 - Office Equipment Rental	843.96	850.00	-6.04	99.3%
400.420 - Dues & Subscriptions	3,071.89	4,000.00	-928.11	76.8%
400.460 - Meetings & Continuing Education	2,349.45	5,000.00	-2,650.55	47.0%
Total 400.000 - GENERAL GOVERNMENT	85,769.37	85,950.00	-180.63	99.8%
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	6,644.90	8,000.00	-1,355.10	83.1%
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	75.03	1,800.00	-1,724.97	4.2%
403.311 - Audit	13,000.00	400.00	12,600.00	3150.0%
403.317 - Tax Collection Committee Service	0.00	400.00	-400.00	0.0%
403.319 - Tax Refunds	166.72	1,500.00	-1,333.28	11.1%
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	22,286.65	16,550.00	5,736.65	134.7%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	92,291.37	95,000.00	-2,708.63	97.1%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	92,291.37	96,500.00	-4,208.63	95.6%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	300,779.54	335,000.00	-34,220.46	89.8%
405.200 - Office Supplies	4,659.73	8,000.00	-3,340.27	58.2%
405.300 - Bond	2,310.00	1,500.00	810.00	154.0%
Total 405.000 - PERSONNEL SERVICES	307,749.27	344,500.00	-36,750.73	89.3%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	5,736.06	6,000.00	-263.94	95.6%
406.316 - Drug Testing	311.00	400.00	-89.00	77.8%
406.317 - Employee Record Checks	195.25	200.00	-4.75	97.6%
406.318 - Bank Fees	412.00	200.00	212.00	206.0%
406.319 - Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 - Internet fees / Website Develop	5,907.27	7,000.00	-1,092.73	84.4%
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	45.00	200.00	-155.00	22.5%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	13,089.15	15,800.00	-2,710.85	82.8%

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

	Jan - Nov 24	Budget	\$ Over Budget	% of Budget
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	2,612.67	3,000.00	-387.33	87.1%
407.215 - Software	19,129.66	8,000.00	11,129.66	239.1%
407.370 - Computer Services	12,872.81	12,000.00	872.81	107.3%
Total 407.000 - DATA PROCESSING	34,615.14	23,000.00	11,615.14	150.5%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	226,465.17	135,000.00	91,465.17	167.8%
408.319 - Special Projects	9,434.54	10,000.00	-565.46	94.3%
Total 408.000 - ENGINEERING SERVICES	235,899.71	145,000.00	90,899.71	162.7%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	5,472.51	6,500.00	-1,027.49	84.2%
409.230 - Heating Fuel	10,556.14	30,000.00	-19,443.86	35.2%
409.300 - Facilities Maintenance	9,912.89	10,000.00	-87.11	99.1%
409.318 - Building Security Systems	971.37	7,000.00	-6,028.63	13.9%
409.360 - Public Utilities				
409.361 - Electricity	13,677.45	16,000.00	-2,322.55	85.5%
409.366 - Water	3,085.58	5,000.00	-1,914.42	61.7%
Total 409.360 - Public Utilities	16,763.03	21,000.00	-4,236.97	79.8%
409.367 - Trash Removal	1,979.08	3,000.00	-1,020.92	66.0%
Total 409.000 - GEN GOVT. BUILDINGS	45,655.02	77,500.00	-31,844.98	58.9%
410.000 - PUBLIC SAFETY				
410.500 - Police Services Contract	1,955,447.04	1,955,500.00	-52.96	100.0%
Total 410.000 - PUBLIC SAFETY	1,955,447.04	1,955,500.00	-52.96	100.0%
411.000 - FIRE				
411.300 - Building Capital Reserve	76,379.07	100,000.00	-23,620.93	76.4%
411.500 - Contributions	88,797.09	100,000.00	-11,202.91	88.8%
411.541 - Fire Relief	95,097.72	80,000.00	15,097.72	118.9%
411.600 - Water Hydrant Assessment	82,321.94	87,000.00	-4,678.06	94.6%
411.700 - Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 - Equipment Purchase	27,229.68	50,000.00	-22,770.32	54.5%
Total 411.000 - FIRE	369,825.50	497,000.00	-127,174.50	74.4%
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	122,808.50	140,000.00	-17,191.50	87.7%
413.121 - Sewage Enforcement Officer	866.25	3,000.00	-2,133.75	28.9%
413.200 - Supplies	525.42	1,000.00	-474.58	52.5%
413.325 - Postage	711.88	1,000.00	-288.12	71.2%
413.400 - Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 - CODE ENFORCEMENT	124,912.05	145,500.00	-20,587.95	85.9%

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

	Jan - Nov 24	Budget	\$ Over Budget	% of Budget
414.000 - PLANNING & ZONING				
414.112 - Stenographer, ZH & PC	920.00	5,000.00	-4,080.00	18.4%
414.116 - Zoning Hearing Bd Compensation	3,300.00	2,100.00	1,200.00	157.1%
414.117 - Planning Commission Comp.	5,200.00	3,000.00	2,200.00	173.3%
414.120 - Legal	0.00	10,000.00	-10,000.00	0.0%
414.313 - Engineer	48,368.63	25,000.00	23,368.63	193.5%
414.340 - Zoning Hearing Advertisements	4,568.76	7,000.00	-2,431.24	65.3%
414.000 - PLANNING & ZONING - Other	0.00			
Total 414.000 - PLANNING & ZONING	62,357.39	52,100.00	10,257.39	119.7%
415.114 - EMERGENCY MANAGEMENT COORD				
419.540 - EMS Notification System Service	2,400.00	2,400.00	0.00	100.0%
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	8,307.75	12,000.00	-3,692.25	69.2%
Total 426.000 - SANITATION EXPENSE	8,307.75	12,000.00	-3,692.25	69.2%
429.000 - PUBLIC WORKS - SANITATION				
429.564 - Sanitary Sewer Expenses	10,300.63	10,500.00	-199.37	98.1%
Total 429.000 - PUBLIC WORKS - SANITATION	10,300.63	10,500.00	-199.37	98.1%
430.000 - HWYS., ROADS & STREETS				
430.100 - Personnel Services	596,813.78	700,000.00	-103,186.22	85.3%
430.245 - Supplies	8,225.42	10,000.00	-1,774.58	82.3%
430.300 - Facilities Maintenance	1,037.15	2,000.00	-962.85	51.9%
430.320 - Telephone				
430.521 - Local	490.00	700.00	-210.00	70.0%
430.529 - Wireless	1,153.86	2,000.00	-846.14	57.7%
Total 430.320 - Telephone	1,643.86	2,700.00	-1,056.14	60.9%
430.330 - Heating Fuel	10,750.44	13,000.00	-2,249.56	82.7%
430.360 - Electricity	2,672.47	3,500.00	-827.53	76.4%
430.384 - Equip/Machinery Rental	2,379.00	1,000.00	1,379.00	237.9%
430.450 - Contracted Services	642.66	1,000.00	-357.34	64.3%
430.460 - Continuing Education	4,113.31	5,000.00	-886.69	82.3%
430.600 - Capital Construction	60.00			
430.740 - Equipment Purchase	0.00	5,000.00	-5,000.00	0.0%
430.750 - Misc. Shop Tools & Equipment	24.94	4,000.00	-3,975.06	0.6%
Total 430.000 - HWYS., ROADS & STREETS	628,363.03	747,200.00	-118,836.97	84.1%
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%

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

	Jan - Nov 24	Budget	\$ Over Budget	% of Budget
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	6,586.29	12,000.00	-5,413.71	54.9%
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	4,344.92	4,500.00	-155.08	96.6%
433.450 - Signals contracted service	2,804.00	8,000.00	-5,196.00	35.1%
Total 433.000 - TRAFFIC CONTROL DEVICES	16,575.46	29,000.00	-12,424.54	57.2%
434.00 - STREET LIGHTING				
434.360 - St. Lght. Electricity	3,810.86	4,000.00	-189.14	95.3%
Total 434.00 - STREET LIGHTING	3,810.86	4,000.00	-189.14	95.3%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	1,607.48	5,000.00	-3,392.52	32.1%
437.213 - Equipment Parts & Supplies	48,178.35	50,000.00	-1,821.65	96.4%
437.233 - Equipment Motor Fuel	38,755.08	40,000.00	-1,244.92	96.9%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	88,540.91	95,000.00	-6,459.09	93.2%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	5,290.69	15,000.00	-9,709.31	35.3%
438.272 - Aggregate Supplies	0.00	5,000.00	-5,000.00	0.0%
438.273 - Pipe and Drainage Supplies	1,292.10	3,000.00	-1,707.90	43.1%
438.274 - Pavement Maintenance Supplies	1,594.00	5,000.00	-3,406.00	31.9%
Total 438.000 - HIGHWAY MAINT & REPAIR	8,176.79	28,000.00	-19,823.21	29.2%
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	3,952.77	5,000.00	-1,047.23	79.1%
452.300 - Recreation Safety Insurance	8,844.02	6,000.00	2,844.02	147.4%
Total 452.000 - RECREATION & CULTURE	19,892.94	20,000.00	-107.06	99.5%
454.000 - PARKS				
454.200 - Park supplies	18,400.78	8,000.00	10,400.78	230.0%
454.230 - Fuel	2,168.30	5,000.00	-2,831.70	43.4%
454.370 - Park Facilities Maintenance	35,509.26	15,000.00	20,509.26	236.7%
454.500 - Contracted Services	3,600.00	5,000.00	-1,400.00	72.0%
454.600 - Capital Construction	5,249.55			
Total 454.000 - PARKS	64,927.89	33,000.00	31,927.89	196.8%
456.000 - LIBRARY				
456.520 - Library Contribution	88,344.96	88,400.00	-55.04	99.9%
Total 456.000 - LIBRARY	88,344.96	88,400.00	-55.04	99.9%

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

	Jan - Nov 24	Budget	\$ Over Budget	% of Budget
459.000 - TOWNSHIP EVENTS				
459.247 - Community Events	4,109.57	5,000.00	-890.43	82.2%
459.249 - Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 - TOWNSHIP EVENTS	4,109.57	5,500.00	-1,390.43	74.7%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	64,447.49	73,000.00	-8,552.51	88.3%
481.200 - Medicare Employer Paid	15,072.41	17,000.00	-1,927.59	88.7%
481.300 - Unemployment Comp Employer Paid	0.00	4,500.00	-4,500.00	0.0%
483.197 - Non-Uniform Pension Plan Contrib	132,706.49	130,000.00	2,706.49	102.1%
484.354 - Workers Comp Insurance	3,950.00	4,500.00	-550.00	87.8%
487.196 - Health Insurance	43,500.75	35,000.00	8,500.75	124.3%
487.197 - Other Group Benefits	362,217.16	357,800.00	4,417.16	101.2%
	24,313.77	25,000.00	-686.23	97.3%
Total 480.000 - INSURANCE & EMPLOYEE BENEFITS	646,208.07	646,800.00	-591.93	99.9%
486.000 - Insurance				
486.350 - Liability Insurance	50,688.00	63,000.00	-12,312.00	80.5%
Total 486.000 - Insurance	50,688.00	63,000.00	-12,312.00	80.5%
492.000 - Interfund Operating Transfers				
492.100 - Transfer to LNT Account	427,538.30	63,000.00	-364,538.30	10.0%
6561 - *Payroll Expenses	30,000.00		30,000.00	
	1,507.00		1,507.00	
69800 - Uncategorized Expenses	30.00		30.00	
Total Expense	5,631,647.38	5,514,850.00	116,797.38	102.1%
Net Income	44,492.73	-388,000.00	432,492.73	-11.5%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of November 30, 2024

	Nov 30, 24
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	53,841.12
106.002 · Fire/Ambulance	46,586.52
106.003 · Recycling	21,377.31
106.000 · Host Fee Savings Account - Other	21,633.08
Total 106.000 · Host Fee Savings Account	<u>143,438.03</u>
Total Checking/Savings	<u>143,438.03</u>
Total Current Assets	<u>143,438.03</u>
TOTAL ASSETS	<u>143,438.03</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	50,169.82
Net Income	<u>-4,778.83</u>
Total Equity	<u>143,438.03</u>
TOTAL LIABILITIES & EQUITY	<u>143,438.03</u>

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

	<u>Nov 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	183,779.75
Total Checking/Savings	<u>183,779.75</u>
Total Current Assets	<u>183,779.75</u>
TOTAL ASSETS	<u><u>183,779.75</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	53,975.13
Net Income	6,127.36
Total Equity	<u>183,779.75</u>
TOTAL LIABILITIES & EQUITY	<u><u>183,779.75</u></u>

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

	<u>Nov 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	76,792.95
Total Checking/Savings	<u>76,792.95</u>
Total Current Assets	<u>76,792.95</u>
TOTAL ASSETS	<u>76,792.95</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64,958.69
Net Income	<u>6,623.93</u>
Total Equity	<u>76,792.95</u>
TOTAL LIABILITIES & EQUITY	<u>76,792.95</u>

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

	Nov 30, 24
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	17,500.76
102.100 · EIT Open Space - Restricted 23	3,256,383.32
106.000 · PLGIT Savings Account	3,468.65
Total Checking/Savings	<u>3,277,352.73</u>
Total Current Assets	<u>3,277,352.73</u>
TOTAL ASSETS	<u><u>3,277,352.73</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,274,907.90
Net Income	471,949.88
Total Equity	<u>3,277,352.73</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,277,352.73</u></u>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of November 30, 2024

	<u>Nov 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	
100.01 · Emergency Traffic Signal Repair	-10,015.00
100.00 · Swr/Signal PLGIT Account - Other	340,915.49
Total 100.00 · Swr/Signal PLGIT Account	330,900.49
106.000 · Swr/Signal PLUS Account	152.22
Total Checking/Savings	331,052.71
Total Current Assets	331,052.71
TOTAL ASSETS	331,052.71
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-564,821.14
Net Income	43,462.64
Total Equity	331,052.71
TOTAL LIABILITIES & EQUITY	331,052.71

(95)LNT Fiscal Stability Fund

Balance Sheet

As of November 30, 2024

	<u>Nov 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	125,101.71
109.001 · Certificate of Deposit-Embassy	<u>286,625.14</u>
Total Checking/Savings	<u>411,726.85</u>
Total Current Assets	<u>411,726.85</u>
TOTAL ASSETS	<u>411,726.85</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	392,648.05
Net Income	<u>19,078.80</u>
Total Equity	<u>411,726.85</u>
TOTAL LIABILITIES & EQUITY	<u>411,726.85</u>

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

	Nov 30, 24
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	101,472.27
106.003 · OFFICE EQUIPMENT	19,659.06
106.004 · SPECIAL PROJECTS	199,619.44
106.006 · POLICE EQUIPMENT (CRPD)	-88,341.86
106.000 · Capital Reserve Savings Account - Other	28,991.66
Total 106.000 · Capital Reserve Savings Account	261,400.57
Total Checking/Savings	261,400.57
Total Current Assets	261,400.57
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	261,481.08
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	102,854.30
Net Income	-50,340.90
Total Equity	261,481.08
TOTAL LIABILITIES & EQUITY	261,481.08

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

	Nov 30, 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	11,323.39
106.000 · Fire CR Savings Account - Other	14,559.59
Total 106.000 · Fire CR Savings Account	251,775.49
Total Checking/Savings	251,775.49
Total Current Assets	251,775.49
TOTAL ASSETS	251,775.49
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	207,207.17
Net Income	-190,029.31
Total Equity	251,775.49
TOTAL LIABILITIES & EQUITY	251,775.49

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of November 30, 2024

	<u>Nov 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	713,307.47
Total Checking/Savings	<u>713,307.47</u>
Total Current Assets	<u>713,307.47</u>
TOTAL ASSETS	<u>713,307.47</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	708,378.38
Net Income	4,929.09
Total Equity	<u>713,307.47</u>
TOTAL LIABILITIES & EQUITY	<u>713,307.47</u>

LNT Capital Reserve - Equipment Replacement

Balance Sheet

12/20/24

As of November 30, 2024

Accrual Basis

	<u>Nov 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	49,248.47
Total Checking/Savings	<u>49,248.47</u>
Total Current Assets	<u>49,248.47</u>
TOTAL ASSETS	<u>49,248.47</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	117,465.71
Net Income	<u>-68,217.24</u>
Total Equity	<u>49,248.47</u>
TOTAL LIABILITIES & EQUITY	<u>49,248.47</u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of November 30, 2024

	<u>Nov 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	148,286.76
Total Checking/Savings	<u>148,286.76</u>
Total Current Assets	<u>148,286.76</u>
TOTAL ASSETS	<u>148,286.76</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	136,308.38
Net Income	<u>11,978.38</u>
Total Equity	<u>148,286.76</u>
TOTAL LIABILITIES & EQUITY	<u>148,286.76</u>

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

	<u>Nov 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	82,949.47
Total Checking/Savings	<u>82,949.47</u>
Total Current Assets	<u>82,949.47</u>
TOTAL ASSETS	<u>82,949.47</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-27,862.02
Net Income	1,391.96
Total Equity	<u>82,949.47</u>
TOTAL LIABILITIES & EQUITY	<u>82,949.47</u>

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12/20/24

Accrual Basis

LNT Traffic Impact Account

Balance Sheet

As of November 30, 2024

	<u>Nov 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	869,893.96
109.000 Certificate of Deposit	564,286.66
Total Checking/Savings	<u>1,434,180.62</u>
Total Current Assets	<u>1,434,180.62</u>
TOTAL ASSETS	<u><u>1,434,180.62</u></u>
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of November 30, 2024

	<u>Nov 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	707,378.48
Total Checking/Savings	<u>707,378.48</u>
Total Current Assets	<u>707,378.48</u>
TOTAL ASSETS	<u><u>707,378.48</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	697,419.11
Net Income	9,959.37
Total Equity	<u>707,378.48</u>
TOTAL LIABILITIES & EQUITY	<u><u>707,378.48</u></u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of November 30, 2024

	<u>Nov 30, 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	<u>1,185.65</u>
Total Equity	<u>13,086.53</u>
TOTAL LIABILITIES & EQUITY	<u>13,086.53</u>

Lower Nazareth Township Sewer Department

Balance Sheet

As of November 30, 2024

	<u>Nov 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	565,502.94
Total Checking/Savings	<u>565,502.94</u>
Total Current Assets	<u>565,502.94</u>
TOTAL ASSETS	<u><u>565,502.94</u></u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	514,762.71
Net Income	50,740.23
Total Equity	<u>565,502.94</u>
TOTAL LIABILITIES & EQUITY	<u><u>565,502.94</u></u>

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

	Nov 30, 24
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	401,000.40
101.200 · Master Escrow Sub Accounts	383,162.33
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	784,163.33
Total Current Assets	784,163.33
TOTAL ASSETS	784,163.33
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	220,478.12
Total Equity	781,832.82
TOTAL LIABILITIES & EQUITY	784,163.33

Lower Nazareth Township
Balance Sheet
As of November 30, 2024

	<u>Nov 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	147,221.03
101.000 · Development & Inspections - Other	183.94
Total 101.000 · Development & Inspections	<u>147,404.97</u>
Total Checking/Savings	<u>147,404.97</u>
Total Current Assets	<u>147,404.97</u>
TOTAL ASSETS	<u><u>147,404.97</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	57,776.36
Net Income	28,915.08
Total Equity	<u>147,404.97</u>
TOTAL LIABILITIES & EQUITY	<u><u>147,404.97</u></u>