# Lower Nazareth Township Financial Report

*June 2025*

# LOWER NAZARETH TOWNSHIP
## FUND SUMMARY

| | | | | |
|---|---|---|---|---|
| | | | | **Jun-25** |
| **General Fund - 01** | | | $ | 2,676,978 |
| **Special Revenue Fund - Host Fee - 05** | | | $ | 152,098 |
| **Palmer Sewer Fund - 08** | | | $ | 187,282 |
| **Nazareth Sewer Fund - 09** | | | $ | 88,487 |
| **Capital Reserve** **Open Space Recreation Fund - 16 - CASH** | $ | 169,558 | | |
| **Capital Reserve** **Open Space Restricted Fund - 16 - EIT** | $ | 5,771,206 | | |
| **Capital Reserve** **Open Space Recreation Fund - 16 - CD** | $ | - | | |
| **Capital Reserve - Open Space Fund - 16 - TOTAL** | | | $ | 5,940,764 |
| **Capital Reserve - Sewer/Signals Fund - 18** | | | $ | 405,439 |
| **Fiscal Stability Fund - 95 - CASH** | $ | 127,486 | | |
| **Fiscal Stability Fund - 95 - CD** | $ | 286,625 | | |
| **Fiscal Stability Fund - 95 - TOTAL** | | | $ | 414,111 |
| **Capital Reserve - Municipal - 30** | | | $ | 346,276 |
| **Capital Reserve - Fire Fund - 31** | | | $ | 431,030 |
| **Highway Reconstruction/Rehabilitation -** | | | $ | 1,058,178 |
| **Capital Reserve - Equipment Replacement -** | | | $ | 50,187 |
| **Refuse/Recycling Collection - 33** | | | $ | 130,657 |
| **State Liquid Fuels Fund - 35** | | | $ | 379,196 |
| **Traffic Impact - 091 - CASH** | $ | 898,480 | | |
| **Traffic Impact - 091 - CD** | $ | 564,287 | | |
| **Traffic Impact - 091 - TOTAL** | | | $ | 1,462,767 |
| **LNT American Rescue Plan Funds** | | | $ | 162 |
| **LNT Community Events** | | | $ | 16,953 |
| ***Total Township Funds…*** | | | | **$13,740,567** |
| **Lower Nazareth Township Sewer Department** | | | $ | 611,573 |
| **Master Escrow Account** | | | $ | 2,095,117 |
| **Development & Inspection Account** | | | $ | 222,964 |
| ***Total Escrow Accounts…*** | | | | **$2,929,654** |

# Lower Nazareth Township
## General Fund Balance Sheet
As of June 30, 2025

| | Jun 30, 25 |
|---|---|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.100 · Checking Account - PSBT 2023 | 1,835,950.18 |
| 105.100 · Payroll Account - PSBT 2023 | 63,586.38 |
| 106.100 · PLGIT Account | 137,067.24 |
| 106.400 · Real Estate Taxes - PSBT 2023 | 637,874.13 |
| 110.000 · Petty Cash | 250.00 |
| Total Checking/Savings | 2,674,727.93 |
| Total Current Assets | 2,674,727.93 |
| Other Assets | |
| 130.500 · Due from Master Escrow Account | 2,250.00 |
| Total Other Assets | 2,250.00 |
| **TOTAL ASSETS** | **2,676,977.93** |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 210.000 · PAYROLL LIABILITIES | |
| 223 · Unemployment Withheld | 0.24 |
| 224 · Whole Life Insurance - Employee | -66.60 |
| 226 · Disability Insurance - Employee | -156.36 |
| 227 · Critical illness - Employee | -52.52 |
| Total 210.000 · PAYROLL LIABILITIES | -275.24 |
| Total Other Current Liabilities | -275.24 |
| Total Current Liabilities | -275.24 |
| Total Liabilities | -275.24 |
| Equity | |
| 270 · Opening Bal Equity | 771,781.48 |
| 3900 · Retained Earnings | 272,884.79 |
| Net Income | 1,632,586.90 |
| Total Equity | 2,677,253.17 |
| **TOTAL LIABILITIES & EQUITY** | **2,676,977.93** |

Lower Nazareth Township

# General Fund Budget vs. Actual

January through June 2025

| | Jan - Jun 25 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|
| Income | | | | |
| 300.000 · TAXES | | | | |
| 301.000 · REAL PROPERTY TAXES | | | | |
| 301.100 · Real Estate - Current | 2,592,184.76 | 2,595,000.00 | -2,815.24 | 99.89% |
| 301.400 · Real Estate - Delinquent | 5,730.27 | 30,000.00 | -24,269.73 | 19.1% |
| Total 301.000 · REAL PROPERTY TAXES | 2,597,915.03 | 2,625,000.00 | -27,084.97 | 98.97% |
| 310.000 · LOCAL ENABLING ACT TAXES | | | | |
| 310.100 · Real Estate Transfer Tax | 165,549.37 | 225,000.00 | -59,450.63 | 73.58% |
| 310.210 · Earned Income - Current | 569,218.64 | 1,325,000.00 | -755,781.36 | 42.96% |
| 310.220 · Earned Income - Prior | 562,500.00 | 575,000.00 | -12,500.00 | 97.83% |
| 310.510 · Local Services Tax | 173,674.01 | 450,000.00 | -276,325.99 | 38.59% |
| 310.000 · LOCAL ENABLING ACT TAXES - Other | 25,898.35 | | | |
| Total 310.000 · LOCAL ENABLING ACT TAXES | 1,496,840.37 | 2,575,000.00 | -1,078,159.63 | 58.13% |
| Total 300.000 · TAXES | 4,094,755.40 | 5,200,000.00 | -1,105,244.60 | 78.75% |
| 320.000 · LICENSES & PERMITS | | | | |
| 321.800 · Cable TV franchise | 39,605.78 | 88,000.00 | -48,394.22 | 45.01% |
| Total 320.000 · LICENSES & PERMITS | 39,605.78 | 88,000.00 | -48,394.22 | 45.01% |
| 330.000 · FINES & FORFEITS | | | | |
| 331.110 · Vehicle Code Violations | 25,009.72 | 30,000.00 | -4,990.28 | 83.37% |
| 331.122 · Ordinance Violations | 0.00 | 7,500.00 | -7,500.00 | 0.0% |
| Total 330.000 · FINES & FORFEITS | 25,009.72 | 37,500.00 | -12,490.28 | 66.69% |
| 340.000 · INTEREST, RENTS & ROYALTIES | | | | |
| 341.000 · Interest Earnings | | | | |
| 341.01 · Interest on checking | 27,045.55 | 50,000.00 | -22,954.45 | 54.09% |
| 341.02 · Interest on Savings | 2,773.88 | 5,000.00 | -2,226.12 | 55.48% |
| Total 341.000 · Interest Earnings | 29,819.43 | 55,000.00 | -25,180.57 | 54.22% |
| 342.000 · Rents and Royalties | | | | |
| 342.20 · Property Rental Income | 21,992.70 | 70,000.00 | -48,007.30 | 31.42% |

Lower Nazareth Township

# General Fund Budget vs. Actual

January through June 2025

| | Jan - Jun 25 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|
| Total 342.000 · Rents and Royalties | 21,992.70 | 70,000.00 | -48,007.30 | 31.42% |
| Total 340.000 · INTEREST, RENTS & ROYALTIES | 51,812.13 | 125,000.00 | -73,187.87 | 41.45% |
| 350.000 · INTERGOVERNMENTAL REVENUES | | | | |
| 354.000 · STATE CAPITAL & OPER. GRANTS | 219,833.77 | | | |
| 355.000 · STATE SHARED REVENUES | | | | |
| 355.010 · Public Utility Realty Tax | 0.00 | 4,500.00 | -4,500.00 | 0.0% |
| 355.040 · Alcoholic Beverage Licenses | 1,200.00 | 2,800.00 | -1,600.00 | 42.86% |
| 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 | 1,200.00 | 182,300.00 | -181,100.00 | 0.66% |
| Total 350.000 · INTERGOVERNMENTAL REVENUES | 221,033.77 | 182,300.00 | 38,733.77 | 121.25% |
| 360.000 · CHARGES FOR SERVICES | | | | |
| 361.000 · General Government | | | | |
| 361.310 · Subdivision & Land Development | 7,175.16 | 15,000.00 | -7,824.84 | 47.83% |
| 361.330 · Zoning Hearings | 3,900.00 | 8,000.00 | -4,100.00 | 48.75% |
| 361.500 · Maps & Publications | | | | |
| 361.57 · Misc. Publications/Copying | 91.00 | 250.00 | -159.00 | 36.4% |
| Total 361.500 · Maps & Publications | 91.00 | 250.00 | -159.00 | 36.4% |
| 361.000 · General Government - Other | 1,290.00 | | | |
| Total 361.000 · General Government | 12,456.16 | 23,250.00 | -10,793.84 | 53.58% |
| 362.000 · PUBLIC SAFETY | | | | |
| 362.410 · Building & Zoning Permits | 3,675.00 | 20,000.00 | -16,325.00 | 18.38% |
| 362.440 · Sewer Permits | 13,725.00 | 1,000.00 | 12,725.00 | 1,372.5% |
| 362.451 · Use & Occupancy Permits | 900.00 | 750.00 | 150.00 | 120.0% |
| 362.452 · Moving Records | 185.00 | 400.00 | -215.00 | 46.25% |
| 362.470 · Driveway Permits | 750.00 | 2,000.00 | -1,250.00 | 37.5% |
| 362.480 · Grading Permits | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 362.481 · Swimming Pool Grading Permits | 3,555.00 | 4,000.00 | -445.00 | 88.88% |
| 362.490 · Peddling Permit | 595.00 | 100.00 | 495.00 | 595.0% |

Lower Nazareth Township

## General Fund Budget vs. Actual

January through June 2025

| | Jan - Jun 25 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|
| Total 362.000 · PUBLIC SAFETY | 23,385.00 | 30,250.00 | -6,865.00 | 77.31% |
| Total 360.000 · CHARGES FOR SERVICES | 35,841.16 | 53,500.00 | -17,658.84 | 66.99% |
| 363.000 · HIGHWAYS AND STREETS | | | | |
| 363.239 · Proceeds from Publc Prop Damage | 6,219.28 | | | |
| Total 363.000 · HIGHWAYS AND STREETS | 6,219.28 | | | |
| 367.000 · CULTURE-RECREATION | | | | |
| 367.300 · Summer Park Program | 21,295.00 | 13,000.00 | 8,295.00 | 163.81% |
| 367.350 · Field Use Fees | 20.00 | 3,000.00 | -2,980.00 | 0.67% |
| 367.000 · CULTURE-RECREATION - Other | 10.00 | | | |
| Total 367.000 · CULTURE-RECREATION | 21,325.00 | 16,000.00 | 5,325.00 | 133.28% |
| 389.000 · MISCELLANEOUS INCOME | 593.45 | 50.00 | 543.45 | 1,186.9% |
| 395.000 · Refund of Prior Yr Expenditures | 30,141.96 | | | |
| 49900 · Uncategorized Income | 0.01 | | | |
| Total Income | 4,526,337.66 | 5,702,350.00 | -1,176,012.34 | 79.38% |
| Gross Profit | 4,526,337.66 | 5,702,350.00 | -1,176,012.34 | 79.38% |
| Expense | | | | |
| 400.000 · GENERAL GOVERNMENT | | | | |
| 400.105 · Salary | 6,249.90 | 12,500.00 | -6,250.10 | 50.0% |
| 400.215 · Postage | 4,351.74 | 8,000.00 | -3,648.26 | 54.4% |
| 400.300 · Miscellaneous | 12.38 | 100.00 | -87.62 | 12.38% |
| 400.310 · Stenographer/BOS | 1,405.00 | 5,000.00 | -3,595.00 | 28.1% |
| 400.320 · Telephone | | | | |
| 400.321 · Local | 2,027.97 | 5,000.00 | -2,972.03 | 40.56% |
| 400.324 · Wireless | 1,915.54 | 4,500.00 | -2,584.46 | 42.57% |
| Total 400.320 · Telephone | 3,943.51 | 9,500.00 | -5,556.49 | 41.51% |
| 400.340 · Advertising | 4,787.37 | 11,000.00 | -6,212.63 | 43.52% |
| 400.342 · Public Relations Printing | 6,395.00 | 14,000.00 | -7,605.00 | 45.68% |
| 400.374 · Maintenance Agreements | 5,752.42 | 18,000.00 | -12,247.58 | 31.96% |
| 400.384 · Office Equipment Rental | 421.98 | 1,000.00 | -578.02 | 42.2% |

Lower Nazareth Township

# General Fund Budget vs. Actual

January through June 2025

| | Jan - Jun 25 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|
| 400.420 · Dues & Subscriptions | 2,876.00 | 4,000.00 | -1,124.00 | 71.9% |
| 400.460 · Meetings & Continuing Education | 3,659.54 | 4,000.00 | -340.46 | 91.49% |
| 400.700 · Capital Purchases | -1,295.00 | | | |
| Total 400.000 · GENERAL GOVERNMENT | 38,559.84 | 87,100.00 | -48,540.16 | 44.27% |
| 402.000 · AUDITING | | | | |
| 402.105 · Audit Wages | 40.00 | 50.00 | -10.00 | 80.0% |
| 402.311 · Accounting & Auditing Services | 10,000.00 | 14,000.00 | -4,000.00 | 71.43% |
| Total 402.000 · AUDITING | 10,040.00 | 14,050.00 | -4,010.00 | 71.46% |
| 403.000 · TAX COLLECTION | | | | |
| 403.105 · R.E. Tax Collector Salary | 6,324.00 | 8,000.00 | -1,676.00 | 79.05% |
| 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 | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 403.317 · Tax Collection Committee Servic | 0.00 | 500.00 | -500.00 | 0.0% |
| 403.319 · Tax Refunds | 471.94 | 500.00 | -28.06 | 94.39% |
| 403.350 · Insurance & Bonding | 250.00 | 1,500.00 | -1,250.00 | 16.67% |
| 403.430 · Tax Appeals | 0.00 | 500.00 | -500.00 | 0.0% |
| Total 403.000 · TAX COLLECTION | 9,195.94 | 15,750.00 | -6,554.06 | 58.39% |
| 404.000 · SOLICITOR/LEGAL | | | | |
| 404.310 · Legal Services | 45,742.25 | 95,000.00 | -49,257.75 | 48.15% |
| 404.314 · Legal Services - Human Resource | 228.00 | 1,500.00 | -1,272.00 | 15.2% |
| Total 404.000 · SOLICITOR/LEGAL | 45,970.25 | 96,500.00 | -50,529.75 | 47.64% |
| 405.000 · PERSONNEL SERVICES | | | | |
| 405.140 · Office Staff Wages | 162,099.67 | 335,000.00 | -172,900.33 | 48.39% |
| 405.200 · Office Supplies | 2,258.40 | 8,500.00 | -6,241.60 | 26.57% |
| 405.300 · Bond | 1,860.00 | 2,250.00 | -390.00 | 82.67% |
| Total 405.000 · PERSONNEL SERVICES | 166,218.07 | 345,750.00 | -179,531.93 | 48.08% |
| 406.000 · GENERAL GOVT. ADMINISTRATION | | | | |

# Lower Nazareth Township
## General Fund Budget vs. Actual
### January through June 2025

| | Jan - Jun 25 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|
| 406.280 · General Administrative Expense | 2,206.66 | 7,000.00 | -4,793.34 | 31.52% |
| 406.316 · Drug Testing | 210.00 | 400.00 | -190.00 | 52.5% |
| 406.317 · Employee Record Checks | 110.00 | 250.00 | -140.00 | 44.0% |
| 406.318 · Bank Fees | 165.00 | 200.00 | -35.00 | 82.5% |
| 406.319 · Reimburse private prop damage | 25.00 | 500.00 | -475.00 | 5.0% |
| 406.325 · Internet fees / Website Develop | 3,551.66 | 7,500.00 | -3,948.34 | 47.36% |
| 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 | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 406.421 · License & Permit Renewal | 100.00 | 200.00 | -100.00 | 50.0% |
| Total 406.000 · GENERAL GOVT. ADMINISTRATION | 6,368.32 | 17,350.00 | -10,981.68 | 36.71% |
| 407.000 · DATA PROCESSING | | | | |
| 407.213 · Data Processing Equipment | 1,586.00 | 3,000.00 | -1,414.00 | 52.87% |
| 407.215 · Software | 7,812.31 | 15,000.00 | -7,187.69 | 52.08% |
| 407.370 · Computer Services | 15,203.36 | 15,000.00 | 203.36 | 101.36% |
| Total 407.000 · DATA PROCESSING | 24,601.67 | 33,000.00 | -8,398.33 | 74.55% |
| 408.000 · ENGINEERING SERVICES | | | | |
| 408.310 · Engineering Services - Gen Con | 96,354.70 | 165,000.00 | -68,645.30 | 58.4% |
| 408.319 · Special Projects | 500.00 | 10,000.00 | -9,500.00 | 5.0% |
| Total 408.000 · ENGINEERING SERVICES | 96,854.70 | 175,000.00 | -78,145.30 | 55.35% |
| 409.000 · GEN GOVT. BUILDINGS | | | | |
| 409.200 · Supplies | 4,678.13 | 7,000.00 | -2,321.87 | 66.83% |
| 409.230 · Heating Fuel | 21,107.78 | 30,000.00 | -8,892.22 | 70.36% |
| 409.300 · Facilities Maintenance | 8,614.22 | 12,000.00 | -3,385.78 | 71.79% |
| 409.318 · Building Security Systems | 929.02 | 3,000.00 | -2,070.98 | 30.97% |
| 409.360 · Public Utilities | | | | |
| 409.361 · Electricity | 6,051.36 | 20,000.00 | -13,948.64 | 30.26% |
| 409.366 · Water | 1,329.98 | 10,000.00 | -8,670.02 | 13.3% |
| 409.360 · Public Utilities - Other | 318.91 | | | |

Lower Nazareth Township

## General Fund Budget vs. Actual

January through June 2025

| | Jan - Jun 25 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|
| Total 409.360 · Public Utilities | 7,700.25 | 30,000.00 | -22,299.75 | 25.67% |
| 409.367 · Trash Removal | 845.71 | 3,000.00 | -2,154.29 | 28.19% |
| Total 409.000 · GEN GOVT. BUILDINGS | 43,875.11 | 85,000.00 | -41,124.89 | 51.62% |
| 410.000 · PUBLIC SAFETY | | | | |
| 410.500 · Police Services Contract | 1,224,392.75 | 2,102,000.00 | -877,607.25 | 58.25% |
| Total 410.000 · PUBLIC SAFETY | 1,224,392.75 | 2,102,000.00 | -877,607.25 | 58.25% |
| 411.000 · FIRE | | | | |
| 411.300 · Building Capital Reserve | 70,790.22 | 100,000.00 | -29,209.78 | 70.79% |
| 411.500 · Contributions | 61,767.79 | 100,000.00 | -38,232.21 | 61.77% |
| 411.541 · Fire Relief | 0.00 | 95,000.00 | -95,000.00 | 0.0% |
| 411.600 · Water Hydrant Assessment | 41,499.24 | 87,000.00 | -45,500.76 | 47.7% |
| 411.700 · Truck Capital Reserve | 0.00 | 80,000.00 | -80,000.00 | 0.0% |
| 411.740 · Equipment Purchase | 15,883.98 | 50,000.00 | -34,116.02 | 31.77% |
| Total 411.000 · FIRE | 189,941.23 | 512,000.00 | -322,058.77 | 37.1% |
| 412.000 · AMBULANCE | | | | |
| 412.300 · Ambulance Building Maintenance | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 412.542 · Operation Contribution | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| Total 412.000 · AMBULANCE | 0.00 | 35,000.00 | -35,000.00 | 0.0% |
| 413.000 · CODE ENFORCEMENT | | | | |
| 413.100 · Zoning Administrator | 59,037.71 | 170,000.00 | -110,962.29 | 34.73% |
| 413.121 · Sewage Enforcement Officer | 16,769.23 | 3,000.00 | 13,769.23 | 558.97% |
| 413.200 · Supplies | 215.76 | 1,000.00 | -784.24 | 21.58% |
| 413.325 · Postage | 119.00 | 1,000.00 | -881.00 | 11.9% |
| 413.400 · Court Costs | 0.00 | 500.00 | -500.00 | 0.0% |
| Total 413.000 · CODE ENFORCEMENT | 76,141.70 | 175,500.00 | -99,358.30 | 43.39% |
| 414.000 · PLANNING & ZONING | | | | |
| 414.112 · Stenographer, ZH & PC | 635.00 | 5,000.00 | -4,365.00 | 12.7% |
| 414.116 · Zoning Hearing Bd Compensation | 1,600.00 | 6,000.00 | -4,400.00 | 26.67% |
| 414.117 · Planning Commission Comp. | 2,300.00 | 6,000.00 | -3,700.00 | 38.33% |

# Lower Nazareth Township
## General Fund Budget vs. Actual
### January through June 2025

| | Jan - Jun 25 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|
| 414.120 · Legal | 70.28 | 15,000.00 | -14,929.72 | 0.47% |
| 414.313 · Engineer | 5,597.75 | 25,000.00 | -19,402.25 | 22.39% |
| 414.340 · Zoning Hearing Advertisements | 4,482.78 | 7,500.00 | -3,017.22 | 59.77% |
| 414.000 · PLANNING & ZONING - Other | 418.50 | | | |
| Total 414.000 · PLANNING & ZONING | 15,104.31 | 64,500.00 | -49,395.69 | 23.42% |
| 415.114 · EMERGENCY MANAGEMENT COORD | 1,200.00 | 2,400.00 | -1,200.00 | 50.0% |
| 419.540 · EMS Notification System Service | 2,696.94 | 3,000.00 | -303.06 | 89.9% |
| 422.450 · Animal Control | 791.27 | 5,000.00 | -4,208.73 | 15.83% |
| 426.000 · SANITATION EXPENSE | | | | |
| 426.115 · Recycling Collection Wages | 3,207.96 | 12,000.00 | -8,792.04 | 26.73% |
| Total 426.000 · SANITATION EXPENSE | 3,207.96 | 12,000.00 | -8,792.04 | 26.73% |
| 429.000 · PUBLIC WORKS - SANITATION | | | | |
| 429.364 · Sanitary Sewer Expenses | 6,000.55 | 11,000.00 | -4,999.45 | 54.55% |
| Total 429.000 · PUBLIC WORKS - SANITATION | 6,000.55 | 11,000.00 | -4,999.45 | 54.55% |
| 430.000 · HWYS., ROADS & STREETS | | | | |
| 430.100 · Personnel Services | 328,465.98 | 700,000.00 | -371,534.02 | 46.92% |
| 430.245 · Supplies | 6,070.32 | 10,000.00 | -3,929.68 | 60.7% |
| 430.300 · Facilities Maintenance | 698.65 | 2,000.00 | -1,301.35 | 34.93% |
| 430.320 · Telephone | | | | |
| 430.321 · Local | 295.08 | 700.00 | -404.92 | 42.15% |
| 430.329 · Wireless | 630.10 | 2,000.00 | -1,369.90 | 31.51% |
| Total 430.320 · Telephone | 925.18 | 2,700.00 | -1,774.82 | 34.27% |
| 430.330 · Heating Fuel | 11,141.42 | 13,000.00 | -1,858.58 | 85.7% |
| 430.360 · Electricity | 1,571.07 | 4,000.00 | -2,428.93 | 39.28% |
| 430.384 · Equip/Machinery Rental | 390.00 | 1,000.00 | -610.00 | 39.0% |
| 430.450 · Contracted Services | 31.98 | 1,000.00 | -968.02 | 3.2% |
| 430.460 · Continuing Education | 2,504.24 | 5,000.00 | -2,495.76 | 50.09% |
| 430.740 · Equipment Purchase | 410.00 | 5,000.00 | -4,590.00 | 8.2% |
| 430.750 · Misc. Shop Tools & Equipment | 288.06 | 2,500.00 | -2,211.94 | 11.52% |

Lower Nazareth Township
# General Fund Budget vs. Actual
January through June 2025

| | Jan - Jun 25 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|
| Total 430.000 · HWYS., ROADS & STREETS | 352,496.90 | 746,200.00 | -393,703.10 | 47.24% |
| 432.000 · WINTER MAINTENANCE | | | | |
| 432.100 · Winter Maintenance Materials | 143,316.40 | 80,000.00 | 63,316.40 | 179.15% |
| Total 432.000 · WINTER MAINTENANCE | 143,316.40 | 80,000.00 | 63,316.40 | 179.15% |
| 433.000 · TRAFFIC CONTROL DEVICES | | | | |
| 433.200 · Traffic signs | 5,431.73 | 10,000.00 | -4,568.27 | 54.32% |
| 433.246 · Pavement Marking Supplies | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| 433.249 · Traffic Control Supplies-signal | 530.00 | 1,500.00 | -970.00 | 35.33% |
| 433.360 · Traffic signal electric | 2,578.53 | 6,000.00 | -3,421.47 | 42.98% |
| 433.450 · Signals contracted service | 1,775.00 | 8,000.00 | -6,225.00 | 22.19% |
| Total 433.000 · TRAFFIC CONTROL DEVICES | 10,315.26 | 28,000.00 | -17,684.74 | 36.84% |
| 434.00 · STREET LIGHTING | | | | |
| 434.360 · St. Lght. Electricity | 2,002.68 | 5,000.00 | -2,997.32 | 40.05% |
| Total 434.00 · STREET LIGHTING | 2,002.68 | 5,000.00 | -2,997.32 | 40.05% |
| 437.000 · EQUIPMENT REPAIRS-FUEL | | | | |
| 437.200 · Tool & Equipment Repairs | 21,485.38 | 5,000.00 | 16,485.38 | 429.71% |
| 437.213 · Equipment Parts & Supplies | 34,191.33 | 50,000.00 | -15,808.67 | 68.38% |
| 437.233 · Equipment Motor Fuel | 20,597.16 | 40,000.00 | -19,402.84 | 51.49% |
| Total 437.000 · EQUIPMENT REPAIRS-FUEL | 76,273.87 | 95,000.00 | -18,726.13 | 80.29% |
| 438.000 · HIGHWAY MAINT & REPAIR | | | | |
| 438.271 · Paving and Patching Materials | 2,409.50 | 7,500.00 | -5,090.50 | 32.13% |
| 438.272 · Aggregate Supplies | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| 438.273 · Pipe and Drainage Supplies | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 438.274 · Pavement Maintenance Supplies | 1,967.00 | 5,000.00 | -3,033.00 | 39.34% |
| Total 438.000 · HIGHWAY MAINT & REPAIR | 4,376.50 | 17,000.00 | -12,623.50 | 25.74% |
| 439.000 · HWY CONST & REBUILDING PRJCTS | | | | |
| 439.600 · Construction/Rebuilding | 0.00 | 77,750.00 | -77,750.00 | 0.0% |
| Total 439.000 · HWY CONST & REBUILDING PRJCTS | 0.00 | 77,750.00 | -77,750.00 | 0.0% |
| 452.000 · RECREATION & CULTURE | | | | |

# Lower Nazareth Township
## General Fund Budget vs. Actual
### January through June 2025

| | Jan - Jun 25 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|
| 452.115 · Staff Wages | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 452.249 · Recreation Programs | 1,860.12 | 5,000.00 | -3,139.88 | 37.2% |
| 452.300 · Recreation Safety Insurance | 5,610.13 | 8,500.00 | -2,889.87 | 66.0% |
| Total 452.000 · RECREATION & CULTURE | 7,470.25 | 23,500.00 | -16,029.75 | 31.79% |
| 454.000 · PARKS | | | | |
| 454.200 · Park supplies | 3,057.11 | 8,000.00 | -4,942.89 | 38.21% |
| 454.230 · Fuel | 2,791.47 | 4,000.00 | -1,208.53 | 69.79% |
| 454.370 · Park Facilities Maintenance | 14,220.50 | 30,000.00 | -15,779.50 | 47.4% |
| 454.500 · Contracted Services | 2,720.00 | 5,000.00 | -2,280.00 | 54.4% |
| 454.600 · Capital Construction | -5,541.81 | | | |
| Total 454.000 · PARKS | 17,247.27 | 47,000.00 | -29,752.73 | 36.7% |
| 456.000 · LIBRARY | | | | |
| 456.520 · Library Contribution | 53,595.50 | 92,000.00 | -38,404.50 | 58.26% |
| Total 456.000 · LIBRARY | 53,595.50 | 92,000.00 | -38,404.50 | 58.26% |
| 459.000 · TOWNSHIP EVENTS | | | | |
| 459.247 · Community Events | 1,523.02 | 6,000.00 | -4,476.98 | 25.38% |
| 459.249 · Environmental Advisory Council | 0.00 | 500.00 | -500.00 | 0.0% |
| Total 459.000 · TOWNSHIP EVENTS | 1,523.02 | 6,500.00 | -4,976.98 | 23.43% |
| 480.000 · INSURANCE & EMPLOYEE BENEFITS | | | | |
| 481.100 · Social Security Employer Paid | 36,076.86 | 73,000.00 | -36,923.14 | 49.42% |
| 481.200 · Medicare Employer Paid | 8,437.31 | 18,000.00 | -9,562.69 | 46.87% |
| 481.300 · Unemployment Comp Employer Paid | 4,532.00 | 4,500.00 | 32.00 | 100.71% |
| 483.197 · Non-Uniform Penion Plan Contrib | 4,617.32 | 135,000.00 | -130,382.68 | 3.42% |
| 483.310 · Pension Plan Admin Fees | 4,100.00 | 5,000.00 | -900.00 | 82.0% |
| 484.354 · Workers Comp Insurance | 34,545.50 | 40,000.00 | -5,454.50 | 86.36% |
| 487.196 · Health Insurance | 122,879.54 | 320,000.00 | -197,120.46 | 38.4% |
| 487.197 · Other Group Benefits | 11,373.03 | 27,000.00 | -15,626.97 | 42.12% |
| Total 480.000 · INSURANCE & EMPLOYEE BENEFITS | 226,561.56 | 622,500.00 | -395,938.44 | 36.4% |
| 486.000 · Insurance | | | | |

## Lower Nazareth Township
# General Fund Budget vs. Actual
### January through June 2025

| | Jan - Jun 25 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|
| 486.350 · Liability Insurance | 36,833.00 | 70,000.00 | -33,167.00 | 52.62% |
| Total 486.000 · Insurance | 36,833.00 | 70,000.00 | -33,167.00 | 52.62% |
| 487.000 · EMPLOYEE BENEFITS | | | | |
| 487.160 · Pension Plan | 317.94 | | | |
| Total 487.000 · EMPLOYEE BENEFITS | 317.94 | | | |
| 492.000 · Interfund Operating Transfers | 260.00 | | | |
| 69800 · Uncategorized Expenses | 0.00 | | | |
| Total Expense | 2,893,750.76 | 5,702,350.00 | -2,808,599.24 | 50.75% |
| **Net Income** | **1,632,586.90** | **0.00** | **1,632,586.90** | **100.0%** |

# LNT Revenue Fund-Host Fee-05
# Balance Sheet
## As of June 30, 2025

| | Jun 30, 25 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **106.000 · Host Fee Savings Account** | |
| **106.001 · Road Account** | 52,546.12 |
| **106.002 · Fire/Ambulance** | 46,586.52 |
| **106.003 · Recycling** | 31,332.36 |
| **106.000 · Host Fee Savings Account - Other** | 21,633.08 |
| **Total 106.000 · Host Fee Savings Account** | 152,098.08 |
| **Total Checking/Savings** | 152,098.08 |
| **Total Current Assets** | 152,098.08 |
| **TOTAL ASSETS** | **152,098.08** |
| **LIABILITIES & EQUITY** | |
| **Equity** | |
| **270.000 · Opening Bal Equity** | 98,047.04 |
| **3900 · Retained Earnings** | 45,925.34 |
| **Net Income** | 8,125.70 |
| **Total Equity** | 152,098.08 |
| **TOTAL LIABILITIES & EQUITY** | **152,098.08** |

# LNT Palmer Sewer Fund - 08
## Balance Sheet
### As of June 30, 2025

| | Jun 30, 25 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **100.100 · Palmer Sewer Checking - PSBT 23** | 187,282.06 |
| **Total Checking/Savings** | 187,282.06 |
| **Total Current Assets** | 187,282.06 |
| **TOTAL ASSETS** | **187,282.06** |
| **LIABILITIES & EQUITY** | |
| **Equity** | |
| **270.000 · Opening Bal Equity** | 123,677.26 |
| **3900 · Retained Earnings** | 60,614.67 |
| **Net Income** | 2,990.13 |
| **Total Equity** | 187,282.06 |
| **TOTAL LIABILITIES & EQUITY** | **187,282.06** |

# LNT Nazareth Sewer Fund - 09
## Balance Sheet
### As of June 30, 2025

| | Jun 30, 25 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **100.100 · Nazareth Sewer Checking - PSBT** | 88,487.47 |
| **Total Checking/Savings** | 88,487.47 |
| **Total Current Assets** | 88,487.47 |
| **TOTAL ASSETS** | **88,487.47** |
| **LIABILITIES & EQUITY** | |
| **Equity** | |
| **270.000 · Opening Bal Equity** | 5,210.33 |
| **3900 · Retained Earnings** | 76,942.11 |
| **Net Income** | 6,335.03 |
| **Total Equity** | 88,487.47 |
| **TOTAL LIABILITIES & EQUITY** | **88,487.47** |

# LNT Open Space Fund-16
## Balance Sheet
### As of June 30, 2025

| | Jun 30, 25 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **100.100 · Checking Account - PSBT 2023** | 166,004.15 |
| **102.100 · EIT Open Space - Restricted 23** | 5,771,206.00 |
| **106.000 · PLGIT Savings Account** | 3,554.25 |
| **Total Checking/Savings** | 5,940,764.40 |
| **Total Current Assets** | 5,940,764.40 |
| **TOTAL ASSETS** | **5,940,764.40** |
| **LIABILITIES & EQUITY** | |
| **Equity** | |
| **270.000 · Opening Bal Equity** | 530,494.95 |
| **3900 · Retained Earnings** | 2,912,532.04 |
| **Net Income** | 2,497,737.41 |
| **Total Equity** | 5,940,764.40 |
| **TOTAL LIABILITIES & EQUITY** | **5,940,764.40** |

# LNT Capital Sewer-Signals Fund-18
# Balance Sheet
## As of June 30, 2025

| | | Jun 30, 25 |
|---|---|---|
| **ASSETS** | | |
| **Current Assets** | | |
| **Checking/Savings** | | |
| **100.00 · Swr/Signal PLGIT Account** | | |
| **100.01 · Emergency Traffic Signal Repair** | -3,004.40 | |
| **100.02 · Georgetown Manor** | 384,000.00 | |
| **100.00 · Swr/Signal PLGIT Account - Other** | 24,287.77 | |
| **Total 100.00 · Swr/Signal PLGIT Account** | | 405,283.37 |
| **106.000 · Swr/Signal PLUS Account** | | 156.07 |
| **Total Checking/Savings** | | 405,439.44 |
| **Total Current Assets** | | 405,439.44 |
| **TOTAL ASSETS** | | **405,439.44** |
| **LIABILITIES & EQUITY** | | |
| **Equity** | | |
| **270.000 · Opening Bal Equity** | | 852,411.21 |
| **3900 · Retained Earnings** | | -523,146.66 |
| **Net Income** | | 76,174.89 |
| **Total Equity** | | 405,439.44 |
| **TOTAL LIABILITIES & EQUITY** | | **405,439.44** |

# (95)LNT Fiscal Stability Fund
## Balance Sheet
### As of June 30, 2025

| | Jun 30, 25 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **100.100 · Fiscal Stability Checking** | 127,485.78 |
| **109.001 · Certificate of Deposit-Embassy** | 286,625.14 |
| **Total Checking/Savings** | 414,110.92 |
| **Total Current Assets** | 414,110.92 |
| **TOTAL ASSETS** | **414,110.92** |
| **LIABILITIES & EQUITY** | |
| **Equity** | |
| **3900 · Retained Earnings** | 412,075.49 |
| **Net Income** | 2,035.43 |
| **Total Equity** | 414,110.92 |
| **TOTAL LIABILITIES & EQUITY** | **414,110.92** |

# LNT Capital Reserve - 30
## Balance Sheet
### As of June 30, 2025

| | | Jun 30, 25 |
|---|---|---|
| **ASSETS** | | |
| **Current Assets** | | |
| **Checking/Savings** | | |
| **106.000 · Capital Reserve Savings Account** | | |
| **106.001 · CAPITAL PURCHASES** | 85,839.31 | |
| **106.003 · OFFICE EQUIPMENT** | 12,659.11 | |
| **106.004 · SPECIAL PROJECTS** | 188,800.44 | |
| **106.006 · POLICE EQUIPMENT (CRPD)** | 21,053.94 | |
| **106.000 · Capital Reserve Savings Account - Other** | 37,923.68 | |
| **Total 106.000 · Capital Reserve Savings Account** | | 346,276.48 |
| **Total Checking/Savings** | | 346,276.48 |
| **Total Current Assets** | | 346,276.48 |
| **Other Assets** | | |
| **130.02 · Due from Master Escrow** | | 80.51 |
| **Total Other Assets** | | 80.51 |
| **TOTAL ASSETS** | | **346,356.99** |
| **LIABILITIES & EQUITY** | | |
| **Equity** | | |
| **270.000 · Opening Bal Equity** | | 208,967.68 |
| **3900 · Retained Earnings** | | 72,837.62 |
| **Net Income** | | 64,551.69 |
| **Total Equity** | | 346,356.99 |
| **TOTAL LIABILITIES & EQUITY** | | **346,356.99** |

# LNT Capital Reserve Fire-31
## Balance Sheet
### As of June 30, 2025

| | | Jun 30, 25 |
|---|---|---|
| **ASSETS** | | |
| **Current Assets** | | |
| **Checking/Savings** | | |
| **106.000 · Fire CR Savings Account** | | |
| **106.001 · Fire Truck Fund** | 256,137.62 | |
| **106.002 · Building Land Fund** | 82,508.37 | |
| **106.003 · Fire Police Fund** | 1,753.31 | |
| **106.004 · Equipment Fund** | 81,709.91 | |
| **106.000 · Fire CR Savings Account - Other** | 8,920.48 | |
| **Total 106.000 · Fire CR Savings Account** | | 431,029.69 |
| **Total Checking/Savings** | | 431,029.69 |
| **Total Current Assets** | | 431,029.69 |
| **TOTAL ASSETS** | | **431,029.69** |
| **LIABILITIES & EQUITY** | | |
| **Equity** | | |
| **270.000 · Opening Bal Equity** | | 234,597.63 |
| **3900 · Retained Earnings** | | 206,586.58 |
| **Net Income** | | -10,154.52 |
| **Total Equity** | | 431,029.69 |
| **TOTAL LIABILITIES & EQUITY** | | **431,029.69** |

# 37LNT Highway Reconstruction & Rehabilitation
## Balance Sheet
### As of June 30, 2025

| | Jun 30, 25 |
|---|---|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.100 · Highway Recon/Rehab Checking | |
| 100.101 · Butztown Road Project | 290,955.03 |
| 100.100 · Highway Recon/Rehab Checking - Other | 767,223.23 |
| Total 100.100 · Highway Recon/Rehab Checking | 1,058,178.26 |
| Total Checking/Savings | 1,058,178.26 |
| Total Current Assets | 1,058,178.26 |
| **TOTAL ASSETS** | **1,058,178.26** |
| LIABILITIES & EQUITY | |
| Equity | |
| 3900 · Retained Earnings | 715,295.37 |
| Net Income | 342,882.89 |
| Total Equity | 1,058,178.26 |
| **TOTAL LIABILITIES & EQUITY** | **1,058,178.26** |

# LNT Capital Reserve - Equipment Replacement
## Balance Sheet
### As of June 30, 2025

| | Jun 30, 25 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **101.100 · CR Equipment Checking PSBT 23** | 50,187.01 |
| **Total Checking/Savings** | 50,187.01 |
| **Total Current Assets** | 50,187.01 |
| **TOTAL ASSETS** | **50,187.01** |
| **LIABILITIES & EQUITY** | |
| **Equity** | |
| **3900 · Retained Earnings** | 49,385.72 |
| **Net Income** | 801.29 |
| **Total Equity** | 50,187.01 |
| **TOTAL LIABILITIES & EQUITY** | **50,187.01** |

# Lower Nazareth Township - Refuse/Recycling Collection
## Balance Sheet
### As of June 30, 2025

| | Jun 30, 25 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **104.100 · Recycling/Refuse - Checking** | 130,656.75 |
| **Total Checking/Savings** | 130,656.75 |
| **Total Current Assets** | 130,656.75 |
| **TOTAL ASSETS** | **130,656.75** |
| **LIABILITIES & EQUITY** | |
| **Equity** | |
| **3900 · Retained Earnings** | 148,761.89 |
| **Net Income** | -18,105.14 |
| **Total Equity** | 130,656.75 |
| **TOTAL LIABILITIES & EQUITY** | **130,656.75** |

# LNT Liquid Fuels Fund-35
## Balance Sheet
### As of June 30, 2025

| | Jun 30, 25 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **106.000 · SLF Savings Account** | 379,196.42 |
| **Total Checking/Savings** | 379,196.42 |
| **Total Current Assets** | 379,196.42 |
| **TOTAL ASSETS** | **379,196.42** |
| **LIABILITIES & EQUITY** | |
| **Equity** | |
| **270.000 · Opening Bal Equity** | 109,419.53 |
| **3900 · Retained Earnings** | -26,161.05 |
| **Net Income** | 295,937.94 |
| **Total Equity** | 379,196.42 |
| **TOTAL LIABILITIES & EQUITY** | **379,196.42** |

# LNT Traffic Impact Account
## Balance Sheet
### As of June 30, 2025

| | Jun 30, 25 |
|---|---|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100.100 Traffic Impact PSBT | 898,480.00 |
| 109.000 Certificate of Deposit | 564,286.66 |
| Total Checking/Savings | 1,462,766.66 |
| Total Current Assets | 1,462,766.66 |
| **TOTAL ASSETS** | **1,462,766.66** |
| LIABILITIES & EQUITY | 0.00 |

# 34-LNT AMERICAN RESCUE PLAN FUNDS
## Balance Sheet
### As of June 30, 2025

| | Jun 30, 25 |
|---|---|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 101.000 · Checking Account - PSBT 2023 | 162.36 |
| Total Checking/Savings | 162.36 |
| Total Current Assets | 162.36 |
| **TOTAL ASSETS** | **162.36** |
| LIABILITIES & EQUITY | |
| Equity | |
| 32000 · Retained Earnings | 662,312.36 |
| Net Income | -662,150.00 |
| Total Equity | 162.36 |
| **TOTAL LIABILITIES & EQUITY** | **162.36** |

# LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS
## Balance Sheet
### As of June 30, 2025

| | Jun 30, 25 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **101.000 · Community Events Checking -PSBT** | 16,952.81 |
| **Total Checking/Savings** | 16,952.81 |
| **Total Current Assets** | 16,952.81 |
| **TOTAL ASSETS** | **16,952.81** |
| **LIABILITIES & EQUITY** | |
| **Equity** | |
| **32000 · Unrestricted Net Assets** | 13,086.53 |
| **Net Income** | 3,866.28 |
| **Total Equity** | 16,952.81 |
| **TOTAL LIABILITIES & EQUITY** | **16,952.81** |

# Lower Nazareth Township Sewer Department
## Balance Sheet
### As of June 30, 2025

| | Jun 30, 25 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **100.100 · LNT Sewer Dept Checking PSBT23** | 611,572.56 |
| **Total Checking/Savings** | 611,572.56 |
| **Total Current Assets** | 611,572.56 |
| **TOTAL ASSETS** | **611,572.56** |
| **LIABILITIES & EQUITY** | |
| **Equity** | |
| **32000 · Retained Earnings** | 579,306.99 |
| **Net Income** | 32,265.57 |
| **Total Equity** | 611,572.56 |
| **TOTAL LIABILITIES & EQUITY** | **611,572.56** |

# Lower Nazareth Township Master Escrow
## Balance Sheet
### As of June 30, 2025

| | Jun 30, 25 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **101.100 · Master Escrow Checking** | 1,748,840.29 |
| **101.200 · Master Escrow Sub Accounts** | 346,276.12 |
| **102.000 · SAVINGS ACCOUNTS - LAB** | 0.00 |
| **106.000 · SAVING ACCOUNTS** | 0.60 |
| **Total Checking/Savings** | 2,095,117.01 |
| **Total Current Assets** | 2,095,117.01 |
| **TOTAL ASSETS** | **2,095,117.01** |
| **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** | (97,277.59) |
| **Net Income** | 1,345,993.38 |
| **Total Equity** | 2,092,786.50 |
| **TOTAL LIABILITIES & EQUITY** | **2,095,117.01** |

# Lower Nazareth Township
# Balance Sheet
## As of June 30, 2025

| | Jun 30, 25 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **101.000 · Development & Inspections** | |
| **101.200 · Code Enforcement & Inspection** | 220,783.27 |
| **101.000 · Development & Inspections - Other** | 2,181.10 |
| **Total 101.000 · Development & Inspections** | 222,964.37 |
| **Total Checking/Savings** | 222,964.37 |
| **Total Current Assets** | 222,964.37 |
| **TOTAL ASSETS** | **222,964.37** |
| **LIABILITIES & EQUITY** | |
| **Equity** | |
| **270.000 · Opening Bal Equity** | 60,713.53 |
| **3900 · Retained Earnings** | 85,410.57 |
| **Net Income** | 76,840.27 |
| **Total Equity** | 222,964.37 |
| **TOTAL LIABILITIES & EQUITY** | **222,964.37** |