

# *Comprehensive Annual Financial Report*

*2022*

*Lower Saucon Township*



*March 15, 2023*

*Presented by Cathy Gorman, Director of Finance*

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## Introduction

This document was created upon the recommendation of the Budget Advisory Committee. The intent is to provide Council a year end status report of the Township's financial condition. This report will be included in the Township's annual report.

The Township's Budget document is a one-year plan of revenues and expenses that are projected to occur during that year. This LSTCAFR (Lower Saucon Township's Comprehensive Annual Finance Report) contains the audited actual figures as of December 31, 2022. This report is presented to Council after the audit is complete but before the appointed auditors complete the DCED financial reports, which are due by April. Their formal financial report is typically presented in June and published on the website once presented to Council.

This report will cover the progress of any agreements or projects that were not completed at year end as anticipated. These items will require possible budget modifications during the current year, and we will provide Council information that can be used in the upcoming year's budget deliberations.

The LSTCAFR is recommended by the Government Financial Officers Association (GFOA). Much of the financial information in the LSTCAFR is information that is also found in the Auditor's financial reports. The enclosed information presents the net position of the Township and encompasses the General Fund assets, Special Taxes, and the Capital Fund. The Capital Improvements Plan (CIP) is presented to Council before September 1<sup>st</sup> of each year pursuant to the Township Code. The total of all funds at the conclusion of 2022 are \$33,979,504.25; \$2,898,333.21 more than reported last year.

One source of revenue for the Township is the landfill tipping fees. We budget \$265,000.00 annually to go directly to our Capital Plans which was done in 2022. Receipts are directed to our general savings account to be utilized when necessary. In 2022 we received \$2,588,445.43 giving us \$5,333,376.09 our general savings account.

We also received 2<sup>nd</sup> half of the ARPA federal emergency relief funding along with unclaimed funding that was adjusted which totals \$570,789.16. Council approved \$233,750.00 in expenses to date and has allocated \$500,000.00 of these funds for the ballpark development and \$25,192.16 to Dewey Ambulance with conditions. This leaves \$380,311.56 unallocated and should be allocated to an appropriate project or expense by the end of 2023. These funds are listed as restricted and will be utilized as Council directs; in compliance with federal regulations regarding the use of the funds. With project delays it may be in the best interest of the Township to claim the remainder of the funds as "Replace lost public sector revenue" as stipulated in the final ruling passed April 1, 2022; but effective prior to that. We can consider the remaining as a "standard allowance"; this is defined as up to 10 million in aggregate, not to exceed their award amount, during the program.

In 2022, Lower Saucon Fire Rescue started finalizing the merger with Steel City Fire Company. LSFR received their allocation for 2022, funding for their ladder truck payment and a \$79,520.00 donation for SCBA equipment. All totaling, Lower Saucon Township provided \$498,833.35 to Lower Saucon Fire Rescue from General Fund and Fire Tax account. The Fire tax account at year end totals \$1,078,160.04.

2021 was the final year for earned income tax revenue to fund the Open Space Program. We did budget appropriately estimating the fourth quarter receipts of 2021 to be received in 2022. We budgeted \$500,000.00 and received \$530,050.79 in 2022. Township Council purchased a conservation easement of 41.50 acres for \$225,000.00 plus associated fees. The Township now preserved close to 800 acres under this program. The remaining funds total \$11,181,730.00 and can be used for future purchases or maintenance of those properties.

At the end of 2022, Lower Saucon Township had \$15,105,465.52 in unrestricted, restricted, assigned and unassigned monies in the General funds. \$6,759,386.06 of those funds are restricted or assigned for a specific purpose and \$8,346,079.46 is not. According to the fund balance policy adopted by Council, the Township continues to be in a good financial position with funds exceeding the minimum fund balance requirement. Council has historically have appropriated \$265,000.00 annually for the Capital Funds (\$225,000.00 General Capital; \$20,000.00 Park Capital and \$20,000.00 for the Historical Capital). This is identified in the CIP (Capital Improvement Plan) as funding needed to sustain the plan. Since the implementation of the Budget Advisory Report's recommendations; not only have we budgeted for the \$265,000.00 with the projected revenue but have also appropriated additional funding when the LSTCAFR is presented to Council. Once management advises Council of revenue over expenditures; Council decides where that excess revenue is applied. The fire tax is in place for ongoing apparatus needs and we currently have no debt. Our options would be to add any revenues over expenses to the Township's reserves or the Capital Funds. Our Capital Plan is for one-time purchases and projects that are in excess of \$30,000.00. With the process implemented from the Budget Advisory recommendations in the last three years Council has appropriated an additional \$2,700,000.00 towards future Capital expenses outside of the \$265,000.00 traditionally budgeted. We apply for grants to offset expenses for larger capital expenses and infrastructure improvements.

The other option would be to place the money in our reserve funds which at the end of 2022 has \$6,712,522.30 identified as restricted. In 2022, Council approved \$1,086,473.00 of these funds to pay for the Saucon Valley Terrace work. This means \$5,626,049.30 is available. This funding or "savings" can only be withdrawn by Council Resolution. We also have \$3,000,000.00 unrestricted. This is to be maintained at \$3,000,000.00 to manage budgetary revenue risk. If at any given budget deliberation, we advise Council that we will not meet our thresholds of cash flow requirements of the next fiscal year, Council has enough time to make necessary budgetary adjustments.

### **General Fund (1)**

Despite economic issues, the Township has fared well. The Township received \$10,156,361.24 in revenue (including ARPA funding) and spent \$8,440,645.78 netting \$1,715,715.46 in receipts over expenditures. \$315,000.00 of the 2022 revenue was transferred to other funds. The Township received 101.43% of the total budgeted receipts.

### **Revenue:**

We received 98.32% or \$1,967,374.68 in real estate tax for General Fund, we see lower amounts received in delinquent taxes which may be due to the economy. We received 105.89% of the enabling tax revenue projected. We budgeted more in 2022 to reflect the steady increase in amount received on an annual

basis. The deed transfer tax stabilized from the amount received in 2021 of \$551,057.47. In 2022 we received \$390,537.33 which is closer to the average amount of what we have typically received. The housing market is on a decline so we may receive similar amounts in the next few years until the Federal Reserve opts to adjust interest rates. We will continue to monitor for any deviations in these areas and will watch for trends based on the demographic census and additional development. We were in line with the local services tax which suggests that employment in the Township is steady. This tax was increased in 2018 to the maximum of \$52.00. If more businesses open in the Township, this amount will increase.

We received 73.43% of the budgeted amount for police fines, which is 4.67% less than last year. As this is a budget figure that is hard to predict we will continue to adjust this line item with input from the Chief of Police. Officers continue to patrol our community and take time to show a presence in the community.

Investment earnings greatly increased due to the Federal Reserve steadily increasing rates to tackle inflation. We received \$127,466.66 in 2022 in investment earnings. In comparison, in 2021 we received \$28,489.10. Council approved account options with our primary bank to avoid incurring banking fees. This has resulted in positioning ourselves with higher returns than traditional money market accounts. Staff continues to look for more opportunities to ensure liquidity and protection of investments but provide the highest yields.

Staff continues to close out existing grants and we work secure new grants when they are available for expenses Council approves. These grants are for investments in municipal infrastructure or to offset funding for equipment needed by the Township. In 2022 the Township received funding from DEP for the host municipal inspector costs as well as various programs related to the Police Department. The Township received the second installment of the ARPA funding. Some grants previously approved and awarded have been delayed due to the manufacturing costs and contractor availability. Staff will continue to actively pursue more funding as well as close out the improvements previously awarded.

We received higher amounts of funding from State of Pennsylvania to help with the costs of our pension plan and funding provided to the Lower Saucon Fire Relief Fund. The pension aid and volunteer firefighter funding come from a two percent state tax on casualty and fire insurance premiums paid to out-of-state insurance companies. We will be discussing more of that in the expense reporting portion of this document. The funding received is consistent but not guaranteed.

General Government and Public Safety charges were more than anticipated for various reasons. More building applications were submitted and we have been active with zoning applications. Zoning Services saw an increase in grading applications and escrows. The transition of these escrows to the finance department will commence in 2023. Police services also had a sharp increase due to the PGA Seniors Tour which our officers provided services. This is directly tied to the expenses line item of billed overtime in the Police Budget.

The Township received an additional \$588,445.43 in Landfill Host fees; the total amount collected was \$2,588,445.43. We also received \$358,665.53 in our self-insurance programs; \$158,665.53 more than anticipated. Part of the reason for the medical reimbursement was a calendar year with low claims. Also, most of our post-employment or cobra covered employees have reached the age to be removed from

our policy, therefore our actuarial demographic counts have been modified to reflect that we do not have as many high-risk previous employees on our plan. These are not guaranteed revenues and should not be assumed as definitive revenue every year. Increased claims and claim costs will reduce the amount received from the self-insurance program.

Miscellaneous income is higher as this is where we report revenue received from our insurance company in reference to our officers Heart and Lung Act. We do not offset revenue to the expense in our financials so the expense would be reported in the appropriate category.

As reported previously, revenues are budgeted on the low side of expectations to fiscally position the Township in the event of unexpected events. If we exceed revenue projections, the Township is in a better position going into the next year.

### **Expenses:**

The Township spent 87.44% of budgeted expenses including an additional \$1,000,000.00 allocated to the Capital Plan from revenue received in 2021. This is approximately 2.57% more than what was spent last year and illustrates the efforts made by staff to control spending considering we allocated \$300,000.00 more to Capital Funds than the previous year and the escalation of inflation in 2022. The remaining excess revenues of 2021, \$918,462.90, were directed to Operational Reserves.

The funding listed under Council expenses were not fully expended due to 2 Council members declining their compensation, limited PSATS expenses and not all entities submitting documents for their appropriated donations.

In 2022, the Administration was under budget by \$66,646.80 primarily due to personnel changes modifying benefit coverage requirements. Travel expenses are higher than projected as we agreed to pay mileage fees as part of the agreement for the interim Manager. Community events were higher due to the Township providing “Movies in the Park” over the summer. Donations were received and reported in revenue to offset these expenses. We have \$788.81 left of the donations to attribute to the 2023 Summer Movie Season. We also expended \$2,042.00 for the electronic recycling event which a reimbursement of \$1,700.00 is going to be received in 2023.

The Finance Dept. expenses came in under budget, expending 80.32% of provided. Council approved the Director of Finance position to also include Assistant Manager role. This increased the compensation which the annual amount was recognized but the position was modified later in the year. Benefits and wages were less as there was employment changes during the year. Auditing services were less as we were not required to have the special audit.

Legal expenses were increased during the course of the year in 2022 due to litigation, reviewing Right to Knows and legal work needed for easements. The expense was 96.62% of the approved modified budget.

Data processing was over budget due to receiving IT security programming billing from the 4<sup>th</sup> quarter of 2021 early in the year. We have discussed with our provider their billing methods and will continue to try to have a coordination between departments and management to centralize IT

needs and practices.

The engineering budget modifications were also approved by Council during the course of the year. Our engineering firm was utilized quite extensively due to bridge and culvert repairs, park development plans, and other reviews requested by Council. We expended 85.52% of the approved budget. We continue to transition SEO expenses to go directly to the homeowner. Since the inception of the new method, the Township has saved over \$60,000.00.

Under Buildings and Grounds, we spent 84.03% of the budget. Despite fuel increases spiking and improvements made in the administrative side of the offices, staff kept expenses low.

The Police Department spent 98.55% of their budget. The Police Department had personnel issues and lack of availability of part time officers contributed to the need of overtime, exceeding expectations by \$29,233.05. We exceeded the budgeted amount for billable overtime by \$18,283.23 primarily due to staffing the PGA Senior Open, this expense was offset by revenue received. Pension administration fees are a percentage amount of the plan. Ammunition is higher than expected because we received 2021 order in 2022 and we ordered 2022 early enough to get the needed amount in before the end of the year. Much like other materials, ammunition was hard to procure. The increase in equipment was due to extra bullet proof vests needed for part time officers and other expenses purchased in 2021 but not received until 2022. Also, IT was an issue for the 2021-2022 year due to the significant amount of protective software installed to protect our servers.

Expenses for the Fire and Ambulance service was over budget due to pass through funding from the State for the Fire Relief Association. The Township pays for hose replacements and inspections for the Department along with supplying them with \$12,000.00 worth of fuel and a donation amount of \$225,000.00 for operations and \$10,000.00 for their recruitment and retention program. The additional \$50,000.00 was for capital infrastructure improvements provided from the American Rescue Plan Act funding.

The Zoning Department also came under budget by 16.75%. We budgeted funding for consulting that was limited in 2022. All expenses were within range and was under budget as a department.

Emergency Management incurred the stipend for the EMC for the year and the Township paid for spills on roadways that would otherwise be an expense for the fire department.

Crossing Guards came in at 51.72% as we pay 1/3 of the costs of the crossing guards located within Saucon Valley School District jurisdiction. This is done through an inter-municipal agreement by Lower Saucon, Hellertown, and the Saucon Valley School District.

Dog Control expenses were 64.63% of the program costs. Expenses covered the DCO's stipend, dog food, and other items needed for the program. We have been fortunate that the dogs found have been reunited with their owners and we have not incurred emergency medical expenses in 2022. The new pole building and water/electric additions recently constructed will help the DCO care for any

canines in our care until they can be reunited with families, adopted or transported to the shelter. Township also donates to shelters if they accept a dog in our possession.

The recycling program costs came in close to the budgeted amount.

The Public Works Dept. spent 95% of their overall budget. The Public Works budget included compensation, funds for maintenance of garage equipment, vehicles and supplies needed for the department. Compensation is low as the department is currently down an employee. The Township was responsible for more pension fees which is attributed to the Non-Uniform plan and covers all non-uniformed personnel. We also expensed more in tree removal as Council approved cutting down a large amount of dead ash trees in 2022. The paving project of Saucon Terrace was not fully completed in 2022 as anticipated. Expenses for that project will be incurred in 2023.

The Parks Department also came under budget, at 90.25%. The summer program was successful and came under budget. The Senior program also had a large attendance since reopening. Hellertown Pool reimbursement was over budget due to us paying for both the 2021 and 2022 pool reimbursements in 2022. Council implemented a new reimbursement program that residents will be reimbursed **up to** \$75.00 for a seasonal pool pass who purchase memberships to a non-profit (not private) pool such as Hellertown or Southern Lehigh.

Funding to libraries was under budget.

Insurances fell below budget but we increased our amount of coverage. We communicate with our agent frequently regarding coverages and exposure.

We utilize a modified cash basis accounting method reporting, so items under 01.491.280 were re-coded at the end of the year to the expense the items would have normally been paid. We use this line item to identify certain items that were paid in one year but were to be in the prior year's budget. This is limited to items purchased and expensed that should have been accounted for in the year prior but billed for in the current year.

### [Special Taxes \(2\)](#)

The ending fund balance for the Special Tax Funds are \$13,812,954.35; \$11,181,729.98 in Open Space funding, \$1,553,064.33 in Liquid Fuel funding and \$1,078,160.04 in funding left from the Fire Tax fund.

## **Revenue:**

### [Fire Funding](#)

The .75 mill Tax Funding for Fire equipment resulted in receiving \$335,788.94 which is consistent with the projected amount to be allocated to the Fire Equipment Fund, this is 101.75% of the amount budgeted. Also reported in this line item was the correct proportioned amount of delinquent taxes from previous years. Lower Saucon Fire and Rescue also donated proceeds of a sale of one of their vehicles to be put back into the fund to support the future purchase of other apparatus. This totaled \$28,500.00.

## Open Space Funding

Earned Income Tax for Open Space was \$530,050.79 more than the projected revenue. This is from the 4<sup>th</sup> quarter of 2021; the last year of the EIT referendum. We will still anticipate small amounts until all delinquencies are paid. Interest exceeded expectations as \$110,987.58 of the \$126,752.46 due to the Council approved account change to avoid increasing fees that were to be assessed by our financial institution. Also, several certificates of deposits and were reinvested at 4%.

## Liquid Fuel Funding

State Liquid Fuel funding came in higher than expected by \$3,986.28 which is due to the state gasoline tax (Act 89) imposed in 2013. As developments finish, new roads that are municipally maintained are reported to PennDOT to potentially increase the amount received. The amount received from the state is based on a formula utilizing miles of Township roads and population. Due to the large delays in purchasing of equipment, no revenue was received for selling older apparatus as they were still in operation.

## Expenses:

### Fire Expenses (411)

Council approved the donation payment to Lower Saucon Fire Rescue to help pay their loan for the Ladder Truck, the purchase of needed apparatus was also provided to Lower Saucon Fire Rescue. There was also the payment to a grant writer to assist the Fire Company. These funds are expensed as donations to the Fire Department as the property secured by loans or grants should be in the department's name for insurance and recording purposes.

### Open Space Expenses

The Township spent \$12,914.50 in professional consultation, \$226,929.60 in conservation easements purchases, and \$38,685.50 in maintenance for properties owned by the Township and purchases under the open space program. Council purchased an easement of 41.5 acres in 2022. Out of the 913.84 acres the Township owns or has conserved; 797.60 of those was under the open space program.

### Liquid Fuel Expenses

The Township utilized Liquid Fuel funding to pay for public works vehicles pursuant to the 15-year capital plan, snow removal expenses, street lighting and road construction, as well as other permitted expenses. Public Works spent 71.2% of the \$796,800.00 budget.

We incurred less expenses due to equipment purchases not being made in the year budgeted. We will need to amend budget expectations for 2023 to note the equipment that we assumed to be received in 2022 but was extended.



### Capital (3)

This section is inclusive of Capital, Park Capital and Historic Structures Capital Funds.

The Capital Plan is for large expenses that would be difficult to appropriate funding within the annual budget. These are now items or projects in excess of \$30,000.00. Also incorporated in the Plan is the Township's 15-year vehicle replacement schedule. Revenue consists solely from interest received, proceeds from the sale of equipment, proceeds from the issuance of debt, grant funding and Council allocations. Council approved the \$265,000.00 appropriation to the fund, as well as appropriated an additional \$1,000,000.00 from revenue over expenditure in the general fund in April of last year. We received \$199,809.00 in grants from previous awards. The total amount of expenses paid in 2022 is \$513,920.22 and comprised of:

- \$79,784.00 for the Police and Public Works pole building.
- \$50,51,861.00 for a cruiser.
- \$24,990.00 for the speed trailer and signs
- \$4,100.55 for the water fountain for Steel City Park (utilized park improvement developer funds)
- \$359,628.24 for the Lower Saucon Road bridge installation.

We received funding from Northampton County Conservation District for the Reading Road project. This total is \$131,249.26 for year end. We will receive the other half of the grant funding once the project is complete. Many other items have been delayed due to economic conditions. We will amend the budget as needed to reflect those previously approved expenses when we know the expenses will be realized.

The fund balance for all Capital funds is \$5,019,230.25 for the beginning of 2023.

Following is a list of projects previously approved with expenses recognized in, or carried over into 2023:

- Improvements to the interior of Seidersville Hall
- Police cruisers approved in 2022 will be recognized in 2023.
- We will be bidding for the window replacement at the Heller Homestead Widows House.
- Public works vehicles approved by Council but not received in 2022
- New Police equipment tied to county grants (police and security cameras)
- Reading Drive and Black River Road culverts
- Saucon Valley Terrace Paving Project (95% paid in February 2023)
- Ballfield development

***At this time, we still have \$507,961.01 of the debt proceeds for the storm water issue at Fire Lane & Black River Road. We also earmarked \$700,000.00 for MS4 needs.***

***In conclusion:***

Pursuant to the Fund Balance Policy adopted by Council in 2017, we ended 2022 with \$2,333,376.09 in excess of what is required as a minimum available (\$3,000,000.00) identified as unrestricted in our General Savings Account (01.106.000). Although we did utilize \$460,000.00 from previous years' revenues over expenditures from the Operating Money Market account (01.107.00). Even by doing so in this difficult economic environment, we still have a positive cash flow. If this continues, we are hopeful that the earnings on investments will continue throughout the year to sustain the fund.

We are recommending that \$1,000,000.00 to be allocated to the Capital Fund for the Steel City paving project, \$500,000.00 to the Park Capital fund for the ballfield development. These projects were addressed by Council as priority projects in 2022. This would leave the remaining \$833,376.09 to our Operational Reserve Fund to be used when needed at a later date.

We also recommend identifying the remaining ARPA funding, as permitted by federal law, as loss of income as defined and transferred to our capital fund as a "standard allowance" to fund government services; keeping in mind that the funds are required to be appropriated by December 31, 2024 and expensed by December 31, 2026. All federally required documents will be closed corresponding to this decision. We request that the funding be used for pre-approved capital expenses.

Staff hopes you would consider these recommendations as it will assist in funding the large projects desired by Council as well as increase our operational reserve fund to \$6,517,000.00 after payment of the Saucon Valley Terrance paving project. As of the presentation of this document, the job was 95% paid. A resolution addressing these recommendations will be presented to Council in April if approved.

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**Lower Saucon Township**

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**Balance Sheet**

03/17/2023

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**Period: 13 Year: 2022**

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<b>Fund</b>	<b>Account Number</b>	<b>Debits</b>	<b>Credits</b>
<hr/>			
<b>01</b>	<b>General Fund</b>		
01-100-000	Cash--Regular Checking Account	\$18,638.53	
01-102-000	Operating Reserve	\$4,605,061.91	
01-102-001	Operational Res. CD	\$319,335.92	
01-102-002	Oper Res 2 YR CD	\$210,714.40	
01-102-103	Oper Res CD	\$1,259,320.87	
01-104-000	Environmental Reserve	\$211,203.27	
01-104-001	Environmental Res CD	\$106,885.93	
01-105-000	Cash - Payroll Account	\$29,640.80	
01-106-000	General Savings	\$5,333,376.09	
01-107-000	Money Market	\$2,058,420.32	
01-108-000	Gaming Authority Funding	\$2,025.34	
01-109-000	Compost Center Funds	\$29,662.41	
01-110-000	Petty Cash	\$300.00	
01-111-000	General OAG	\$15,376.01	
01-112-001	ARPA Local Recovery	\$905,503.72	
	<b>Asset Total:</b>	<b>\$15,105,465.52</b>	
01-219-000	LST		\$548.29
01-279-100	Fund Balance		\$15,104,917.23
	<b>Liability Total:</b>		<b>\$15,105,465.52</b>
	<b><u>Fund Total:</u></b>	<b>\$15,105,465.52</b>	<b>\$15,105,465.52</b>

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**Lower Saucon Township**

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**Balance Sheet**

03/17/2023

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**Period: 13 Year: 2022**

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<b>Fund</b>	<b>Account Number</b>	<b>Debits</b>	<b>Credits</b>
<hr/>			
<b>02</b>	<b>Special Taxes</b>		
02-100-000	Checking Account	\$3,292.70	
02-109-000	State Liquid Fuels	\$1,549,771.61	
02-110-000	Open Space Fund	\$7,639,979.90	
02-110-001	Open Space CD	\$424,899.95	
02-110-002	Open Space CD 2 yr	\$526,786.03	
02-110-003	Open Space CD 4 2019	\$1,557,796.87	
02-110-004	Money Market BBT	\$1,030,927.25	
02-110-100	Open Space Checking	\$1,340.00	
02-111-000	Fire Tax Fund	\$1,078,160.04	
	<b>Asset Total:</b>	<b>\$13,812,954.35</b>	
02-279-000	Fund Balance		\$6,926,661.28
02-296-000	Budgetary Fund Balance		\$6,886,293.07
	<b>Liability Total:</b>		<b>\$13,812,954.35</b>
	<b><u>Fund Total:</u></b>	<b>\$13,812,954.35</b>	<b>\$13,812,954.35</b>

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**Lower Saucon Township**

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**Balance Sheet**

03/17/2023

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**Period: 13 Year: 2022**

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<b>Fund</b>	<b>Account Number</b>	<b>Debits</b>	<b>Credits</b>
<hr/>			
<b>03</b>	<b>Capital Fund</b>		
03-100-000	Cash--Regular Checking Account	\$2,000.00	
03-107-0036	Park Capital Fund	\$326,742.76	
03-107-0041	Capital - Historical Structure	\$85,456.54	
03-107-754	Motorcar Land Development	\$41,851.13	
03-107-755	NCCD Funds	\$131,249.26	
03-110-000	Capital Fund	\$3,452,290.29	
03-110-002	Money Market Acct BB&T	\$1,021,494.40	
	<b>Asset Total:</b>	<b>\$5,061,084.38</b>	
03-250-000	Maintenance Escrow		\$41,851.13
03-279-100	Fund Balance		\$5,019,233.25
	<b>Liability Total:</b>		<b>\$5,061,084.38</b>
	<b><u>Fund Total:</u></b>	<b>\$5,061,084.38</b>	<b>\$5,061,084.38</b>

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# Lower Saucon Township

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## Balance Sheet

03/17/2023

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Period: 13 Year: 2022

Fund	Account Number	Debits	Credits
<b>04</b>	<b>Sewage Enforcement</b>		
04-100-000	ESCROW SEO	\$50,780.29	
	<b>Asset Total:</b>	<b>\$50,780.29</b>	
04-248-103	SEO LS 21-14- 01		\$1,779.86
04-248-106	SEO LS 21 14 003		\$1,022.56
04-248-107	SEO LS 21 14 004		\$1,331.25
04-248-108	SEO LS 21 14 05		\$781.62
04-248-109	SEO LS 21 14 006		\$1,940.37
04-248-110	SEO LS 21-14-008		\$1,408.25
04-248-111	SEO LS21-14-009		\$1,624.32
04-248-112	SEO LS 21 14 10		\$1,118.11
04-248-113	SEO LS 21 14 12		\$858.28
04-248-117	SEO LS 21 14 014		\$1,942.25
04-248-120	SEO LS 21 14 18		\$1,845.37
04-248-121	SEO LS 21 14 19		\$860.11
04-248-122	SEO LS 21-14-20		\$1,089.29
04-248-123	SEO LS 21 14 21		\$573.97
04-248-125	SEO LS 21 14 023		\$2,000.00
04-248-127	SEO LS 22 13 03		\$1,360.88
04-248-128	SEO LS 22-13-04		\$1,900.62
04-248-129	SEO LS 22-13-05		\$403.27
04-248-130	SEO LS 22-13-06		\$1,022.99
04-248-131	SEO LS 22-13-07		\$1,263.10
04-248-133	SEO LS 22 13 010		\$331.35
04-248-134	SEO LS 22 13 11		\$1,113.29
04-248-135	SEO LS 22 13 12		\$1,431.29
04-248-136	SEO LS 22-13-015		\$1,312.03
04-248-137	SEO LS 22 13 014		\$1,342.57
04-248-140	SEO LS 22 13 18		\$1,223.34
04-248-141	SEO LS 22 13 19		\$1,110.27
04-248-142	SEO LS 22 13 23		\$1,566.67
04-248-144	SEO LS 22 13 22		\$1,721.74
04-248-145	SEO LS 22-13-25		\$1,210.46
04-248-146	SEO LS 22 13 26		\$1,339.48
04-248-147	SEO LS 22 13 24		\$1,399.28
04-248-148	SEO LS 22 13 27		\$2,000.00
04-248-149	SEO LS 22 13 30		\$2,000.00
04-248-150	SEO LS 22 13 28		\$1,350.18
04-248-151	SEO LS 22 13 29		\$1,201.87
04-248-152	SEO LS 22 13 33		\$1,500.00
04-248-153	SEO LS 22 13 31		\$1,500.00
	<b>Liability Total:</b>		<b>\$50,780.29</b>
	<b>Fund Total:</b>	<b>\$50,780.29</b>	<b>\$50,780.29</b>

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**Lower Saucon Township**

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**Balance Sheet**

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**Period: 13 Year: 2022**

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<b>Fund</b>	<b>Account Number</b>	<b>Debits</b>	<b>Credits</b>
<hr/>			
<b>08</b>	<b>On Lot Sewage Maint Agree.</b>		
08-100-098	PLGIT P864A	\$2,600.36	
08-100-099	PLGIT ACT537	\$2,169.45	
08-100-100	Q8 7 13-1 0719 On Lot Sewage	\$2,500.00	
08-100-110	Q8 7 13 7 On Lot Sewage Maint	\$2,500.00	
08-100-111	R6 4 1 0719 On Lot Sewage Agr	\$1,250.00	
	<b>Asset Total:</b>	<b>\$11,019.81</b>	
	<b><u>Fund Total:</u></b>	<b>\$11,019.81</b>	

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**Lower Saucon Township**  
**Statement of Revenues and Expenditures - Compared to Budget**  
**Year ( 2022 ) Period ( 13 )**

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
<b>01 General Fund</b>						
<b>Revenue</b>						
<b>REAL PROPERTY TAXES</b>						
01-301-100	Real Estate Taxes - Current Ye	\$1,938,640.00	\$0.00	\$1,912,677.40	98.66%	\$25,962.60
01-301-200	Real Estate Taxes - Prior Year	\$15,000.00	\$0.00	\$14,038.31	93.59%	\$961.69
01-301-400	Real Estate Taxes - Delinquent	\$45,000.00	\$0.00	\$34,731.64	77.18%	\$10,268.36
01-301-600	Real Estate Taxes - Interim	\$800.00	\$0.00	\$5,801.79	725.22%	(\$5,001.79)
01-301-601	Real Estate Tax-Interim-Prior	\$1,500.00	\$0.00	\$125.54	8.37%	\$1,374.46
	<b>Subtotal</b>	<b>\$2,000,940.00</b>	<b>\$0.00</b>	<b>\$1,967,374.68</b>	<b>98.32%</b>	<b>\$33,565.32</b>
<b>LOCAL TAX ENABLING ACT</b>						
01-310-100	Real Estate Transfer Tax	\$350,000.00	\$0.00	\$390,537.33	111.58%	(\$40,537.33)
01-310-210	Earned Income Tax - Current Ye	\$2,036,000.00	\$0.00	\$2,089,769.89	102.64%	(\$53,769.89)
01-310-220	Earned Income Tax - Prior Year	\$945,000.00	\$0.00	\$1,045,062.01	110.59%	(\$100,062.01)
01-310-510	Local Services Tax	\$65,000.00	\$0.00	\$77,759.45	119.63%	(\$12,759.45)
01-310-520	Local Services Tax Prior year	\$18,500.00	\$0.00	\$12,583.76	68.02%	\$5,916.24
	<b>Subtotal</b>	<b>\$3,414,500.00</b>	<b>\$0.00</b>	<b>\$3,615,712.44</b>	<b>105.89%</b>	<b>(\$201,212.44)</b>
<b>BUSINESS LICENSES AND PERMITS</b>						
01-321-320	Junkyard Licenses	\$750.00	\$0.00	\$750.00	100.00%	\$0.00
01-321-800	Cable TV Franchise	\$114,825.00	\$0.00	\$111,201.28	96.84%	\$3,623.72
	<b>Subtotal</b>	<b>\$115,575.00</b>	<b>\$0.00</b>	<b>\$111,951.28</b>	<b>96.86%</b>	<b>\$3,623.72</b>
<b>NON-BUSINESS LICENSES/PERMITS</b>						
01-322-100	Moving Permits	\$385.00	\$0.00	\$645.00	167.53%	(\$260.00)
01-322-101	Occupancy Permits	\$100.00	\$0.00	\$1,470.00	1470.00%	(\$1,370.00)
01-322-820	Road Encroachment Permits	\$4,100.00	\$0.00	\$5,075.00	123.78%	(\$975.00)
	<b>Subtotal</b>	<b>\$4,585.00</b>	<b>\$0.00</b>	<b>\$7,190.00</b>	<b>156.82%</b>	<b>(\$2,605.00)</b>
<b>FINES</b>						
01-331-100	County Court Fines	\$10,000.00	\$0.00	\$3,525.92	35.26%	\$6,474.08
01-331-110	Motor Veh Code Violations (ST)	\$6,000.00	\$0.00	\$5,899.60	98.33%	\$100.40
01-331-120	Ordinance Violations (JP)	\$3,500.00	\$0.00	\$6,836.23	195.32%	(\$3,336.23)
01-331-130	Crimes Code Violations	\$5,000.00	\$0.00	\$1,128.95	22.58%	\$3,871.05
01-331-140	Motor Veh Code Violations (JP)	\$25,000.00	\$0.00	\$18,822.85	75.29%	\$6,177.15
01-331-150	Parking Tickets	\$300.00	\$0.00	\$355.00	118.33%	(\$55.00)
	<b>Subtotal</b>	<b>\$49,800.00</b>	<b>\$0.00</b>	<b>\$36,568.55</b>	<b>73.43%</b>	<b>\$13,231.45</b>
<b>INTEREST EARNINGS</b>						
01-341-000	Earnings from Investments	\$20,000.00	\$32,629.79	\$127,466.66	637.33%	(\$107,466.66)
	<b>Subtotal</b>	<b>\$20,000.00</b>	<b>\$32,629.79</b>	<b>\$127,466.66</b>	<b>637.33%</b>	<b>(\$107,466.66)</b>
<b>INTERGOVERNMENT</b>						
01-350-000	Intergovernmental Revenues	\$3,000.00	(\$4,158.25)	\$0.00	0.00%	\$3,000.00
	<b>Subtotal</b>	<b>\$3,000.00</b>	<b>(\$4,158.25)</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$3,000.00</b>
<b>FEDERAL GRANTS</b>						
01-351-000	Federal Grants	\$11,900.00	\$5,326.49	\$30,035.35	252.40%	(\$18,135.35)
	<b>Subtotal</b>	<b>\$11,900.00</b>	<b>\$5,326.49</b>	<b>\$30,035.35</b>	<b>252.40%</b>	<b>(\$18,135.35)</b>



Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
FEDERAL RELIEF FUNDS						
01-352-530	American Rescue Funds	\$0.00	\$0.00	\$570,789.16	0.00%	(\$570,789.16)
	Subtotal	\$0.00	\$0.00	\$570,789.16	0.00%	(\$570,789.16)
STATE CAPITAL/OPERATING GRANTS						
01-354-000	Other State Grants	\$40,000.00	(\$16,326.49)	\$8,605.02	21.51%	\$31,394.98
01-354-020	Public Safety Grants	\$10,600.00	\$0.00	\$4,634.16	43.72%	\$5,965.84
01-354-030	Highway Grants	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$50,600.00	(\$16,326.49)	\$13,239.18	26.16%	\$37,360.82
STATE SHARED REVENUE						
01-355-010	Utility Tax Reimbursement	\$6,900.00	\$0.00	\$7,428.78	107.66%	(\$528.78)
01-355-020	Pension State Aid	\$235,066.00	\$0.00	\$248,661.68	105.78%	(\$13,595.68)
01-355-070	Fire Insurance Tax Reimb	\$74,318.00	\$0.00	\$92,289.77	124.18%	(\$17,971.77)
01-355-080	Beverage Licenses	\$1,600.00	\$0.00	\$1,600.00	100.00%	\$0.00
	Subtotal	\$317,884.00	\$0.00	\$349,980.23	110.10%	(\$32,096.23)
Local Grant Funding						
01-357-000	Northampton County Grants	\$0.00	\$11,000.00	\$11,000.00	0.00%	(\$11,000.00)
	Subtotal	\$0.00	\$11,000.00	\$11,000.00	0.00%	(\$11,000.00)
GENERAL GOVERNMENT						
01-361-300	Zoning Permits and Fees	\$5,000.00	\$0.00	\$1,262.50	25.25%	\$3,737.50
01-361-310	Subdivision Fees	\$5,000.00	\$0.00	\$4,200.00	84.00%	\$800.00
01-361-650	Tax Collection Fees	\$0.00	\$0.00	\$620.00	0.00%	(\$620.00)
01-361-700	Duplicate Bill Fee	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-361-800	Administration	\$2,000.00	\$0.00	\$1,150.00	57.50%	\$850.00
	Subtotal	\$12,000.00	\$0.00	\$7,232.50	60.27%	\$4,767.50
PUB SAFETY-CHARGES FOR SERVICE						
01-362-100	Police Services	\$10,000.00	\$0.00	\$32,517.69	325.18%	(\$22,517.69)
01-362-110	Accident Report Requests	\$2,000.00	\$0.00	\$3,088.37	154.42%	(\$1,088.37)
01-362-130	Security Alarm Monitoring Fee	\$1,200.00	\$0.00	\$1,055.00	87.92%	\$145.00
01-362-410	Building Permits - Public Safe	\$23,000.00	\$0.00	\$27,575.00	119.89%	(\$4,575.00)
01-362-411	Zoning Sevices-Reviews	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
01-362-440	Sanitation Permits	\$3,750.00	\$0.00	\$4,125.00	110.00%	(\$375.00)
01-362-460	State UCC Fees	\$500.00	\$0.00	\$940.00	188.00%	(\$440.00)
	Subtotal	\$42,450.00	\$0.00	\$69,301.06	163.25%	(\$26,851.06)
HIGHWAY-CHARGES FOR SERVICES						
01-363-000	Highway Street Charges	\$5,000.00	\$0.00	\$6,206.19	124.12%	(\$1,206.19)
	Subtotal	\$5,000.00	\$0.00	\$6,206.19	124.12%	(\$1,206.19)
SANITATION/LANDFILL HOSTING						
01-364-500	Contributions	\$24,500.00	\$0.00	\$24,500.00	100.00%	\$0.00
01-364-600	Host Municipality Fee - Solid	\$2,000,000.00	\$0.00	\$2,588,445.43	129.42%	(\$588,445.43)
01-364-610	Gas Royalty Fees	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
01-364-620	Compost Sales	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$2,027,500.00	\$0.00	\$2,612,945.43	128.88%	(\$585,445.43)
HEALTH-CHARGES FOR SERVICES						

**Lower Saucon Township**  
**Statement of Revenues and Expenditures - Compared to Budget**  
**Year ( 2022 ) Period ( 13 )**

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-365-000	Health - Charges for Services	\$163,923.00	\$0.00	\$159,676.77	97.41%	\$4,246.23
	<b>Subtotal</b>	<b>\$163,923.00</b>	<b>\$0.00</b>	<b>\$159,676.77</b>	<b>97.41%</b>	<b>\$4,246.23</b>
<b>RECREATION-CHARGES FOR SRVCS</b>						
01-367-710	Recreation Fees	\$8,500.00	\$0.00	\$10,125.00	119.12%	(\$1,625.00)
	<b>Subtotal</b>	<b>\$8,500.00</b>	<b>\$0.00</b>	<b>\$10,125.00</b>	<b>119.12%</b>	<b>(\$1,625.00)</b>
<b>MISCELLANEOUS</b>						
01-380-000	Miscellaneous Income	\$3,000.00	\$2,009.99	\$80,065.08	2668.84%	(\$77,065.08)
	<b>Subtotal</b>	<b>\$3,000.00</b>	<b>\$2,009.99</b>	<b>\$80,065.08</b>	<b>2668.84%</b>	<b>(\$77,065.08)</b>
<b>CONTRIBUTIONS</b>						
01-387-000	Contributions	\$0.00	\$248.32	\$248.32	0.00%	(\$248.32)
01-387-010	Dare/Crime Preven Donations	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-387-020	Police Misc Donations	\$100.00	\$0.00	\$6,000.00	6000.00%	(\$5,900.00)
01-387-030	Township Donations/Contrib	\$0.00	\$0.00	\$3,121.00	0.00%	(\$3,121.00)
	<b>Subtotal</b>	<b>\$100.00</b>	<b>\$248.32</b>	<b>\$9,369.32</b>	<b>9369.32%</b>	<b>(\$9,269.32)</b>
<b>SALE OF FIXED ASSETS</b>						
01-391-100	Sale of General Fixed Assets	\$500.00	\$0.00	\$1,466.83	293.37%	(\$966.83)
	<b>Subtotal</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$1,466.83</b>	<b>293.37%</b>	<b>(\$966.83)</b>
<b>TRANSFERS</b>						
01-392-012	Transfer from Fund Balance	\$1,554,425.50	\$0.00	\$0.00	0.00%	\$1,554,425.50
01-392-013	Transfer	\$7,000.00	\$0.00	\$0.00	0.00%	\$7,000.00
	<b>Subtotal</b>	<b>\$1,561,425.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$1,561,425.50</b>
<b>PRIOR YEAR EXPENSES</b>						
01-395-000	Refund of Prior Year Expend	\$200,000.00	\$0.00	\$358,665.53	179.33%	(\$158,665.53)
	<b>Subtotal</b>	<b>\$200,000.00</b>	<b>\$0.00</b>	<b>\$358,665.53</b>	<b>179.33%</b>	<b>(\$158,665.53)</b>
<b>Total General Fund Revenues:</b>		<b>\$10,013,182.50</b>	<b>\$30,729.85</b>	<b>\$10,156,361.24</b>	<b>101.43%</b>	<b>(\$143,178.74)</b>
<b>Total General Fund Revenues:</b>		<b>\$10,013,182.50</b>	<b>\$30,729.85</b>	<b>\$10,156,361.24</b>		<b>(\$143,178.74)</b>
<b>Total General Fund Expenditures:</b>		<b>\$10,013,182.50</b>	<b>(\$1,899.94)</b>	<b>\$8,755,645.78</b>		<b>\$1,257,536.72</b>
<b>Total General Fund Fund Balance:</b>		<b>\$0.00</b>	<b>\$32,629.79</b>	<b>\$1,400,715.46</b>		<b>(\$1,400,715.46)</b>

**Lower Saucon Township**  
**Statement of Revenues and Expenditures - Compared to Budget**  
**Year ( 2022 ) Period ( 13 )**

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
<b>Expenditure</b>						
<b>GENERAL GOVERNMENT</b>						
01-400-110	Council Compensation	\$16,250.00	\$0.00	\$7,583.28	46.67%	\$8,666.72
01-400-161	Social Security Taxes	\$1,008.00	\$0.00	\$470.15	46.64%	\$537.85
01-400-168	Medicare Tax	\$236.00	\$0.00	\$109.97	46.60%	\$126.03
01-400-420	Council Expenses	\$8,300.00	\$0.00	\$5,882.45	70.87%	\$2,417.55
01-400-500	Contributions/Grants/Subsidies	\$21,200.00	\$0.00	\$17,000.00	80.19%	\$4,200.00
01-400-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-400-751	Council IT	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-400-800	Council Capital	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$46,994.00</b>	<b>\$0.00</b>	<b>\$31,045.85</b>	<b>66.06%</b>	<b>\$15,948.15</b>
<b>EXECUTIVE</b>						
01-401-120	Manager Secretary Compensation	\$104,827.00	\$0.00	\$105,193.34	100.35%	(\$366.34)
01-401-121	Administrative Assistant	\$51,978.00	\$0.00	\$51,422.41	98.93%	\$555.59
01-401-140	Office Personnel Compensation	\$54,855.00	\$0.00	\$55,010.20	100.28%	(\$155.20)
01-401-142	Office Personnel Overtime Comp	\$300.00	\$0.00	\$0.00	0.00%	\$300.00
01-401-143	Receptionist	\$43,428.00	\$0.00	\$43,721.27	100.68%	(\$293.27)
01-401-144	Transcriptionist Compensation	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-401-150	Benefits	\$140,000.00	\$0.00	\$82,159.53	58.69%	\$57,840.47
01-401-161	Social Security Taxes	\$15,691.00	\$0.00	\$12,548.63	79.97%	\$3,142.37
01-401-165	Pension Administration Fees	\$6,000.00	\$0.00	\$6,000.00	100.00%	\$0.00
01-401-166	Minimum Pension Obligation Non	\$33,971.00	\$0.00	\$33,971.00	100.00%	\$0.00
01-401-168	Medicare Tax	\$3,670.00	\$0.00	\$2,934.89	79.97%	\$735.11
01-401-169	Unemployment	\$850.00	\$0.00	\$1,398.80	164.56%	(\$548.80)
01-401-210	Supplies	\$5,000.00	\$0.00	\$4,445.01	88.90%	\$554.99
01-401-329	Newletter Expense	\$10,000.00	\$0.00	\$9,873.77	98.74%	\$126.23
01-401-330	Transportation Expenses	\$3,250.00	\$0.00	\$4,720.81	145.26%	(\$1,470.81)
01-401-340	Advertising and Printing	\$10,000.00	\$0.00	\$8,694.38	86.94%	\$1,305.62
01-401-341	Ordinance Codification Updates	\$6,000.00	\$0.00	\$1,195.00	19.92%	\$4,805.00
01-401-410	Community Events	\$1,500.00	\$0.00	\$4,400.50	293.37%	(\$2,900.50)
01-401-420	General Expenses	\$10,400.00	\$0.00	\$9,632.46	92.62%	\$767.54
01-401-453	Admin Contract Services	\$2,000.00	\$0.00	\$1,100.00	55.00%	\$900.00
01-401-470	Hiring Expenses	\$4,000.00	\$0.00	\$4,832.00	120.80%	(\$832.00)
01-401-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-401-751	Admin IT	\$8,040.00	\$0.00	\$5,859.20	72.88%	\$2,180.80
	<b>Subtotal</b>	<b>\$515,760.00</b>	<b>\$0.00</b>	<b>\$449,113.20</b>	<b>87.08%</b>	<b>\$66,646.80</b>
<b>FINANCE ADMINISTRATION</b>						
01-402-110	Controller Compensation	\$2,700.00	\$0.00	\$2,527.50	93.61%	\$172.50
01-402-120	Administrative Compensation	\$85,500.00	\$0.00	\$78,437.08	91.74%	\$7,062.92
01-402-140	Office Personnel Compensation	\$49,155.00	\$0.00	\$36,506.98	74.27%	\$12,648.02
01-402-142	Office Personnel Overtime Comp	\$350.00	\$0.00	\$0.00	0.00%	\$350.00
01-402-150	Benefits	\$70,000.00	\$0.00	\$41,156.57	58.80%	\$28,843.43
01-402-161	Social Security Taxes	\$7,862.00	\$0.00	\$7,005.45	89.11%	\$856.55
01-402-165	Pension Administration Fees	\$5,000.00	\$0.00	\$5,000.00	100.00%	\$0.00
01-402-166	Minimum Pension Obligation-Non	\$17,975.00	\$0.00	\$17,975.00	100.00%	\$0.00
01-402-168	Medicare Tax	\$1,839.00	\$0.00	\$1,638.40	89.09%	\$200.60
01-402-169	Unemployment	\$410.00	\$0.00	\$667.98	162.92%	(\$257.98)
01-402-210	Supplies	\$500.00	\$0.00	\$495.55	99.11%	\$4.45
01-402-311	Auditing Services	\$22,100.00	\$0.00	\$17,085.00	77.31%	\$5,015.00
01-402-323	Real Estate Tax Prep/Mailing	\$11,900.00	\$0.00	\$11,037.58	92.75%	\$862.42

**Lower Saucon Township**  
**Statement of Revenues and Expenditures - Compared to Budget**  
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-402-420	General Expenses	\$800.00	\$0.00	\$703.95	87.99%	\$96.05
01-402-430	Taxes	\$600.00	\$0.00	\$577.37	96.23%	\$22.63
01-402-451	Bank Services	\$1,200.00	\$0.00	\$1,540.78	128.40%	(\$340.78)
01-402-453	Contracted Services	\$2,500.00	\$0.00	\$2,359.00	94.36%	\$141.00
01-402-454	Payroll Services	\$4,650.00	\$0.00	\$4,645.52	99.90%	\$4.48
01-402-710	Finance IT	\$5,050.00	\$0.00	\$3,651.25	72.30%	\$1,398.75
	<b>Subtotal</b>	<b>\$290,091.00</b>	<b>\$0.00</b>	<b>\$233,010.96</b>	<b>80.32%</b>	<b>\$57,080.04</b>
<b>TAX COLLECTION</b>						
01-403-316	Consulting Services -Accountin	\$650.00	\$0.00	\$972.00	149.54%	(\$322.00)
	<b>Subtotal</b>	<b>\$650.00</b>	<b>\$0.00</b>	<b>\$972.00</b>	<b>149.54%</b>	<b>(\$322.00)</b>
<b>LAW</b>						
01-404-310	Legal Services	\$177,000.00	\$0.00	\$179,323.70	101.31%	(\$2,323.70)
01-404-311	Legal Services-Planning/Zoning	\$15,000.00	\$0.00	\$1,440.00	9.60%	\$13,560.00
01-404-312	Special Counsel	\$52,000.00	\$0.00	\$55,609.74	106.94%	(\$3,609.74)
01-404-313	Court Stenographer	\$1,100.00	\$0.00	\$440.00	40.00%	\$660.00
	<b>Subtotal</b>	<b>\$245,100.00</b>	<b>\$0.00</b>	<b>\$236,813.44</b>	<b>96.62%</b>	<b>\$8,286.56</b>
<b>DATA PROCESSING</b>						
01-407-314	Website Operation/Maintenance	\$8,600.00	\$0.00	\$4,490.00	52.21%	\$4,110.00
01-407-370	Maintenance/Repair Office Equi	\$4,000.00	\$28,001.40	\$32,360.40	809.01%	(\$28,360.40)
01-407-700	Major Equipment	\$20,000.00	\$0.00	\$5,272.25	26.36%	\$14,727.75
01-407-750	Minor Equipment Purchase	\$3,000.00	\$0.00	\$855.73	28.52%	\$2,144.27
01-407-751	Software/Licenses Purchase	\$32,600.00	\$0.00	\$41,601.08	127.61%	(\$9,001.08)
	<b>Subtotal</b>	<b>\$68,200.00</b>	<b>\$28,001.40</b>	<b>\$84,579.46</b>	<b>124.02%</b>	<b>(\$16,379.46)</b>
<b>ENGINEER</b>						
01-408-310	Engineering Services	\$300,000.00	\$0.00	\$258,744.16	86.25%	\$41,255.85
01-408-311	Engineering Services-Plan/Zon	\$5,000.00	\$0.00	\$6,925.47	138.51%	(\$1,925.47)
01-408-312	Consulting Services	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-408-313	Bldg Code Enforcement Services	\$500.00	\$0.00	\$664.00	132.80%	(\$164.00)
01-408-314	Sewage Enforcement Officer	\$20,000.00	\$0.00	\$12,884.54	64.42%	\$7,115.46
	<b>Subtotal</b>	<b>\$326,500.00</b>	<b>\$0.00</b>	<b>\$279,218.16</b>	<b>85.52%</b>	<b>\$47,281.84</b>
<b>BUILDINGS AND PLANT</b>						
01-409-200	Building Materials/Supplies	\$3,600.00	\$0.00	\$2,773.08	77.03%	\$826.92
01-409-230	Heating Oil/Diesel Fuel	\$75,000.00	\$0.00	\$64,321.02	85.76%	\$10,678.99
01-409-231	Unleaded Gasoline	\$73,000.00	\$0.00	\$68,088.01	93.27%	\$4,912.00
01-409-234	Oils/Lubricants	\$2,500.00	\$0.00	\$3,093.46	123.74%	(\$593.46)
01-409-320	Communication Expense	\$43,000.00	\$0.00	\$38,414.20	89.34%	\$4,585.80
01-409-360	Water Usage	\$4,400.00	\$0.00	\$4,501.00	102.30%	(\$101.00)
01-409-361	Electricity	\$48,000.00	\$0.00	\$45,714.32	95.24%	\$2,285.68
01-409-362	Gas ( Heating )	\$8,500.00	\$0.00	\$7,369.66	86.70%	\$1,130.34
01-409-367	Refuse Removal	\$2,225.00	\$0.00	\$2,574.64	115.71%	(\$349.64)
01-409-370	Maint/Repair of Building	\$42,000.00	\$0.00	\$33,768.66	80.40%	\$8,231.34
01-409-374	Office Equip Maint/Repair	\$1,000.00	\$0.00	\$697.09	69.71%	\$302.91
01-409-384	Office Equipment Rental	\$10,000.00	\$0.00	\$9,213.25	92.13%	\$786.75
01-409-420	General Expenses	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-409-450	Contracted Services	\$18,750.00	\$846.15	\$11,982.36	63.91%	\$6,767.64
01-409-750	Minor Equipment Purchase	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
01-409-800	Capital Outlay	\$50,000.00	\$0.00	\$31,839.00	63.68%	\$18,161.00

**Lower Saucon Township**  
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-409-820	Building Purchase/Improvement	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$385,975.00</b>	<b>\$846.15</b>	<b>\$324,349.74</b>	<b>84.03%</b>	<b>\$61,625.26</b>
<b>POLICE</b>						
01-410-120	Administrative Compensation	\$109,500.52	\$0.00	\$109,499.88	100.00%	\$0.64
01-410-130	Police Compensation (FT)	\$1,427,000.00	\$0.00	\$1,374,300.13	96.31%	\$52,699.87
01-410-131	Police Compensation (PT)	\$53,750.00	\$0.00	\$38,620.93	71.85%	\$15,129.07
01-410-132	Police Overtime Compensation	\$70,000.00	\$0.00	\$99,233.05	141.76%	(\$29,233.05)
01-410-133	Overtime Billable	\$30,000.00	\$0.00	\$48,283.23	160.94%	(\$18,283.23)
01-410-140	Office Personnel Compensation	\$56,322.00	\$0.00	\$55,903.63	99.26%	\$418.37
01-410-142	Office Personnel Overtime	\$200.00	\$0.00	\$0.00	0.00%	\$200.00
01-410-150	Benefits	\$559,500.00	\$0.00	\$523,143.78	93.50%	\$36,356.22
01-410-161	Social Security Taxes	\$108,156.50	\$0.00	\$107,186.77	99.10%	\$969.73
01-410-165	Pension Administration Fees	\$62,000.00	\$0.00	\$76,033.00	122.63%	(\$14,033.00)
01-410-166	Minimum Pension Obligation-Non	\$7,842.00	\$0.00	\$7,842.00	100.00%	\$0.00
01-410-167	Minimum Pension Obligation-Pol	\$430,113.00	\$0.00	\$430,113.00	100.00%	\$0.00
01-410-168	Medicare Tax	\$25,295.00	\$0.00	\$25,067.76	99.10%	\$227.24
01-410-169	Unemployment	\$3,075.00	\$0.00	\$4,128.14	134.25%	(\$1,053.14)
01-410-210	Supplies	\$2,000.00	\$0.00	\$3,563.80	178.19%	(\$1,563.80)
01-410-228	K-9 Expenses	\$5,750.00	\$0.00	\$5,304.71	92.26%	\$445.29
01-410-231	Vehicle Gasoline & Oil	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-234	Oils/Lubricants	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-241	Uniforms	\$11,400.00	\$0.00	\$11,399.15	99.99%	\$0.85
01-410-242	Firearms	\$1,500.00	\$0.00	\$146.10	9.74%	\$1,353.90
01-410-243	Ammunition	\$8,000.00	\$4,039.99	\$13,048.72	163.11%	(\$5,048.72)
01-410-300	Contracted Services	\$7,320.00	\$0.00	\$2,819.92	38.52%	\$4,500.08
01-410-316	Training	\$17,400.00	\$0.00	\$17,060.69	98.05%	\$339.31
01-410-340	Advertising and Printing	\$1,000.00	\$0.00	\$984.09	98.41%	\$15.91
01-410-370	Communication Equip - O/M/R	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
01-410-372	Maint/Repair Equipment	\$7,000.00	\$0.00	\$6,083.02	86.90%	\$916.98
01-410-373	Vehicle - O/M/R	\$20,000.00	\$0.00	\$13,902.57	69.51%	\$6,097.43
01-410-420	General Expenses	\$7,000.00	\$0.00	\$6,243.07	89.19%	\$756.93
01-410-421	Community Events	\$6,804.00	\$0.00	\$4,390.33	64.53%	\$2,413.67
01-410-440	Uniform Maintenance	\$5,500.00	\$0.00	\$5,776.33	105.02%	(\$276.33)
01-410-470	Investigation Expense	\$2,000.00	\$0.00	\$1,766.93	88.35%	\$233.07
01-410-700	Major Equipment Purchase	\$4,000.00	\$1,095.00	\$7,122.05	178.05%	(\$3,122.05)
01-410-710	Police Computer- IT	\$24,500.00	\$0.00	\$33,025.18	134.80%	(\$8,525.18)
01-410-750	Minor Equipment Purchase	\$5,000.00	\$0.00	\$4,095.13	81.90%	\$904.87
01-410-800	Capital Outlay	\$18,000.00	\$0.00	\$18,000.00	100.00%	\$0.00
	<b>Subtotal</b>	<b>\$3,098,928.02</b>	<b>\$5,134.99</b>	<b>\$3,054,087.09</b>	<b>98.55%</b>	<b>\$44,840.93</b>
<b>FIRE</b>						
01-411-130	Police Services	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-411-240	Vehicle Gasoline & Oil	\$12,000.00	\$0.00	\$12,000.00	100.00%	\$0.00
01-411-354	Workmen's Compensation	\$32,000.00	\$0.00	\$18,459.00	57.68%	\$13,541.00
01-411-360	Hydrant Service	\$22,392.00	\$0.00	\$22,392.00	100.00%	\$0.00
01-411-373	Vehicle - O/M/R	\$2,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
01-411-420	General Expense	\$7,000.00	\$0.00	\$8,335.12	119.07%	(\$1,335.12)
01-411-500	Contribution to Fire Cos.	\$285,000.00	\$0.00	\$285,000.00	100.00%	\$0.00
01-411-501	Cont. to Fireman's Relief	\$74,318.00	\$0.00	\$92,289.77	124.18%	(\$17,971.77)
01-411-502	Contribution to EMS Services	\$15,000.00	\$0.00	\$15,000.00	100.00%	\$0.00
01-411-740	Fire and Rescue Equip	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	<b>Subtotal</b>	<b>\$449,710.00</b>	<b>\$0.00</b>	<b>\$453,475.89</b>	<b>100.84%</b>	<b>(\$3,765.89)</b>
<b>PLANNING AND ZONING</b>						
01-414-120	Zoning Officer Comp	\$76,815.00	\$0.00	\$76,814.50	100.00%	\$0.50
01-414-130	Officials Compensation	\$360.00	\$0.00	\$45.00	12.50%	\$315.00
01-414-140	Office Personnel Compensation	\$56,274.00	\$0.00	\$55,804.28	99.17%	\$469.72
01-414-142	Office Personnel Overtime Comp	\$300.00	\$0.00	\$495.48	165.16%	(\$195.48)
01-414-150	Benefits	\$47,500.00	\$0.00	\$45,751.06	96.32%	\$1,748.94
01-414-161	Social Security Taxes	\$8,292.00	\$0.00	\$8,255.77	99.56%	\$36.23
01-414-165	Pension Administration Fees	\$5,000.00	\$0.00	\$3,813.60	76.27%	\$1,186.40
01-414-166	Minimum Pension Obligation-Non	\$18,327.00	\$0.00	\$18,327.00	100.00%	\$0.00
01-414-168	Medicare Tax	\$1,940.00	\$0.00	\$1,930.73	99.52%	\$9.27
01-414-169	Unemployment	\$410.00	\$0.00	\$410.00	100.00%	\$0.00
01-414-210	Supplies	\$1,000.00	\$0.00	\$343.82	34.38%	\$656.18
01-414-312	Consulting Services	\$40,000.00	\$0.00	\$5,850.00	14.63%	\$34,150.00
01-414-340	Advertising and Printing	\$6,000.00	\$0.00	\$697.50	11.63%	\$5,302.50
01-414-371	Vehicle Maint/Repair - O/M/R	\$750.00	\$0.00	\$1,016.82	135.58%	(\$266.82)
01-414-420	General Expenses	\$1,500.00	\$0.00	\$1,210.49	80.70%	\$289.51
01-414-450	Planning Services (Contracted)	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-414-460	Seminar/Education/Meetings	\$800.00	\$0.00	\$565.00	70.63%	\$235.00
01-414-750	Minor Equipment Purchase	\$500.00	\$0.00	\$68.67	13.73%	\$431.33
01-414-751	Zoning IT	\$3,000.00	\$0.00	\$2,354.25	78.48%	\$645.75
01-414-800	Capital Outlay	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$268,768.00</b>	<b>\$0.00</b>	<b>\$223,753.97</b>	<b>83.25%</b>	<b>\$45,014.03</b>
<b>EMERGENCY MANAGEMENT</b>						
01-415-120	Administrative Person. Comp.	\$2,000.00	\$0.00	\$2,000.00	100.00%	\$0.00
01-415-200	Materials/Supplies	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
01-415-300	Haz Mat Clean-up	\$10,000.00	\$0.00	\$8,105.00	81.05%	\$1,895.00
01-415-700	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$12,500.00</b>	<b>\$0.00</b>	<b>\$10,105.00</b>	<b>80.84%</b>	<b>\$2,395.00</b>
<b>CROSSING GUARDS</b>						
01-419-150	Crossing Guard Wages	\$5,000.00	\$0.00	\$2,586.17	51.72%	\$2,413.83
	<b>Subtotal</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$2,586.17</b>	<b>51.72%</b>	<b>\$2,413.83</b>
<b>DOG CONTROL</b>						
01-421-150	Dog Control Wages	\$3,000.00	\$0.00	\$3,000.00	100.00%	\$0.00
01-421-220	Dog Control Supplies	\$1,000.00	\$0.00	\$107.50	10.75%	\$892.50
01-421-450	Dog Control Contracted Service	\$3,500.00	\$0.00	\$1,740.00	49.71%	\$1,760.00
	<b>Subtotal</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	<b>\$4,847.50</b>	<b>64.63%</b>	<b>\$2,652.50</b>
<b>RECYCLING</b>						
01-426-200	Recycling Supplies	\$500.00	\$0.00	\$109.30	21.86%	\$390.70
01-426-230	Compost Center Fuel	\$2,200.00	\$0.00	\$1,655.42	75.25%	\$544.58
01-426-260	Small Tools	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
01-426-310	Professional Services	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-320	Communications	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-426-340	Advertising and Printing	\$600.00	\$0.00	\$0.00	0.00%	\$600.00
01-426-360	Utilities	\$2,200.00	\$0.00	\$1,409.67	64.08%	\$790.33
01-426-370	Maint/Repairs Facility	\$25,000.00	\$0.00	\$598.13	2.39%	\$24,401.87
01-426-500	Compost Center Appropriation	\$10,500.00	\$0.00	\$10,500.00	100.00%	\$0.00

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01-426-700	Minor equipment	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$41,500.00</b>	<b>\$0.00</b>	<b>\$14,272.52</b>	<b>34.39%</b>	<b>\$27,227.48</b>
<b>HIGHWAY-GENERAL SERVICES</b>						
01-430-120	Administrative Compensation	\$87,500.00	\$0.00	\$85,193.37	97.36%	\$2,306.63
01-430-121	Roadmaster Compensation	\$65,885.00	\$0.00	\$64,168.95	97.40%	\$1,716.05
01-430-140	Maintenance Compensation	\$567,322.00	\$0.00	\$529,121.48	93.27%	\$38,200.52
01-430-141	Seasonal Employee Comp	\$21,240.00	\$0.00	\$20,415.00	96.12%	\$825.00
01-430-142	Maintenance Personnel Overtime	\$61,000.00	\$0.00	\$33,353.97	54.68%	\$27,646.03
01-430-150	Benefits	\$365,000.00	\$0.00	\$323,243.26	88.56%	\$41,756.74
01-430-161	Social Security Taxes	\$49,554.00	\$0.00	\$45,399.65	91.62%	\$4,154.35
01-430-165	Pension Administration Fees	\$10,000.00	\$0.00	\$12,774.49	127.74%	(\$2,774.49)
01-430-166	Minimum Pension Obligation-Non	\$102,851.00	\$0.00	\$102,850.00	100.00%	\$1.00
01-430-168	Medicare Tax	\$11,589.00	\$0.00	\$10,617.67	91.62%	\$971.33
01-430-169	Unemployment	\$2,255.00	\$0.00	\$2,814.61	124.82%	(\$559.61)
01-430-200	Materials/Supplies	\$4,000.00	\$0.00	\$3,544.49	88.61%	\$455.51
01-430-210	Office Supplies	\$1,000.00	\$0.00	\$89.86	8.99%	\$910.14
01-430-230	Fuel Diesel	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-430-234	Oils/Lubricants	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-430-250	Traffic Sign - M/R	\$5,000.00	\$0.00	\$4,618.07	92.36%	\$381.93
01-430-373	Vehicle - O/M/R	\$25,000.00	\$280.83	\$15,471.83	61.89%	\$9,528.17
01-430-380	Equipment Rental	\$4,000.00	\$0.00	\$0.00	0.00%	\$4,000.00
01-430-420	General Expenses	\$10,100.00	\$0.00	\$8,382.64	83.00%	\$1,717.36
01-430-450	Contracted Services	\$18,000.00	\$0.00	\$21,232.37	117.96%	(\$3,232.37)
01-430-700	Major Equipment Purchase	\$4,000.00	\$0.00	\$0.00	0.00%	\$4,000.00
01-430-750	Minor Equipment Purchase	\$4,000.00	\$0.00	\$2,777.89	69.45%	\$1,222.11
01-430-751	Public Works IT	\$3,000.00	\$0.00	\$4,298.34	143.28%	(\$1,298.34)
	<b>Subtotal</b>	<b>\$1,422,296.00</b>	<b>\$280.83</b>	<b>\$1,290,367.94</b>	<b>90.72%</b>	<b>\$131,928.06</b>
<b>HIGHWAY-TRAFFIC SIGNALS</b>						
01-433-240	Road/Street Signs/Markings	\$22,000.00	\$0.00	\$21,079.61	95.82%	\$920.39
01-433-250	Traffic Signal Purchase/Improv	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$22,000.00</b>	<b>\$0.00</b>	<b>\$21,079.61</b>	<b>95.82%</b>	<b>\$920.39</b>
<b>HIGHWAY-REPAIRS TO HIGHWAYS</b>						
01-438-240	Road Materials/Supplies	\$125,000.00	\$0.00	\$123,340.59	98.67%	\$1,659.41
	<b>Subtotal</b>	<b>\$125,000.00</b>	<b>\$0.00</b>	<b>\$123,340.59</b>	<b>98.67%</b>	<b>\$1,659.41</b>
<b>HIGHWAY CONSTR AND REBUILDING</b>						
01-439-600	Capital Construction	\$1,070,793.00	\$0.00	\$0.00	0.00%	\$1,070,793.00
	<b>Subtotal</b>	<b>\$1,070,793.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$1,070,793.00</b>
<b>PARTICIPANT RECREATION</b>						
01-452-200	Materials/Supplies	\$3,500.00	\$0.00	\$2,457.89	70.23%	\$1,042.11
01-452-367	Refuse Removal	\$5,000.00	\$0.00	\$4,531.03	90.62%	\$468.97
01-452-370	Maintenance/Repairs	\$5,500.00	\$0.00	\$6,256.82	113.76%	(\$756.82)
01-452-420	General Expenses	\$4,000.00	\$0.00	\$969.51	24.24%	\$3,030.49
01-452-450	Park Contracted Services	\$80,000.00	\$131.45	\$70,495.17	88.12%	\$9,504.83
01-452-500	Summer Youth Program (SVCC)	\$25,000.00	\$0.00	\$20,582.70	82.33%	\$4,417.30
01-452-501	Senior Program	\$13,878.00	\$0.00	\$11,081.50	79.85%	\$2,796.50
01-452-510	Pool Pass Reimbursement	\$10,665.00	\$0.00	\$20,365.00	190.95%	(\$9,700.00)
01-452-700	Major Equipment Purchase	\$3,500.00	\$0.00	\$0.00	0.00%	\$3,500.00

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01-452-750	Minor Equipment Purchase	\$1,000.00	\$0.00	\$474.42	47.44%	\$525.58
	<b>Subtotal</b>	<b>\$152,043.00</b>	<b>\$131.45</b>	<b>\$137,214.04</b>	<b>90.25%</b>	<b>\$14,828.96</b>
<b>LIBRARIES</b>						
01-456-500	Library Contribution	\$107,169.00	\$0.00	\$58,355.33	54.45%	\$48,813.67
	<b>Subtotal</b>	<b>\$107,169.00</b>	<b>\$0.00</b>	<b>\$58,355.33</b>	<b>54.45%</b>	<b>\$48,813.67</b>
<b>CONSERVATION</b>						
01-461-200	Supplies	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-461-420	Dues, Subscriptions etc	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-461-540	Contribution	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-461-750	Minor Equipment Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>DEBT PRINCIPAL</b>						
01-471-200	Loan Principal Payments	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>DEBT INTEREST</b>						
01-472-200	Loan Interest Payments	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>INTERGOVERNMENT EXPENSES</b>						
01-481-000	Intergovernmental Expenditures	\$15,000.00	\$0.00	\$1,374.64	9.16%	\$13,625.36
	<b>Subtotal</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$1,374.64</b>	<b>9.16%</b>	<b>\$13,625.36</b>
<b>INSURANCE</b>						
01-486-351	Business Insurance	\$92,400.00	\$0.00	\$97,376.00	105.39%	(\$4,976.00)
01-486-352	Vehicle Insurance	\$33,000.00	\$0.00	\$28,268.00	85.66%	\$4,732.00
01-486-354	Workmen's Compensation	\$148,400.00	\$0.00	\$129,735.12	87.42%	\$18,664.88
01-486-356	Public Officials Bond	\$3,000.00	\$0.00	\$2,150.00	71.67%	\$850.00
	<b>Subtotal</b>	<b>\$276,800.00</b>	<b>\$0.00</b>	<b>\$257,529.12</b>	<b>93.04%</b>	<b>\$19,270.88</b>
<b>EMPLOYEE BENEFITS</b>						
01-487-150	Benefits	\$163,923.00	(\$1,899.94)	\$148,892.56	90.83%	\$15,030.44
	<b>Subtotal</b>	<b>\$163,923.00</b>	<b>(\$1,899.94)</b>	<b>\$148,892.56</b>	<b>90.83%</b>	<b>\$15,030.44</b>
<b>MISCELLANEOUS</b>						
01-489-000	Intergovernmental DCED	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-489-410	Legal Settlements	\$1,000.00	\$0.00	\$256.00	25.60%	\$744.00
01-489-541	Matching Grant Allocation	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$256.00</b>	<b>25.60%</b>	<b>\$744.00</b>
<b>Transfer</b>						
01-490-003	CD Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>REFUNDS-PRIOR YEAR EXPENSES</b>						
01-491-001	Refund of Prior Year Revenue	\$2,000.00	\$0.00	\$5.00	0.25%	\$1,995.00
01-491-280	Unpaid Bills Prior Years	\$20,000.00	(\$34,394.82)	\$0.00	0.00%	\$20,000.00



**Lower Saucon Township**  
**Statement of Revenues and Expenditures - Compared to Budget**  
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Subtotal		\$22,000.00	(\$34,394.82)	\$5.00	0.02%	\$21,995.00
INTERFUND OPERATING TRANSFERS						
01-492-000	Transfer to Other Funds	\$315,000.00	\$0.00	\$1,315,000.00	417.46%	(\$1,000,000.00)
01-492-100	Transfer to Fund Balance	\$556,982.48	\$0.00	\$0.00	0.00%	\$556,982.48
01-492-120	Compost CTR	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Subtotal		\$871,982.48	\$0.00	\$1,315,000.00	150.81%	(\$443,017.52)
Total General Fund Expenditures:		\$10,013,182.50	(\$1,899.94)	\$8,755,645.78	87.44%	\$1,257,536.72
Total General Fund Revenues:		\$10,013,182.50	\$30,729.85	\$10,156,361.24		(\$143,178.74)
Total General Fund Expenditures:		\$10,013,182.50	(\$1,899.94)	\$8,755,645.78		\$1,257,536.72
Total General Fund Fund Balance:		\$0.00	\$32,629.79	\$1,400,715.46		(\$1,400,715.46)

**Lower Saucon Township**  
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
<b>02 Special Taxes</b>						
<b>Revenue</b>						
<b>REAL PROPERTY TAXES</b>						
02-301-100	Fire Tax	\$330,000.00	\$0.00	\$335,788.94	101.75%	(\$5,788.94)
	<b>Subtotal</b>	<b>\$330,000.00</b>	<b>\$0.00</b>	<b>\$335,788.94</b>	<b>101.75%</b>	<b>(\$5,788.94)</b>
<b>LOCAL TAX ENABLING ACT</b>						
02-310-210	Earned Income Tax - Current Ye	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-310-220	Open Space EIT - Prior Year	\$500,000.00	\$0.00	\$530,050.79	106.01%	(\$30,050.79)
	<b>Subtotal</b>	<b>\$500,000.00</b>	<b>\$0.00</b>	<b>\$530,050.79</b>	<b>106.01%</b>	<b>(\$30,050.79)</b>
<b>INTEREST EARNINGS</b>						
02-341-000	Interest	\$20,000.00	\$29,492.70	\$126,752.46	633.76%	(\$106,752.46)
	<b>Subtotal</b>	<b>\$20,000.00</b>	<b>\$29,492.70</b>	<b>\$126,752.46</b>	<b>633.76%</b>	<b>(\$106,752.46)</b>
<b>INTERGOVERNMENT</b>						
02-350-000	Grant Funding	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>STATE SHARED REVENUE</b>						
02-355-050	Motor Vehicle Fuel Taxes - Liq	\$473,043.00	\$0.00	\$477,029.28	100.84%	(\$3,986.28)
	<b>Subtotal</b>	<b>\$473,043.00</b>	<b>\$0.00</b>	<b>\$477,029.28</b>	<b>100.84%</b>	<b>(\$3,986.28)</b>
<b>MISCELLANEOUS</b>						
02-380-000	Misc Revenue	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>CONTRIBUTIONS</b>						
02-387-000	Donation/Contributions	\$0.00	\$28,500.00	\$28,500.00	0.00%	(\$28,500.00)
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$28,500.00</b>	<b>\$28,500.00</b>	<b>0.00%</b>	<b>(\$28,500.00)</b>
<b>SALE OF FIXED ASSETS</b>						
02-391-100	Sale of Fixed Assets	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
02-391-110	Sale of Fixed Assets - Fire	\$0.00	(\$28,500.00)	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$10,000.00</b>	<b>(\$28,500.00)</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$10,000.00</b>
<b>TRANSFERS</b>						
02-392-000	Fund Balance - State Fund	\$311,757.00	\$0.00	\$0.00	0.00%	\$311,757.00
02-392-100	Fire Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-392-200	Open Space Fund Balance	\$115,000.00	\$0.00	\$0.00	0.00%	\$115,000.00
	<b>Subtotal</b>	<b>\$426,757.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$426,757.00</b>
<b>PROCEEDS OF LONG-TERM DEBT</b>						
02-393-130	Loan Proceeds	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>

**Lower Saucon Township**  
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Total Special Taxes Revenues:		\$1,759,800.00	\$29,492.70	\$1,498,121.47	85.13%	\$261,678.53
Total Special Taxes Revenues:		\$1,759,800.00	\$29,492.70	\$1,498,121.47		\$261,678.53
Total Special Taxes Expenditures:		\$1,759,800.00	\$0.35	\$1,062,280.07		\$697,519.93
Total Special Taxes Fund Balance:		\$0.00	\$29,492.35	\$435,841.40		(\$435,841.40)

**Lower Saucon Township**  
**Statement of Revenues and Expenditures - Compared to Budget**  
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
<b>Expenditure</b>						
<b>FINANCE ADMINISTRATION</b>						
02-402-000	Bank Fees	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>LAW</b>						
02-404-710	Legal Fees	\$10,000.00	\$0.00	\$4,162.00	41.62%	\$5,838.00
	<b>Subtotal</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$4,162.00</b>	<b>41.62%</b>	<b>\$5,838.00</b>
<b>ENGINEER</b>						
02-408-314	Engineering/Planning Fees	\$40,000.00	\$0.00	\$552.50	1.38%	\$39,447.50
02-408-710	Appraisal Costs	\$20,000.00	\$0.00	\$8,200.00	41.00%	\$11,800.00
	<b>Subtotal</b>	<b>\$60,000.00</b>	<b>\$0.00</b>	<b>\$8,752.50</b>	<b>14.59%</b>	<b>\$51,247.50</b>
<b>FIRE</b>						
02-411-000	Fire Fuel	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-411-540	Fire Contribution	\$0.00	\$213,833.35	\$213,833.35	0.00%	(\$213,833.35)
02-411-700	Fire Equip Costs	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-411-710	Fire Equip Consultation	\$5,000.00	\$0.00	\$2,250.00	45.00%	\$2,750.00
02-411-720	Fire Allocations	\$213,833.00	(\$213,833.35)	\$0.00	0.00%	\$213,833.00
02-411-840	Vehicle Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$218,833.00</b>	<b>\$0.00</b>	<b>\$216,083.35</b>	<b>98.74%</b>	<b>\$2,749.65</b>
<b>HIGHWAY-GENERAL SERVICES</b>						
02-430-250	Traffic Signal M/R	\$8,500.00	\$0.00	\$2,719.57	31.99%	\$5,780.43
02-430-373	Vehicle - O/M/R	\$25,000.00	\$0.00	\$24,334.62	97.34%	\$665.38
02-430-380	Hgwy Equipment Rentals	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
02-430-700	Highway Major Equipment	\$125,000.00	\$0.00	\$0.00	0.00%	\$125,000.00
02-430-750	Minor Equipment Purchase	\$5,000.00	\$0.00	\$662.67	13.25%	\$4,337.33
	<b>Subtotal</b>	<b>\$166,500.00</b>	<b>\$0.00</b>	<b>\$27,716.86</b>	<b>16.65%</b>	<b>\$138,783.14</b>
<b>HIGHWAY-SNOW/ICE REMOVAL</b>						
02-432-240	Snow Removal Expenses	\$130,000.00	\$0.00	\$94,797.53	72.92%	\$35,202.47
	<b>Subtotal</b>	<b>\$130,000.00</b>	<b>\$0.00</b>	<b>\$94,797.53</b>	<b>72.92%</b>	<b>\$35,202.47</b>
<b>HIGHWAY-TRAFFIC SIGNALS</b>						
02-433-240	Street Signs and Markings	\$25,000.00	\$0.00	\$24,893.27	99.57%	\$106.73
02-433-241	Traffic Control Device	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$24,893.27</b>	<b>99.57%</b>	<b>\$106.73</b>
<b>HIGHWAY-STREET LIGHTING</b>						
02-434-360	Street Lighting	\$38,000.00	\$0.00	\$34,619.00	91.10%	\$3,381.00
	<b>Subtotal</b>	<b>\$38,000.00</b>	<b>\$0.00</b>	<b>\$34,619.00</b>	<b>91.10%</b>	<b>\$3,381.00</b>
<b>HIGHWAY-REPAIRS OF TOOLS/MACH</b>						
02-437-240	Equip and Tools M/R	\$3,000.00	\$0.00	\$62.19	2.07%	\$2,937.81
	<b>Subtotal</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$62.19</b>	<b>2.07%</b>	<b>\$2,937.81</b>
<b>HIGHWAY-REPAIRS TO HIGHWAYS</b>						
02-438-240	Road Materials and Suppl	\$50,000.00	\$0.00	\$0.00	0.00%	\$50,000.00

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	<b>Subtotal</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$50,000.00</b>
<b>HIGHWAY CONSTR AND REBUILDING</b>						
02-439-240	PennDot Road Projects	\$300,000.00	\$0.00	\$301,278.42	100.43%	(\$1,278.42)
02-439-241	Bridge Project	\$84,300.00	\$0.00	\$84,300.00	100.00%	\$0.00
	<b>Subtotal</b>	<b>\$384,300.00</b>	<b>\$0.00</b>	<b>\$385,578.42</b>	<b>100.33%</b>	<b>(\$1,278.42)</b>
<b>CONSERVATION</b>						
02-461-000	Open Space Purchases	\$500,000.00	\$0.00	\$226,929.60	45.39%	\$273,070.40
02-461-370	Maintenance of Open Space	\$60,000.00	\$0.00	\$38,685.00	64.48%	\$21,315.00
	<b>Subtotal</b>	<b>\$560,000.00</b>	<b>\$0.00</b>	<b>\$265,614.60</b>	<b>47.43%</b>	<b>\$294,385.40</b>
<b>DEBT PRINCIPAL</b>						
02-471-200	Principal payment	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-471-210	Principal Payment	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>DEBT INTEREST</b>						
02-472-200	Interest payment	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>Transfer</b>						
02-490-000	Transfer to Fund Balance - Ope	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-490-001	Transfer to Fund Balance - Fir	\$114,167.00	\$0.35	\$0.35	0.00%	\$114,166.65
02-490-002	Transfer to General	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
02-490-003	CD Purchase	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$114,167.00</b>	<b>\$0.35</b>	<b>\$0.35</b>	<b>0.00%</b>	<b>\$114,166.65</b>
<b>Total Special Taxes Expenditures:</b>		<b>\$1,759,800.00</b>	<b>\$0.35</b>	<b>\$1,062,280.07</b>	<b>60.36%</b>	<b>\$697,519.93</b>
<b>Total Special Taxes Revenues:</b>		<b>\$1,759,800.00</b>	<b>\$29,492.70</b>	<b>\$1,498,121.47</b>		<b>\$261,678.53</b>
<b>Total Special Taxes Expenditures:</b>		<b>\$1,759,800.00</b>	<b>\$0.35</b>	<b>\$1,062,280.07</b>		<b>\$697,519.93</b>
<b>Total Special Taxes Fund Balance:</b>		<b>\$0.00</b>	<b>\$29,492.35</b>	<b>\$435,841.40</b>		<b>(\$435,841.40)</b>

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
<b>03 Capital Fund</b>						
<b>Revenue</b>						
<b>INTEREST EARNINGS</b>						
03-341-000	Earnings from Investments	\$5,000.00	\$10,101.94	\$55,110.87	1102.22%	(\$50,110.87)
	<b>Subtotal</b>	<b>\$5,000.00</b>	<b>\$10,101.94</b>	<b>\$55,110.87</b>	<b>1102.22%</b>	<b>(\$50,110.87)</b>
<b>INTERGOVERNMENT</b>						
03-350-100	Loan Proceeds	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>FEDERAL GRANTS</b>						
03-351-000	Federal Grant Funding	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>STATE CAPITAL/OPERATING GRANTS</b>						
03-354-000	Grants	\$219,600.00	(\$43,660.00)	\$25,000.00	11.38%	\$194,600.00
	<b>Subtotal</b>	<b>\$219,600.00</b>	<b>(\$43,660.00)</b>	<b>\$25,000.00</b>	<b>11.38%</b>	<b>\$194,600.00</b>
<b>Local Grant Funding</b>						
03-357-000	Local Grant Funding	\$490,255.00	\$43,660.00	\$174,809.00	35.66%	\$315,446.00
	<b>Subtotal</b>	<b>\$490,255.00</b>	<b>\$43,660.00</b>	<b>\$174,809.00</b>	<b>35.66%</b>	<b>\$315,446.00</b>
<b>GENERAL GOVERNMENT</b>						
03-361-300	Developer Fees	\$0.00	\$0.00	\$9,930.00	0.00%	(\$9,930.00)
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,930.00</b>	<b>0.00%</b>	<b>(\$9,930.00)</b>
<b>CONTRIBUTIONS</b>						
03-387-000	Donations/Contributions	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>SALE OF FIXED ASSETS</b>						
03-391-000	Sale of Fixed Assets	\$15,000.00	\$0.00	\$0.00	0.00%	\$15,000.00
	<b>Subtotal</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$15,000.00</b>
<b>TRANSFERS</b>						
03-392-000	Fund Balance Appropriation	\$502,145.00	\$0.00	\$0.00	0.00%	\$502,145.00
03-392-001	Transfer from other funds	\$315,000.00	\$0.00	\$1,315,000.00	417.46%	(\$1,000,000.00)
	<b>Subtotal</b>	<b>\$817,145.00</b>	<b>\$0.00</b>	<b>\$1,315,000.00</b>	<b>160.93%</b>	<b>(\$497,855.00)</b>
<b>Total Capital Fund Revenues:</b>		<b>\$1,547,000.00</b>	<b>\$10,101.94</b>	<b>\$1,579,849.87</b>	<b>102.12%</b>	<b>(\$32,849.87)</b>
<hr/>						
<b>Total Capital Fund Revenues:</b>		<b>\$1,547,000.00</b>	<b>\$10,101.94</b>	<b>\$1,579,849.87</b>		<b>(\$32,849.87)</b>
<b>Total Capital Fund Expenditures:</b>		<b>\$1,547,000.00</b>	<b>(\$7.13)</b>	<b>\$513,920.22</b>		<b>\$1,033,079.78</b>
<b>Total Capital Fund Fund Balance:</b>		<b>\$0.00</b>	<b>\$10,109.07</b>	<b>\$1,065,929.65</b>		<b>(\$1,065,929.65)</b>

**Lower Saucon Township**  
**Statement of Revenues and Expenditures - Compared to Budget**  
**Year ( 2022 ) Period ( 13 )**

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
<b>Expenditure</b>						
<b>FINANCE ADMINISTRATION</b>						
03-402-451	Bank Fee	\$0.00	(\$7.13)	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>(\$7.13)</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>DATA PROCESSING</b>						
03-407-829	Video Equip	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>BUILDINGS AND PLANT</b>						
03-409-730	Building Purchase/Improvement	\$135,000.00	\$0.00	\$86,922.00	64.39%	\$48,078.00
03-409-800	IT Improvements	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$135,000.00</b>	<b>\$0.00</b>	<b>\$86,922.00</b>	<b>64.39%</b>	<b>\$48,078.00</b>
<b>POLICE</b>						
03-410-840	Vehicle Purchase	\$174,000.00	\$0.00	\$51,861.00	29.81%	\$122,139.00
03-410-850	Police Capital Equ	\$30,000.00	\$0.00	\$24,990.00	83.30%	\$5,010.00
	<b>Subtotal</b>	<b>\$204,000.00</b>	<b>\$0.00</b>	<b>\$76,851.00</b>	<b>37.67%</b>	<b>\$127,149.00</b>
<b>HIGHWAY-GENERAL SERVICES</b>						
03-430-840	Vehicle Purchase	\$250,000.00	\$0.00	\$0.00	0.00%	\$250,000.00
	<b>Subtotal</b>	<b>\$250,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$250,000.00</b>
<b>Storm Water</b>						
03-436-810	Storm Water Improvements	\$75,000.00	\$0.00	\$113.25	0.15%	\$74,886.75
	<b>Subtotal</b>	<b>\$75,000.00</b>	<b>\$0.00</b>	<b>\$113.25</b>	<b>0.15%</b>	<b>\$74,886.75</b>
<b>HIGHWAY CONSTR AND REBUILDING</b>						
03-439-810	Road Improvement	\$593,000.00	\$0.00	\$345,933.42	58.34%	\$247,066.58
	<b>Subtotal</b>	<b>\$593,000.00</b>	<b>\$0.00</b>	<b>\$345,933.42</b>	<b>58.34%</b>	<b>\$247,066.58</b>
<b>PARTICIPANT RECREATION</b>						
03-452-810	Park Improvement	\$225,000.00	\$0.00	\$4,100.55	1.82%	\$220,899.45
	<b>Subtotal</b>	<b>\$225,000.00</b>	<b>\$0.00</b>	<b>\$4,100.55</b>	<b>1.82%</b>	<b>\$220,899.45</b>
<b>Historical Bldg</b>						
03-459-810	Historical Bldg Improvements	\$65,000.00	\$0.00	\$0.00	0.00%	\$65,000.00
	<b>Subtotal</b>	<b>\$65,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$65,000.00</b>
<b>INTERFUND OPERATING TRANSFERS</b>						
03-492-000	Developer Maintenance return	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
03-492-001	Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>

**Lower Saucon Township**  
**Statement of Revenues and Expenditures - Compared to Budget**  
**Year ( 2022 ) Period ( 13 )**

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Total Capital Fund Expenditures:		\$1,547,000.00	(\$7.13)	\$513,920.22	33.22%	\$1,033,079.78
Total Capital Fund Revenues:		\$1,547,000.00	\$10,101.94	\$1,579,849.87		(\$32,849.87)
Total Capital Fund Expenditures:		\$1,547,000.00	(\$7.13)	\$513,920.22		\$1,033,079.78
Total Capital Fund Fund Balance:		\$0.00	\$10,109.07	\$1,065,929.65		(\$1,065,929.65)