

Appendix E

Financial Statements

Statement of Revenue, Expenditures and Commitments

(dollar amounts in thousands)

	FY 2021-22 (Actual)	FY 2022-23 (Actual)	FY 2023-24 (Rebudget)
Beginning Balance	\$ 59,546	\$ 54,411	\$ 50,680
Revenue and Receipts:			
<i>Transfer from Capital Stocks Franchise Tax</i>	\$ 4,028	\$ 4,772	\$ 1,100
<i>Act 13 Impact Fees</i>	\$ 19,302	\$ 20,182	\$ 19,700
<i>Hazardous Waste Fees</i>	\$ 2,261	\$ 1,787	\$ 1,795
<i>Fines and Penalties</i>	\$ 0	\$ 0	\$ -
<i>Interest/Treasury Investment Income</i>	\$ 1,226	\$ 2,330	\$ 1,000
<i>Transfer to Environmental Education Fund</i>	\$ -	\$ -	\$ -
<i>Refunds of Expenditures</i>	\$ 0	\$ 0	\$ -
<i>Cost Recovery</i>	\$ 1,074	\$ 804	\$ 1,050
<i>Cost Recovery (Misc Revenue)</i>	\$ 5	\$ 4,971	\$ -
Revenue Total	\$ 27,896	\$ 34,846	\$ 24,645
<i>Prior Year Lapse</i>	\$ 18,705	\$ 13,285	\$ -
Total Available	\$ 106,147	\$ 102,542	\$ 75,325
 Expenditures/Commitments:			
<i>General Operations - Personnel and Benefits</i>	\$ 16,784	\$ 16,167	\$ 18,185
<i>General Operations - Operating Expenses</i>	\$ 2,396	\$ 2,454	\$ 1,008
<i>General Operations - Fixed Assets</i>	\$ 112	\$ 63	\$ 100
<i>General Operations - Transfers (IT Support)</i>	\$ 4,149	\$ 4,153	\$ 4,085
<i>General Operations Subtotal</i>	\$ 23,441	\$ 22,837	\$ 23,378
 <i>Hazardous Sites Cleanup</i>	 \$ 8,550	 \$ 9,000	 \$ 9,000
<i>Hazardous Sites Cleanup (OGLF-T)</i>	\$ 15,000	\$ 15,000	\$ 15,000
<i>Host Municipality Grants</i>	\$ 4	\$ 25	\$ 25
<i>Transfer to Industrial Sites Cleanup</i>	\$ 3,000	\$ 3,000	\$ 3,000
<i>Transfer to Industrial Env. Assessments</i>	\$ 0	\$ 0	\$ -
<i>Transfer to Household Haz Waste Acct</i>	\$ 741	\$ 1,000	\$ 1,000
<i>Small Business Pollution Prevention</i>	\$ 1,000	\$ 1,000	\$ 1,000
Expenditures/Commitments Total	\$ 51,736	\$ 51,862	\$ 52,403
 Ending Balance	 \$ 54,411	 \$ 50,680	 \$ 22,922

All revenue based on SAP records. Actual expenditure/commitment figures include unpaid commitments as of 7/1/2022 and 7/1/2023 of the respective fiscal years. Prior year lapse includes commitments that were not expended during the prior fiscal year.

Prepared by DEP Fiscal Management

HAZARDOUS SITES CLEANUP FUND

BALANCE SHEET

As of June 30, 2023

(UNAUDITED)

	2023	2022
ASSETS		
Cash In Transit.....	\$ 4,980	\$ 1,116
Temporary Investments.....	80,320,547	84,275,257
Receivables:		
Accounts.....	5,900	1,832
TOTAL ASSETS.....	<u>\$ 80,331,427</u>	<u>\$ 84,278,205</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable and Accrued Liabilities.....	\$ 460,768	\$ 239,321
Invoices Payable.....	444,683	1,877,610
Accrued Payables Goods Receipts.....	35	2,571
TOTAL LIABILITIES.....	<u>905,486</u>	<u>2,119,502</u>
Fund Balance:		
Restricted for:		
Encumbrances.....	13,756,244	14,309,657
Environmental Protection.....	65,669,697	67,849,046
TOTAL FUND BALANCE.....	<u>79,425,941</u>	<u>82,158,703</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 80,331,427</u>	<u>\$ 84,278,205</u>

Information taken from Report Prepared by the Office of Comptroller Operations

