

Appendix E

Financial Statements

Statement of Revenue, Expenditures and Commitments

(dollar amounts in thousands)

	FY 2020-21 (Actual)	FY 2021-22 (Actual)	FY 2022-23 (Rebudget)
Beginning Balance	\$ 54,762	\$ 59,546	\$ 54,411
Revenue and Receipts:			
<i>Transfer from Capital Stocks Franchise Tax</i>	\$ 18,368	\$ 4,028	\$ 3,600
<i>Act 13 Impact Fees</i>	\$ 17,552	\$ 19,302	\$ 19,071
<i>Hazardous Waste Fees</i>	\$ 2,413	\$ 2,261	\$ 2,070
<i>Fines and Penalties</i>	\$ 7	\$ 0	\$ -
<i>Interest/Treasury Investment Income</i>	\$ 1,184	\$ 1,226	\$ 619
<i>Transfer to Environmental Education Fund</i>	\$ -	\$ -	\$ -
<i>Refunds of Expenditures</i>	\$ 0	\$ 0	\$ -
<i>Cost Recovery</i>	\$ 862	\$ 1,074	\$ 1,020
<i>Cost Recovery (Misc Revenue)</i>	\$ -	\$ 5	\$ 5,000
Revenue Total	\$ 40,386	\$ 27,896	\$ 31,380
<i>Prior Year Lapse</i>	\$ 17,310	\$ 18,705	\$ -
Total Available	\$ 112,458	\$ 106,147	\$ 85,791
 Expenditures/Commitments:			
<i>General Operations - Personnel and Benefits</i>	\$ 17,075	\$ 16,784	\$ 16,167
<i>General Operations - Operating Expenses</i>	\$ 2,549	\$ 2,396	\$ 2,454
<i>General Operations - Fixed Assets</i>	\$ 63	\$ 112	\$ 63
<i>General Operations - Transfers (IT Support)</i>	\$ 4,200	\$ 4,149	\$ 4,153
<i>General Operations Subtotal</i>	\$ 23,887	\$ 23,441	\$ 22,837
 <i>Hazardous Sites Cleanup</i>	\$ 24,000	\$ 8,550	\$ 9,000
		\$ 15,000	\$ 15,000
<i>Host Municipality Grants</i>	\$ 25	\$ 4	\$ 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>	\$ 1,000	\$ 741	\$ 1,000
<i>Small Business Pollution Prevention</i>	\$ 1,000	\$ 1,000	\$ 1,000
Expenditures/Commitments Total	\$ 52,912	\$ 51,736	\$ 51,862
 Ending Balance	\$ 59,546	\$ 54,411	\$ 33,929

All revenue based on SAP records. Actual expenditure/commitment figures include unpaid commitments as of 7/1/2021 and 7/1/2022 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, 2022

(UNAUDITED)

	2022	2021
ASSETS		
Cash In Transit.....	\$ 1,116	\$ —
Temporary Investments.....	84,275,257	95,063,457
Receivables:		
Accounts.....	1,832	622
TOTAL ASSETS.....	<u>\$ 84,278,205</u>	<u>\$ 95,064,079</u>
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable and Accrued Liabilities.....	\$ 239,321	\$ 901,474
Invoices Payable.....	1,877,610	441,738
Accrued Payables Goods Receipts.....	2,571	95
TOTAL LIABILITIES.....	<u>2,119,502</u>	<u>1,343,307</u>
 Fund Balance:		
Restricted for:		
Encumbrances.....	14,309,657	12,597,846
Environmental Protection.....	67,849,046	81,122,926
TOTAL FUND BALANCE.....	<u>82,158,703</u>	<u>93,720,772</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 84,278,205</u>	<u>\$ 95,064,079</u>

Information taken from Report Prepared by the Office of Comptroller Operations