

Appendix E

Financial Statements

Statement of Revenue, Expenditures and Commitments
(dollar amounts in thousands)

	<i>FY 2023-24</i>	<i>FY 2024-25</i>	<i>FY 2025-26</i>
	<i>(Actual)</i>	<i>(Actual)</i>	<i>(Rebudget)</i>
<i>Beginning Balance</i>	\$ 50,680	\$ 38,798	\$ 33,551
<i>Revenue and Receipts:</i>			
Transfer from Capital Stocks Franchise Tax	\$ 3,841	\$ 505	\$ 400
Act 13 Impact Fees	\$ 18,190	\$ 17,726	\$ 19,157
Hazardous Waste Fees	\$ 1,597	\$ 1,366	\$ 1,400
Fines and Penalties	\$ 10	\$ 2	\$ -
Interest/Treasury Investment Income	\$ 3,168	\$ 3,304	\$ 1,000
Transfer to Environmental Education Fund	\$ -	\$ (1)	\$ -
Refunds of Expenditures	\$ 0	\$ -	\$ -
Cost Recovery	\$ 1,565	\$ 2,805	\$ 1,050
Cost Recovery (Misc Revenue)	<u>\$ 290</u>	<u>\$ 9</u>	<u>\$ -</u>
<i>Revenue Total</i>	<u>\$ 28,662</u>	<u>\$ 25,716</u>	<u>\$ 23,007</u>
Prior Year Lapse	\$ 11,858	\$ 17,955	\$ -
<i>Total Available</i>	<u>\$ 91,201</u>	<u>\$ 82,469</u>	<u>\$ 56,558</u>
<i>Expenditures/Commitments:</i>			
General Operations - Personnel and Benefits	\$ 18,025	\$ 17,334	\$ 19,479
General Operations - Operating Expenses	\$ 1,168	\$ 1,442	\$ 1,949
General Operations - Fixed Assets	\$ 100	\$ 51	\$ 130
General Operations - Transfers (IT Support)	<u>\$ 4,085</u>	<u>\$ 4,066</u>	<u>\$ 4,037</u>
General Operations Subtotal	<u>\$ 23,378</u>	<u>\$ 22,893</u>	<u>\$ 25,595</u>
Hazardous Sites Cleanup	\$ 9,000	\$ 6,000	\$ 9,000
Hazardous Sites Cleanup (OGLF-T)	\$ 15,000	\$ 15,000	\$ 15,000
Host Municipality Grants	\$ 25	\$ 25	\$ 25
Transfer to Industrial Sites Cleanup	\$ 3,000	\$ 3,000	\$ 3,000
Transfer to Industrial Env. Assessments	\$ 0	\$ -	\$ -
Transfer to Household Haz Waste Acct	\$ 1,000	\$ 1,000	\$ 1,000
Small Business Pollution Prevention	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
<i>Expenditures/Commitments Total</i>	<u>\$ 52,403</u>	<u>\$ 48,918</u>	<u>\$ 54,620</u>
<i>Ending Balance</i>	<u>\$ 38,798</u>	<u>\$ 33,551</u>	<u>\$ 1,938</u>

All revenue based on SAP records. Actual expenditure/commitment figures include unpaid commitments as of 7/1/2024 and 7/1/2025 of the respective fiscal years. Prior year lapse includes commitments that were not expended during the prior fiscal year.

HAZARDOUS SITES CLEANUP FUND

BALANCE SHEET
As of June 30, 2025
(UNAUDITED)

	2025	2024
ASSETS		
Cash In Transit.....	\$ —	\$ 143
Temporary Investments.....	60,854,185	73,897,423
Receivables:		
Payroll.....	1,699	—
TOTAL ASSETS.....	\$ 60,855,884	\$ 73,897,566
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable and Accrued Liabilities.....	\$ 4,328	\$ 26,312
Invoices Payable.....	930,233	682,633
Accrued Payables Goods Receipts.....	184	7,264
TOTAL LIABILITIES.....	934,745	716,209
Fund Balance:		
Restricted for:		
Encumbrances.....	13,129,103	14,227,588
Environmental Protection.....	46,792,036	58,953,769
TOTAL FUND BALANCE.....	59,921,139	73,181,357
TOTAL LIABILITIES AND FUND BALANCE	\$ 60,855,884	\$ 73,897,566

Information taken from Report Prepared by the Office of Comptroller Operations