

## **Appendix E**

### **Financial Statements**

## Statement of Revenue, Expenditures and Commitments

(dollar amounts in thousands)

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

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.

Prepared by DEP Fiscal Management

## HAZARDOUS SITES CLEANUP FUND

### BALANCE SHEET As of June 30, 2025 (UNAUDITED)

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

Information taken from Report Prepared by the Office of Comptroller Operations