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Township of Lower Makefield
BALANCE SHEET FOR 2021 9

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FUND: 01 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
01100	000	CHECKING	-327,623.43	4,320,772.07
01100	001	G/F RENTAL ESCROW	7.61	22,265.02
01100	007	SBA CELL TOWER LEASE PROCEEDS	501.68	2,035,085.59
01100	008	SEWER SALE PROCEEDS	741.50	3,007,939.52
01110	100	PETTY CASH - FINANCE	.00	300.00
01110	101	PETTY CASH - PUBLIC WORKS	.00	200.00
01110	102	PETTY CASH - POLICE DEPT.	.00	500.00
01130	015	DUE FROM GOLF COURSE	-200,000.00	68,100.00
01140	001	TAXES/ASSESS. RECEIVABLE	-683.26	.01
01145	000	ACCOUNTS RECEIVABLE	-50,116.49	200,870.49
01145	002	A/R - ALARMS	-425.00	675.00
TOTAL ASSETS			-577,597.39	9,656,707.70
LIABILITIES				
01200	100	ACCOUNTS PAYABLE	78,259.63	-149,912.72
01200	220	UNIFORM CONSTRUCT CODE PAYABLE	-558.00	-881.50
01201	000	ACCRUED WAGES PAYABLE	.00	-229,717.34
01214	003	NON UNIF PENSION CONTRIB W/H	5,496.28	.00
01215	003	POLICE PENSION CONTRIB W/H	17,597.44	-378.78
01227	000	LIFE/AD & D INS. W/H	.95	-440.61
01250	000	SECURITY DEPOSITS	-7.61	-21,015.01
01252	200	REVENUES COLL. IN ADV.	647.50	-3,228,033.00
01252	300	OTHER DEF'D. REV-SBA LEASE	.00	-1,781,604.18
TOTAL LIABILITIES			101,436.19	-5,411,983.14
FUND BALANCE				
01192	000	REVENUE CONTROL	-1,006,353.04	-12,294,713.51
01279	000	UNRESERVED FUND BALANCE	.00	-1,552,233.79
01292	000	EXPENDITURE CONTROL	1,482,514.24	9,602,222.74
TOTAL FUND BALANCE			476,161.20	-4,244,724.56
TOTAL LIABILITIES + FUND BALANCE			577,597.39	-9,656,707.70

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FUND: 02 STREET LIGHT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
02100	000	STREET LIGHT CHECKING	-2,538.54	144,325.23
TOTAL ASSETS			-2,538.54	144,325.23
LIABILITIES				
02200	100	ACCOUNTS PAYABLE	-10.78	-3,047.09
TOTAL LIABILITIES			-10.78	-3,047.09
FUND BALANCE				
02192	000	REVENUE CONTROL	-169.10	-69,503.74
02279	000	UNRESERVD FUND BALANCE	.00	-101,147.65
02292	000	EXPENDITURE CONTROL	2,718.42	29,373.25
TOTAL FUND BALANCE			2,549.32	-141,278.14
TOTAL LIABILITIES + FUND BALANCE			2,538.54	-144,325.23

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FUND: 03 FIRE PROTECTION			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
03100	000	FIRE PROTECTION CHECKING	248,668.12	362,608.81
03140	001	TAXES/ASSESS. RECEIVABLE	-26.42	.00
TOTAL ASSETS			248,641.70	362,608.81
LIABILITIES				
03201	000	ACCRUED WAGES PAYABLE	.00	-1,353.26
TOTAL LIABILITIES			.00	-1,353.26
FUND BALANCE				
03192	000	REVENUE CONTROL	-259,239.49	-764,834.28
03279	000	UNRESERVED FUND BALANCE	.00	-86,368.79
03292	000	EXPENDITURE CONTROL	10,597.79	489,947.52
TOTAL FUND BALANCE			-248,641.70	-361,255.55
TOTAL LIABILITIES + FUND BALANCE			-248,641.70	-362,608.81

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FUND: 04 HYDRANT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
04100	000	HYDRANT FUND CHECKING	-24,425.34	77,385.27
04140	001	TAXES/ASSESS. RECEIVABLE	-9.70	.00
TOTAL ASSETS			-24,435.04	77,385.27
LIABILITIES				
04200	100	ACCOUNTS PAYABLE	12,287.51	-12,318.76
TOTAL LIABILITIES			12,287.51	-12,318.76
FUND BALANCE				
04192	000	REVENUE CONTROL	-171.23	-165,698.80
04279	000	UNRESERVED FUND BALANCE	.00	-18,235.75
04292	000	EXPENDITURE CONTROL	12,318.76	118,868.04
TOTAL FUND BALANCE			12,147.53	-65,066.51
TOTAL LIABILITIES + FUND BALANCE			24,435.04	-77,385.27

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FUND: 05 PARKS & RECREATION			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
05100	000	PARK & REC FUND CHECKING	-177,521.69	777,920.27
05100	008	.RENTAL ESCROW	.00	1,400.00
05110	006	PETTY CASH	.00	700.00
05140	001	TAXES/ASSESS. RECEIVABLE	-71.32	.00
05145	000	ACCOUNTS RECEIVABLE	-6,789.00	49,360.97
TOTAL ASSETS			-184,382.01	829,381.24
LIABILITIES				
05200	100	ACCOUNTS PAYABLE	22,256.67	-97,321.85
05201	000	ACCRUED WAGES PAYABLE	.00	-12,635.49
05250	000	SECURITY DEPOSIT	.00	-1,400.00
05252	000	REVENUES COLLECTED IN ADVANCE	.00	-43.00
TOTAL LIABILITIES			22,256.67	-111,400.34
FUND BALANCE				
05192	000	REVENUE CONTROL	-7,022.06	-1,489,916.08
05279	000	UNRESERVED FUND BALANCE	.00	-154,564.29
05292	000	EXPENDITURE CONTROL	169,147.40	926,499.47
TOTAL FUND BALANCE			162,125.34	-717,980.90
TOTAL LIABILITIES + FUND BALANCE			184,382.01	-829,381.24

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FUND: 06 PARK & REC FEE IN LIEU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
06100	000	P&R FIL FUND CHECKING	21,164.32	257,351.31
TOTAL ASSETS			<u>21,164.32</u>	<u>257,351.31</u>
FUND BALANCE				
06192	000	REVENUE CONTROL	-21,164.32	-53,346.44
06279	000	UNRESERVED FUND BALANCE	.00	-204,004.87
TOTAL FUND BALANCE			<u>-21,164.32</u>	<u>-257,351.31</u>
TOTAL LIABILITIES + FUND BALANCE			<u>===== -21,164.32 =====</u>	<u>===== -257,351.31 =====</u>

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FUND: 07 RECREATION CAPITAL RESERVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
07100	000	REC CAPITAL RESERVE CHECKING	-184,724.78	-56,840.47
TOTAL ASSETS			-184,724.78	-56,840.47
LIABILITIES				
07200	100	ACCOUNTS PAYABLE	156,723.03	-27,013.89
TOTAL LIABILITIES			156,723.03	-27,013.89
FUND BALANCE				
07192	000	REVENUE CONTROL	-12.14	-403.12
07279	000	UNRESERVED FUND BALANCE	.00	-127,493.33
07292	000	EXPENDITURE CONTROL	28,013.89	211,750.81
TOTAL FUND BALANCE			28,001.75	83,854.36
TOTAL LIABILITIES + FUND BALANCE			184,724.78	56,840.47

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FUND: 08 SEWER			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
08100	000	SEWER FUND CHECKING	-20,302.47	7,624,188.35
08120	000	INVEST. SEWER AUTHORITY	.00	16,255,150.63
08145	003	A/R-BCWSA	2,358,641.14	3,231,761.17
08146	000	ALLOW. FOR DOUBTFUL A/CS	.00	-16,592.45
08157	003	DEFERRED LOSS ON BONDS	.00	56,153.85
08161	001	LAND	.00	39,447.20
08163	000	BUILDINGS & IMPROVEMENTS	.00	252,988.87
08164	000	EQUIPMENT & VEHICLES	.00	1,395,141.49
08165	000	CONSTRUCTION IN PROG.	.00	130,942.00
08166	000	ACCUM. DEPRECIATION	.00	-1,324,856.69
08182	160	DEFERRED PENSION PMT OUTFLOW	.00	8,466.00
TOTAL ASSETS			2,338,338.67	27,652,790.42
LIABILITIES				
08200	100	ACCOUNTS PAYABLE	-4,604.98	-353,182.58
08200	202	A/P-TOLL BROS.-YARDLEY	.00	-5,836.76
08200	203	A/P-TWP. OF FALLS AUTH.	.00	-1,075.00
08200	204	A/P-B.C.W.S.A. (IMPROV.)	-16,500.00	-1,368,250.00
08201	000	ACCRUED WAGES PAYABLE	.00	-6,591.19
08201	001	ACCRUED VACATION	.00	-7,474.00
08250	160	DEFERRED INFLOWS	.00	-95,755.00
08252	200	BOND PREMIUM	.00	-711,779.44
08252	364	DEFERRED SEWER CONNECTION FEES	.00	-86,416.00
08255	101	GOB PAYABLE - SERIES OF 2016	.00	-12,017,900.00
08278	160	PENSION LIABILITY	.00	-228,649.00
TOTAL LIABILITIES			-21,104.98	-14,882,908.97
FUND BALANCE				
08192	000	REVENUE CONTROL	-2,823,158.92	-8,660,245.72
08279	000	RETAINED EARNINGS	.00	-1,550,016.02
08283	000	CONTRIBUTED CAPITAL	.00	-7,427,839.01
08292	000	EXPENDITURE CONTROL	505,925.23	4,868,219.30
TOTAL FUND BALANCE			-2,317,233.69	-12,769,881.45
TOTAL LIABILITIES + FUND BALANCE			-2,338,338.67	-27,652,790.42

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FUND: 09 COMMUNITY POOL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
09100	000	POOL FUND CHECKING	-98,980.23	51,938.78
09145	002	A/R-OTHER	-3,110.00	1,500.00
09162	000	POOL FIXED ASSETS	.00	4,126,354.10
09162	050	A/D-POOL FIXED ASSETS	.00	-3,348,936.62
TOTAL ASSETS			-102,090.23	830,856.26
LIABILITIES				
09200	100	ACCOUNTS PAYABLE	15,772.43	-25,237.98
09201	000	ACCRUED WAGES PAYABLE	.00	-10,189.93
09201	001	ACCRUED VACATION	.00	-1,170.00
TOTAL LIABILITIES			15,772.43	-36,597.91
FUND BALANCE				
09192	000	REVENUE CONTROL	-4,198.39	-930,477.24
09273	000	RESERVED FUND BALANCE	.00	-1,000.00
09279	000	RETAINED EARNINGS	.00	-771,869.37
09291	000	ENCUMBRANCE CONTROL	.00	1,000.00
09292	000	EXPENDITURE CONTROL	90,516.19	908,088.26
TOTAL FUND BALANCE			86,317.80	-794,258.35
TOTAL LIABILITIES + FUND BALANCE			102,090.23	-830,856.26

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FUND: 11 TRAFFIC IMPACT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
11100	000	TRAFFIC IMPACT CHECKING	67.58	-288,971.73
11100	518	T.I. SERVICE AREA #1	.00	194,500.61
11100	519	T.I. SERVICE AREA#2	.00	181,135.89
11100	520	T.I. SERVICE AREA #3	.00	111,134.00
TOTAL ASSETS			67.58	197,798.77
FUND BALANCE				
11192	000	REVENUE CONTROL	-67.58	-59,445.71
11279	000	UNRESERVED FUND BALANCE	.00	-138,353.06
TOTAL FUND BALANCE			-67.58	-197,798.77
TOTAL LIABILITIES + FUND BALANCE			-67.58	-197,798.77

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FUND: 12 AMERICAN RESCUE PLAN FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
12100	000	AMERICAN RESCUE PLAN CHECKING	423.49	1,717,907.58
TOTAL ASSETS			423.49	1,717,907.58
FUND BALANCE				
12192	000	REVENUE CONTROL	-423.49	-1,717,907.58
TOTAL FUND BALANCE			-423.49	-1,717,907.58
TOTAL LIABILITIES + FUND BALANCE			-423.49	-1,717,907.58

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FUND: 15 GOLF COURSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
15100	002	GOLF OPERATIONS - CHECKING	-15,025.70	495,779.97
15100	009	HIGHLANDS GOLF MGT PAYROLL	-600.20	1,821.82
15100	010	CHECKING-PNC BANK/OPERATIONAL	-42,636.07	96,555.41
15110	100	PETTY CASH	.00	1,900.00
15145	000	ACCOUNTS RECEIVABLE	19,093.45	33,220.63
15151	001	INVENTORY - PRO SHOP	-1,167.11	52,534.40
15151	030	INVENTORY - FOOD	1,162.86	4,405.31
15151	031	INVENTORY - BEVERAGE	424.73	3,021.74
15151	032	INVENTORY - BEER	1,541.63	5,888.17
15151	033	INVENTORY - LIQUOR	1,624.75	5,143.54
15151	034	INVENTORY - WINE	165.70	1,270.23
15155	000	PREPAID EXPENSES	2,799.69	42,626.71
15158	000	DEFERRED LOSS ON BONDS	.00	37,213.07
15161	000	LAND	.00	7,751,552.45
15161	001	LAND IMPROVEMENTS	.00	8,160,525.22
15161	050	ACCUM DEPREC - LAND IMPROVEMEN	.00	-3,367,371.60
15162	000	EQUIPMENT AND VEHICLES	.00	1,026,567.74
15162	050	ACCUM DEPREC - EQUIP & VEHICLE	.00	-996,826.16
15163	000	BUILDINGS AND IMPROVEMENTS	.00	3,163,410.87
15163	050	ACCUM DEPREC - BLDGS & IMPROVE	.00	-1,261,355.78
15165	000	CONSTRUCTION IN PROGRESS	.00	37,036.56
TOTAL ASSETS			-32,616.27	15,294,920.30
LIABILITIES				
15200	200	ACCOUNTS PAYABLE - OTHER	-3,484.29	-27,200.00
15201	000	ACCRUED WAGES PAYABLE	-1,983.06	-26,469.58
15201	005	ACCRUED LESON RESERVE	2,500.00	.00
15202	770	ACCRUED EXPENSES	3,217.00	.00
15230	001	DUE TO GENERAL FUND	200,000.00	-68,100.00
15235	001	SALES TAX PAYABLE	497.30	-7,065.07
15252	301	UNRECOG REV-GIFT CERT/FORE	.00	-6,768.26
15252	302	UNRECOG REV - OUTINGS	-23,047.96	-87,508.48
15252	306	UNRECOG REV-GIFT CARD/TEE SNAP	-1,964.29	-331,462.28
15255	201	GENERAL OBLIG BOND 2013A	.00	-1,900,000.00
15255	202	GENERAL OBLIG BOND 2013 B	.00	-1,988,918.00
15255	203	GENERAL OBLIGATION BOND 2015	.00	-655,000.00
15255	204	GENERAL OBLIG BOND 2018	.00	-7,955,000.00
15255	400	BOND PREMIUM	.00	-689,681.00
TOTAL LIABILITIES			175,734.70	-13,743,172.67
FUND BALANCE				
15192	000	REVENUE CONTROL	-408,208.72	-2,905,975.74
15279	000	UNRESERVED FUND BALANCE	.00	-1,632,117.52
15292	000	EXPENDITURE CONTROL	265,090.29	2,986,345.63
TOTAL FUND BALANCE			-143,118.43	-1,551,747.63
TOTAL LIABILITIES + FUND BALANCE			32,616.27	-15,294,920.30

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FUND: 17 2016 BOND ISSUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
17100	000	2016 BOND FUND CHECKING	1,215.71	4,931,616.93
TOTAL ASSETS			<u>1,215.71</u>	<u>4,931,616.93</u>
FUND BALANCE				
17192	000	REVENUE CONTROL	-1,215.71	-11,433.05
17279	000	UNRESERVED FUND BALANCE	.00	-4,920,183.88
TOTAL FUND BALANCE			<u>-1,215.71</u>	<u>-4,931,616.93</u>
TOTAL LIABILITIES + FUND BALANCE			<u>===== -1,215.71 =====</u>	<u>===== -4,931,616.93 =====</u>

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FUND: 18 CAPITAL PROJECTS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
18100	000	SEWER CAPITAL RESERVE	-7,092.75	-1,292,391.14
TOTAL ASSETS			-7,092.75	-1,292,391.14
LIABILITIES				
18200	100	ACCOUNTS PAYABLE	-31,841.31	-44,727.49
TOTAL LIABILITIES			-31,841.31	-44,727.49
FUND BALANCE				
18192	000	REVENUE CONTROL	-8,385.43	-8,385.43
18279	000	UNRESERVED FUND BALANCE	.00	608,533.29
18292	000	EXPENDITURE CONTROL	47,319.49	736,970.77
TOTAL FUND BALANCE			38,934.06	1,337,118.63
TOTAL LIABILITIES + FUND BALANCE			7,092.75	1,292,391.14

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FUND: 19 SPECIAL PROJECTS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
19100	000	STREET & SPECIAL PROJECTS	-6,349.41	-45,315.30
TOTAL ASSETS			-6,349.41	-45,315.30
LIABILITIES				
19200	100	ACCOUNTS PAYABLE	-562,107.58	-576,745.92
TOTAL LIABILITIES			-562,107.58	-576,745.92
FUND BALANCE				
19192	000	REVENUE CONTROL	.00	-94.15
19279	000	UNRESERVED FUND BALANCE	.00	-45,342.22
19292	000	EXPENDITURE CONTROL	568,456.99	667,497.59
TOTAL FUND BALANCE			568,456.99	622,061.22
TOTAL LIABILITIES + FUND BALANCE			6,349.41	45,315.30

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FUND: 20 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20100	000	DEBT SERVICE CHECKING	-84,449.23	-209,191.11
20140	001	TAXES RECEIVABLE	-81.91	.00
TOTAL ASSETS			-84,531.14	-209,191.11
FUND BALANCE				
20192	000	REVENUE CONTROL	-8,350.20	-1,525,098.62
20292	000	EXPENDITURE CONTROL	92,881.34	1,734,289.73
TOTAL FUND BALANCE			84,531.14	209,191.11
TOTAL LIABILITIES + FUND BALANCE			84,531.14	209,191.11

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FUND: 21 REGENCY BRIDGE ESC FD - FEES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21100	000	CHECKING- REGENCY BRIDGE	1,929.02	592,562.88
21292	000	EXPENDITURES.	796.00	23,537.84
TOTAL ASSETS			<u>2,725.02</u>	<u>616,100.72</u>
LIABILITIES				
21200	100	ACCOUNTS PAYABLE	4,077.13	-796.00
TOTAL LIABILITIES			<u>4,077.13</u>	<u>-796.00</u>
FUND BALANCE				
21192	000	REVENUE CONTROL	-6,802.15	-36,464.32
21279	000	UNRESERVED, FUND BALANCE.	.00	-578,840.40
TOTAL FUND BALANCE			<u>-6,802.15</u>	<u>-615,304.72</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-2,725.02</u></u>	<u><u>-616,100.72</u></u>

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FUND: 30 CAPITAL RESERVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
30100	000	CAPITAL RESERVE CHECKING	1,583.80	-31,284.98
TOTAL ASSETS			1,583.80	-31,284.98
LIABILITIES				
30200	100	ACCOUNTS PAYABLE	-17,650.45	-18,157.95
TOTAL LIABILITIES			-17,650.45	-18,157.95
FUND BALANCE				
30192	000	REVENUE CONTROL	.00	-60,000.00
30292	000	EXPENDITURE CONTROL	16,066.65	109,442.93
TOTAL FUND BALANCE			16,066.65	49,442.93
TOTAL LIABILITIES + FUND BALANCE			-1,583.80	31,284.98

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FUND: 31 POOL CAPITAL RESERVE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31100	000	POOL CAP RES FUND CHECKING	4.89	14,322.06
TOTAL ASSETS			4.89	14,322.06
FUND BALANCE				
31192	000	REVENUE CONTROL	-4.89	-44.20
31279	000	UNRESERVED FUND BALANCE	.00	-14,277.86
TOTAL FUND BALANCE			-4.89	-14,322.06
TOTAL LIABILITIES + FUND BALANCE			-4.89	-14,322.06

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FUND: 32 TREE BANK FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32100	000	TREE BANK FUND CHECKING	34.22	100,153.93
TOTAL ASSETS			34.22	100,153.93
FUND BALANCE				
32192	000	REVENUES CONTROL	-34.22	-315.06
32273	000	RESERVE FOR ENCUMBRANCE	.00	-800.00
32279	000	UNRESERVED FUND BALANCE	.00	-104,304.87
32291	000	ENCUMBRANCE CONTROL	.00	800.00
32292	000	EXPENDITURE CONTROL	.00	4,466.00
TOTAL FUND BALANCE			-34.22	-100,153.93
TOTAL LIABILITIES + FUND BALANCE			<u>-34.22</u>	<u>-100,153.93</u>

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FUND: 35 LIQUID FUELS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
35100	000	LIQUID FUELS CHECKING	-4,652.55	191,756.96
TOTAL ASSETS			-4,652.55	191,756.96
LIABILITIES				
35200	100	ACCOUNTS PAYABLE	4,482.18	-741.25
TOTAL LIABILITIES			4,482.18	-741.25
FUND BALANCE				
35192	000	REVENUE CONTROL	-79.63	-1,014,118.12
35279	000	UNRESERVED FUND BALANCE	.00	-86,444.69
35292	000	EXPENDITURE CONTROL	250.00	909,547.10
TOTAL FUND BALANCE			170.37	-191,015.71
TOTAL LIABILITIES + FUND BALANCE			4,652.55	-191,756.96

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FUND: 36 ROAD MACHINERY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36100	000	ROAD MACHINERY FUND CHECKING	-16,979.49	146,887.18
36140	001	TAXES/ASSESS. RECEIVABLE	-8.80	.01
TOTAL ASSETS			<u>-16,988.29</u>	<u>146,887.19</u>
FUND BALANCE				
36192	000	REVENUE CONTROL	-233.33	-159,098.89
36279	000	UNRESERVED FUND BALANCE	.00	-158,841.61
36292	000	EXPENDITURE CONTROL	17,221.62	171,053.31
TOTAL FUND BALANCE			<u>16,988.29</u>	<u>-146,887.19</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====16,988.29=====</u>	<u>===== -146,887.19 =====</u>

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FUND: 38 SIDEWALK FEE IN LIEU			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
38100	000	SIDEWALK FIL FUND CHECKING	17.22	50,402.79
TOTAL ASSETS			17.22	50,402.79
FUND BALANCE				
38192	000	REVENUE CONTROL	-17.22	-50,402.79
TOTAL FUND BALANCE			-17.22	-50,402.79
TOTAL LIABILITIES + FUND BALANCE			-17.22	-50,402.79

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FUND: 40 9-11 MEMORIAL CONSTRUCTION FND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40100	000	CHECKING	-6,696.86	7,073.33
TOTAL ASSETS			-6,696.86	7,073.33
LIABILITIES				
40200	100	ACCOUNTS PAYABLE	-486.61	-6,598.49
TOTAL LIABILITIES			-486.61	-6,598.49
FUND BALANCE				
40192	000	REVENUE CONTROL	-4.70	-30,064.03
40273	000	RESERVE FOR ENCUMBRANCES	.00	-19,900.00
40279	000	UNRESERVED FUND BALANCE	.00	-10,651.10
40291	000	ENCUMBRANCE CONTROL	.00	19,900.00
40292	000	EXPENDITURE CONTROL	7,188.17	40,240.29
TOTAL FUND BALANCE			7,183.47	-474.84
TOTAL LIABILITIES + FUND BALANCE			<u>6,696.86</u>	<u>-7,073.33</u>

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FUND: 45 PATTERSON FARM FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
45100	000	PATTERSON FARM CHECKING	2,881.46	138,948.57
45145	000	ACCOUNTS RECEIVABLE	285.64	959.41
TOTAL ASSETS			<u>3,167.10</u>	<u>139,907.98</u>
LIABILITIES				
45200	100	ACCOUNTS PAYABLE	-.99	-4,915.07
45250	000	SECURITY DEPOSITS	.00	-4,600.00
TOTAL LIABILITIES			<u>-.99</u>	<u>-9,515.07</u>
FUND BALANCE				
45192	000	REVENUE CONTROL	-4,012.49	-61,556.55
45279	000	UNRESERVED FUND BALANCE	.00	-124,931.89
45292	000	EXPENDITURE CONTROL	846.38	56,095.53
TOTAL FUND BALANCE			<u>-3,166.11</u>	<u>-130,392.91</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-3,167.10</u></u>	<u><u>-139,907.98</u></u>

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FUND: 50 AMBULANCE/RESCUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
50100	000	AMB/RES. SQUAD CHECKING	241.37	2,968.59
50140	001	TAXES/ASSESS. RECEIVABLE	-11.15	.00
TOTAL ASSETS			<u>230.22</u>	<u>2,968.59</u>
FUND BALANCE				
50192	000	REVENUE CONTROL	-230.22	-201,037.62
50279	000	UNRESERVED FUND BALANCE	.00	-3,930.97
50292	000	EXPENDITURE CONTROL	.00	202,000.00
TOTAL FUND BALANCE			<u>-230.22</u>	<u>-2,968.59</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-230.22</u></u>	<u><u>-2,968.59</u></u>

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FUND: 60 POLICE PENSION			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
60120	103	RBC WEALTH MANAGEMENT	-180,662.51	14,839,570.41
TOTAL ASSETS			-180,662.51	14,839,570.41
FUND BALANCE				
60192	000	REVENUE CONTROL	106,429.59	-1,612,337.53
60279	000	UNRESERVED FUND BALANCE	.00	-13,919,495.63
60292	000	EXPENDITURE CONTROL	74,232.92	692,262.75
TOTAL FUND BALANCE			180,662.51	-14,839,570.41
TOTAL LIABILITIES + FUND BALANCE			180,662.51	-14,839,570.41

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FUND: 61 D.R.O.P.			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
61120	100	D.R.O.P. - ICMA-RC	12,743.12	403,398.90
TOTAL ASSETS			12,743.12	403,398.90
FUND BALANCE				
61192	000	REVENUE CONTROL	-16,243.12	-29,706.22
61279	000	UNRESERVED FUND BALANCE	.00	-628,611.04
61292	000	EXPENDITURE CONTROL	3,500.00	254,918.36
TOTAL FUND BALANCE			-12,743.12	-403,398.90
TOTAL LIABILITIES + FUND BALANCE			-12,743.12	-403,398.90

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FUND: 62 ICMA DEFINED CONTRB PENSN PLAN			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
62120	100	ICMA-RC DEF CNTRB PENSION PLAN	26,688.46	937,046.90
TOTAL ASSETS			26,688.46	937,046.90
FUND BALANCE				
62192	000	REVENUES CONTROL	-49,123.83	-219,086.66
62279	000	UNRESERVED FUND BALANCE	.00	-740,395.61
62292	000	EXPENDITURES CONTROL	22,435.37	22,435.37
TOTAL FUND BALANCE			-26,688.46	-937,046.90
TOTAL LIABILITIES + FUND BALANCE			-26,688.46	-937,046.90

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FUND: 65 NONUNIFORMED PENSION			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
65120	103	RBC WEALTH MANAGEMENT	32,741.95	10,462,804.39
TOTAL ASSETS			<u>32,741.95</u>	<u>10,462,804.39</u>
FUND BALANCE				
65192	000	REVENUE CONTROL	-88,264.70	-1,276,786.40
65279	000	UNRESERVED FUND BALANCE	.00	-9,715,717.67
65292	000	EXPENDITURE CONTROL	55,522.75	529,699.68
TOTAL FUND BALANCE			<u>-32,741.95</u>	<u>-10,462,804.39</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-32,741.95</u>	<u>=====</u> <u>-10,462,804.39</u>

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FUND: 84 DEVELOPERS' ESCROW			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
84100	000	DEVELOPER ESCROW CHECKING	-9,842.47	658,713.32
84100	002	COMCAST CHECKING	.00	19,575.79
84100	004	DOLINGTON II CHECKING	.00	18,479.40
84100	007	WILSHIRE GLEN CHECKING	.00	27,514.57
84100	008	AFTON CREST CHECKING	.00	11,005.76
84100	010	LINDENHURST RD/DOLINGTON CKG	.00	10,950.68
84100	011	LIBERTY PROPERTY LP CHECKING	.00	14,542.51
84145	000	DEVELOPERS ESCROW RECEIVA	-3,081.63	130,536.41
TOTAL ASSETS			-12,924.10	891,318.44
LIABILITIES				
84200	100	ACCOUNTS PAYABLE	712.07	-69,992.63
84252	200	PERFORMANCE ESCROW	-262.14	-23,567.65
84252	201	PERFORMANCE ESCROW-COMCAS	.00	-20,196.88
84252	203	GRADING ESCROW-DOLING II	.00	-18,602.50
84252	206	GRADING ESC-WILSHIRE GLEN	.00	-27,240.98
84252	207	PERFORM ESCROW-AFTON CREST	.00	-11,239.20
84252	209	PERFORMANCE ESCROW-LINDENHURST	.00	-10,856.38
84252	211	PAVING ESCROW-LIBERTY PROPERTY	.00	-14,597.13
84252	215	MAINTENANCE ESCROW-MATRIX	.00	-18,513.45
84252	216	MAINTENANCE BOND-BIG OAK DAYCA	.00	-29,159.93
84252	217	PERFORM ESCRW-PAWC / OX VALLEY	.00	-67,342.00
84252	300	CONTRA-DEV ESCROW BILLING/REC	3,081.63	-130,536.41
84252	500	C663 DEV ESCROW-CADDIS/CONSTRUCTION	394.90	8,128.81
84252	500	D290 DEV ESCROW-KAHLEMNBERG MANOR	.00	-68.84
84252	500	D3334 DEV ESCROW-BROOKSTONE I, P-3	.00	-775.99
84252	500	D335T DEV ESCROW-REGENCY@YARDLEY	5,711.87	7,682.98
84252	500	D338T DEV ESCROW-REGENCY CARRIAGE HO	5,789.40	-16,829.47
84252	500	D340C DEV ESCROW-HCR MANOR CARE	.00	-6,632.41
84252	500	D412 DEV ESCROW-TOWERING OAKS	.00	48,331.32
84252	500	D412S DEV ESCROW-TOWERING OAKS/SEWER	.00	150.05
84252	500	D437D DEV ESCROW-DOLINGTON ESTATES,	.00	-7,959.91
84252	500	D438P DEV ESCROW-GRACE POINT/PARKING	.00	-2,293.27
84252	500	D466 DEV ESCROW-OAK TREE ESTATES	.00	-9.90
84252	500	D488 DEV ESCROW-NEXTEL COMMUNICATIO	.00	-1,232.36
84252	500	D490A DEV ESCROW-WILSHIRE GLEN	.00	-15.70
84252	500	D498 DEV ESCROW-LACEY/GOODMAN	.00	-2,574.74
84252	500	D518 DEV ESCROW-MEEHAN	.00	-862.50
84252	500	D538 DEV ESCROW-BOXWOOD FARM	.00	24,677.79
84252	500	D543 DEV ESCROW-MINEHART SUBDIVISIO	.00	-690.98
84252	500	D544A DEV ESCROW-777 TOWNSHIP LINE R	.00	-192.58
84252	500	D550 DEV ESCROW-PRIME PROPERTIES	.00	2,444.94
84252	500	D560A DEV ESCROW-FREMANS FARM/ERIN	.00	-1,812.00
84252	500	D565 DEV ESCROW-TROILO TRACT	.00	-1,346.05
84252	500	D569A DEV ESCROW-SCAMMELS CORNER	.00	232.00
84252	500	D569S DEV ESCROW-SCAMMELLS CORNER II	.00	-8,403.28
84252	500	D578 DEV ESCROW-RADVANY SUBDIVISION	.00	-13,277.50
84252	500	D597 DEV ESCROW-FLOWERS FIELD @ EDG	921.00	2,799.78
84252	500	D597B DEV ESCROW-FLOWERS FIELD/DELUC	.00	1,468.93
84252	500	D612 DEV ESCROW-ESTATES @ SANDY RUN	402.71	-1,977.48

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FUND: 84 DEVELOPERS' ESCROW				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES					
84252	500	D629	DEV ESCROW-OAKMONT/TOLL BROS	137.50	800.85
84252	500	D631	DEV ESCROW-BRUNO TRACT/DEV AGR	.00	-1,563.42
84252	500	D642	DEV ESCROW-KAPLAN TRACT	.00	-2,267.24
84252	500	D643	DEV ESCROW-YARDLEY PRESERVE	6,168.78	-51,441.27
84252	500	D648	DEV ESCROW-PENNWOOD/PENNSBURY	.00	-154,410.52
84252	500	D651	DEV ESCROW-YARDLEY WOODS/MATRI	-4,043.74	-898.43
84252	500	D652	DEV ESCROW-ARTIS SENIOR LIVING	.00	-6,613.49
84252	500	D668	DEV ESCROW-LM CORP CTN/NORTH	.00	-32,663.95
84252	500	D669	DEV ESCROW-LMCC/SOUTH	.00	-22,425.46
84252	500	D673	DEV ESCROW-RESERVE@ MANOR LANE	-4,009.61	10,331.98
84252	500	JEFF	DEV ESCROW-JEFFERSON@MIDDLETON	.00	-2,694.50
84252	500	P205D	DEV ESCROW-SUPER FRESH	.00	-2,449.64
84252	500	P205E	DEV ESCROW-SUPER FRESH	.00	-3,265.00
84252	500	P322C	DEV ESCROW-SCAMMELL CORNER/CO	.00	-9.90
84252	500	P335C	DEV ESCROW-MATRIX/OCTAGON CTN	.00	-112.50
84252	500	P340C	DEV ESCROW-MANOR CARE/ARDEN CT	.00	-2,767.05
84252	500	P482	DEV ESCROW-EDGEWOOD POINT	.00	-1,583.06
84252	500	P496B	DEV ESCROW-FIELDSTONE/HARRIS T	.00	-100.48
84252	500	P510	DEV ESCROW-BRUMBAUGH	.00	-1,465.00
84252	500	P514	DEV ESCROW-AT&T WIRELESS	.00	-7,417.00
84252	500	P515A	DEV ESCROW-SPRINT SPECTUM/COND	.00	-664.00
84252	500	P516A	DEV ESCROW-SBA TOWERS/COND	.00	-1,500.00
84252	500	P523A	DEV ESCROW-NEXTEL COMM/CONDITI	.00	-707.00
84252	500	P527A	DEV ESCROW-SPRINT	.00	-221.00
84252	500	P532A	DEV ESCROW-FLOWERS/MADANY SUB	.00	-182.50
84252	500	P535	DEV ESCROW-VOICESTREAM WIRELES	.00	-885.00
84252	500	P539	DEV ESCROW-AFTON CREST	.00	-1,500.00
84252	500	P549	DEV ESCROW-FIELDSTONE@LOWER M	.00	-258.20
84252	500	P550	DEV ESCROW-PRIME PROPERTIES	.00	543.00
84252	500	P554	DEV ESCROW-CHANTICLEER MINOR	.00	-43.98
84252	500	P556	DEV ESCROW-TROILO SUBDIVISION	.00	-49.37
84252	500	P564A	DEV ESCROW-PYRAMID NETWORK SER	.00	-407.25
84252	500	P568	DEV ESCROW-PRATICO SUBDIVISION	.00	-633.64
84252	500	P575A	DEV ESCROW T-MOBILE/ NORTHEAST	.00	-1.55
84252	500	P576	DEV ESCROW-THE GATHERINGS@YARD	.00	-2,682.54
84252	500	P580	DEV ESCROW-SHADY BROOK	.00	-991.90
84252	500	P581	DEV ESCROW-WOODSIDE PRESBYTER	.00	-229.50
84252	500	P584A	DEV ESCROW-SPRINT/NEXTEL	.00	-198.86
84252	500	P586A	DEV ESCROW-METRO PCS/STONYHILL	.00	-878.36
84252	500	P587A	DEV ESCROW-METRO PCS/WOODSIDE	.00	-920.86
84252	500	P590	DEV ESCROW-FRANKFORD HOSPITAL	.00	-39,089.28
84252	500	P593A	DEV ESCROW-CRICKET COMM/WOODS	.00	-888.50
84252	500	P594A	DEV ESCROW-CRICKET COMM/STONYH	.00	-751.00
84252	500	P595A	DEV ESCROW-VERIZON WIRELESS/ST	.00	-175.00
84252	500	P603A	DEV ESCROW-CLEARWIRE/EDGEWOOD	.00	-140.00
84252	500	P604A	DEV ESCROW-CLEARWIRE/WOODSIDE	.00	-25.00
84252	500	P613A	DEV ESCROW-NEW CINGULAR/STONY	.00	-1,117.50
84252	500	P616A	DEV ESCROW-NEW CINGULAR/EDGEWO	.00	-123.50
84252	500	P617A	DEV ESCROW-NEW CINGULAR/WOODSI	.00	90.50
84252	500	P621A	DEV ESCROW-METRO PCS #P621A	.00	-1,715.50
84252	500	P622A	DEV ESCROW-CLEARWIRELESS#P622A	.00	-1,207.50

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FUND: 84 DEVELOPERS' ESCROW			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
84252	500	P623A DEV ESCROW-VERIZON WIRELESS	.00	-1,737.00
84252	500	P624A DEV ESCROW T-MOBILE/EDGEWOOD	.00	-1,101.00
84252	500	P625A DEV ESCROW T-MOBILE #P625A	.00	-804.50
84252	500	P626A DEV ESCROW-SPRINT/OVERLAND PK	.00	-2,012.00
84252	500	P628A DEV ESCROW-SPRINT SPECTRUM	.00	-1,798.00
84252	500	P630 DEV ESCROW-FLORAL VALE DRIVE	.00	-3,630.50
84252	500	P632A DEV ESCROW-SPRINT/ANTENNA PROJ	.00	-2,013.00
84252	500	P633A DEV ESCROW-SPRINT/UPGRADE ANTE	.00	-2,412.00
84252	500	P634A DEV ESCROW-VERIZON/ANTENNA REP	.00	-2,204.00
84252	500	P635A DEV ESCROW-VERIZON WIRELESS/ED	.00	-2,040.50
84252	500	P636 DEV ESCROW-EDGEWOOD GRANGE BLD	.00	-1,500.00
84252	500	P639A DEV ESCROW-CTY OF BUCKS/POLICE	.00	-2,766.00
84252	500	P640A DEV ESCROW-SPRINT/PANEL ANTENN	.00	-2,339.00
84252	500	P641A DEV ESCROW-SPRINT/PANEL ANTENN	.00	-2,401.50
84252	500	P648 DEV ESCROW-PENNWOOD SCHOOL	.00	-21,646.87
84252	500	P649A DEV ESCROW-T MOBILE ANTENNA	.00	-2,451.00
84252	500	P651 DEV ESCROW-MATRIX/TOWNHOUSES	.00	-91.90
84252	500	P653 DEV ESCROW-FIELDSTONE/JPO	.00	-31.63
84252	500	P654 DEV ESCROW-D WILBY/RES GRADING	.00	-2,500.00
84252	500	P655 DEV ESCROW-MOSER TRACT/MARRAZZ	.00	-502.04
84252	500	P659 DEV ESCROW-BIG OAK DAYCARE/DD	.00	1,806.88
84252	500	P663 DEV ESCROW-CADDIS HEALTHCARE	.00	-.30
84252	500	P668 DEV ESCROW-LM CORP CTN-NORTH	.00	-1,243.69
84252	500	P669 DEV ESCROW-LM CORP CTN-SOUTH	.00	-1,537.10
84252	500	P670 DEV ESCROW-PRICKETT PRESERVE	3,089.86	-77,359.66
84252	500	P671 DEV ESCROW-PAWC/QUARRY ROAD	-2,329.86	-1,259.70
84252	500	P673 DEV ESCROW-MARRAZZO TOWNHOUSES	-1,915.95	.00
84252	500	P674 DEV ESCROW-WINTERSTEEN SITE	-1,381.20	1,470.00
84252	500	P675 DEV ESCROW-PAWC YARDLEY PLANT	.00	-218.10
84252	500	P677 DEV ESCROW-HESTON HALL/TROILO	.00	-2,415.00
84252	500	P678 DEV ESCROW-AMER WATER/OXFORD V	456.88	-1,448.59
84252	500	P679 DEV ESCROW-GOMEZ SUBDIVISION	.00	2,342.76
84252	500	P682 DEV ESCROW-MILLER SUBDIVISION	.00	-1,319.00
84252	500	P683 DEV ESCROW-SANDY RUN DV LOT LI	.00	526.37
84252	500	P684 DEV ESCROW-1181 OXFORD VALLEY	.00	-1,227.50
TOTAL LIABILITIES			12,924.10	-891,318.44
TOTAL LIABILITIES + FUND BALANCE			=====12,924.10=====	===== -891,318.44 =====

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FUND: 92 DEFERRED COMPENSATION			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
92120	100	INVESTMENTS - ICMARC	.00	10,533,132.51
92120	101	INVESTMENTS - BWC	.00	4,646,966.96
92145	100	ICMA LOAN RECEIVABLE	.00	90,899.35
TOTAL ASSETS			.00	15,270,998.82
LIABILITIES				
92269	001	DEFERRED COMP. PAYABLE	.00	-15,270,998.82
TOTAL LIABILITIES			.00	-15,270,998.82
TOTAL LIABILITIES + FUND BALANCE			.00	-15,270,998.82
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