

DATE: April 16, 2008
TO: Terry S. Fedorchak
FROM: Brian McCloskey 
RE: Finance Director's Report

As planned, here is the quarterly Finance Director's report, highlighting various financial data within both the governmental and business operations of the Township.

Overall Summary

For the quarter ending March 31, 2008, total Revenues and Expenses were as follows, in thousands, as compared to their respective budget:

<u>TOWNSHIP TOTALS</u>	<u>Actual</u> <u>3/31/08</u>	<u>Budget</u> <u>FY2008</u>	<u>Available</u>	<u>Percentage</u> <u>Used</u>
Revenues	\$3,083	\$21,948	\$ 18,865	14.04%
Expenses	\$4,916	\$24,792	\$ 19,876	19.83%

While revenues are recognized at just 14%, it is important to note that the 1st quarter of the Township's fiscal year is always light on revenues and expenses. Due to the cyclical nature of our operations we would never recognize 25% in each quarter. Revenues are budgeted 5% higher than last year and are behind the same point in the prior year. Collections of real estate tax revenues are running behind last years schedule as of 3/31, but at the time of this writing they have rebounded and we are within expectations. Discussions with the tax collector have disclosed that this is a county-wide phenomenon with the uncertainty surrounding the economy. While expenses are under budget and within expectations, one item of note is that the township made an expenditure of \$1,090,000 for the purchase of the Samost tract in January of 2008, thus inflating our first quarter expenditures. Total expenditures are budgeted less than the previous year, to the amount of 1.1%.

A comparison of the current and prior fiscal years yields the following:

<u>TOWNSHIP TOTALS</u>	<u>Actual</u> <u>3/31/08</u>	<u>Actual</u> <u>3/31/07</u>	<u>Amount</u> <u>Changed</u>	<u>Percentage</u> <u>Changed</u>
Revenues	\$3,083	\$3,800	- \$ 717	- 18.87%
Expenses	\$4,916	\$3,878	\$ 1,038	26.76%

While a decrease in revenues and an increase in expenditures year over year is never a positive trend, both are explainable as indicated above. With the exception of the Real Estate Deed Transfer Tax, there is nothing to indicate we won't meet budgeted expectations on the revenue side and all items within the expenditures are within expectations as well.

We fully expect fiscal year 2008 to be challenging with regard to the Deed Transfer Tax revenue line item as the nationwide housing slump has reached Lower Makefield Township.

A Further analysis by classification is as follows:

<u>GOVERNMENTAL</u>	<u>Actual</u> <u>3/31/08</u>	<u>Budget</u> <u>FY2008</u>	<u>Available</u>	<u>Percentage</u> <u>Used</u>
Revenues	\$1,606	\$13,893	\$ 12,287	11.55%
Expenses	\$3,718	\$16,278	\$ 12,560	22.84%

The primary reason for our expenses exceeding our revenues at this point is simply timing, the tax bills are sent out to residents and businesses in March and the majority of collections take place after March 31st. Also, the \$1 million purchase of the open space item has inflated the expenses in this quarter.

A comparison of the current and prior fiscal years yields the following:

<u>TOWNSHIP TOTALS</u>	<u>Actual</u> <u>3/31/08</u>	<u>Actual</u> <u>3/31/07</u>	<u>Amount</u> <u>Changed</u>	<u>Percentage</u> <u>Changed</u>
Revenues	\$1,606	\$2,281	- \$ 675	- 29.59%
Expenses	\$3,718	\$2,265	\$ 1,453	64.15%

A review of our business funds yields the following:

<u>BUSINESS</u>	<u>Actual</u> <u>3/31/08</u>	<u>Budget</u> <u>FY2008</u>	<u>Available</u>	<u>Percentage</u> <u>Used</u>
Revenues	\$1,477	\$8,055	\$ 6,578	18.34%
Expenses	\$1,197	\$8,514	\$ 7,317	14.06%

The Township's business enterprises are comprised of the Community Pool, the Sewer System and Makefield Highlands Golf Course. At this point in our fiscal year, the pool is performing slightly better than expected, with revenues and expenses higher than last year by 13.9% and 3% respectively, and this compares favorably with the budgeted expectations. For clarification purposes, the new pool membership system which is in the implementation stages, has played a significant role in getting members to register and pay sooner than this time last year. You can review the attached pool report (**Exhibit D**) for details. While we expect revenues in the current fiscal year to meet budget and exceed last year, we do expect the current difference of almost 14% to stabilize. The sewer system revenues have declined slightly from the same time last year, by 3.86% and the expenses related to the sewer operation have decreased significantly over the same time last year, (over 20%) but within budget and expectations. The primary reason for the decrease in expenses at this point is that our transmission fees have declined from our major provider, and this is due to a reconciliation from 2007 fees. Makefield Highlands has experienced a positive 1st quarter with 2 of the 3 months exceeding budget, and the course is off to a good start. Please review the attached report (**Exhibit E**) on the golf course for more details.

A comparison of the current and prior fiscal years yields the following:

<u>TOWNSHIP TOTALS</u>	<u>Actual</u> <u>3/31/08</u>	<u>Actual</u> <u>3/31/07</u>	<u>Amount</u> <u>Changed</u>	<u>Percentage</u> <u>Changed</u>
Revenues	\$1,477	\$1,519	- \$ 42	- 2.76%
Expenses	\$1,197	\$1,253	- \$ 56	- 4.47%

SPECIFIC HIGHLIGHTS

The following are specific items from our General Fund which we are highlighting in our report.

Real Estate Taxes

Receipts from real estate taxes totaled \$942,000 for the quarter ending March 31, 2008, this is a decrease of 8.27% when compared to the same period last year, and while not positive news, further investigation yielded that this is a growing trend both locally and nationally. It is important to note that at the time of this memo, tax receipts have surpassed prior years numbers, signaling that residents and banks are waiting longer to pay their tax bills, and still getting them paid in the discount period, which ends April 30th. We fully expect to reach our budgeted numbers, but as the receipts indicate, payments are being received at a slower pace. Real Estate tax receipts are 11.76% of their respective budget, and this is expected since during the first quarter of the new year the billing does not begin until well into March.

Per Capita Taxes

Per Capita taxes are tracking at the same rate as real estate tax receipts, behind by approximately \$24,000 from the same point in time as the previous year. Our budget has remained the same as last year in this area, and while only ¼ through the fiscal year, we fully expect to meet our budgeted numbers.

Real Estate Transfer Tax

Revenues from the Real Estate Transfer tax totaled \$261,000, a decrease of 24%, or over \$81,000 when compared to the prior year. The budget was reduced slightly from the prior year, and while we track this area and related trends closely, the national outlook for housing remains weak, and as mentioned during the budget process, this is an area of concern. It seems that Lower Makefield Township may have been insulated to some degree in this area in the past, however currently it appears that we are affected much the same as other areas of the region and country. Please see the attached **Exhibit A** for a graph of the real estate transfer tax trends, and **Exhibit A-1** for the financial detail within this category. What is interesting and displayed in the chart, February and March are the two lowest months for transfer tax collection, and during the next 6 months, we will encounter 4 of the 6 highest grossing months (on average) for this category.

Other Revenues

Other revenues, specifically fees and permits, are within budget and prior year figures, with the 1st quarter of our fiscal year generally being one of the slower quarters. All items appear within budget or slightly ahead at this point.

General Fund Expenditures

Expenditures within the Townships' general fund are tracking approximately 3% lower than the same period in the prior year, and this is a positive sign as the budget has an expected increase of 1.4% increase. See the attached detailed spreadsheets on legal and engineering expenses, highlighting these two specific categories.

Assets and Liabilities

The Township's liquidity position remains strong despite our expected decrease in cash. Our cash position stands at approximately \$7.5 million as of March 31, 2008 versus \$12 million at the same time in the previous year. The decrease, over 37%, is expected and planned as the majority of the decrease can be traced to three funds, sewer, street projects and capital reserve. These three funds have all decreased by \$1 million or more each, and as mentioned this was planned as many projects have taken place during the 12 months between reports. This also highlights the fact that our revenue source for the two capital funds, street projects and capital reserve, mainly from developers fees and contributions, has diminished greatly.

See **Exhibit B** for a more detailed analysis of our cash position by fund.

Accounts receivable is lower in the current year by 22.08% or \$379,000, this is a positive trend as we are collecting monies due in a more timely fashion.

Current Liabilities have decreased by over 30%, due primarily to the recognizing of deferred revenues from several grants in the prior year and paying of our payables. Long term debt has decreased by over 4% or approximately \$1.75 million due to expected debt service payments. It should be noted that the volatile interest rate market has had a positive impact on our variable rate debt expense, and while this will be offset by our related investment income, we will see a reduction in this part of debt service. Neither affects the balance sheet.

A comparative balance sheet is displayed below.

Lower Makefield Township Balance Sheet Analysis Quarter Ending 3/31/08

	<u>Total Government</u>	
	<u>2008</u>	<u>2007</u>
Assets		
Cash and Cash Equivalents	7,553,576	12,043,411
Other Assets	2,291,433	2,495,441
Capital Assets	116,375,625	115,800,233
<i>Total Assets</i>	<u>126,220,634</u>	<u>130,343,098</u>
Liabilities		
Other Liabilities	2,287,676	2,649,717
Long-Term Debt Outstanding	41,213,897	42,688,673
<i>Total Liabilities</i>	<u>43,501,573</u>	<u>45,338,390</u>
Net Assets		
Invested in Capital Assets	75,161,728	71,959,867
Restricted	5,295,793	5,836,769
Unrestricted	2,261,540	5,936,655
<i>Total Net Assets</i>	<u>82,719,061</u>	<u>83,733,301</u>
<u>Total Net Assets and Liabilities</u>	<u>126,220,634</u>	<u>130,343,098</u>

The breakdown of the Township's assets between Governmental and Business Units is as follows:

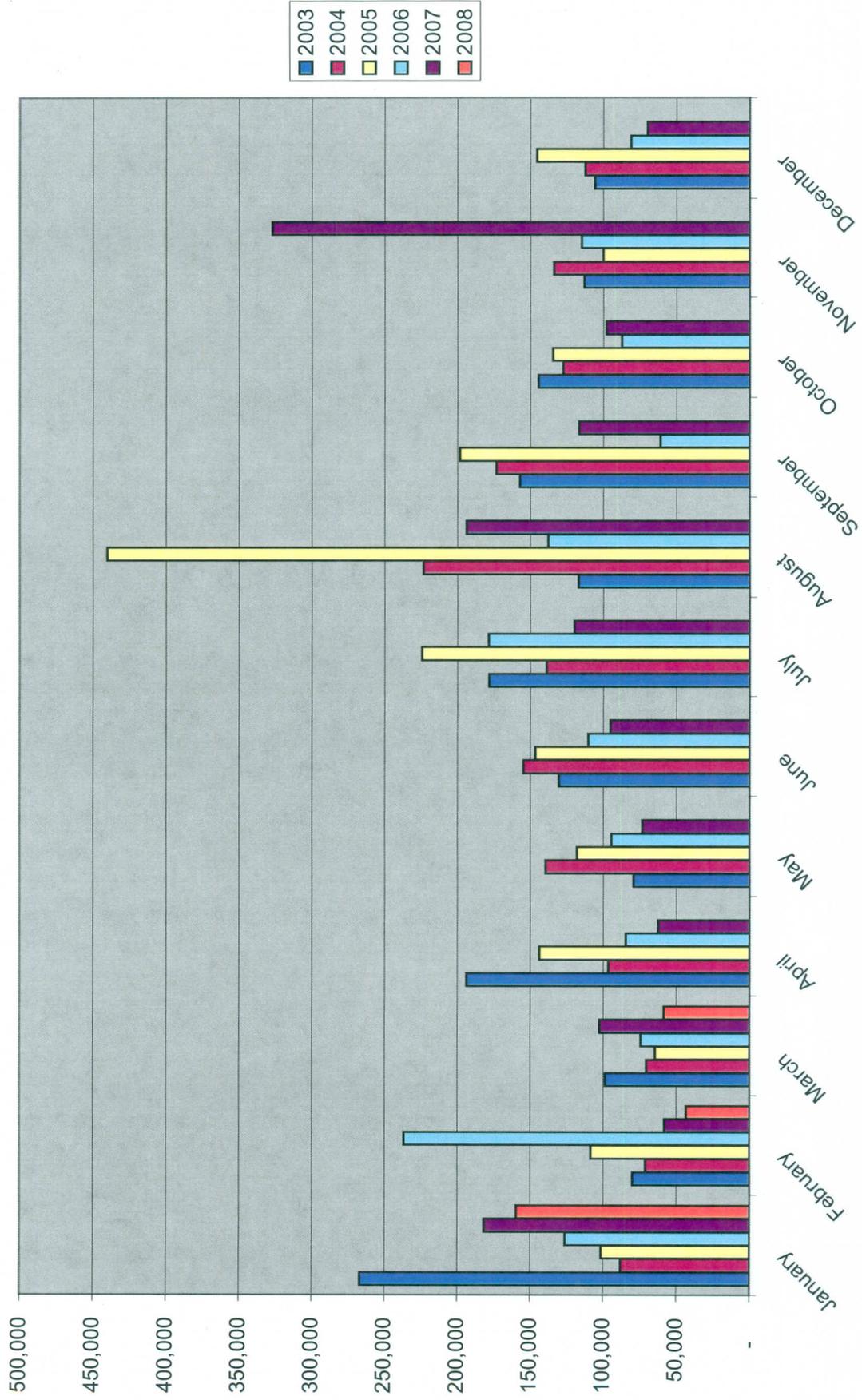
Lower Makefield Township
Balance Sheet Analysis
Quarter Ending 3/31/08

		Governmental Activities	
		<u>2008</u>	<u>2007</u>
Assets			
	Cash and Cash Equivalents	3,471,293	7,241,545
	Other Assets	1,103,837	1,086,499
	Capital Assets	79,936,547	79,706,572
	<i>Total Assets</i>	<u>84,513,685</u>	<u>88,034,616</u>
Liabilities			
	Other Liabilities	1,500,914	2,649,717
	Long-Term Debt Outstanding	17,163,603	17,873,373
	<i>Total Liabilities</i>	<u>18,664,517</u>	<u>20,523,090</u>
Net Assets			
	Invested in Capital Assets	60,144,524	61,089,269
	Restricted	5,295,783	5,836,769
	Unrestricted	408,862	585,488
	<i>Total Net Assets</i>	<u>65,849,169</u>	<u>67,511,526</u>
	<u>Total Net Assets and Liabilities</u>	<u>84,513,685</u>	<u>88,034,616</u>

		Business-Type Activities	
		<u>2008</u>	<u>2007</u>
Assets			
	Cash and Cash Equivalents	4,082,283	4,801,866
	Other Assets	1,187,596	1,408,942
	Capital Assets	36,439,078	36,093,661
	<i>Total Assets</i>	<u>41,710,965</u>	<u>42,304,469</u>
Liabilities			
	Other Liabilities	786,762	1,269,403
	Long-Term Debt Outstanding	24,050,294	24,815,300
	<i>Total Liabilities</i>	<u>24,837,056</u>	<u>26,084,703</u>
Net Assets			
	Invested in Capital Assets	15,019,223	10,870,597
	Restricted	-	-
	Unrestricted	1,852,678	5,349,169
	<i>Total Net Assets</i>	<u>16,871,901</u>	<u>16,219,766</u>
	<u>Total Net Assets and Liabilities</u>	<u>41,710,965</u>	<u>42,304,469</u>

A final analysis is included as Exhibit C, and it details our actual versus budget for the general fund.

Real Estate Transfer Tax Analysis 2003 - 2008



Lower Makefield Township
 Real Estate Transfer Tax
 Monthly Comparisons, 2003 through 2008

Months	Cumulative Transfer Tax Revenue 2003		Cumulative Transfer Tax Revenue 2004		Cumulative Transfer Tax Revenue 2005		Cumulative Transfer Tax Revenue 2006		Cumulative Transfer Tax Revenue 2007		Cumulative Transfer Tax Revenue 2008	
	2003	2004	2004	2005	2005	2006	2006	2007	2007	2008	2008	
January	267,069	88,194	88,194	101,583	101,583	126,178	126,178	181,803	181,803	159,510	159,510	
February	79,993	71,091	159,285	108,619	210,202	236,736	362,914	58,099	239,902	43,368	202,878	
March	98,571	70,317	229,602	64,277	274,479	74,196	437,110	102,505	342,407	58,348	261,226	
April	193,819	96,529	326,131	143,520	417,999	84,502	521,612	62,285	404,692			
May	79,188	139,485	465,616	117,847	535,846	94,204	615,816	73,218	477,910			
June	130,212	154,632	620,248	146,625	682,471	110,063	725,879	95,022	572,932			
July	178,344	138,821	759,069	224,369	906,840	178,406	904,285	119,789	692,721			
August	116,744	223,121	982,190	440,000	1,346,840	137,599	1,041,884	193,558	886,279			
September	157,079	173,308	1,155,498	198,281	1,545,121	61,050	1,102,934	116,685	1,002,964			
October	144,305	127,294	1,282,792	134,406	1,679,527	87,215	1,190,149	97,724	1,100,688			
November	112,898	133,648	1,416,440	100,064	1,779,591	114,685	1,304,834	327,066	1,427,754			
December	105,778	112,424	1,528,864	145,574	1,925,165	80,992	1,385,826	69,763	1,497,517			
	<u>1,664,000</u>	<u>1,528,864</u>	<u>1,528,864</u>	<u>1,925,165</u>	<u>1,925,165</u>	<u>1,385,826</u>	<u>1,385,826</u>	<u>1,497,516</u>	<u>1,497,517</u>	<u>261,225</u>		

Lower Makefield Township
Net Cash Balances
June 30, 2007

Fund Number	Fund Name	Cash Balance	Current Liabilities	Net Cash	Reserve/ Design	Unrestricted
01	General Fund	501,752	100,968	400,784	37,270	363,514
02	Street Light	84,630	435	84,195	84,195	-
03	Fire Protection	61,736	1,241	60,495	60,495	-
04	Hydrant	21,259	-	21,259	21,259	-
05	Parks and Rec	48,319	19,861	28,458	28,458	-
06	Parks and Rec FIL	40,949	-	40,949	40,949	-
07	Library	86,033	-	86,033	86,033	-
08	Sewer	1,107,127	434,446	672,681	672,681	-
09	Community Pool	844,622	15,073	829,549	829,549	-
10	Basin Maintenance	303,634	955	302,679	302,679	-
11	Traffic Impact	862,221	755	861,466	861,466	-
14	Five Mile Woods	14,431	1,758	12,673	12,673	-
15	Golf Course	771,665	202,001	569,664	569,664	-
19	Street Projects	570,111	17,682	552,429	552,429	-
20	Debt Service	233,423	-	233,423	233,423	-
30	Capital reserve	1,474,271	147,888	1,326,383	1,326,383	-
35	Liquid Fuels	70,269	5,968	64,301	64,301	-
40	9-11 Memorial	337,997	350	337,647	337,647	-
50	Ambulance	35,400	-	35,400	35,400	-
91	Unemployment Comp	83,717	-	83,717	83,717	-
	Totals	7,553,566	949,381	6,604,185	6,240,671	363,514

LOWER MAKEFIELD TOWNSHIP
REAL ESTATE TAX ANALYSIS
MARCH 08

FUND	2008 BUDGET	ADJUSTED "BUDGET" AMOUNT	03/31/08 RECEIPTS	% 2008 BUDGET
GENERAL	4,776,833		561,964	11.76
FIRE PROTECTION	324,086		38,450	11.86
HYDRANT	137,363		15,863	11.55
PARKS & REC	768,000		90,506	11.78
DEBT SERVICE	1,320,220		156,758	11.87
AMBULANCE	124,650		14,789	11.86
	7,451,152		878,330	12
INTERIM & PRIOR:	BUDGET	RECEIPTS	FAV(UNFAV) VARIANCE	% RECEIVED
INTERIM-CURRENT	17,651	2,735	(14,916)	15.49
INTERIM-PRIOR	2,617		(2,617)	0.00
DELINQUENT	57,281	2,164	(55,117)	3.78
	77,549	4,899	(72,650)	6.32
R.E. TRANSFER TAXES:		PER CAPITA TAXES:		
RECEIPTS @ 03/31/08 PLUS A/R	261,226	BUDGET	RECEIPTS	BALANCE
		203,500	58,213	145,287
	261,226			
2008 BUDGET	1,400,000	203,500	58,213	145,287
% BUDGET REC'D.	18.66			

**LOWER MAKEFIELD TOWNSHIP
POOL MEMBERSHIP
MEMBERSHIP RECEIPTS 2003-2008**

MEMBERSHIP DEPOSITS:

	2008		2007		2006		2005		2004		2003	
	Month	Aggregate										
JAN	\$ 23,100	\$ 18,915	\$ 18,915	\$ -	\$ 22,160	\$ 22,160	\$ -	\$ -	\$ -	\$ -	\$ 11,155	\$ 11,155
FEB	\$ 117,695	\$ 172,945	\$ 172,945	\$ 33,120	\$ 57,345	\$ 79,505	\$ 70,005	\$ 70,005	\$ 70,005	\$ 70,005	\$ 78,360	\$ 89,515
MAR	\$ 282,415	\$ 423,210	\$ 213,220	\$ 386,165	\$ 338,470	\$ 371,590	\$ 306,365	\$ 376,370	\$ 306,365	\$ 376,370	\$ 269,595	\$ 359,110
APR			\$ 24,120	\$ 410,285	\$ 28,045	\$ 399,635	\$ 51,950	\$ 412,035	\$ 16,195	\$ 392,565	\$ 35,535	\$ 394,645
MAY			\$ 130,605	\$ 540,890	\$ 48,400	\$ 448,035	\$ 57,830	\$ 469,865	\$ 51,915	\$ 444,480	\$ 52,530	\$ 447,175
JUNE			\$ 96,735	\$ 637,625	\$ 157,067	\$ 605,102	\$ 140,310	\$ 610,175	\$ 109,835	\$ 554,315	\$ 97,880	\$ 545,055
JULY			\$ 15,125	\$ 652,750	\$ 20,908	\$ 626,010	\$ 21,020	\$ 631,195	\$ 8,810	\$ 563,125	\$ 22,335	\$ 567,390
AUG			\$ 8,305	\$ 661,055	\$ 12,625	\$ 638,635	\$ 8,935	\$ 640,130	\$ 7,595	\$ 570,720	\$ 4,480	\$ 571,870
SEPT			\$ -	\$ 661,055	\$ -	\$ 638,635	\$ -	\$ 640,130	\$ -	\$ 570,720	\$ -	\$ 571,870
OCT			\$ -	\$ 661,055	\$ -	\$ 638,635	\$ -	\$ 640,130	\$ -	\$ 570,720	\$ -	\$ 571,870
NOV			\$ -	\$ 661,055	\$ -	\$ 638,635	\$ -	\$ 640,130	\$ -	\$ 570,720	\$ -	\$ 571,870
DEC			\$ -	\$ 661,055	\$ -	\$ 638,635	\$ -	\$ 640,130	\$ -	\$ 570,720	\$ -	\$ 571,870
TOTAL FEES	\$ 423,210	\$ 661,055	\$ 661,055	\$ 638,635	\$ 640,130	\$ 638,635	\$ 640,130	\$ 570,720	\$ 570,720	\$ 571,870	\$ 571,870	\$ 571,870
Membership Budget	\$ 650,940	\$ 631,820	\$ 631,820	\$ 631,820	\$ 581,720	\$ 631,820	\$ 581,720	\$ 578,050	\$ 578,050	\$ 565,050	\$ 565,050	\$ 565,050
Percent of Budget	65.02%	104.63%	104.63%	101.08%	110.04%	101.08%	110.04%	98.73%	98.73%	101.21%	101.21%	101.21%
Y-T-D Actual, Mar	\$ 282,415	\$ 213,220	\$ 213,220	\$ 338,470	\$ 280,580	\$ 338,470	\$ 280,580	\$ 306,365	\$ 306,365	\$ 269,595	\$ 269,595	\$ 269,595
Y-T-D Change	32.45%	-37.00%	-37.00%	20.63%	-8.42%	20.63%	-8.42%	13.64%	13.64%	N/A	N/A	N/A

MEMBERSHIP NUMBERS:

	2008	2007	2006	2005
Discount				
Family	1066	959	1028	1030
Indiv	152	132	148	151
w/o Discount				
Family	9	596	475	476
Indiv	2	140	132	135
Srs	47	102	101	98
CG	17	43	39	36
Aug Farm	7	100	105	93
Aug Ind	3	27	22	19
Season Total	1303	2099	2050	2038

LOWER MAKEFIELD TOWNSHIP
GOLF COURSE ANALYSIS
2004 - 2008

MONTHLY ROUNDS AND REVENUE ANALYSIS

	2008			2007			2006			2005			2004		
	Monthly Rounds	Monthly Revenue	Aggregate Revenue	Monthly Rounds	Monthly Revenue	Aggregate Revenue	Monthly Rounds	Monthly Revenue	Aggregate Revenue	Monthly Rounds	Monthly Revenue	Aggregate Revenue	Monthly Rounds	Monthly Revenue	Aggregate Revenue
JAN	950	38,000	38,000	486	\$ 21,000	\$ 21,000	877	\$ 35,000	\$ 35,000	685	\$ 33,000	\$ 33,000	0	\$ -	\$ -
FEB	106	10,000	48,000	14	\$ 3,000	\$ 24,000	325	\$ 17,000	\$ 52,000	58	\$ 7,000	\$ 40,000	0	\$ -	\$ -
MAR	1555	77,000	125,000	982	\$ 64,000	\$ 88,000	1,535	\$ 77,000	\$ 129,000	743	\$ 42,000	\$ 82,000	0	\$ -	\$ -
APR				2,973	\$ 217,000	\$ 305,000	4,065	\$ 265,000	\$ 394,000	3,737	\$ 239,000	\$ 321,000	0	\$ -	\$ -
MAY				5,680	\$ 423,000	\$ 728,000	4,865	\$ 337,000	\$ 731,000	5,235	\$ 333,000	\$ 654,000	0	\$ -	\$ -
JUNE				5,738	\$ 476,000	\$ 1,204,000	5,793	\$ 436,000	\$ 1,167,000	5,834	\$ 394,000	\$ 1,048,000	0	\$ -	\$ -
JULY				6,359	\$ 466,000	\$ 1,670,000	6,409	\$ 440,000	\$ 1,607,000	6,639	\$ 439,000	\$ 1,487,000	6,042	\$ 351,000	\$ 351,000
AUG				5,793	\$ 417,000	\$ 2,087,000	6,163	\$ 398,000	\$ 2,005,000	6,260	\$ 378,000	\$ 1,865,000	5,924	\$ 345,000	\$ 696,000
SEPT				4,950	\$ 378,000	\$ 2,465,000	4,436	\$ 330,000	\$ 2,335,000	5,238	\$ 330,000	\$ 2,195,000	4,334	\$ 272,000	\$ 968,000
OCT				3,700	\$ 272,000	\$ 2,737,000	3,432	\$ 265,000	\$ 2,600,000	3,282	\$ 220,000	\$ 2,415,000	3,567	\$ 227,000	\$ 1,195,000
NOV				2,500	\$ 130,000	\$ 2,867,000	2,750	\$ 139,000	\$ 2,739,000	2,894	\$ 143,000	\$ 2,558,000	2,689	\$ 120,000	\$ 1,315,000
DEC				747	\$ 43,000	\$ 2,950,000	1,788	\$ 88,000	\$ 2,827,000	497	\$ 26,000	\$ 2,584,000	1,247	\$ 52,000	\$ 1,367,000
TOTAL ROUNDS/REVENUE	2,611	\$ 125,000		39,922	\$ 2,950,000		42,438	\$ 2,827,000		41,102	\$ 2,584,000		23,803	\$ 1,367,000	
Total Revenue Budget	3,025,717			\$ 2,861,910			\$ 2,614,351			\$ 2,517,033			\$ 1,258,817		
YTD Revenue as % of Budget	4.13%			3.07%			4.93%			3.26%			0.00%		
Monthly Revenue, Actual, Mar	77,000			\$ 64,000			\$ 77,000			\$ 42,000			\$ -		
Y-T-D Change	20.31%			-16.88%			83.33%			N/A			N/A		
Total Rounds Y-T-D	2,611			1,482			2,737			1,486			N/A		
Y-T-D Change	76.18%			-45.85%			84.19%			N/A			N/A		
Monthly Rounds, Mar	1555			982			1,535			743			N/A		
Y-T-D Change	58.35%			-36.03%			106.59%			N/A			N/A		

TOWNSHIP OF LOWER MAKEFIELD
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Fiscal Quarter Ending March 31, 2008

	<u>Final Budget</u>	<u>Actual GAAP Basis</u>	<u>Percentage Used</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Taxes	6,419,833	847,668	13.20%	(5,572,165)
Fees, Licenses and permits	870,528	105,374	12.10%	(765,154)
Interest and rents	398,336	52,683	13.23%	(345,653)
Intergovernmental revenues	270,038	15,524	5.75%	(254,514)
Fines and forfeitures	89,000	21,066	23.67%	(67,934)
Charges for services	273,628	30,752	11.24%	(242,876)
Contributions	1,250	752	60.16%	(498)
Miscellaneous	341,699	34,465	10.09%	(307,234)
TOTAL REVENUES	<u>8,664,312</u>	<u>1,108,284</u>	<u>12.79%</u>	<u>(7,556,028)</u>
EXPENDITURES				
General Government	1,776,371	454,639	25.59%	1,321,732
Public Safety	3,688,322	804,548	21.81%	2,883,774
Highways and Streets	1,211,166	252,183	20.82%	958,983
Insurance	326,075	174,758	53.59%	151,317
Fringe Benefits	1,593,859	358,557	22.50%	1,235,302
Miscellaneous	10,000	467	4.67%	9,533
Debt Service				
Principal	-	-		-
Interest	-	-		-
TOTAL EXPENDITURES	<u>8,605,793</u>	<u>2,045,152</u>	<u>23.76%</u>	<u>6,560,641</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	58,519	(936,868)	-1600.96%	(995,387)
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	1,000	-	0.00%	(1,000)
Transfers In	324,055	81,015	25.00%	(243,040)
Transfers Out	(585,512)	-	0.00%	585,512
TOTAL OTHER SOURCES (USES)	<u>(260,457)</u>	<u>81,015</u>	<u>-31.10%</u>	<u>341,472</u>
NET CHANGE IN FUND BALANCE	(201,938)	(855,853)	423.82%	(653,915)
FUND BALANCE AT BEGINNING OF YEAR	<u>1,069,783</u>	<u>1,069,783</u>		<u>-</u>
FUND BALANCE AT END OF YEAR	<u>867,845</u>	<u>213,930</u>	<u>24.65%</u>	<u>(653,915)</u>

Lower Makefield Township 2008 Legal Summary

Fund	2008 Budget	2008 Ytd - Exp	Balance Available	% Budget Spent	2007 Exp Ytd	2007-2008 Change	Percent Change
General Legal Fees	125,000.00	42,398.21	82,601.79	33.92%	38,857.58	3,540.63	9.11%
Zoning Hearing Board	30,000.00	11,966.72	18,033.28	39.89%	1,545.90	10,420.82	674.09%
Airport Project	10,000.00	467.00	9,533.00	4.67%	8,183.70	(7,716.70)	-94.29%
P&R Legal Fees	5,000.00	-	5,000.00		-	-	
Sewer Legal Fees	16,500.00	4,925.40	11,574.60	29.85%	3,310.00	1,615.40	48.80%
Golf Legal Fees		10,996.31	(10,996.31)		96.50	10,899.81	11295.14%
Streets Funds	-	135.00	(135.00)		379.00	(244.00)	-64.38%

LOWER MAKEFIELD TOWNSHIP 2008 LEGAL BILLS

PROJECTS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	TOTAL	GRAND TOTAL	ACCOUNT NUMBER	CURTIN & HEFNER	BEGLEY, CARLIN	POTTER & DICKSON	GLEASON
Age Qualified	-	-	-	-	-	-	-	-	-	01400-314	-	-	-	-
Allegany Group Homes	23.00	-	-	-	-	-	23.00	23.00	23.00	01400-314	-	-	-	-
Amateur Radio Tower Issues	108.00	-	40.50	-	-	-	148.50	148.50	148.50	01400-314	-	-	-	-
Cable Television Franchise Issues	89.60	-	-	-	-	-	89.60	89.60	89.60	01400-314	-	-	-	-
Canine Util. Employment Agreement	-	-	-	-	-	-	-	-	-	01400-314	-	-	-	-
Cell Tower Application Issues	1,182.20	305.90	-	-	-	-	2,707.70	2,707.70	2,707.70	01400-314	-	-	-	-
Code Enforcement Issues	1,677.00	1,124.20	-	-	-	-	4,353.80	4,353.80	4,353.80	01400-314	-	-	-	-
Comcast Cable Box - Installation Issues	354.20	81.00	-	-	-	-	264.50	264.50	264.50	01400-314	-	-	-	-
Community Day Issues	-	337.80	-	-	-	-	337.80	337.80	337.80	01400-314	-	-	-	-
Deaths of Dedication - Filing Requirements	-	-	-	-	-	-	-	-	-	01400-314	-	-	-	-
Dogwood Drive Subdivision	-	-	690.50	-	-	-	690.50	690.50	690.50	01400-314	-	-	-	-
Demolition by Neglect Ordinance	68.00	40.50	-	-	-	-	108.50	108.50	108.50	01400-314	-	-	-	-
Edgewood Village Development Issues	-	-	-	-	-	-	-	-	-	01400-314	-	-	-	-
Electoral Debt Referendum	400.00	-	202.50	-	-	-	400.00	400.00	400.00	01400-314	-	-	-	-
Employee Handbook	6,395.95	7,697.95	4,287.70	-	-	-	18,381.50	18,381.50	18,381.50	01400-314	-	-	-	-
General Representation	-	54.00	-	-	-	-	54.00	54.00	54.00	01400-314	-	-	-	-
Gray Nun Development Issues	-	-	-	-	-	-	-	-	-	01400-314	-	-	-	-
Hem Radio Tower Issues	-	63.20	59.50	-	-	-	142.70	142.70	142.70	01400-314	-	-	-	-
Historical Commission Issues	-	-	-	-	-	-	-	-	-	01400-314	-	-	-	-
Holiday Novelties Licensing Issue	-	-	-	-	-	-	-	-	-	01400-314	-	-	-	-
Impact Fee Review & Updating	-	-	-	-	-	-	-	-	-	01400-314	-	-	-	-
Masonic Hall - Purchase of Lease	-	-	-	-	-	-	-	-	-	01400-314	-	-	-	-
Media Investigation	13.50	27.00	-	-	-	-	40.50	40.50	40.50	01400-314	-	-	-	-
Open Air Affairs Contract	67.50	-	-	-	-	-	67.50	67.50	67.50	01400-314	-	-	-	-
Open Records Ordinance	655.00	27.00	-	-	-	-	682.00	682.00	682.00	01400-314	-	-	-	-
Orchard Hill	-	-	-	-	-	-	-	-	-	01400-314	-	-	-	-
Palsanick Zoning Appeal	-	-	-	-	-	-	-	-	-	01400-314	-	-	-	-
Patterson Farm	54.00	-	-	-	-	-	54.00	54.00	54.00	01400-314	-	-	-	-
Pennsbury School District Makefield Land Dev.	1,303.00	650.00	290.50	-	-	-	2,243.50	2,243.50	2,243.50	01400-314	-	-	-	-
Pension Plans Review	-	40.50	-	-	-	-	40.50	40.50	40.50	01400-314	-	-	-	-
Personnel Issues	108.00	182.00	244.10	-	-	-	514.10	514.10	514.10	01400-314	-	-	-	-
Planning Commission Matters	-	-	95.00	-	-	-	95.00	95.00	95.00	01400-314	-	-	-	-
Police Contract	861.50	2,070.60	-	-	-	-	2,932.10	2,932.10	2,932.10	01400-314	-	-	-	-
Police Employment & Labor Issues	184.00	-	94.50	-	-	-	164.00	164.00	164.00	01400-314	-	-	-	-
Private Contractor Regulations/Ordinance	-	-	-	-	-	-	-	-	-	01400-314	-	-	-	-
Public Works Collective Bargaining	-	-	94.50	-	-	-	94.50	94.50	94.50	01400-314	-	-	-	-
Rapid Entry System	-	-	-	-	-	-	-	-	-	01400-314	-	-	-	-
Recycling Agreement & Program	830.00	1,622.00	237.50	-	-	-	2,689.50	2,689.50	2,689.50	01400-314	-	-	-	-
Refuse Collection & Disposal Issues	600.00	1,350.00	275.00	-	-	-	2,225.00	2,225.00	2,225.00	01400-314	-	-	-	-
Right of Way Ordinance	670.50	-	-	-	-	-	670.50	670.50	670.50	01400-314	-	-	-	-
Small Games of Chance	27.00	-	-	-	-	-	27.00	27.00	27.00	01400-314	-	-	-	-
vs Grace - Illegal Burning	537.90	-	-	-	-	-	537.90	537.90	537.90	01400-314	-	-	-	-
vs Robbins Motor Transportation, Inc.	-	-	-	-	-	-	-	-	-	01400-314	-	-	-	-
vs Sharpe, Michael, D.C. (Lease Issue)	89.50	251.50	212.50	-	-	-	553.50	553.50	553.50	01400-314	-	-	-	-
vs The Lands of L.M. Associates	247.10	67.50	-	-	-	-	314.60	314.60	314.60	01400-314	-	-	-	-
Waste Hauler Research	58.80	-	-	-	-	-	58.80	58.80	58.80	01400-314	-	-	-	-
Woodside Presbyterian Church Matter	-	-	-	-	-	-	-	-	-	01400-314	-	-	-	-
2008 Tax Assessment Appeals	-	-	-	-	-	-	-	-	42,375.30	01400-314	42,375.30	-	-	-
(ZHB) Matters	1,279.00	368.32	497.40	-	-	-	2,144.72	2,144.72	2,144.72	01414-311	-	-	-	-
Cera Mill/Ingwenson (ZHB)	2,436.91	287.50	-	-	-	-	2,724.41	2,724.41	2,724.41	01414-311	-	-	-	-
Marrazzo's Manor Lane Florist Code Zoning	432.60	1,317.90	-	-	-	-	1,750.50	1,750.50	1,750.50	01414-311	-	-	-	-
Frankford Healthcare Systems	1,812.00	1,690.00	1,845.00	-	-	-	5,347.00	5,347.00	5,347.00	01414-311	-	-	-	-
Misc. Sewer	951.50	219.50	567.60	-	-	-	1,695.10	1,695.10	1,695.10	08429-314	-	-	-	-
Robinson Place Sewer	-	23.00	-	-	-	-	23.00	23.00	23.00	08429-314	-	-	-	-
Yardley Borough Joint Use Facilities	94.50	298.00	-	-	-	-	392.50	392.50	392.50	08429-314	-	-	-	-
Sewer System Sales Issues	-	1,206.30	1,565.00	-	-	-	2,771.30	2,771.30	2,771.30	08429-314	-	-	-	-
Salfersville House Bid Issues	-	-	-	-	-	-	-	-	-	30480-700	-	-	-	-
vs Delgawicz, cichocki, & Newman	4,132.50	3,468.56	3,395.25	-	-	-	10,996.31	10,996.31	10,996.31	15453-314	-	-	-	-
Trenton-Mercer Airport	-	467.00	-	-	-	-	467.00	467.00	467.00	01440-314	-	-	-	467.00
Train Quiet Zones/Related Noise Issues	54.00	-	81.00	-	-	-	135.00	135.00	135.00	19600-740	-	-	-	-
CURTIN & HEFNER COSTS	-	-	-	-	-	-	67,547.73	67,547.73	67,547.73	-	-	-	-	-
BEGLEY, CARLIN & MANDIO, LLP	-	-	-	-	-	-	2,873.91	2,873.91	2,873.91	-	-	-	-	-
POTTER & DICKSON	-	-	-	-	-	-	467.00	467.00	467.00	-	-	-	-	-
GLEASON	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	27,815.56	26,697.43	16,375.65	-	-	-	70,888.64	70,888.64	70,888.64	-	-	-	-	-

Lower Makefield Township 2008 Engineering Summary

Fund	2008 Budget	2008 Ytd - Exp	Balance Available	% Budget Spent	2007 Exp Ytd	2007-2008 Change	Percent Change
General Engineering Fees	125,000.00	45,197.25	79,802.75	36.16%	44,509.00	688.25	1.55%
Planning & Zoning	22,500.00	1,899.00	20,601.00	8.44%	1,693.00	206.00	12.17%
Streets Fund Projects	50,000.00	11,785.50	38,214.50	N/A	1,510.50	10,275.00	680.24%
Storm Water Management Projects	-	-	-	0.00%	397.00	(397.00)	-100.00%
P&R Engineering Fees	16,000.00	11,564.00	4,436.00	72.28%	1,521.00	10,043.00	660.29%
Snipes Soccer Complex	50,000.00	360.00	49,640.00	0.72%	4,449.00	(4,089.00)	-91.91%
Pool Professional Services	50,000.00	2,362.50	47,637.50	4.73%	45.00	2,317.50	5150.00%
Memorial Park Engineering & Phase I	80,000.00	897.50	79,102.50	1.12%	931.00	(33.50)	-3.60%
Macclesfield Lighting Fields H&F	3,000.00	-	3,000.00	0.00%	180.00	(180.00)	-100.00%
Liquid Fuels Engineering	50,000.00	19,139.66	30,860.34	38.28%	3,719.00	15,420.66	414.65%
9/11 Architect & Engineering	15,000.00	-	15,000.00	0.00%	-	-	0.00%
Delaware Canal Watershed Basing Retrofits	-	35.00	(35.00)	N/A	-	35.00	0.00%
Riverglen/Manor Lane Backflow Preventor	10,000.00	202.50	9,797.50	2.03%	2,866.50	(2,664.00)	-92.94%

LOWER MAKEFIELD TOWNSHIP 2008 ENGINEERING BILLS

PROJECTS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	TOTAL	GRAND TOTAL	ACCOUNT #	CMX	TRAFFIC PLANNING & DESIGN
110 OVINGTON	-	-	-	-	-	-	-	-	-	01400-313	-	-
2008 GENERAL ENGINEERING SERVICES	6,366.50	4,005.75	4,043.00	-	-	-	14,415.25	-	14,415.25	01400-313	-	-
BIBLE FELLOWSHIP CHURCH PARKING LOT	-	-	-	-	-	-	-	-	-	01400-313	-	-
BLACK ROCK / EDGEWOOD ROAD INTERSECTION REPAIRS	-	-	4,667.00	-	-	-	4,667.00	-	4,667.00	01400-313	-	-
BPG PROPERTIES OFFICE PARK (FLEMING TRACT)	630.00	-	-	-	-	-	630.00	-	630.00	01400-313	-	-
EDGEWOOD VILLAGE	900.00	90.00	-	-	-	-	990.00	-	990.00	01400-313	-	-
LOWER MAKEFIELD OPEN SPACE INVENTORY	2,215.00	1,977.50	280.00	-	-	-	4,472.50	-	4,472.50	01400-313	-	-
LOWER MAKEFIELD COMMUNITY PARK BASKETBALL COURT YF	1,305.52	-	-	-	-	-	1,305.52	-	1,305.52	01400-313	-	-
MAKEFIELD ELEMENTARY SCHOOL EXPANSION PLANS	1,684.00	-	-	-	-	-	1,684.00	-	1,684.00	01400-313	-	-
MAKNET EYRE ROAD GUIDE RAIL REPLACEMENT	3,981.50	557.50	1,537.00	-	-	-	6,076.00	-	6,076.00	01400-313	-	-
NPDES MS4 PERMIT YEAR 4 and 5	3,494.00	180.00	230.00	-	-	-	3,904.00	-	3,904.00	01400-313	-	-
PINE GROVE/BIG OAK RD INTERSECTION	-	-	-	-	-	-	-	-	-	01400-313	-	-
PUBLIC MEETING ATTENDANCE	877.50	607.50	877.50	-	-	-	2,362.50	-	2,362.50	01400-313	-	-
VERIZON CABLE INSTALLATION	-	176.00	-	-	-	-	176.00	-	176.00	01400-313	-	-
EDGEWOOD VILLAGE	-	-	675.00	-	-	-	675.00	-	675.00	01400-313	-	-
CITIZENS TRAFFIC SAFETY COMMISSION	-	1,954.48	1,885.00	-	-	-	3,839.48	-	3,839.48	01400-313	-	-
HILL TOP ROAD TRAFFIC STUDY	-	-	-	-	-	-	-	-	-	01400-313	-	-
STONY HILL SPEED STUDY	-	-	-	-	-	-	-	-	-	01400-313	40,682.77	4,514.48
GRADING PERMITS	612.50	954.00	332.50	-	-	-	1,899.00	-	1,899.00	014114-308	1,899.00	-
PATTERSON FARM	-	-	-	-	-	-	-	-	-	01401-762	-	-
BROCK CREEK STABILIZATION	45.00	-	447.50	-	-	-	492.50	-	492.50	19600-725	-	-
LINDENHURST ROAD TRAFFIC IMPROVE	500.00	35.00	22.50	-	-	-	557.50	-	557.50	19600-738	-	-
MIRROR LAKE ROAD BIKE PATH EROSION	-	-	-	-	-	-	-	-	-	19600-739	-	-
MIRROR LAKE ROAD	-	-	-	-	-	-	-	-	-	19600-739	-	-
TRAIN QUIET ZONES	360.00	180.00	180.00	-	-	-	720.00	-	720.00	19600-740	-	-
MACCLESFIELD ENTRANCE	-	-	-	-	-	-	-	-	-	19600-741	-	-
MACCLESFIELD PARK ENTRANCE WIDENING	-	-	-	-	-	-	-	-	-	19600-741	-	-
KINGS ROAD DRAINAGE IMPROVEMENTS	-	-	-	-	-	-	-	-	-	19600-657	1,770.00	-
MAKEFIELD HIGHLANDS GOLF COURSE	-	-	-	-	-	-	-	-	-	15453-313	-	-
COMMUNITY PARK LIGHT REPLACEMENT	6,080.50	2,757.50	475.00	-	-	-	9,313.00	-	9,313.00	05451-313	-	-
LOWER MAKEFIELD COMMUNITY PARK COURT REHAB	-	-	-	-	-	-	-	-	-	05451-313	-	-
SAMOST TRACT PARK	-	45.00	-	-	-	-	45.00	-	45.00	05451-313	-	-
MACCLESFIELD BIKE PATH RESURFACING	-	-	-	-	-	-	-	-	-	05451-374	-	-
MACCLESFIELD LIGHTING	-	-	-	-	-	-	-	-	-	05451-313	-	-
MACCLESFIELD PARK - YMS TURF PROJECT	-	1,326.00	880.00	-	-	-	2,206.00	-	2,206.00	05451-313	-	-
BIKE PATH RESURFACING	360.00	-	-	-	-	-	360.00	-	360.00	05451-374	11,564.00	-
SNIPES SOCCER COMPLEX	-	-	-	-	-	-	-	-	-	05458-600	360.00	-
POOL BUBBLE FEASIBILITY ANALYSIS	-	-	-	-	-	-	-	-	-	09452-318	-	-
COMMUNITY POOL EXPANSION	1,585.00	555.00	222.50	-	-	-	2,362.50	-	2,362.50	09165-000	-	-
STRUCTURAL CALCULATION DIVING BOARD STEPS	-	682.50	205.00	-	-	-	887.50	-	887.50	09452-700	2,362.50	-
MEMORIAL PARK	-	-	-	-	-	-	-	-	-	30460-715	897.50	-
MACCLESFIELD PARK SPORTS LIGHTING FIELDS	-	-	-	-	-	-	-	-	-	30460-721	897.50	-
2008 CURB RAMP PROGRAM	-	-	-	-	-	-	-	-	-	35438-313	-	-
2008 ROAD PROGRAM	-	-	3,530.00	-	-	-	3,530.00	-	3,530.00	35438-313	-	-
LOWER MAKEFIELD BRIDGE INSPECTIONS	10,252.14	5,357.52	-	-	-	-	15,609.66	-	15,609.66	35438-313	19,139.66	-
GARDEN OF REFLECTION	-	-	-	-	-	-	-	-	-	40459-313	-	-
DELAWARE CANAL WATERSHED BASIN RETROFITS	35.00	-	-	-	-	-	35.00	-	35.00	19600-744	-	-
FLOOD INVESTIGATION	-	-	-	-	-	-	-	-	-	19600-745	-	-
FLOOD BACKFLOW DEVICE INSTALLATION	202.50	-	-	-	-	-	202.50	-	202.50	19600-745	-	-
FLOOD CONTROL/HAZARDOUS MITIGATION RESEARCH	-	-	-	-	-	-	-	-	-	19600-745	237.50	-
HOMESTEAD ACRES POND	1,171.00	4,769.00	4,075.50	-	-	-	10,015.50	-	10,015.50	19600-743	-	-
TRAFFIC PLANNING & DESIGN, INC.	-	1,954.48	2,560.00	-	-	-	4,514.48	-	4,514.48	-	-	-
BIRDSALL ENGINEERING, INC.	-	-	-	-	-	-	-	-	-	-	-	-
SCHOOL DEPALMA	-	-	-	-	-	-	-	-	-	-	88,928.43	-
PICKERING, CORTS & SUMMERSON, INC.	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	42,657.66	26,220.25	24,565.00	-	-	-	93,442.91	-	93,442.91	-	-	-

Lower Makefield Township
Sewer Engineering Analysis
Fiscal Year 2008

PROJECTS	LOWER MAKEFIELD TOWNSHIP 2008 SEWER ENGINEERING BILLS													
	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	GRAND TOTAL	ACCOUNT NUMBER
TOWNSHIP AUTHORITY SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	08429-313
HEACOCK ROAD Sew age PUMPING STATION EMERGENCY	-	765.26	-	-	-	-	-	-	-	-	-	-	765.26	08429-313
APPRAISAL OF SEWER SYSTEM	-	-	-	-	-	-	-	-	-	-	-	-	-	08429-313
TOWERING OAKS SEWER REVIEW	-	-	-	-	-	-	-	-	-	-	-	-	-	08429-313
SEWER MAPS	-	-	-	-	-	-	-	-	-	-	-	-	-	08429-313
GENERAL ENGINEERING SERVICES	-	1,580.48	1,000.96	-	-	-	-	-	-	-	-	-	2,561.44	08429-313
COORDINATION W/ BCWSA	-	-	-	-	-	-	-	-	-	-	-	-	-	08429-313
SILVER LAKE PUMP STATION	-	-	-	-	-	-	-	-	-	-	-	-	-	08429-313
COORDINATION W/ MORRISVILLE BOROUGH	-	-	-	-	-	-	-	-	-	-	-	-	-	08429-313
PREPARE YEAR END CERTIFICATE	-	-	-	-	-	-	-	-	-	-	-	-	-	08429-313
DERBYSHIRE INTERCEPTOR	-	-	-	-	-	-	-	-	-	-	-	-	-	08429-313
FOX HILL PUMP STATION	-	-	-	-	-	-	-	-	-	-	-	-	-	08429-313
COORDINATION W/ YARDLEY BOROUGH	180.00	578.46	140.00	-	-	-	-	-	-	-	-	-	898.46	08429-313
CANAL INTERCEPTOR IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	08429-313
BLACK ROCK PUMP STATION	-	-	-	-	-	-	-	-	-	-	-	-	-	08429-313
DEVELOPMENT OF CHAPTER 94 REPORT	-	1,055.00	-	-	-	-	-	-	-	-	-	-	1,055.00	08429-313
EDGEWOOD HISTORIC VILLAGE	3,380.50	3,784.00	2,293.00	-	-	-	-	-	-	-	-	-	9,437.50	08429-313
HEACOCK & STONY HILL GRAVITY SEWER	516.00	50.00	-	-	-	-	-	-	-	-	-	-	566.00	08429-313
ELM LOWNE FACILITY	-	-	577.00	-	-	-	-	-	-	-	-	-	577.00	08429-313
PA DEPT. OF TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	08429-313
REMINGTON, VERNICK & BEACH ENGINEERS	4,076.50	7,007.94	4,010.96	-	-	-	-	-	-	-	-	-	15,095.40	
CKS	-	765.26	-	-	-	-	-	-	-	-	-	-	765.26	
PA DEPT. OF TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	
GRAND TOTAL	4,076.50	7,773.20	4,010.96	-	-	-	-	-	-	-	-	-	15,860.66	