



To: Roman M. Pronczak, Township Manager
 From: Christine M. Bauman, Director of Finance
 Date: November 21, 2023
 Re: Treasurer's Report & Cash Statement – January 1, 2023 – August 31, 2023

FINANCIAL REPORT CARD

| CATEGORY | CONDITION | PAGE |
|-----------------------------|------------------|------|
| General Fund | | |
| Real Estate Taxes | Meets or Exceeds | 2 |
| Transfer Taxes | Meets or Exceeds | 2 |
| Earned Income Taxes | Meets or Exceeds | 2 |
| Local Services Taxes | Meets or Exceeds | 2 |
| Cable Franchise Fees | Meets or Exceeds | 2 |
| State Aid (Pensions) | Meets or Exceeds | 2 |
| Licenses, Permits & Fees | Meets or Exceeds | 2 |
| Park & Recreation Fees | Meets or Exceeds | 2 |
| Operating Costs | Meets or Exceeds | 2 |
| Interfund Transfers | Meets or Exceeds | 2 |
| Salaries | Meets or Exceeds | 2 |
| Overtime | Meets or Exceeds | 3 |
| Health Insurance | Meets or Exceeds | 3 |
| Pensions | Meets or Exceeds | 3 |
| Ending Cash Balance | Meets or Exceeds | 3 |
| Sewer Fund | | |
| Sewer Charges | Meets or Exceeds | 3 |
| Sewer Operating Expenses | Meets or Exceeds | 3 |
| Ending Cash Balance | Meets or Exceeds | 3 |
| Capital Reserve Fund | | |
| Ending Cash Balance | Meets or Exceeds | 3 |
| Debt Service Fund | | |
| Debt Service Expenses | Meets or Exceeds | 3 |

Meets or Exceeds – Category is on par with historical budgeted amounts or much ahead of projected amounts.

Caution & Monitor – Category is below budgeted amounts, but not in need of action. In some cases, collections such as taxes or sewer revenue may have been collected in later periods than the previous years.

Action Needed – Category is failing to meet budgeted amounts and could impact the Township's projected revenues/expenses if not dealt with. Historical data indicates the category will not recover.

**WHITPAIN TOWNSHIP
TREASURER'S REPORT
EXECUTIVE SUMMARY
FOR THE MONTH ENDED August 31, 2023**

Revenue or Expense Category

General Fund

Real Estate Taxes – Real Estate Tax Revenue is ahead (99.97%) of last year's pace (92.53%). These collections include a total of \$4,206,240 of Current Year Taxes, \$123 of Prior Year Taxes, \$15,772 of Delinquent Taxes, \$33,883 of Interim Taxes and are net of assessment appeal refunds.

Real Estate Transfer Taxes – We are currently behind (36.50%) last year's pace (101.61%). Collections from January through August totaled \$364,952.

Earned Income Taxes (EIT) and Open Space Taxes (OPN) – We are behind (63.54%) last year's pace (83.86%). EIT collections from January through August totaled \$6,099,970 and Open Space collections from January through August totaled \$314,464. We expect this revenue stream to continue to be a reliable source.

Local Services Taxes (LST) – We are slightly behind (70.15%) last year's pace (72.72%). Collections from January through August totaled \$631,359. As with EIT, we expect LST to continue to be a reliable revenue source.

Cable Franchise Fees – We are slightly behind (50.82%) last year's pace (52.38%). These fees are remitted quarterly. Through August we have received \$228,689.

State Aid (Pensions) – These pension grants are remitted in September of each year. In September 2022, the Township received \$554,308. In 2021, the Township received \$518,107 in State Aid.

Federal Aid (American Rescue Plan Act) – In 2021 and 2022, the Township received a total of \$2,020,203 in COVID Relief (ARPA Grants).

Licenses, Permits & Fees – We are currently behind (67.02%) vs (79.92%) of last year's pace. We are hopeful that building and development activities continue to increase during the year.

Park & Recreation Fees – We are behind (91.90%) last year's pace (112.46%). With restrictions due to COVID being lifted recently, we are looking forward to the Community Fest, Hayrides and the Daddy Daughter dance still scheduled for 2023.

Operating Expenses – These departmental expenses include salaries (separately reported below) which represent 47.8% of our annual budget to date. We are on pace and below budget (59.12%) with last year's (58.66%). For some departments, we will reimburse expenses from our Sewer Fund later in the year.

Interfund Transfers – Transfers to both the Capital Reserve Fund \$500,000 and Open Space Fund \$1,000,000 were budgeted for this year and will be transferred in December.

Salaries – Personnel includes wages and salaries for full-time, part-time, and seasonal employees. The 2023 budget included 95 full-time employees. Personnel expenses remain relatively flat on a month-to-month basis. We are under budget (65.00%) and slightly ahead of last year's pace (62.57%). For some departments, we will reimburse expenses from our Sewer Fund.

Overtime – We are behind (26.97%) last year's pace (41.55%) and under budget.

Health Insurance – We are ahead (78.82%) of last year's pace (66.03%). For some departments, we will reimburse expenses from our Sewer Fund.

Pension – We are behind (47.76%) of last year's pace (53.95%) and on budget. We include employer payments to our defined contribution plan in our pension category. We generally pay our MMO pension expenses every other month to gain the value of dollar cost averaging.

Ending Cash Balance – Please see attached Cash Statement as **of August 31, 2023**.

| August 31, 2023 | August 31, 2022 |
|------------------------|------------------------|
| \$14,233,545 | \$14,096,861 |

Sewer Fund

Sewer Charges – We are ahead (74.81%) of last year's pace (71.54%) and slightly over budget. Commercial billings through the 3rd quarter of 2023 totaled \$617,416 compared to 2022 3rd quarter billings totaling \$544,752. In December 2022, the Township liened an additional \$9,026 in delinquent sewer charges. The Township collected \$6,938 in liens as of August 31, 2023. Through August, the outstanding principal balance is \$229,082 with interest continuing to accrue on the delinquent principal balance.

Sewer Operating Expenses – We are slightly ahead (57.25%) with last year (56.72%) and under budget. For the Sewer Fund, some expenses will be reimbursed by the General Fund in December.

Interfund Transfers – There will be a transfer of \$450,000 made from Sewer Operating to the Sewer Capital Fund in December of this year.

Ending Cash Balance – Please see attached Cash Statement as **of August 31, 2023**.

| August 31, 2023 | August 31, 2022 |
|------------------------|------------------------|
| \$1,997,037 | \$2,136,736 |

Capital Reserve Fund

Ending Cash Balance – Please see attached Cash Statement as **of August 31, 2023**.

| August 31, 2023 | August 31, 2022 |
|------------------------|------------------------|
| \$1,559,710 | \$2,652,221 |

Debt Service Fund

Debt Service Expenses – We are on pace (24.88%) with last year's pace of (27.11%) and slightly under budget.

Whitpain Township

Treasurer's Report

| Department | For the Month Ended 08/31/2023 | | | YTD Actual to Budget (%) | Prior YTD Actual | Prior Year Budget | Prior YTD Actual to Budget (%) |
|------------------------------------|-----------------------------------|------------------------|---------------------|-----------------------------------|---------------------|----------------------|--------------------------------------|
| | YTD Actual | Current Year Budget | Prior YTD Actual | | | | |
| GENERAL FUND | | | | | | | |
| REVENUES | | | | | | | |
| OTHER | (314,464) | 700,000 | 44.92% | 0 | 0 | 0 | 0.00% |
| REAL ESTATE TAXES | (4,255,771) | 4,257,000 | 99.97% | (4,203,916) | 4,543,230 | 92.53% | |
| TRANSFER TAXES | (364,952) | 1,000,000 | 36.50% | (1,016,118) | 1,000,000 | 101.61% | |
| EARNED INCOME TAXES | (6,099,970) | 9,600,000 | 63.54% | (6,960,414) | 8,300,000 | 83.86% | |
| LOCAL SERVICES TAXES | (631,359) | 900,000 | 70.15% | (639,909) | 880,000 | 72.72% | |
| CABLE FRANCHISE FEES | (228,689) | 450,000 | 50.82% | (235,690) | 450,000 | 52.38% | |
| OTHER | (450) | 800 | 56.25% | (1,050) | 1,007,418 | 0.10% | |
| STATE AID-PENSIONS | 0 | 554,308 | 0.00% | 0 | 542,312 | 0.00% | |
| LICENSES, PERMITS & FEES | (261,061) | 389,500 | 67.02% | (278,251) | 348,180 | 79.92% | |
| PARK & RECREATION FEES | (497,197) | 541,000 | 91.90% | (511,140) | 454,500 | 112.46% | |
| TOTAL GENERAL FUND REVENUES | (12,339,449) | 17,692,608 | 69.74% | (13,846,487) | 17,525,640 | 79.01% | |
| SALARIES | | | | | | | |
| OFFICIALS | 12,031 | 20,625 | 58.33% | 12,031 | 20,625 | 58.33% | |
| EXECUTIVE | 459,677 | 669,365 | 68.67% | 439,129 | 644,187 | 68.17% | |
| FINANCE | 190,087 | 278,348 | 68.29% | 191,349 | 267,357 | 71.57% | |
| TAX COLLECTION | 24,340 | 35,000 | 69.54% | 23,836 | 35,000 | 68.10% | |
| INFORMATION TECHNOLOGY | 113,277 | 166,572 | 68.00% | 104,812 | 158,627 | 66.07% | |
| ENGINEERING | 249,665 | 323,519 | 77.17% | 240,151 | 311,170 | 77.18% | |
| PUBLIC WORKS | 972,760 | 1,718,422 | 56.61% | 921,470 | 1,519,940 | 60.63% | |
| POLICE | 3,090,691 | 4,700,950 | 65.75% | 2,767,728 | 4,613,938 | 59.99% | |
| FIRE | 87,678 | 155,385 | 56.43% | 85,718 | 149,041 | 57.51% | |
| CODE ENFORCEMENT | 174,564 | 286,774 | 60.87% | 152,258 | 306,658 | 49.65% | |
| ZONING | 9,298 | 14,324 | 64.91% | 8,940 | 13,773 | 64.91% | |
| PARK & RECREATION | 303,857 | 381,394 | 79.67% | 290,529 | 330,651 | 87.87% | |
| TOTAL SALARY EXPENSES | 5,687,925 | 8,750,678 | 65.00% | 5,237,951 | 8,370,967 | 62.57% | |
| EXPENSES | | | | | | | |
| SUPERVISORS | 61,975 | 169,598 | 36.54% | 3,600 | 209,048 | 1.72% | |
| ADMINISTRATION | 335,162 | 572,997 | 58.49% | 330,591 | 555,130 | 59.55% | |
| FINANCE | 62,459 | 101,085 | 61.79% | 70,445 | 98,392 | 71.60% | |
| TAX COLLECTION | 88,526 | 126,278 | 70.10% | 95,997 | 128,707 | 74.59% | |
| COMPUTER & INFO. SERVICES | 140,997 | 240,053 | 58.74% | 117,622 | 168,374 | 69.86% | |
| PLANNING & ENGINEERING | 180,201 | 145,776 | 123.62% | 98,179 | 134,101 | 73.21% | |
| BUILDING MAINTENANCE | 216,041 | 358,304 | 60.30% | 170,401 | 425,269 | 40.07% | |

Whitpain Township

Treasurer's Report

| Department | For the Month Ended 08/31/2023 | | | | | |
|--|-----------------------------------|------------------------|--------------------------------|---------------------|----------------------|--------------------------------------|
| | YTD Actual | Current Year Budget | YTD Actual to Budget (%) | Prior YTD Actual | Prior Year Budget | Prior YTD Actual to Budget (%) |
| POLICE EXPENSES | 554,261 | 972,790 | 56.98% | 453,356 | 700,880 | 64.68% |
| FIRE | 23,158 | 53,813 | 43.03% | 31,787 | 57,248 | 55.52% |
| CODE ENFORCEMENT | 89,599 | 170,569 | 52.53% | 96,945 | 130,911 | 74.05% |
| ZONING | 27,300 | 64,983 | 42.01% | 37,818 | 69,373 | 54.51% |
| PUBLIC WORKS ADMINISTRATION | 189,591 | 305,044 | 62.15% | 190,962 | 320,651 | 59.55% |
| PUBLIC WORKS STREET CLEANING | 15,569 | 15,000 | 103.80% | 13,984 | 15,000 | 93.23% |
| PUBLIC WORKS SNOW REMOVAL | 307 | 25,000 | 1.23% | 2,705 | 25,000 | 10.82% |
| PUBLIC WORKS TRAFIC SIGNALS | 34,430 | 92,000 | 37.42% | 46,489 | 92,000 | 50.53% |
| PUBLIC WORKS STREET LIGHTING & MARKING | 10,289 | 23,000 | 44.73% | 13,607 | 23,000 | 59.16% |
| PUBLIC WORKS SIDEWALKS & CURBS | 14,470 | 547,027 | 2.65% | 141,845 | 178,915 | 79.28% |
| PUBLIC WORKS STORM SEWER MAINTENANCE | 7,684 | 160,000 | 4.80% | 25,015 | 160,000 | 15.63% |
| PUBLIC WORKS EQUIPMENT MAINTENANCE | 84,512 | 272,274 | 31.04% | 111,428 | 258,126 | 43.17% |
| PUBLIC WORKS ROAD MAINTENANCE | 258,500 | 730,000 | 35.41% | 225,325 | 518,500 | 43.46% |
| RECREATION AND ADMINISTRATION | 39,825 | 65,826 | 60.50% | 89,436 | 125,205 | 71.43% |
| RECREATION AND PROGRAMS | 163,926 | 311,917 | 52.55% | 174,360 | 311,475 | 55.98% |
| PUBLIC WORKS PARK MAINTENANCE | 336,017 | 515,483 | 65.18% | 188,293 | 398,531 | 47.25% |
| TRANSFERS OUT | 0 | 1,500,000 | 0.00% | 0 | 3,750,000 | 0.00% |
| OVERTIME | | | | | | |
| POLICE | 37,829 | 111,971 | 33.78% | 45,366 | 107,664 | 42.14% |
| SEWER | 6,442 | 21,039 | 30.62% | 6,656 | 15,457 | 43.06% |
| PW SNOW REMOVAL | 182 | 31,426 | 0.58% | 13,995 | 30,963 | 45.20% |
| PW ROAD MAINTENANCE | 2,016 | 7,856 | 25.66% | 1,073 | 7,390 | 14.51% |
| TOTAL OVERTIME EXPENSES | 46,469 | 172,292 | 26.97% | 67,090 | 161,474 | 41.55% |

Whitpain Township

Treasurer's Report

| Department | For the Month Ended 08/31/2023 | | | | | |
|--|-----------------------------------|------------------------|--------------------------------|---------------------|----------------------|--------------------------------------|
| | YTD Actual | Current Year Budget | YTD Actual to Budget (%) | Prior YTD Actual | Prior Year Budget | Prior YTD Actual to Budget (%) |
| HEALTH INSURANCE | | | | | | |
| SUPERVISORS | 24,705 | 40,000 | 61.76% | 0 | 40,000 | 0.00% |
| GROUP HEALTH BENEFITS | 96,821 | 178,000 | 54.39% | 78,992 | 94,869 | 83.26% |
| FINANCE | 14,562 | 41,000 | 35.52% | 29,045 | 41,411 | 70.14% |
| INFORMATION TECHNOLOGY | 34,297 | 36,094 | 95.02% | 23,262 | 36,094 | 64.45% |
| ENGINEERING | 86,155 | 102,098 | 84.38% | 79,453 | 102,098 | 77.82% |
| POLICE | 709,492 | 598,494 | 118.55% | 678,739 | 1,000,225 | 67.86% |
| FIRE | 41,734 | 36,000 | 115.93% | 24,709 | 35,966 | 68.70% |
| CODE ENFORCEMENT | 51,037 | 60,000 | 85.06% | 44,528 | 59,554 | 74.77% |
| ZONING | 2,352 | 3,424 | 68.69% | 2,169 | 3,424 | 63.33% |
| SEWER | 119,536 | 280,000 | 42.69% | 118,207 | 240,164 | 49.22% |
| PUBLIC WORKS ADMINISTRATION | 394,772 | 615,000 | 64.19% | 349,520 | 514,818 | 67.89% |
| RECREATION ADMINISTRATION | 52,422 | 75,196 | 69.71% | 53,044 | 75,196 | 70.54% |
| TOTAL HEALTH INSURANCE EXPENSES | 1,627,884 | 2,065,306 | 78.82% | 1,481,668 | 2,243,819 | 66.03% |
| PENSIONS | | | | | | |
| NON-UNIFORM | 179,816 | 344,558 | 52.19% | 217,724 | 400,940 | 54.30% |
| DEFINED CONTRIBUTION PLAN | 90,697 | 147,411 | 61.53% | 76,024 | 142,830 | 53.23% |
| POLICE | 375,000 | 824,288 | 45.49% | 419,983 | 739,965 | 56.76% |
| SEWER | 31,323 | 101,000 | 31.01% | 32,864 | 100,235 | 32.79% |
| TOTAL PENSION EXPENSES | 676,837 | 1,417,257 | 47.76% | 746,594 | 1,383,970 | 53.95% |
| SEWER FUND | | | | | | |
| REVENUES | | | | | | |
| SEWER RENT - CURRENT | (2,767,100) | 3,700,000 | 74.79% | (2,676,688) | 3,750,000 | 71.38% |
| SEWER RENT - PEN & INT | (26,909) | 35,000 | 76.88% | (27,518) | 30,000 | 91.73% |
| TOTAL SEWER CHARGES | (2,794,009) | 3,735,000 | 74.81% | (2,704,206) | 3,780,000 | 71.54% |
| EXPENSES | | | | | | |
| TRANSFERS OUT | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| SEWER SALARIES | 370,284 | 905,960 | 40.87% | 376,588 | 791,636 | 47.57% |

Whitpain Township

Treasurer's Report

| Department | For the Month Ended 08/31/2023 | | YTD Actual to Budget (%) | Prior YTD Actual | Prior Year Budget | Prior YTD Actual to Budget (%) | | | | |
|------------------------------------|-----------------------------------|------------------------|-----------------------------------|---------------------|----------------------|--------------------------------------|--|--|--|--|
| | YTD Actual | Current Year Budget | | | | | | | | |
| DEBT SERVICE FUND EXPENSES | | | | | | | | | | |
| DEBT PRINCIPAL | | | | | | | | | | |
| DEBT PRINCIPAL | 0 | 324,000 | 0.00% | 0 | 307,000 | 0.00% | | | | |
| DEBT PRINCIPAL 2019 BOND PROJECTS | 0 | 27,512 | 0.00% | 0 | 10,000 | 0.00% | | | | |
| DEBT PRINCIPAL CAPITAL PROJECTS | 0 | 305,000 | 0.00% | 0 | 295,000 | 0.00% | | | | |
| DEBT INTEREST | 70,079 | 101,972 | 68.72% | 82,005 | 120,026 | 68.32% | | | | |
| DEBT INTEREST 2019 BOND PROJECTS | 116,100 | 262,307 | 44.26% | 116,325 | 232,650 | 50.00% | | | | |
| DEBT INTEREST CAPITAL PROJECTS | 20,573 | 41,145 | 50.00% | 23,523 | 47,045 | 50.00% | | | | |
| DEBT INTEREST 2020 BOND PROJECTS | 114,301 | 228,602 | 50.00% | 114,631 | 229,262 | 50.00% | | | | |
| TOTAL DEBT SERVICE EXPENSES | 321,053 | 1,290,538 | 24.88% | 336,484 | 1,240,983 | 27.11% | | | | |

Whitpain Township Operating Expense Report

For the Month Ended
08/31/2023

| Department | YTD Actual | Current Year Budget | YTD Actual to Budget (%) | Prior YTD Actual | Prior Year Budget | Prior YTD Actual to Budget (%) |
|---------------------------------|-------------------|---------------------|--------------------------|-------------------|-------------------|--------------------------------|
| OTHER | 0 | 60,069 | 0.00% | 0 | 60,455 | 0.00% |
| SUPERVISORS | 98,711 | 230,223 | 42.88% | 15,631 | 269,673 | 5.80% |
| ADMINISTRATION | 1,162,173 | 1,912,331 | 60.77% | 1,142,459 | 1,837,956 | 62.16% |
| FINANCE | 267,108 | 420,433 | 63.53% | 290,839 | 407,160 | 71.43% |
| TAX COLLECTION | 112,866 | 161,278 | 69.98% | 119,833 | 163,707 | 73.20% |
| LEGAL | 164,819 | 350,000 | 47.09% | 154,780 | 400,000 | 38.70% |
| INFORMATION TECHNOLOGY | 288,571 | 442,719 | 65.18% | 245,696 | 363,095 | 67.67% |
| PLANNING & ENGINEERING | 516,022 | 571,393 | 90.31% | 417,783 | 547,369 | 76.33% |
| PUBLIC WORKS | 2,537,140 | 5,415,836 | 46.85% | 2,416,112 | 4,488,104 | 53.83% |
| POLICE | 4,767,273 | 7,208,493 | 66.13% | 4,365,171 | 7,162,672 | 60.94% |
| FIRE | 152,570 | 245,198 | 62.22% | 142,213 | 242,255 | 58.70% |
| CODE ENFORCEMENT | 315,200 | 517,343 | 60.93% | 293,731 | 497,123 | 59.09% |
| ZONING | 38,950 | 82,731 | 47.08% | 48,927 | 86,570 | 56.52% |
| SEWER | 2,230,069 | 3,895,470 | 57.25% | 2,104,730 | 3,710,792 | 56.72% |
| PARK AND RECREATION | 560,030 | 834,333 | 67.12% | 607,369 | 842,527 | 72.09% |
| TOTAL OPERATING EXPENSES | 13,211,500 | 22,347,850 | 59.12% | 12,365,273 | 21,079,458 | 58.66% |

| ACCOUNT | PURCHASE DATE | DU DATE | PRINCIPAL | INVESTED WITH | INTEREST RATE | TOTAL |
|-----------------------------------|-----------------|---------|------------|------------------------------------|---------------|---------------|
| GENERAL FUND | VARIOUS | OPEN | 2,461,296 | PLGIT | 5.12 | 2,461,295.83 |
| | VARIOUS | OPEN | 7,690 | PLGIT PLUS | 5.22 | 7,689.52 |
| | VARIOUS | OPEN | 24,268 | PLGIT PR | 5.12 | 24,268.45 |
| | VARIOUS | OPEN | 4 | PLGIT PR PLUS | 5.22 | 3.70 |
| | VARIOUS | OPEN | 11,764,559 | TD GENERAL FUND | 2.45 | 11,764,559.20 |
| | VARIOUS | OPEN | 93,646 | TD-E PAYMENTS | 2.45 | 93,646.13 |
| | VARIOUS | OPEN | 2,799 | TD-PR | 2.45 | 2,799.17 |
| | VARIOUS | OPEN | 12,232 | PLGIT PROCUREMENT | 5.12 | 12,232.37 |
| | VARIOUS | OPEN | 1,869 | DRUG ENFORCEMENT | 2.45 | 1,868.53 |
| | VARIOUS | OPEN | 603,326 | OPERATING RESERVE | 2.45 | 603,326.06 |
| FIRE CAPITAL FUND | VARIOUS | OPEN | 1,363 | POLICE SPECIAL EQUIPMENT | 2.45 | 1,363.37 |
| | VARIOUS | OPEN | 5,863 | PLGIT - ARBITRAGE | 5.22 | 5,863.34 |
| DEBT SERVICE | VARIOUS | OPEN | 1,488,166 | TD BANK | 2.45 | 1,488,166.09 |
| FIRE PROTECTION TAX | VARIOUS | OPEN | 830,997 | TD BANK | 2.45 | 830,997.33 |
| FIRE CAPITAL FUND | VARIOUS | OPEN | 428,246 | TD BANK | 2.45 | 428,246.38 |
| FIRE HYDRANT | VARIOUS | OPEN | 488,449 | TD BANK | 2.45 | 488,448.53 |
| CAPITAL RESERVE | VARIOUS | OPEN | 1,559,710 | TD BANK | 2.45 | 1,559,710.10 |
| CAPITAL RES - SIDEWALK GRANT | VARIOUS | OPEN | 200,193 | TD BANK | 2.45 | 200,192.92 |
| MANOR HOUSE | VARIOUS | OPEN | 692,495 | TD BANK | 2.45 | 692,495.19 |
| OPEN SPACE ACQUISITION | VARIOUS | OPEN | 49,575 | TD BANK | 2.45 | 49,575.24 |
| OPEN SPACE RESERVE | VARIOUS | OPEN | 344,328 | TD BANK | 2.45 | 344,328.08 |
| HIGHWAY AID FUND | VARIOUS | OPEN | 842,816 | TD BANK | 2.45 | 842,816.12 |
| POLICE MED INS RETIREE | VARIOUS | OPEN | 645,610 | TD BANK | 2.45 | 645,610.47 |
| NON UNIFORM MED INS RETIREE | VARIOUS | OPEN | 68,745 | TD BANK | 2.45 | 68,745.13 |
| ESCROW | VARIOUS | OPEN | 2,982,605 | TD BANK | 2.45 | 2,982,605.02 |
| RESERVE FOR OUTFALL STORM WT | VARIOUS | OPEN | 59,753 | TD BANK | 2.45 | 59,752.57 |
| FEE-IN-LIEU OF STORMWATER MNT | VARIOUS | OPEN | 147,562 | TD BANK | 2.45 | 147,562.29 |
| TRAFFIC IMPROVEMENTS | VARIOUS | OPEN | 790,047 | TD BANK | 2.45 | 790,047.02 |
| SEWER FUND | VARIOUS | OPEN | 312,357 | PLGIT PLUS | 5.22 | 312,357.17 |
| | VARIOUS | OPEN | 1,684,680 | TD BANK | 2.45 | 1,684,679.55 |
| SEWER CAPITAL | VARIOUS | OPEN | 414,807 | TD BANK | 2.45 | 414,807.13 |
| 2019 BOND ISSUE-SEWER CAPITAL | 5/30/2019 | OPEN | 449,961 | TD BANK | 2.45 | 449,961.02 |
| 2019 BOND ISSUE-PARK & OPEN SPACE | 5/30/2019 | OPEN | 1,568 | TD BANK | 2.45 | 1,568.08 |
| 2019 BOND ISSUE-RACP GRANT | 5/30/2019 | OPEN | 1,022,672 | TD BANK | 2.45 | 1,022,671.60 |
| 2019 BOND ISSUE - CAPITAL RESERVE | 5/30/2019 | OPEN | 528,175 | TD BANK | 2.45 | 528,175.00 |
| 2020 BOND ISSUE - CAPITAL RESERVE | 8/27/2020 | OPEN | 1,330,814 | TD BANK | 2.45 | 1,330,814.09 |
| 2020 BOND ISSUE - OPEN SPACE | 8/27/2020 | OPEN | 8,478 | TD BANK | 2.45 | 8,478.39 |
| 2020 BOND ISSUE - SEWER CAPITAL | 8/27/2020 | OPEN | 1,288,842 | TD BANK | 2.45 | 1,288,842.23 |
| COMMUNITY CENTER - TD BANK | 12/22/2022 | OPEN | 44,230 | TD BANK | 2.45 | 44,229.99 |
| COMMUNITY CENTER - UNIVEST | 3/23/2023 | OPEN | 5,110,893 | UNIVEST | 5.64 | 5,110,893.00 |
| COMMUNITY CENTER - PLGIT | 3/14/2023 | OPEN | 5,040,274 | PLGIT | 5.48 | 5,040,273.52 |
| August 31, 2022 | | | | PLGIT-change effective 8/1/23 | | |
| General Fund TD Bank | \$11,735,050.70 | | | PLGIT PLUS-change effective 8/1/23 | | |
| General Fund PLGIT | \$2,361,810.61 | | | TD BANK-change effective 8/9/23 | | |
| Sewer TD Bank | \$1,837,433.92 | | | PLGIT - Community Ctr | | |
| Sewer PLGIT | \$299,302.43 | | | UNIVEST - Community Ctr | | |
| Capital Reserve TD Bank | \$2,652,221.49 | | | | | |