

Borough of Colwyn
 2024 Draft Budget - (11/16/23)
 Fund Summary

	Major Funds				Other Funds		
	General Fund	Trash ^	Sewer #	Total	Capital Reserve	Liquid Fuels	Total
Revenues	\$1,658,541	\$347,500	\$485,000	\$2,491,041	\$263,000	\$52,000	\$315,000
Expenses	\$1,619,486	\$390,129	\$570,500	\$2,580,115	\$278,000	\$125,000	\$403,000
Net Income/(Loss)	\$39,055	(\$42,629)	(\$85,500)	(\$89,074)	(\$15,000)	(\$73,000)	(\$88,000)
Transfers	(\$15,000)	\$0	\$0	(\$15,000)	\$15,000	\$0	\$15,000
Net Change in Fund Balance	\$24,055	(\$42,629)	(\$85,500)	(\$104,074)	\$0	(\$73,000)	(\$73,000)
Est. Beg Fund Balance	\$358,819	(\$43,611)	\$72,572	\$387,781	\$0	\$78,000	\$78,000
Est. Ending Fund Balance*	\$382,875	(\$86,240)	(\$12,928)	\$283,707	\$0	\$5,000	\$5,000
Est Ending Fund Bal % of Exp	24%	-22%	-2%	11%	0%	4%	1%

^ Assumes a \$250 increase in the annual Trash Fee. Actual fee increase to be discussed and finalized through the budget process.
 # Assumes a \$50 increase in the annual Sewer Fee. Actual fee increase to be discussed and finalized through the budget process.
 * Sewer Funds may only be used for sewer-related purposes

Borough of Colwyn
2024 Draft Budget - (11/16/23)
General Fund

	Prelim Budget 2024	Adopted Budget 2023	\$ Change 2023-2024	Actual YTD Sept 2023	Actual 2022
Ordinary Income/Expense					
Income					
301 · Taxes					
301.100 · Real Estate Taxes Current Year	865,000.00	840,000.00	25,000.00	821,660.84	874,632.55
301.200 · Real Estate Taxes - Prior Year	150,000.00	150,000.00	0.00	119,597.92	180,576.60
301.300 · Tax Delin Tax Claim Bureau	1,104.50		1,104.50		1,104.50
301.35 · Tax Payment Refunds and Adjustm	5,000.00	4,000.00	1,000.00	3,989.95	1,916.00
Total 301 · Taxes	1,021,104.50	994,000.00	27,104.50	945,248.71	1,058,229.65
310.00 · Local Tax Enabling Act Taxes					
310.200 Earned Income Tax	350,000.00	275,004.00	74,996.00	247,954.21	218,386.50
310.010 · Per Capita Taxes - Current Yr.	14,500.00	14,500.00	0.00	12,804.40	14,372.60
310.100 · Real Estate Transfer Tax	25,000.00	400.00	24,600.00	37,470.77	33,647.41
310.500 · LST					
310.510 · LST Current	0.00		0.00	8,674.21	8,644.01
310.520 · LST Prior Year	0.00	300.00	-300.00	198.00	211.00
310.500 · LST - Other	13,300.00	13,000.00	300.00	4,350.34	3,183.06
Total 310.500 · LST	13,300.00	13,300.00	0.00	13,222.55	12,038.07
Total 310.00 · Local Tax Enabling Act Taxes	402,800.00	303,204.00	99,596.00	311,451.93	278,444.58
321 · Business Licenses					
321.620 · Business License	1,000.00	1,000.00	0.00	450.00	950.00
321.800 · Cable TV Franchise Fee	22,073.00	20,150.00	1,923.00	15,189.46	22,072.94
Total 321 · Business Licenses	23,073.00	21,150.00	1,923.00	15,639.46	23,022.94
322.000 · Non-Business Permits					
322.800 · Street and Curb Permits	300.00	600.00	-300.00	960.00	120.00
Total 322.000 · Non-Business Permits	300.00	600.00	-300.00	960.00	120.00
331.000 · Fines					
331.10 · Court - District Magistrate	5,000.00	7,500.00	-2,500.00	3,385.31	7,287.47
331.130 · Code Violations	2,500.00	2,500.00	0.00	1,415.00	610.00
331.140 · Parking Violation Fines	1,500.00	2,500.00	-1,000.00	950.00	1,180.00
Total 331.000 · Fines	9,000.00	12,500.00	-3,500.00	5,750.31	9,077.47
341.000 · Interest Earnings					
341.01 · Interest on Checking	222.00	500.00	-278.00	118.61	172.86
Total 341.000 · Interest Earnings	222.00	500.00	-278.00	118.61	172.86
342.00 · Rents and Royalties					
342.100 · Rent of Land/Park Rentals	5,000.00	5,000.00	0.00	300.00	250.00
342.200 · Rent of Garages	2,500.00	1,000.00	1,500.00	2,230.00	780.00
342.300 · Rent of Borough Hall	1,500.00	500.00	1,000.00	1,100.00	1,500.00
Total 342.00 · Rents and Royalties	9,000.00	6,500.00	2,500.00	3,630.00	2,530.00
357.00 · Grants					
357.05 · Grants - Other	27,000.00	62,500.00	-35,500.00	200,746.00	166,282.19
Total 357.00 · Grants	27,000.00	62,500.00	-35,500.00	200,746.00	166,282.19
361.000 · Dept. Earnings- General Govt					
361.520 · Sale of code ordinances	0.00	25.00	-25.00		4,632.00
361.80 · Deed Transfer Revenue	0.00	10,500.00	-10,500.00	0.00	3,158.88
Total 361.000 · Dept. Earnings- General Govt	0.00	10,525.00	-10,525.00	0.00	7,790.88
362.000 · Public Safety- income					
362.110 · Police Reports - Copies	1,000.00	2,000.00	-1,000.00	575.00	1,321.00
362.410 · Building Permits	30,000.00	25,000.00	5,000.00	35,673.00	29,728.50
362.420 · Electrical Permits	2,244.50	6,000.00	-3,755.50	2,011.00	2,244.50
362.430 · Plumbing Permits	5,000.00	3,000.00	2,000.00	8,948.50	1,384.50
362.440 · Sewage Permit & Inspection fee	750.00	750.00	0.00	440.00	204.50
362.450 · U & O Sales - Transfers	0.00	2,500.00	-2,500.00	0.00	375.00
362.452 · Rental License	0.00		0.00		975.00
362.453 · U & O Rentals	38,547.00	35,000.00	3,547.00	33,695.00	38,547.00
362.500 · Crossing Guard Reimbursement	32,500.00		32,500.00		9,784.84
362.550 · Tow Fees	1,000.00	2,000.00	-1,000.00	700.00	750.00

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362.555 · Abatement Fees and Income	0.00		0.00		550.50
Total 362.000 · Public Safety- income	111,041.50	76,250.00	34,791.50	82,042.50	85,865.34
365.20 · Health Inspection Fee	0.00		0.00		75.00
367.14 · Park/Pavilion Rental Fees	5,000.00		5,000.00	6,875.00	4,302.75
380.000 · Miscellaneous Revenues	25,000.00	25,000.00	0.00	32,107.45	27,260.64
390.00 · Summer Camp Fees	0.00	25,000.00	-25,000.00	100.00	75.00
392.40 · Refund from Vendors	25,000.00		25,000.00	11,312.62	24,525.40
Total Income	1,658,541.00	1,537,729.00	120,812.00	1,615,982.59	1,687,774.70
Gross Profit	1,658,541.00	1,537,729.00	120,812.00	1,615,982.59	1,687,774.70
Expense					
Refund	698.65				
Uncategorized Expense	0.31				
400-409 · General Government					
400.00 · Legislative					
400.05 · Council Stipends	10,620.00	10,620.00	0.00	7,985.00	10,660.00
400.10 · Council Recording Secretary	1,200.00	1,200.00	0.00	300.00	100.00
400.113 · Mayor's Stipend	1,620.00	1,620.00	0.00	1,215.00	1,620.00
400.140 · Admin - Permit Clerk Salary			0.00	190.62	1,140.00
400.161 · Fica		1,100.00	-1,100.00	0.00	0.00
400.162 · Unemployment Compensation	5,000.00		5,000.00	3,078.02	0.00
400.180 · HSA /401K Administration Fees	2,000.00		2,000.00	1,464.75	1,674.00
400.190 · Employee Payroll Services	4,500.00	4,200.00	300.00	2,822.19	4,491.00
400.200 · Office Supplies	2,500.00	1,750.00	750.00	4,631.97	2,325.41
400.260 · Equip Rental and Maintenance	2,500.00	3,000.00	-500.00	1,737.54	2,509.76
400.311 · Auditing Services	24,000.00	17,500.00	6,500.00	15,750.00	3,000.00
400.341 · Advertising - Council Mtgs	3,600.00	2,500.00	1,100.00	4,890.81	3,549.78
400.351 · Bond - Borough Manager	1,000.00	1,000.00	0.00	713.00	1,069.00
400.420 · Association Dues	250.00	600.00	-350.00	40.00	500.00
400.460 · Meetings, Conf. & Cont. Ed.	2,500.00	3,000.00	-500.00	100.00	1,871.00
400.530 · Grant Fees			0.00		2,585.00
400.60 · Security and Monitoring	2,500.00		2,500.00	1,889.19	4,587.84
400.61 · Travel		500.00	-500.00	0.00	0.00
400.70 · Consulting and Outside Services	30,000.00	45,000.00	-15,000.00	20,611.21	0.00
400.900 · Miscellaneous Admin. Expenses	13,500.00	15,000.00	-1,500.00	8,498.60	13,524.30
401.123 · Borough Management Services	83,256.00	82,750.00	506.00	61,875.00	92,270.05
400.00 · Legislative - Other			0.00	20.00	0.00
Total 400.00 · Legislative	190,546.00	191,340.00	-794.00	137,812.90	147,477.14
400.321 · Telephone & Internet	6,000.00	5,000.00	1,000.00	5,077.80	4,977.40
400.325 · Communication-Postage	1,500.00	1,800.00	-300.00	875.80	1,757.53
400.326 · Photocopy Materials and Supplie	2,500.00	2,500.00	0.00	2,348.18	2,426.81
400.342 · Other Advertising & Printing	120.00	500.00	-380.00	0.00	35.00
400.500 · Debt / Deductibles	25,300.00	25,300.00	0.00	58,300.00	58,300.00
403.00 · General Govt. Tax Collection					
403.05 · Tax Collector Salary	2,400.00	2,400.00	0.00	1,800.00	2,600.00
403.20 · Tax Collectors Supplies	1,000.00	1,000.00	0.00	355.00	840.00
403.353 · Tax Collector's Bond	1,000.00	1,000.00	0.00	1,506.00	894.00
403.50 · Tax Collector Software and Supp	1,000.00	1,000.00	0.00	0.00	1,900.00
Total 403.00 · General Govt. Tax Collection	5,400.00	5,400.00	0.00	3,661.00	6,234.00
404.00 · General Govt. Legal					
404.199 · Borough Solicitor Retainer Fee	67,500.00	67,500.00	0.00	50,625.00	68,000.00
404.314 · Special Legal Services	15,258.56	10,000.00	5,258.56	4,267.00	15,258.56
Total 404.00 · General Govt. Legal	82,758.56	77,500.00	5,258.56	54,892.00	83,258.56
405.12 · Borough Secretary	600.00	600.00	0.00	600.00	1,400.00
405.31 · Borough Treasurer Retainer	34,800.00	34,800.00	0.00	26,000.00	22,476.00
406.39 · Bank Ser.fee & Returned checks	1,500.00	1,500.00	0.00	1,220.02	7,093.14
407.48 · IT - Networking Services	13,813.56	10,000.00	3,813.56	9,814.96	13,813.56
409.36 · Building - Utilities					

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409.361 · Electric and Gas	15,000.00				
409.366 · Water	1,500.00				
Total 409.36 · Building - Utilities	16,500.00				
409.370 · Building Repairs and Maint.	5,000.00				
409.450 · Security Cameras(395)	2,000.00		2,000.00	1,151.37	
Total 400-409 · General Government	388,338.12	356,240.00	32,098.12	301,754.03	349,249.14
407.49 · IT - Software	0.00		0.00		254.27
410-419 · Public Safety					
410 · Police Department					
410.122 · Salary - Police Chief	65,000.00	65,000.00	0.00	39,583.27	35,000.00
410.135 · Salary - P/T Police Officers	345,000.00	320,000.00	25,000.00	230,469.55	325,037.68
410.137 · Police Overtime	65,000.00	60,000.00	5,000.00	30,961.27	59,963.58
410.14 · Police Chief			0.00		
410.146 · Police Health Reimbursement	5,000.00	5,000.00	0.00	5,000.00	5,000.00
Total 410.14 · Police Chief	5,000.00	5,000.00	0.00	5,000.00	5,000.00
410.145 · Salary-Crossing Guards	45,000.00	45,000.00	0.00	21,492.20	25,273.70
410.156 · HealthRX Insurance		5,000.00	-5,000.00	0.00	813.00
410.158 · Life Insurance	2,500.00		2,500.00	2,076.30	2,048.83
410.160 · HealthRX Deductibles	813.00	813.00	0.00		
410.161 · Fica	37,500.00	37,500.00	0.00	24,616.13	31,186.86
410.162 · Unemployment Compensation	4,984.76	3,000.00	1,984.76	0.00	4,984.76
410.163 · Training	7,500.00	2,000.00	5,500.00	6,300.00	3,285.00
410.186 · Uniforms and Safety Gear	2,000.04	1,500.00	500.04	1,344.70	1,206.00
410.20 · Police Materials & Supplies	2,819.49		2,819.49	759.08	2,819.49
410.210 · Office Supplies	543.29	500.00	43.29	346.52	543.29
410.22 · Computer Supplies	500.00		500.00	15.00	995.00
410.238 · Uniforms-Office & Cross. Gu	14,460.00		14,460.00	223.99	14,460.87
410.249 · Ammunition	500.00	1,000.00	-500.00	0.00	444.84
410.27 · Computer Hardware, Software	9,000.00	2,000.00	7,000.00	7,504.84	7,509.99
410.33 · Gasoline	30,000.00	30,000.00	0.00	21,228.25	27,145.68
410.336 · Vehicle Lease/Purchase	40,000.00		40,000.00	36,397.13	35,370.79
410.36 · Station Utilities			0.00		
410.321 · Telephone	3,000.00	4,500.00	-1,500.00	1,894.03	2,522.61
410.325 · Internet Fee	3,000.00		3,000.00	1,604.40	3,050.86
Total 410.36 · Station Utilities	6,000.00	4,500.00	1,500.00	3,498.43	5,573.47
410.37 · Vehicle Repair			0.00		
410.37 · Vehicle Repair - Other	15,000.00	15,000.00	0.00	7,832.74	14,979.23
Total 410.37 · Vehicle Repair	15,000.00	15,000.00	0.00	7,832.74	14,979.23
410.46 · Police Training	1,500.00		1,500.00		1,160.00
410.900 · Miscellaneous Police Expenses	6,000.00		6,000.00	5,323.20	11,255.61
Total 410 · Police Department	706,620.58	597,813.00	108,807.58	444,972.60	616,057.67
411 · Fire (Miscellaneous)			0.00		
411.31 · Fire Service Mutual Aid	40,000.00	42,000.00	-2,000.00	38,658.10	34,281.18
Total 411 · Fire (Miscellaneous)	40,000.00	42,000.00	-2,000.00	38,658.10	34,281.18
413 · Public Safety- Regul.\Zoning			0.00		
413.190 · Code Enforcement Officer	33,000.00	30,000.00	3,000.00	24,378.75	12,001.00
413.22 · UCC Permit Fees	7,500.00	7,500.00	0.00	4,789.00	5,020.00
413.240 · Permit Review	17,500.00	10,000.00	7,500.00	12,975.00	19,030.00
Total 413 · Public Safety- Regul.\Zoning	58,000.00	47,500.00	10,500.00	42,142.75	36,051.00
413.121 · Building Inspection	28,000.00	20,000.00	8,000.00	21,391.00	28,292.00
419.363 · Fire Hydrant Rentals	6,100.00	6,100.00	0.00	5,135.06	6,442.91
Total 410-419 · Public Safety	838,720.58	713,413.00	125,307.58	552,299.51	721,124.76
420-425 · Health and Human Services			0.00		
421.31 · Exterminator	732.00	750.00	-18.00	489.84	305.00
Total 420-425 · Health and Human Services	732.00	750.00	-18.00	489.84	305.00
430-439 · Public Works Hwys, Rds & Sts.			0.00		
430.15 Part Time Highway Depart	55,043.38	52,000.00	3,043.38	39,977.06	55,043.38

Borough of Colwyn
2024 Draft Budget - (11/16/23)
General Fund

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430.161 · Fica	4,200.00	4,000.00	200.00	1,897.52	4,147.26
430.18 · Highways-Overtime	587.98	750.00	-162.02	356.24	587.98
430.245 · Highway Materials & Supplies	10,000.00	12,000.00	-2,000.00	5,845.70	19,402.49
430.313 · Engineering Services	37,000.00	35,000.00	2,000.00	26,900.67	47,199.85
430.33 · Gas and Oil	2,500.00		2,500.00	1,934.78	536.90
433.00 · Street Signs and Markings	750.00	500.00	250.00	734.64	189.01
434.00 · Street Lights					
434.10 · Street Lights - Electric	15,000.00		15,000.00	13,814.51	16,123.76
434.200 · Street Light Maintenance	1,000.00	1,000.00	0.00	482.38	888.03
Total 434.00 · Street Lights	16,000.00	15,000.00	1,000.00	0.00	0.00
437.231 · Highway Gasoline	0.00	5,000.00	-5,000.00	717.66	168.82
438.100 · Liquid Fuels Reimbursable Expe	0.00		0.00	16,793.75	26,000.00
Net Ordinary Total 430-439 · Public Works Hwys, Rds & Sts.	126,081.36	109,250.00	16,831.36	95,158.02	153,275.69
Net Income 450-459 · Recreation					
450.20 · Recreation Materials & Supplies	500.00	500.00	0.00	150.00	5,950.00
450.247 · Materials and Supplies	700.00		700.00	700.00	755.88
450.450 · Contracted Services	850.00		850.00	850.00	2,708.00
451.60 · Improvements	3,000.00		3,000.00		31,032.00
452.15 · Summer Camp Payroll	1,800.00	5,000.00	-3,200.00	2,850.00	1,650.00
452.24 · Summer Camp	0.00		0.00	1,163.00	-32.92
Total 450-459 · Recreation	6,850.00	5,500.00	1,350.00	5,713.00	42,062.96
481-484 · Public Works Employer Paid Bene					
483.10 · Police Pension Contribution	71,569.00	52,671.00	18,898.00	0.00	52,671.00
483.30 · Non-Uniform Pensions	9,175.00	9,675.00	-500.00	10,200.00	9,675.00
486.150 · Workers' Compensation	44,791.00	45,000.00	-209.00	31,772.00	44,791.00
Total 481-484 · Public Works Employer Paid Bene	125,535.00	107,346.00	18,189.00	41,972.00	107,137.00
486.00 · Insurance					
486.20 · Commercial Package	95,000.00	84,999.96	10,000.04	0.00	110,809.49
486.70 · Insurance Deductibles	0.00		0.00	92,797.39	22,562.58
Total 486.00 · Insurance	95,000.00	85,000.00	10,000.00	92,797.39	133,372.07
487.00 · Health Insurance Benefit					
487.199 · Retired Police Health Insurance	37,500.00	37,500.00	0.00	28,010.08	32,544.69
Total 487.00 · Health Insurance Benefit	37,500.00	37,500.00	0.00	28,010.08	32,544.69
66902 · **Reconciliation Discrepancies			29.70		
Total Expense	1,619,485.72	1,414,999.00	204,486.72	1,118,193.87	1,539,325.58
	39,055.28	122,730.00	-83,674.72	497,788.72	148,449.12
	39,055.28	122,730.00	-83,674.72	497,788.72	148,449.12
Transfers					
Transfer to Trash and Refuse Fund	87,000.00				
Transfer to Sewer Fund	13,000.00				
Transfer to Capital Reserve	15,000.00				
Total Transfers	115,000.00				
Net Change in Fund Balance	-75,944.72				

Borough of Colwyn

2024 Draft Budget - For Discussion Purposes Only (11/16/23)

Trash and Refuse Fund

	Prelim Budget 2024	Approved Budget 2023	\$ Change 2023-2024	2023 Actuals Thru Sept 30
INCOME:				
301.270 Trash Fees - Current Year	320,000.00	154,000.00	166,000.00	137,925.91
301.280 Trash Fees - Prior Year	27,500.00	25,000.00	2,500.00	25,116.96
341.010 Earned Interest	0.00	0.00	0.00	
TOTAL INCOME	347,500.00	179,000.00	168,500.00	163,042.87
EXPENSES:				
427.310 Trash Collections	282,129.00	104,000.00	178,129.00	144,984.00
427.500 DCSWA	108,000.00	96,000.00	12,000.00	76,732.00
TOTAL EXPENSES	390,129.00	200,000.00	190,129.00	221,716.00
NET INCOME/(LOSS)	-42,629.00	-21,000.00	-21,629.00	-58,673.13
TRANSFER IN FROM GENERAL FUND	87,000.00	21,000.00	66,000.00	
Fund Balance Carryover	-44,000.00			
ADJUSTED NET INCOME/(LOSS)	371.00	0.00		

Borough of Colwyn
 2024 Draft Budget - (11/16/23)
 Sewer Fund

	Prelim Budget 2024	Approved Budget 2023	\$ Change 2023-2024	2023 Actuals Thru Sept 30
INCOME:				
301.160 Sewer Fees - Current Year	435,000.00	395,000.00	40,000.00	355,652.04
301.260 Sewer Fees - Prior Year	50,000.00	65,000.00	-15,000.00	39,915.21
341.010 Earned Interest	0.00	0.00	0.00	0.00
TOTAL INCOME	485,000.00	460,000.00	25,000.00	395,567.25
EXPENSES:				
429.000 Debt Service - Principal Payment	33,000.00	33,000.00	0.00	
429.360 Sanitation Expense - DCJA	472,500.00	450,000.00	22,500.00	445,923.00
429.370 Maintenance of Sewers	35,000.00	8,000.00	27,000.00	34,118.26
430.130 Engineering Services	30,000.00	3,000.00	27,000.00	25,435.52
438.215 Capital Projects	0.00	0.00	0.00	
499.000 Sewer Fund Reimbursement	0.00	0.00	0.00	
TOTAL EXPENSES	570,500.00	494,000.00	76,500.00	505,476.78
NET INCOME/(LOSS)	-85,500.00	-34,000.00	-51,500.00	-109,909.53
TRANSFER IN FROM GENERAL FUND	13,000.00	34,000.00	-21,000.00	
FUND BALANCE CARRYOVER	72,500.00	0.00		
ADJUSTED NET INCOME/(LOSS)	0.00	0.00		

Borough of Colwyn
 2024 Draft Budget - (11/16/23)
 Capital Reserve Fund

	Prelim Budget 2024	Approved Budget 2023	\$ Change 2023-2024
INCOME:			
General Fund Transfer	0.00		0.00
Grants	263,000.00	782,652.00	-519,652.00
341.010 Earned Interest			0.00
TOTAL INCOME	263,000.00	782,652.00	-519,652.00
EXPENSES:			
Mini-Pros		35,000.00	
Buildings		0.00	0.00
Bossaco Trail Upgrades		250,000.00	-250,000.00
Tribet Place Sewer Project		497,652.00	
Street Sweeper	238,000.00		
Public Works Vehicle	40,000.00		
TOTAL EXPENSES	278,000.00	782,652.00	-250,000.00
NET INCOME/(LOSS)	-15,000.00	0.00	-269,652.00
TRANSFER IN FROM GENERAL FUND	15,000.00	20,000.00	-5,000.00
ADJUSTED NET INCOME/(LOSS)	0.00	20,000.00	

Borough of Colwyn
 2024 Draft Budget - (11/16/23)
 Liquid Fuels Fund

	Prelim Budget 2024	Approved Budget 2023	\$ Change 2023-2024
INCOME:			
State Allocation	52,000.00	52,000.00	0.00
Balance Forward			
341.010 Earned Interest	0.00	0.00	0.00
TOTAL INCOME	52,000.00	52,000.00	0.00
EXPENSES:			
499.000 General Fund Reimbursement	25,000.00	25,000.00	0.00
Roads Project	100,000.00		
TOTAL EXPENSES	125,000.00	25,000.00	0.00
NET INCOME/(LOSS)	-73,000.00	27,000.00	0.00