UPPER SAUCON TOWNSHIP
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2003

	Governmental Fund Types			Proprietary Fund Types	Fiduciary Fund Types	Account Groups		Totals (memo only)		Totals (memo only)
ASSETS AND OTHER DEBITS	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General Fixed Assets	General Long-Term Debt	Primary Government	Component Units	Reporting Entity
Cash	$1,633,174	$1,484,848	$2,114,526	$ 5,183,526	$ 557,780	$	$	$ 10,973,854	$ 1,612	$10,975,466
Investments					3,575,911			3,575,911		3,575,911
Due from other funds		163						163		163
Receivables										
Taxes	58,110	8,091						66,201		66,201
Accounts	99,748			534,318				634,066		634,066
Interest					16,691			16,691		16,691
Deferred expenses				129,368				129,368		129,368
Advance to USTTA				3,665,000				3,665,000		3,665,000
Fixed assets				9,263,298		11,461,047		20,724,345	9,914,805	30,639,150
Accumulated depreciation				(1,915,805)				(1,915,805)	(5,149,095)	(7,064,900)
Amount to be provided for retirement of long-term debt							7,500,000	7,500,000		7,500,000
Total Assets & Other Debits	$1,791,032	$1,493,102	$2,114,526	$16,859,705	$ 4,150,382	$11,461,047	$ 7,500,000	$ 45,369,794	$ 4,767,322	$50,137,116
LIABILITIES										
Accounts payable	$ 205,685	$ 37,011	$ 8,330	$ 61,224	$ 379,992	$	$	$ 692,242	$	$ 692,242
Due to other funds		163						163		163
Accrued wages payable	65,954	6,023		41,150				113,127		113,127
Deferred revenue	30,655	7,160						37,815		37,815
Advance from primary govt.									3,665,000	3,665,000
Notes payable				17,187				17,187		17,187
Bonds payable				7,020,000			7,500,000	14,520,000		14,520,000
Total Liabilities	302,294	50,357	8,330	7,139,561	379,992	0	7,500,000	15,380,534	3,665,000	19,045,534
Contingencies and litigation										
FUND EQUITY AND OTHER CREDITS										
Contributed capital				2,929,253				2,929,253		2,929,253
Investment in General Fixed Assets						11,461,047		11,461,047		11,461,047
Retained Earnings:										
Reserved for capital improvements				553,187				553,187		553,187
Unreserved				6,237,704				6,237,704	1,102,322	7,340,026
Fund Balance:										
Reserved for recreation		195,283						195,283		195,283
Reserved for transportation impact		546,645						546,645		546,645
Reserved for stormwater maintenance		633,713						633,713		633,713
Reserved for employee pension benefits (1)					3,770,390			3,770,390		3,770,390
Unreserved/Undesignated	1,488,738	67,104	2,106,196					3,662,038		3,662,038
Total Fund Equity and Other Credits	1,488,738	1,442,745	2,106,196	9,720,144	3,770,390	11,461,047	0	29,989,260	1,102,322	31,091,582
Total Liabilities, Fund Equity and Other Credits	$1,791,032	$1,493,102	$2,114,526	$16,859,705	$ 4,150,382	$11,461,047	$ 7,500,000	$ 45,369,794	$ 4,767,322	$50,137,116