

Borough of Bath

TREASURERS REPORT

MAJOR FUNDS

General | MSW | Capital | Highway | Fire | Reserve | Tax



FOR THE REPORTING MONTH OF:

JANUARY - 2026

BRADFORD T. FLYNN, TREASURER

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**BOROUGH OF BATH
MONTHLY TREASURERS REPORT**

SECTION 1

BOROUGH OF BATH BANK ACCOUNT LISTING

IMPORTANCE: The following table is a full list of all bank accounts managed by the Borough. The list includes bank accounts in order by the last four digits of the bank account number. The table provides details on the bank institution where the account is held. The table provides the cash on hand given the reconciliation date underneath the spreadsheet header. The table also provides the funding constrictions designated on the account.

BOROUGH OF BATH
LIST OF ACTIVE BANK ACCOUNTS

As of February 6, 2026 (29 Accounts)

Count	Banking Institution	Account Name	Account Number (Last 4)	QuickBooks Company	Reconciled Cash	Fund Spending Constraints
1	First Northern Bank & Trust	MS4 Fund	0224	MS4 Fund	\$ 150,110.37	Unrestricted for any use within the MS4 Fund
2	First Northern Bank & Trust	Tax Account	0642	General Fund	\$ 408,880.89	Unassigned
3	First Northern Bank & Trust	Municipal Solid Waste Fund	2892	Sanitation Fund	\$ 248,098.84	Unrestricted for any use within the Waste Fund
4	First Northern Bank & Trust	Fire Fund	4183	Fire Protection Fund	\$ 3,743.98	Committed
5	ESSA Bank & Trust	Reserve Fund	0044	General Fund	\$ 484,315.50	Unassigned
6	ESSA Bank & Trust	Highway Aid Fund	0052	Highway Aid Fund	\$ 421,272.48	Restricted
7	ESSA Bank & Trust	Werkheiser	0072	Developers Escrow	\$ 3,508.26	Restricted
8	ESSA Bank & Trust	Mayors Fund	0433	Non-Developers Escrow	\$ 876.79	Restricted
9	ESSA Bank & Trust	Acquisition Management	0576	Developers Escrow	\$ 948.88	Restricted
10	ESSA Bank & Trust	Capital Improvement Fund	0874	Capital Improvement Fund	\$ 511,569.77	Committed
11	ESSA Bank & Trust	Park Terrace Homeowners	1004	Developers Escrow	\$ 4,888.37	Restricted
12	ESSA Bank & Trust	Recreation Fund	1046	General Fund	\$ 23,606.17	Assigned
13	ESSA Bank & Trust	Capital Improvement Fund (Savings)	2064	Capital Improvement Fund	\$ 37,912.57	Committed
14	ESSA Bank & Trust	FD Bldg Fund	2345	General Fund	\$ 26,511.41	Restricted
15	ESSA Bank & Trust	Keeney - 467 W. Main Street	3096	Developers Escrow	\$ 1,546.97	Restricted
16	ESSA Bank & Trust	General Fund	3107	General Fund	\$ 281,626.38	Unassigned
17	ESSA Bank & Trust	Payroll Checking	3115	General Fund	\$ 7,023.10	Unassigned
18	ESSA Bank & Trust	Ciazzo (SALDO 2024-002)	3350	Developers Escrow	\$ 957.03	Restricted
19	ESSA Bank & Trust	Summit Realty - 202 N. Walnut Street	3608	Developers Escrow	\$ 1,875.13	Restricted
20	ESSA Bank & Trust	America 250th Cele Committee	3657	Non-Developers Escrow	\$ 4,835.21	Committed
21	ESSA Bank & Trust	Escrow Checking	4141	Developers Escrow	\$ 6,179.21	Restricted
22	ESSA Bank & Trust	Bathwick Hills Apartments	5026	Developers Escrow	\$ 4,156.15	Restricted
23	ESSA Bank & Trust	Moyer Property SEO PSA	5034	Developers Escrow	\$ 430.51	Restricted
24	ESSA Bank & Trust	Moyer Property Developers	5050	Developers Escrow	\$ 1,297.73	Restricted
25	ESSA Bank & Trust	Elm Street One-Way; Caizzo	5868	Developers Escrow	\$ 645.02	Restricted
26	ESSA Bank & Trust	202 N Walnut Dev Project	5869	Developers Escrow	\$ 11,625.86	Restricted
27	ESSA Bank & Trust	129 Old Forge Drive (Fire Escrow)	5893	Developers Escrow	\$ 19,380.31	Restricted
28	ESSA Bank & Trust	202 N Walnut; Barrall Ave Park Restr.	6708	Developers Escrow	\$ 659.51	Restricted
29	ESSA Bank & Trust	Arcadia	8487	General Fund	\$ 139,200.51	Committed
TOTAL (ALL FUNDS)					\$ 2,807,682.91	

Government Fund Balance Spending Constraints Key

Restricted Fund Balance - indicates the portion of the fund balance that can only be spent for specific purposes because of constitutional provisions, legislation, or constraints that are externally imposed.

Committed Fund Balance - indicates the portion of the fund balance that can only be used for specific purposes determined by formal action of the Council.

Assigned Fund Balance - indicates the portion of the fund balance that has been appropriated for specific purposes by authorization of the Council.

Unassigned Fund Balance - indicates the portion of the fund balance that is available for appropriation and expenditure, in future periods.

**BOROUGH OF BATH
MONTHLY TREASURERS REPORT**

SECTION 2

General Fund Profit and Loss (Forecast vs. Actual)

IMPORTANCE: The General Fund is the primary Borough bank account for most of the day-to-day financial transactions. QuickBooks will generate a “forecast” for each year based on the previous year’s expenses and revenues. From this forecast, a monthly Profit and Loss – Forecast vs. Actual report will show actual current expenses and revenues to date compared to where QuickBooks has forecasted it to be. The report ‘forecasts’ the results of expenses and revenues based on this comparison. This report aids in identifying line-items and ultimately budget funding shortage or surplus potential. Will be shown as a total and not month-by-month. The report is in ‘cash’ basis: financial activity recorded when received or expended.

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Forecast vs. Actual
 January through December 2026

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
Ordinary Income/Expense				
Income				
300 · REVENUES				
301.00 · REAL ESTATE TAXES				
301.11 · Real Estate Tax-Base	9,160.31	915,399.42	-906,239.11	1.0%
301.20 · Real Estate Tax-Prior Year	806.93	19,190.04	-18,383.11	4.2%
301.60 · Real Estate Tax-Interim Base	67.12			
Total 301.00 · REAL ESTATE TAXES	10,034.36	934,589.46	-924,555.10	1.1%
310.10 · REAL ESTATE TRANSFER TAX				
310.11 · NC Collection Fees - RE TRANS	-36.50	-978.96	942.46	3.7%
310.10 · REAL ESTATE TRANSFER TAX - Other	1,825.00	51,750.75	-49,925.75	3.5%
Total 310.10 · REAL ESTATE TRANSFER TAX	1,788.50	50,771.79	-48,983.29	3.5%
310.20 · EARNED INCOME TAXES	14,579.06	477,913.03	-463,333.97	3.1%
310.50 · LOCAL SERVICES TAX	669.76	27,058.10	-26,388.34	2.5%
321.00 · BUSINESS LICENSES & PERMITS				
321.35 · Dumpsters/PODS Permit	140.00	540.00	-400.00	25.9%
321.50 · Rental License	11,400.00	44,055.15	-32,655.15	25.9%
321.61 · Transient Retail Permits	0.00	1,945.00	-1,945.00	0.0%
321.80 · Cable Franchise	6,246.66	27,708.87	-21,462.21	22.5%
321.90 · Business Registrations	0.00	2,640.00	-2,640.00	0.0%
Total 321.00 · BUSINESS LICENSES & PERMITS	17,786.66	76,889.02	-59,102.36	23.1%
322.00 · NON-BUSINESS LICENSES & PERMITS				
322.20 · Yard/Garage Sale Permit	0.00	85.00	-85.00	0.0%
322.60 · Curb & Sidewalk Permits	0.00	125.00	-125.00	0.0%
Total 322.00 · NON-BUSINESS LICENSES & PERMITS	0.00	210.00	-210.00	0.0%
331.00 · FINES				
331.10 · Fines from District Court	192.54	1,053.03	-860.49	18.3%
331.12 · Ordinance/Criminal Violations	25.00	1,549.12	-1,524.12	1.6%
331.13 · State Police Fines	0.00	869.54	-869.54	0.0%
331.14 · Parking Violation Fines	1,278.73	17,265.80	-15,987.07	7.4%
331.00 · FINES - Other	0.00	1,500.00	-1,500.00	0.0%
Total 331.00 · FINES	1,496.27	22,237.49	-20,741.22	6.7%
341.00 · INTEREST EARNINGS				
341.01 · General Fund Checking Interest	361.17	4,880.20	-4,519.03	7.4%
341.05 · Payroll Checking Interest	8.55	89.67	-81.12	9.5%
341.10 · Tax Account Interest	1,218.08	40,015.29	-38,797.21	3.0%
341.22 · Fire Dept Bldg Improv Fund Int.	0.22	2.40	-2.18	9.2%
341.50 · Recreation Account Interest	0.19	2.36	-2.17	8.1%
341.95 · Arcadia Dev DonationCD Interest	444.29	5,316.66	-4,872.37	8.4%
Total 341.00 · INTEREST EARNINGS	2,032.50	50,306.58	-48,274.08	4.0%
342.00 · RENTS AND ROYALTIES				
342.20 · Park / Pavilion Rental	910.00	5,960.00	-5,050.00	15.3%
342.21 · 121 Center Street (Ambul Dept)	1,100.00	13,200.00	-12,100.00	8.3%
342.25 · Rental of Council Room	0.00	1.00	-1.00	0.0%
342.53 · Monopole - 121 Center St Yard	0.00	26,475.85	-26,475.85	0.0%
Total 342.00 · RENTS AND ROYALTIES	2,010.00	45,636.85	-43,626.85	4.4%
355.00 · STATE SHARED REVENUES				
355.01 · Public Utility Realty Tax/PURTA	0.00	1,393.95	-1,393.95	0.0%
355.02 · Motor Vehicles Fuel Tax	0.00	1,723.77	-1,723.77	0.0%
355.04 · Alcohol Beverage Licenses	0.00	1,200.00	-1,200.00	0.0%
355.65 · Non-Uniform Pension State Aid	0.00	28,953.38	-28,953.38	0.0%
355.99 · Volunteer Fire Relief State Aid	0.00	17,422.88	-17,422.88	0.0%
Total 355.00 · STATE SHARED REVENUES	0.00	50,693.98	-50,693.98	0.0%
357.00 · LOCAL GOVT. UNITS				
357.14 · N. County Grow NorCo Grant	0.00	2,000.00	-2,000.00	0.0%
357.15 · Northampton County ERecy Grant	0.00	985.00	-985.00	0.0%
Total 357.00 · LOCAL GOVT. UNITS	0.00	2,985.00	-2,985.00	0.0%
361.00 · GENERAL GOVERNMENT				
361.30 · Zoning Hearing Board Fees	0.00	4,000.00	-4,000.00	0.0%
361.31 · App./Subdiv./Condition Use Fees	0.00	2,700.00	-2,700.00	0.0%
361.34 · Stenographer - PComm/ZHB/PMCBOA	0.00	150.00	-150.00	0.0%
Total 361.00 · GENERAL GOVERNMENT	0.00	6,850.00	-6,850.00	0.0%

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Forecast vs. Actual
 January through December 2026

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
362.00 · PUBLIC SAFETY				
362.30 · Distressed Property Registr Fee	200.00	600.00	-400.00	33.3%
362.41 · Building & Zoning Permit Fees	2,034.30	25,361.55	-23,327.25	8.0%
362.42 · Electrical Licenses	0.00	1,125.00	-1,125.00	0.0%
362.51 · Road Occupancy Permit	100.00	475.00	-375.00	21.1%
362.52 · Bus Shelter	0.00	250.00	-250.00	0.0%
Total 362.00 · PUBLIC SAFETY	2,334.30	27,811.55	-25,477.25	8.4%
363.00 · HIGHWAYS & STREETS				
363.21 · Parking Meter Use	0.00	4,536.24	-4,536.24	0.0%
363.23 · Parking Lot Permits	780.00	810.00	-30.00	96.3%
Total 363.00 · HIGHWAYS & STREETS	780.00	5,346.24	-4,566.24	14.6%
379.00 · OTHER CHARGES FOR SERVICES				
379.15 · Credit Card Surcharge	2.80	0.00	2.80	100.0%
Total 379.00 · OTHER CHARGES FOR SERVICES	2.80	0.00	2.80	100.0%
389.00 · ALL OTHER MISCELLANEOUS REVENUE				
389.20 · Donations - Business & Personal	0.00	4,481.00	-4,481.00	0.0%
389.00 · ALL OTHER MISCELLANEOUS REVENUE - Other	0.00	20,000.00	-20,000.00	0.0%
Total 389.00 · ALL OTHER MISCELLANEOUS REVENUE	0.00	24,481.00	-24,481.00	0.0%
391.20 · Insurance Claim Payments	0.00	55,012.33	-55,012.33	0.0%
Total 300 · REVENUES	53,514.21	1,858,792.42	-1,805,278.21	2.9%
353.50 · Economic Dev Community Events	0.00	62.50	-62.50	0.0%
Total Income	53,514.21	1,858,854.92	-1,805,340.71	2.9%
Gross Profit	53,514.21	1,858,854.92	-1,805,340.71	2.9%
Expense				
400 · EXPENDITURES				
400.00 · GENERAL GOVERNMENT				
400.11 · Council's Salary	0.00	13,125.00	-13,125.00	0.0%
400.20 · Council Office Supplies	0.00	217.98	-217.98	0.0%
400.26 · Council Small Equipment Purchas	0.00	10,199.51	-10,199.51	0.0%
400.29 · Gifts	0.00	326.96	-326.96	0.0%
400.32 · Council's Tablets-Data/AV Chg's	123.48	1,481.76	-1,358.28	8.3%
400.42 · Dues and Subscriptions	0.00	480.00	-480.00	0.0%
400.46 · Conferences and Seminars	0.00	686.77	-686.77	0.0%
400.54 · Copier Lease	195.00	2,145.00	-1,950.00	9.1%
Total 400.00 · GENERAL GOVERNMENT	318.48	28,662.98	-28,344.50	1.1%
401.00 · MAYOR				
401.01 · Salary of Mayor	0.00	2,500.00	-2,500.00	0.0%
401.03 · Dues & Subscriptions	0.00	130.00	-130.00	0.0%
401.46 · Conferences & Seminars	0.00	449.40	-449.40	0.0%
Total 401.00 · MAYOR	0.00	3,079.40	-3,079.40	0.0%
401.111 · BOROUGH MANAGER				
401.14 · Health & Dental - Borough Mgr	1,033.47	11,643.36	-10,609.89	8.9%
401.16 · Dues & Subscriptions	250.00	1,113.87	-863.87	22.4%
401.25 · Advertising/Promotional	0.00	100.81	-100.81	0.0%
401.323 · Cellular Phone-MGR.	39.57	495.73	-456.16	8.0%
401.40 · Manager/Treasurer's Bond/Ins.	0.00	2,042.00	-2,042.00	0.0%
401.50 · Borough Manager Salary				
401.502 · Borough Manager Vacation Payout	0.00	0.00	0.00	0.0%
401.511 · Stormwater Time	0.00	-9,716.18	9,716.18	0.0%
401.50 · Borough Manager Salary - Other	7,159.78	93,077.14	-85,917.36	7.7%
Total 401.50 · Borough Manager Salary	7,159.78	83,360.96	-76,201.18	8.6%
Total 401.111 · BOROUGH MANAGER	8,482.82	98,756.73	-90,273.91	8.6%
402.00 · AUDITING/FINANCIAL ADMIN				
402.12 · Auditing Services	0.00	15,500.00	-15,500.00	0.0%
402.13 · Bookkeeping Services				
402.131 · Bookkeeping RTK Services	0.00	570.00	-570.00	0.0%
402.13 · Bookkeeping Services - Other	2,085.00	25,818.75	-23,733.75	8.1%
Total 402.13 · Bookkeeping Services	2,085.00	26,388.75	-24,303.75	7.9%

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Forecast vs. Actual
January through December 2026

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
402.31 · Payroll Processing Services	574.46	2,940.76	-2,366.30	19.5%
Total 402.00 · AUDITING/FINANCIAL ADMIN	2,659.46	44,829.51	-42,170.05	5.9%
403.00 · TAX COLLECTION				
403.11 · Tax Collector Salary	0.00	3,707.58	-3,707.58	0.0%
403.25 · Collection Fees on Past Due	880.00			
403.34 · Printing & Postage - RE Tax	185.68	21.52	164.16	862.8%
403.35 · Insurance and Bonding	22.00	806.00	-784.00	2.7%
Total 403.00 · TAX COLLECTION	1,087.68	4,535.10	-3,447.42	24.0%
404.00 · LEGAL SERVICES				
404.31 · Legal Fees				
404.310 · Legal-Boro Solicitorship/Misc	10,227.55	45,587.48	-35,359.93	22.4%
404.314 · Legal- General RTK Requests	0.00	337.85	-337.85	0.0%
404.317 · Legal Fees-RTK-Long	0.00	21,168.09	-21,168.09	0.0%
Total 404.31 · Legal Fees	10,227.55	67,093.42	-56,865.87	15.2%
404.45 · Codification Costs	0.00	2,800.00	-2,800.00	0.0%
Total 404.00 · LEGAL SERVICES	10,227.55	69,893.42	-59,665.87	14.6%
405.00 · SECRETARY (OFFICE)				
405.12 · Office Personnel II				
405.120 · Clerk Stormwater Time	0.00	-566.69	566.69	0.0%
405.12 · Office Personnel II - Other	880.26	13,844.05	-12,963.79	6.4%
Total 405.12 · Office Personnel II	880.26	13,277.36	-12,397.10	6.6%
405.17 · Office Personell I				
405.170 · Senior Admin Stormwater Time	0.00	-6,945.99	6,945.99	0.0%
405.18 · Office Secretary - Health Ins.	2,302.22	24,649.48	-22,347.26	9.3%
405.17 · Office Personell I - Other	3,796.64	46,649.80	-42,853.16	8.1%
Total 405.17 · Office Personell I	6,098.86	64,353.29	-58,254.43	9.5%
Total 405.00 · SECRETARY (OFFICE)	6,979.12	77,630.65	-70,651.53	9.0%
406.00 · GENERAL GOVT. ADMINISTRATION				
406.21 · Office Supplies				
406.210 · RTK Processing	0.00	-106.25	106.25	0.0%
406.21 · Office Supplies - Other	1,982.37	8,535.29	-6,552.92	23.2%
Total 406.21 · Office Supplies	1,982.37	8,429.04	-6,446.67	23.5%
406.23 · Postage	0.00	-649.91	649.91	0.0%
406.25 · Office Equip - Supplies & Maint	0.00	4,932.00	-4,932.00	0.0%
406.30 · Bank Charges				
406.311 · Bank Charges - RTK	0.00	37.50	-37.50	0.0%
406.30 · Bank Charges - Other	0.00	87.00	-87.00	0.0%
Total 406.30 · Bank Charges	0.00	124.50	-124.50	0.0%
406.34 · Advertising/Promotional	0.00	3,766.40	-3,766.40	0.0%
406.39 · Processing Fees	44.90	527.77	-482.87	8.5%
406.42 · Dues & Subscriptions	684.53	6,848.41	-6,163.88	10.0%
406.44 · Municipal Doc Destruction	0.00	80.00	-80.00	0.0%
406.00 · GENERAL GOVT. ADMINISTRATION - Other	0.00	15.00	-15.00	0.0%
Total 406.00 · GENERAL GOVT. ADMINISTRATION	2,711.80	24,073.21	-21,361.41	11.3%
407 · IT-Networking Svcs- Data Proc.				
407.22 · Computer/IT Supplies	0.00	4,957.84	-4,957.84	0.0%
407.31 · IT - Professional Services	0.00	21,150.47	-21,150.47	0.0%
407.42 · IT Dues & Subscriptions	0.00	27,589.13	-27,589.13	0.0%
407.43 · IT - RTK	0.00	2,704.27	-2,704.27	0.0%
Total 407 · IT-Networking Svcs- Data Proc.	0.00	56,401.71	-56,401.71	0.0%
408.00 · ENGINEERING SERVICES				
408.31 · Engineering Services	3,417.02	44,402.16	-40,985.14	7.7%
408.34 · Sewage Enforcement Officer	0.00	173.25	-173.25	0.0%
408.36 · GIS/ESRI Host/Landex	135.00	6,871.29	-6,736.29	2.0%
408.50 · Engineering OTHER	0.00	705.38	-705.38	0.0%
Total 408.00 · ENGINEERING SERVICES	3,552.02	52,152.08	-48,600.06	6.8%
409.00 · MUNICIPAL BUILDING & PROPERTY				
409.10 · Janitorial Contracted Services	528.00	6,336.00	-5,808.00	8.3%
409.20 · Bldg-Cleaning & Misc. Supplies	0.00	65.96	-65.96	0.0%

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Forecast vs. Actual
January through December 2026

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
409.23 · Heating Fuel				
409.233 · 121 Center Street	847.10	733.89	113.21	115.4%
409.23 · Heating Fuel - Other	260.58	2,051.89	-1,791.31	12.7%
Total 409.23 · Heating Fuel	1,107.68	2,785.78	-1,678.10	39.8%
409.24 · Electricity	448.62	5,650.88	-5,202.26	7.9%
409.25 · Bldg-Repairs & Maintenance	9,420.00	23,534.49	-14,114.49	40.0%
409.31 · Municipal Bldg - Prof. Services	0.00	1,200.00	-1,200.00	0.0%
409.321 · Communications Phone-Local	258.07	3,093.60	-2,835.53	8.3%
409.323 · Internet (High Speed)	563.04	6,564.04	-6,001.00	8.6%
409.324 · Cable TV (Digital)	108.00	1,462.03	-1,354.03	7.4%
409.43 · RE Taxes - Muni Bldg & Property	0.00	307.35	-307.35	0.0%
409.49 · MS4 Fees	0.00	8,036.00	-8,036.00	0.0%
409.00 · MUNICIPAL BUILDING & PROPERTY - Other	219.00	2,459.58	-2,240.58	8.9%
Total 409.00 · MUNICIPAL BUILDING & PROPERTY	12,652.41	61,495.71	-48,843.30	20.6%
411.00 · FIRE COMPANY				
411.02 · Building Maintenance	0.00	1,311.44	-1,311.44	0.0%
411.163 · Vol. Fire Relief State Aid	0.00	17,422.88	-17,422.88	0.0%
411.21 · Special Consideration Flyers	0.00	123.00	-123.00	0.0%
411.26 · Minor Equipment - Fire Dept	0.00	657.00	-657.00	0.0%
411.327 · Radio Equipment Maintenance	0.00	100.00	-100.00	0.0%
411.36 · Electricity - Fire Dept	270.74	3,589.96	-3,319.22	7.5%
411.60 · Capital Construction-Fire Dept.	0.00	3,544.58	-3,544.58	0.0%
Total 411.00 · FIRE COMPANY	270.74	26,748.86	-26,478.12	1.0%
413.00 · UCC & CODE ENFORCEMENT				
413.10 · PEO Salary	3,726.40	31,840.91	-28,114.51	11.7%
413.17 · UCC/Code Enforce/PEO Supplies	0.00	1,806.74	-1,806.74	0.0%
413.19 · Code Enforce Postage	-367.83	813.14	-1,180.97	-45.2%
413.31 · Zoning & PMC Enforcement Serv's	6,200.00	93,600.00	-87,400.00	6.6%
413.32 · Inspection Serv's - Zoning/Bldg	3,768.00	17,129.72	-13,361.72	22.0%
413.333 · PECO Tablet	26.97	323.64	-296.67	8.3%
413.34 · Legal Fees	838.50			
413.42 · Uniform Constr Code -Qtrly Fees	54.00	112.50	-58.50	48.0%
413.45 · Dues/Subscriptionsv-Zng/CodeEnf	15,000.00	2,006.16	12,993.84	747.7%
413.50 · Code Vehicle Maintenance	18.00	7,187.94	-7,169.94	0.3%
413.51 · Code Vehicle Fuel	133.80	1,328.57	-1,194.77	10.1%
Total 413.00 · UCC & CODE ENFORCEMENT	29,397.84	156,149.32	-126,751.48	18.8%
414.00 · PLANNING/ZONING/PROP MAINT CODE				
414.25 · Stenographer - PComm/ZHB/PMCBOA	-230.00	475.00	-705.00	-48.4%
414.31 · Legal Fees -Planning/Zoning/PMC	102.50	16,574.55	-16,472.05	0.6%
Total 414.00 · PLANNING/ZONING/PROP MAINT CODE	-127.50	17,049.55	-17,177.05	-0.7%
415.00 · EMERGENCY MANAGEMENT				
415.17 · Emergency Alert System	-1,128.47	-1,054.87	-73.60	107.0%
Total 415.00 · EMERGENCY MANAGEMENT	-1,128.47	-1,054.87	-73.60	107.0%
427.00 · GARBAGE(SOLID WASTE) COLLECTION				
427.36 · Electronic Recycling	0.00	1,730.20	-1,730.20	0.0%
Total 427.00 · GARBAGE(SOLID WASTE) COLLECTION	0.00	1,730.20	-1,730.20	0.0%
428.00 · GRASS & WEED CONTROL				
428.31 · Landscaping Prof Svcs - Mowing	0.00	26,195.00	-26,195.00	0.0%
Total 428.00 · GRASS & WEED CONTROL	0.00	26,195.00	-26,195.00	0.0%
430.00 · PUBLIC WORKS - ROADS & STREETS				
430.15 · Highway Personnel Salary				
430.13 · Hwy Personnel Overtime	3,911.42	15,874.63	-11,963.21	24.6%
430.153 · Public Works Stormwater Time	0.00	-20,922.69	20,922.69	0.0%
430.158 · Shift Differential	0.00	1,133.86	-1,133.86	0.0%
430.15 · Highway Personnel Salary - Other	16,487.19	196,857.32	-180,370.13	8.4%
Total 430.15 · Highway Personnel Salary	20,398.61	192,943.12	-172,544.51	10.6%
430.18 · Hwy Personnel Health & Dental	9,217.52	72,225.92	-63,008.40	12.8%
430.230 · Heating Fuel	0.00	5,925.72	-5,925.72	0.0%
430.28 · Equipment Rentals	0.00	250.85	-250.85	0.0%

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Forecast vs. Actual
January through December 2026

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
430.32 · Operating Supplies				
430.327 · Uniform Allowance for PW Crew	0.00	4,549.35	-4,549.35	0.0%
430.32 · Operating Supplies - Other	85.81	1,122.80	-1,036.99	7.6%
Total 430.32 · Operating Supplies	85.81	5,672.15	-5,586.34	1.5%
430.40 · Building Maintenance/Repairs	0.00	1,276.07	-1,276.07	0.0%
430.45 · Contracted Services	0.00	580.00	-580.00	0.0%
430.46 · Public Works Training	0.00	157.50	-157.50	0.0%
430.47 · PA Criminal Ck/Testing-P. Works	0.00	270.00	-270.00	0.0%
430.50 · Utilities-Electric	313.82	3,681.30	-3,367.48	8.5%
430.51 · Internet Service	146.60	1,759.20	-1,612.60	8.3%
430.64 · Cellular Phones-HWYS	237.42	2,975.84	-2,738.42	8.0%
Total 430.00 · PUBLIC WORKS - ROADS & STREETS	30,399.78	287,717.67	-257,317.89	10.6%
431.00 · CLEANING STREETS & GUTTERS				
431.25 · Street Sweeper Maint./Repairs	0.00	50.97	-50.97	0.0%
Total 431.00 · CLEANING STREETS & GUTTERS	0.00	50.97	-50.97	0.0%
432.00 · WINTER MAINTENANCE SERVICES				
432.10 · Salting Expense	8,032.21	14,490.84	-6,458.63	55.4%
Total 432.00 · WINTER MAINTENANCE SERVICES	8,032.21	14,490.84	-6,458.63	55.4%
433.00 · TRAFFIC CONTROL DEVICES				
433.20 · Signs	360.00	4,430.20	-4,070.20	8.1%
433.36 · Traffic Signal Electric	256.69	2,624.44	-2,367.75	9.8%
433.40 · Traffic Device Repair & Maint				
433.410 · Barrall & Walnut	600.00	56,162.33	-55,562.33	1.1%
433.430 · Main & Walnut	0.00	3,232.32	-3,232.32	0.0%
433.40 · Traffic Device Repair & Maint - Other	0.00	1,359.54	-1,359.54	0.0%
Total 433.40 · Traffic Device Repair & Maint	600.00	60,754.19	-60,154.19	1.0%
433.00 · TRAFFIC CONTROL DEVICES - Other	0.00	3,080.00	-3,080.00	0.0%
Total 433.00 · TRAFFIC CONTROL DEVICES	1,216.69	70,888.83	-69,672.14	1.7%
434.00 · STREET LIGHTING				
434.36 · Street Lighting Electric	2,529.75	27,896.41	-25,366.66	9.1%
434.38 · Holiday Lighting	0.00	3,498.80	-3,498.80	0.0%
Total 434.00 · STREET LIGHTING	2,529.75	31,395.21	-28,865.46	8.1%
436.00 · STORM SEWERS AND DRAINS				
436.37 · Storm Swr-Repairs & Maint Serv's	0.00	178.99	-178.99	0.0%
Total 436.00 · STORM SEWERS AND DRAINS	0.00	178.99	-178.99	0.0%
437.00 · REPAIRS OF TOOLS & MACHINERY				
437.10 · Truck Fleet Maint. & Repairs	1,649.65	11,185.28	-9,535.63	14.7%
437.20 · Equipment Repairs & Supplies	320.93	20,574.68	-20,253.75	1.6%
Total 437.00 · REPAIRS OF TOOLS & MACHINERY	1,970.58	31,759.96	-29,789.38	6.2%
438.00 · MAINT. & REPAIRS ROADS/BRIDGES				
438.33 · FUEL-Gas & Diesel (Trks/Equip)	2,316.42	10,872.21	-8,555.79	21.3%
438.37 · Road Repairs & Maint. Services	3,494.94	3,518.19	-23.25	99.3%
438.39 · Line Curb Crosswalk Painting	0.00	1,272.57	-1,272.57	0.0%
Total 438.00 · MAINT. & REPAIRS ROADS/BRIDGES	5,811.36	15,662.97	-9,851.61	37.1%
440 · Public Works - Other Services				
445 · Parking				
445.24 · General Operating Supplies	0.00	173.15	-173.15	0.0%
445.37 · Repairs & Maintenance Service	352.00	352.00	0.00	100.0%
Total 445 · Parking	352.00	525.15	-173.15	67.0%
Total 440 · Public Works - Other Services	352.00	525.15	-173.15	67.0%
452.00 · PARTICIPANT RECREATION & CULTURE	0.00	675.00	-675.00	0.0%
453.00 · SPECTATOR RECREATION & CULTURE				
453.50 · ECON Dev. Comm Events/Projects				
453.501 · Old Home Week	0.00	8,318.92	-8,318.92	0.0%
453.50 · ECON Dev. Comm Events/Projects - Other	30.00	250.00	-220.00	12.0%
Total 453.50 · ECON Dev. Comm Events/Projects	30.00	8,568.92	-8,538.92	0.4%

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Forecast vs. Actual
January through December 2026

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
453.80 · Festivals/Special Events	0.00	4,600.00	-4,600.00	0.0%
Total 453.00 · SPECTATOR RECREATION & CULTURE	30.00	13,168.92	-13,138.92	0.2%
454.00 · PARKS				
454.10 · Parks-Repairs & Maintenance				
454.101 · Keystone Park & Diehl Field	0.00	3,152.37	-3,152.37	0.0%
454.102 · Cliff Cowling Park	1,669.00	5,279.54	-3,610.54	31.6%
454.104 · Monocacy Creek Park	0.00	3,756.38	-3,756.38	0.0%
454.105 · Firefighter's Field Park	0.00	2,779.10	-2,779.10	0.0%
454.106 · Paw Park	0.00	662.00	-662.00	0.0%
454.107 · Rehrig Park	0.00	1,415.93	-1,415.93	0.0%
454.109 · Boro Hall Landscaping/Maint.	0.00	66.96	-66.96	0.0%
454.10 · Parks-Repairs & Maintenance - Other	0.00	9,395.02	-9,395.02	0.0%
Total 454.10 · Parks-Repairs & Maintenance	1,669.00	26,507.30	-24,838.30	6.3%
454.15 · Phone/Data Line				
454.151 · Cliff Cowling Pump House	146.60	1,759.20	-1,612.60	8.3%
454.152 · Keystone Park	146.60	1,759.20	-1,612.60	8.3%
454.153 · Monocacy Creek Park	146.60	1,759.20	-1,612.60	8.3%
454.154 · Cliff Cowling Snack Stand	150.55	662.42	-511.87	22.7%
Total 454.15 · Phone/Data Line	590.35	5,940.02	-5,349.67	9.9%
454.30 · Electricity				
454.301 · Keystone Park	70.87	890.47	-819.60	8.0%
454.302 · Cliff Cowling Park	79.46	816.39	-736.93	9.7%
454.304 · Firefighters Field Park	24.63	280.28	-255.65	8.8%
Total 454.30 · Electricity	174.96	1,987.14	-1,812.18	8.8%
454.60 · Park Improve/Equipment Purchase	0.00	15,611.76	-15,611.76	0.0%
Total 454.00 · PARKS	2,434.31	50,046.22	-47,611.91	4.9%
459.00 · CULTURE & RECREATION - ETC.				
459.05 · Mayor's Special Event Expense	0.00	1,852.40	-1,852.40	0.0%
Total 459.00 · CULTURE & RECREATION - ETC.	0.00	1,852.40	-1,852.40	0.0%
461.00 · COMM. DEV-CONSERV. OF NAT. RES.				
461.01 · Appraisal of Property	0.00	300.00	-300.00	0.0%
Total 461.00 · COMM. DEV-CONSERV. OF NAT. RES.	0.00	300.00	-300.00	0.0%
472.00 · DEBT INTEREST				
472.13 · Gen Oblig \$550K Note Interest	0.00	7,428.43	-7,428.43	0.0%
Total 472.00 · DEBT INTEREST	0.00	7,428.43	-7,428.43	0.0%
481.00 · ER PAID BENEFITS & WITHHOLDINGS				
481.192 · FICA-Municipality (SS)	2,196.66	25,655.66	-23,459.00	8.6%
481.193 · Medicare-Municipality	513.74	6,000.14	-5,486.40	8.6%
481.194 · PA Unemployment Comp 'ER CONTRIB	0.00	692.41	-692.41	0.0%
481.195 · Workers Compensation Insurance	250.00	26,562.00	-26,312.00	0.9%
481.197 · Bath Pension Contribution				
481.198 · Bath Pension (Match)	782.06	9,822.62	-9,040.56	8.0%
481.197 · Bath Pension Contribution - Other	1,373.62	16,656.42	-15,282.80	8.2%
Total 481.197 · Bath Pension Contribution	2,155.68	26,479.04	-24,323.36	8.1%
481.199 · Life, AD&D Benefits	129.36	636.02	-506.66	20.3%
481.00 · ER PAID BENEFITS & WITHHOLDINGS - Other	0.00	-6.75	6.75	0.0%
Total 481.00 · ER PAID BENEFITS & WITHHOLDINGS	5,245.44	86,018.52	-80,773.08	6.1%
486.00 · INSURANCE				
486.10 · PIRMA LIABILITY				
486.101 · General Liability	0.00	7,621.00	-7,621.00	0.0%
486.102 · Automobile Liability	0.00	9,257.00	-9,257.00	0.0%
486.103 · Public Officials Liability	0.00	2,931.00	-2,931.00	0.0%
Total 486.10 · PIRMA LIABILITY	0.00	19,809.00	-19,809.00	0.0%
486.20 · PIRMA PROPERTY				
486.201 · Property Insurance	0.00	19,212.00	-19,212.00	0.0%
Total 486.20 · PIRMA PROPERTY	0.00	19,212.00	-19,212.00	0.0%
486.25 · FLOOD INSURANCE	0.00	892.00	-892.00	0.0%
Total 486.00 · INSURANCE	0.00	39,913.00	-39,913.00	0.0%

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Forecast vs. Actual
 January through December 2026

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
492.00 · INTERFUND OPER'G TRANSFERS (TO)				
492.30 · Capital Improvement Fund	0.00	595,622.64	-595,622.64	0.0%
Total 492.00 · INTERFUND OPER'G TRANSFERS (TO)	0.00	595,622.64	-595,622.64	0.0%
493.00 · Fire Dept Bldg Imprv- Reserve	550.00	6,600.00	-6,050.00	8.3%
Total 400 · EXPENDITURES	135,656.07	2,002,624.28	-1,866,968.21	6.8%
69800 · Uncategorized Expenses	194.90			
Total Expense	135,850.97	2,002,624.28	-1,866,773.31	6.8%
Net Ordinary Income	-82,336.76	-143,769.36	61,432.60	57.3%
Net Income	-82,336.76	-143,769.36	61,432.60	57.3%

**BOROUGH OF BATH
MONTHLY TREASURERS REPORT**

SECTION 3

**General Fund Profit and Loss
(Budget vs. Actual)**

IMPORTANCE: The General Fund is the primary Borough bank account for most of the day-to-day financial transactions. The General Fund Profit and Loss Budget vs Actual provides a history of actual expenses and revenues to date compared to the council approved calendar year budget. The report identifies the current year's expenses and revenues to date, tracking financial transactions and providing a percentage of what has occurred versus the anticipated budgeted line-item estimates. This report will indicate whether a line item, and ultimately whether the General Fund budget is running deficits or surpluses according to that calendar year's budget. The report is in 'cash' basis: financial activity recorded when received or expended.

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Budget vs. Actual
 January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
300 · REVENUES				
301.00 · REAL ESTATE TAXES				
301.11 · Real Estate Tax-Base	9,160.31	856,363.78	-847,203.47	1.1%
301.20 · Real Estate Tax-Prior Year	806.93	33,148.18	-32,341.25	2.4%
301.26 · RE Tax - Pr Yr Interim Base	67.12	4,791.39	-4,724.27	1.4%
Total 301.00 · REAL ESTATE TAXES	10,034.36	894,303.35	-884,268.99	1.1%
310.10 · REAL ESTATE TRANSFER TAX				
310.11 · NC Collection Fees - RE TRANS	-36.50	-940.35	903.85	3.9%
310.10 · REAL ESTATE TRANSFER TAX - Other	1,825.00	58,419.45	-56,594.45	3.1%
Total 310.10 · REAL ESTATE TRANSFER TAX	1,788.50	57,479.10	-55,690.60	3.1%
310.20 · EARNED INCOME TAXES	14,579.06	432,920.19	-418,341.13	3.4%
310.50 · LOCAL SERVICES TAX	669.76	27,114.21	-26,444.45	2.5%
321.00 · BUSINESS LICENSES & PERMITS				
321.35 · Dumpsters/PODS Permit	140.00	880.00	-740.00	15.9%
321.50 · Rental License	11,400.00	41,666.67	-30,266.67	27.4%
321.61 · Transient Retail Permits	0.00	1,106.67	-1,106.67	0.0%
321.80 · Cable Franchise	6,246.66	30,302.81	-24,056.15	20.6%
321.90 · Business Registrations	0.00	2,307.50	-2,307.50	0.0%
Total 321.00 · BUSINESS LICENSES & PERMITS	17,786.66	76,263.65	-58,476.99	23.3%
322.00 · NON-BUSINESS LICENSES & PERMITS				
322.20 · Yard/Garage Sale Permit	0.00	30.00	-30.00	0.0%
322.60 · Curb & Sidewalk Permits	0.00	370.00	-370.00	0.0%
Total 322.00 · NON-BUSINESS LICENSES & PERMITS	0.00	400.00	-400.00	0.0%
331.00 · FINES				
331.10 · Fines from District Court	192.54	3,339.61	-3,147.07	5.8%
331.12 · Ordinance/Criminal Violations	25.00	4,362.22	-4,337.22	0.6%
331.13 · State Police Fines	0.00	1,101.66	-1,101.66	0.0%
331.14 · Parking Violation Fines	1,278.73	19,319.52	-18,040.79	6.6%
Total 331.00 · FINES	1,496.27	28,123.01	-26,626.74	5.3%
341.00 · INTEREST EARNINGS				
341.01 · General Fund Checking Interest	361.17	2,834.78	-2,473.61	12.7%
341.05 · Payroll Checking Interest	8.55	110.83	-102.28	7.7%
341.10 · Tax Account Interest	1,218.08	19,267.38	-18,049.30	6.3%
341.22 · Fire Dept Bldg Improv Fund Int.	0.22			
341.50 · Recreation Account Interest	0.19			
341.95 · Arcadia Dev DonationCD Interest	444.29	2,666.19	-2,221.90	16.7%
Total 341.00 · INTEREST EARNINGS	2,032.50	24,879.18	-22,846.68	8.2%
342.00 · RENTS AND ROYALTIES				
342.20 · Park / Pavilion Rental				
342.201 · Park Rental Alcohol Permit	0.00	20.00	-20.00	0.0%
342.20 · Park / Pavilion Rental - Other	910.00	4,233.32	-3,323.32	21.5%
Total 342.20 · Park / Pavilion Rental	910.00	4,253.32	-3,343.32	21.4%
342.21 · 121 Center Street (Ambul Dept)	1,100.00	13,200.00	-12,100.00	8.3%
342.25 · Rental of Council Room	0.00	36.00	-36.00	0.0%
342.53 · Monopole - 121 Center St Yard	0.00	24,650.57	-24,650.57	0.0%
Total 342.00 · RENTS AND ROYALTIES	2,010.00	42,139.89	-40,129.89	4.8%
355.00 · STATE SHARED REVENUES				
355.01 · Public Utility Realty Tax/PURTA	0.00	1,276.25	-1,276.25	0.0%
355.02 · Motor Vehicles Fuel Tax	0.00	1,769.40	-1,769.40	0.0%
355.04 · Alcohol Beverage Licenses	0.00	1,200.00	-1,200.00	0.0%
355.65 · Non-Uniform Pension State Aid	0.00	22,158.19	-22,158.19	0.0%
355.99 · Volunteer Fire Relief State Aid	0.00	16,033.21	-16,033.21	0.0%
Total 355.00 · STATE SHARED REVENUES	0.00	42,437.05	-42,437.05	0.0%
359.00 · Paymt in Lieu of Taxes (PILOT)	0.00	1,200.00	-1,200.00	0.0%
361.00 · GENERAL GOVERNMENT				
361.30 · Zoning Hearing Board Fees	0.00	2,100.00	-2,100.00	0.0%
361.31 · App/Subdiv/Condition Use Fees	0.00	550.00	-550.00	0.0%
361.34 · Stenographer - PComm/ZHB/PMCBOA	0.00	269.44	-269.44	0.0%
Total 361.00 · GENERAL GOVERNMENT	0.00	2,919.44	-2,919.44	0.0%

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Budget vs. Actual
 January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
362.00 · PUBLIC SAFETY				
362.30 · Distressed Property Registr Fee	200.00	800.00	-600.00	25.0%
362.40 · UCC Bldg Permit Fees (10%)	0.00	1,000.00	-1,000.00	0.0%
362.41 · Building & Zoning Permit Fees	2,034.30	21,588.98	-19,554.68	9.4%
362.51 · Road Occupancy Permit	100.00	450.00	-350.00	22.2%
362.52 · Bus Shelter	0.00	250.00	-250.00	0.0%
Total 362.00 · PUBLIC SAFETY	2,334.30	24,088.98	-21,754.68	9.7%
363.00 · HIGHWAYS & STREETS				
363.21 · Parking Meter Use	0.00	5,053.43	-5,053.43	0.0%
363.23 · Parking Lot Permits	780.00	2,280.00	-1,500.00	34.2%
Total 363.00 · HIGHWAYS & STREETS	780.00	7,333.43	-6,553.43	10.6%
379.00 · OTHER CHARGES FOR SERVICES				
379.15 · Credit Card Surcharge	2.80			
Total 379.00 · OTHER CHARGES FOR SERVICES	2.80			
392.00 · INTERFUND OPER'G TRNSFRS (FROM)				
392.40 · FROM MSW	0.00	14,000.00	-14,000.00	0.0%
Total 392.00 · INTERFUND OPER'G TRNSFRS (FROM)	0.00	14,000.00	-14,000.00	0.0%
Total 300 · REVENUES	53,514.21	1,675,601.48	-1,622,087.27	3.2%
Total Income	53,514.21	1,675,601.48	-1,622,087.27	3.2%
Gross Profit	53,514.21	1,675,601.48	-1,622,087.27	3.2%
Expense				
400 · EXPENDITURES				
400.00 · GENERAL GOVERNMENT				
400.11 · Council's Salary	0.00	13,125.00	-13,125.00	0.0%
400.20 · Council Office Supplies	0.00	100.00	-100.00	0.0%
400.29 · Gifts	0.00	300.00	-300.00	0.0%
400.30 · General Gvrnmt - Miscellaneous	0.00	600.00	-600.00	0.0%
400.32 · Council's Tablets-Data/AV Chg's	123.48	1,500.00	-1,376.52	8.2%
400.42 · Dues and Subscriptions	0.00	500.00	-500.00	0.0%
400.46 · Conferences and Seminars	0.00	1,500.00	-1,500.00	0.0%
400.54 · Copier Lease	195.00	4,500.00	-4,305.00	4.3%
Total 400.00 · GENERAL GOVERNMENT	318.48	22,125.00	-21,806.52	1.4%
401.00 · MAYOR				
401.01 · Salary of Mayor	0.00	2,500.00	-2,500.00	0.0%
401.03 · Dues & Subscriptions	0.00	200.00	-200.00	0.0%
401.04 · Mayor Supplies & Misc.	0.00	100.00	-100.00	0.0%
401.46 · Conferences & Seminars	0.00	500.00	-500.00	0.0%
Total 401.00 · MAYOR	0.00	3,300.00	-3,300.00	0.0%
401.111 · BOROUGH MANAGER				
401.14 · Health & Dental - Borough Mgr	1,033.47	11,563.72	-10,530.25	8.9%
401.16 · Dues & Subscriptions	250.00	1,300.00	-1,050.00	19.2%
401.323 · Cellular Phone-MGR.	39.57	525.00	-485.43	7.5%
401.40 · Manager/Treasurer's Bond/Ins.	0.00	1,426.00	-1,426.00	0.0%
401.50 · Borough Manager Salary				
401.502 · Borough Manager Vacation Payout	0.00			
401.511 · Stormwater Time	0.00	-16,628.96	16,628.96	0.0%
401.50 · Borough Manager Salary - Other	7,159.78	93,077.09	-85,917.31	7.7%
Total 401.50 · Borough Manager Salary	7,159.78	76,448.13	-69,288.35	9.4%
Total 401.111 · BOROUGH MANAGER	8,482.82	91,262.85	-82,780.03	9.3%
402.00 · AUDITING/FINANCIAL ADMIN				
402.12 · Auditing Services	0.00	15,500.00	-15,500.00	0.0%
402.13 · Bookkeeping Services				
402.131 · Bookkeeping RTK Services	0.00	2,000.00	-2,000.00	0.0%
402.132 · Bookkeeping - Long General Work	0.00	1,000.00	-1,000.00	0.0%
402.13 · Bookkeeping Services - Other	2,085.00	32,000.00	-29,915.00	6.5%
Total 402.13 · Bookkeeping Services	2,085.00	35,000.00	-32,915.00	6.0%
402.19 · EE Pay Raise Pool	0.00	10,300.00	-10,300.00	0.0%
402.31 · Payroll Processing Services	574.46	1,900.00	-1,325.54	30.2%
Total 402.00 · AUDITING/FINANCIAL ADMIN	2,659.46	62,700.00	-60,040.54	4.2%

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Budget vs. Actual
 January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
403.00 - TAX COLLECTION				
403.10 - Deputy Tax Collector Fees	0.00	2,500.00	-2,500.00	0.0%
403.11 - Tax Collector Salary	0.00	3,500.00	-3,500.00	0.0%
403.25 - Collection Fees on Past Due	880.00	400.00	480.00	220.0%
403.34 - Printing & Postage - RE Tax	185.68	250.00	-64.32	74.3%
403.35 - Insurance and Bonding	22.00	900.00	-878.00	2.4%
Total 403.00 - TAX COLLECTION	1,087.68	7,550.00	-6,462.32	14.4%
404.00 - LEGAL SERVICES				
404.31 - Legal Fees				
404.310 - Legal-Boro Solicitorship/Misc	10,227.55	52,000.00	-41,772.45	19.7%
404.314 - Legal- General RTK Requests	0.00	1,500.00	-1,500.00	0.0%
404.317 - Legal Fees-RTK-Long	0.00	20,000.00	-20,000.00	0.0%
Total 404.31 - Legal Fees	10,227.55	73,500.00	-63,272.45	13.9%
404.45 - Codification Costs	0.00	2,000.00	-2,000.00	0.0%
Total 404.00 - LEGAL SERVICES	10,227.55	75,500.00	-65,272.45	13.5%
405.00 - SECRETARY (OFFICE)				
405.12 - Office Personnel II				
405.120 - Clerk Stormwater Time	0.00	-1,133.38	1,133.38	0.0%
405.12 - Office Personnel II - Other	880.26	14,505.50	-13,625.24	6.1%
Total 405.12 - Office Personnel II	880.26	13,372.12	-12,491.86	6.6%
405.17 - Office Personell I				
405.170 - Senior Admin Stormwater Time	0.00	-12,000.14	12,000.14	0.0%
405.18 - Office Secretary - Health Ins.	2,302.22	24,491.61	-22,189.39	9.4%
405.17 - Office Personell I - Other	3,796.64	45,057.63	-41,260.99	8.4%
Total 405.17 - Office Personell I	6,098.86	57,549.10	-51,450.24	10.6%
Total 405.00 - SECRETARY (OFFICE)	6,979.12	70,921.22	-63,942.10	9.8%
406.00 - GENERAL GOVT. ADMINISTRATION				
406.21 - Office Supplies	1,982.37	3,200.00	-1,217.63	61.9%
406.23 - Postage	0.00	3,000.00	-3,000.00	0.0%
406.25 - Office Equip - Supplies & Maint	0.00	2,800.00	-2,800.00	0.0%
406.34 - Advertising/Promotional	0.00	6,000.00	-6,000.00	0.0%
406.39 - Processing Fees	44.90	275.00	-230.10	16.3%
406.42 - Dues & Subscriptions	684.53	5,500.00	-4,815.47	12.4%
406.44 - Municipal Doc Destruction	0.00	1,200.00	-1,200.00	0.0%
Total 406.00 - GENERAL GOVT. ADMINISTRATION	2,711.80	21,975.00	-19,263.20	12.3%
407 - IT-Networking Svcs- Data Proc.				
407.22 - Computer/IT Supplies	0.00	9,000.00	-9,000.00	0.0%
407.31 - IT - Professional Services	0.00	24,000.00	-24,000.00	0.0%
407.42 - IT Dues & Subscriptions	0.00	20,000.00	-20,000.00	0.0%
407.43 - IT - RTK	0.00	3,500.00	-3,500.00	0.0%
Total 407 - IT-Networking Svcs- Data Proc.	0.00	56,500.00	-56,500.00	0.0%
408.00 - ENGINEERING SERVICES				
408.31 - Engineering Services	3,417.02	30,000.00	-26,582.98	11.4%
408.34 - Sewage Enforcement Officer	0.00	100.00	-100.00	0.0%
408.36 - GIS/ESRI Host/Landex	135.00	6,200.00	-6,065.00	2.2%
Total 408.00 - ENGINEERING SERVICES	3,552.02	36,300.00	-32,747.98	9.8%
409.00 - MUNICIPAL BUILDING & PROPERTY				
409.10 - Janitorial Contracted Services	528.00	6,552.00	-6,024.00	8.1%
409.23 - Heating Fuel				
409.233 - 121 Center Street	847.10	1,800.00	-952.90	47.1%
409.23 - Heating Fuel - Other	260.58	250.00	10.58	104.2%
Total 409.23 - Heating Fuel	1,107.68	2,050.00	-942.32	54.0%
409.24 - Electricity	448.62	7,000.00	-6,551.38	6.4%

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Budget vs. Actual
 January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
409.25 · Bldg-Repairs & Maintenance	9,420.00	7,500.00	1,920.00	125.6%
409.321 · Communications Phone-Local	258.07	3,100.00	-2,841.93	8.3%
409.323 · Internet (High Speed)	563.04	6,700.00	-6,136.96	8.4%
409.324 · Cable TV (Digital)	108.00	1,200.00	-1,092.00	9.0%
409.49 · MS4 Fees	0.00	8,036.00	-8,036.00	0.0%
409.00 · MUNICIPAL BUILDING & PROPERTY - Other	219.00			
Total 409.00 · MUNICIPAL BUILDING & PROPERTY	12,652.41	42,138.00	-29,485.59	30.0%
411.00 · FIRE COMPANY				
411.02 · Building Maintenance	0.00	1,500.00	-1,500.00	0.0%
411.163 · Vol. Fire Relief State Aid	0.00	16,033.21	-16,033.21	0.0%
411.21 · Special Consideration Flyers	0.00	200.00	-200.00	0.0%
411.327 · Radio Equipment Maintenance	0.00	500.00	-500.00	0.0%
411.36 · Electricity - Fire Dept	270.74	3,900.00	-3,629.26	6.9%
Total 411.00 · FIRE COMPANY	270.74	22,133.21	-21,862.47	1.2%
413.00 · UCC & CODE ENFORCEMENT				
413.10 · PEO Salary	3,726.40	33,000.00	-29,273.60	11.3%
413.19 · Code Enforce Postage	-367.83	500.00	-867.83	-73.6%
413.31 · Zoning & PMC Enforcement Serv's	6,200.00	95,000.00	-88,800.00	6.5%
413.32 · Inspection Serv's - Zoning/Bldg	3,768.00	14,000.00	-10,232.00	26.9%
413.333 · PECO Tablet	26.97	350.00	-323.03	7.7%
413.34 · Legal Fees	838.50			
413.42 · Uniform Constr Code -Qtrly Fees	54.00	120.00	-66.00	45.0%
413.45 · Dues/Subscriptionsv-Zng/CodeEnf	15,000.00	17,000.00	-2,000.00	88.2%
413.50 · Code Vehicle Maintenance	18.00	500.00	-482.00	3.6%
413.51 · Code Vehicle Fuel	133.80	900.00	-766.20	14.9%
Total 413.00 · UCC & CODE ENFORCEMENT	29,397.84	161,370.00	-131,972.16	18.2%
414.00 · PLANNING/ZONING/PROP MAINT CODE				
414.25 · Stenographer - PComm/ZHB/PMCBOA	-230.00	500.00	-730.00	-46.0%
414.31 · Legal Fees -Planning/Zoning/PMC	102.50	16,000.00	-15,897.50	0.6%
Total 414.00 · PLANNING/ZONING/PROP MAINT CODE	-127.50	16,500.00	-16,627.50	-0.8%
415.00 · EMERGENCY MANAGEMENT				
415.17 · Emergency Alert System	-1,128.47	2,500.00	-3,628.47	-45.1%
Total 415.00 · EMERGENCY MANAGEMENT	-1,128.47	2,500.00	-3,628.47	-45.1%
427.00 · GARBAGE(SOLID WASTE) COLLECTION				
427.36 · Electronic Recycling	0.00	3,000.00	-3,000.00	0.0%
427.37 · Tire Recycling Event	0.00	2,500.00	-2,500.00	0.0%
427.38 · Misc. Clean-Up Event	0.00	1,000.00	-1,000.00	0.0%
427.39 · Supplies & Equipment	0.00	500.00	-500.00	0.0%
427.40 · Rain Barrel Seminar	0.00	675.00	-675.00	0.0%
Total 427.00 · GARBAGE(SOLID WASTE) COLLECTION	0.00	7,675.00	-7,675.00	0.0%
428.00 · GRASS & WEED CONTROL				
428.31 · Landscaping Prof Svcs - Mowing	0.00	35,000.00	-35,000.00	0.0%
428.40 · Grass & Weed Control Equipment	0.00	500.00	-500.00	0.0%
Total 428.00 · GRASS & WEED CONTROL	0.00	35,500.00	-35,500.00	0.0%
430.00 · PUBLIC WORKS - ROADS & STREETS				
430.15 · Highway Personnel Salary				
430.13 · Hwy Personnel Overtime	3,911.42	7,500.00	-3,588.58	52.2%
430.153 · Public Works Stormwater Time	0.00	-38,901.72	38,901.72	0.0%
430.158 · Shift Differential	0.00			
430.15 · Highway Personnel Salary - Other	16,487.19	204,215.96	-187,728.77	8.1%
Total 430.15 · Highway Personnel Salary	20,398.61	172,814.24	-152,415.63	11.8%
430.18 · Hwy Personnel Health & Dental	9,217.52	54,663.47	-45,445.95	16.9%
430.230 · Heating Fuel	0.00	3,400.00	-3,400.00	0.0%
430.26 · Minor Equipment Purchases	0.00	500.00	-500.00	0.0%
430.32 · Operating Supplies	85.81	2,500.00	-2,414.19	3.4%
430.40 · Building Maintenance/Repairs	0.00	2,500.00	-2,500.00	0.0%
430.45 · Contracted Services	0.00	600.00	-600.00	0.0%
430.60 · Utilities-Electric	313.82	3,800.00	-3,486.18	8.3%
430.61 · Internet Service	146.60	1,800.00	-1,653.40	8.1%
430.64 · Cellular Phones-HWYS	237.42	3,100.00	-2,862.58	7.7%
Total 430.00 · PUBLIC WORKS - ROADS & STREETS	30,399.78	245,677.71	-215,277.93	12.4%

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Budget vs. Actual
 January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
432.00 - WINTER MAINTENANCE SERVICES				
432.10 - Salting Expense	8,032.21	8,000.00	32.21	100.4%
Total 432.00 - WINTER MAINTENANCE SERVICES	8,032.21	8,000.00	32.21	100.4%
433.00 - TRAFFIC CONTROL DEVICES				
433.20 - Signs	360.00	4,000.00	-3,640.00	9.0%
433.36 - Traffic Signal Electric	256.69	2,500.00	-2,243.31	10.3%
433.40 - Traffic Device Repair & Maint				
433.410 - Barrall & Walnut	600.00			
433.40 - Traffic Device Repair & Maint - Other	0.00	6,500.00	-6,500.00	0.0%
Total 433.40 - Traffic Device Repair & Maint	600.00	6,500.00	-5,900.00	9.2%
Total 433.00 - TRAFFIC CONTROL DEVICES	1,216.69	13,000.00	-11,783.31	9.4%
434.00 - STREET LIGHTING				
434.36 - Street Lighting Electric	2,529.75	37,000.00	-34,470.25	6.8%
434.38 - Holiday Lighting	0.00	4,500.00	-4,500.00	0.0%
434.00 - STREET LIGHTING - Other	0.00	1,000.00	-1,000.00	0.0%
Total 434.00 - STREET LIGHTING	2,529.75	42,500.00	-39,970.25	6.0%
437.00 - REPAIRS OF TOOLS & MACHINERY				
437.10 - Truck Fleet Maint. & Repairs	1,649.65	10,000.00	-8,350.35	16.5%
437.20 - Equipment Repairs & Supplies				
437.21 - Pro Forma Paver	0.00	5,000.00	-5,000.00	0.0%
437.20 - Equipment Repairs & Supplies - Other	320.93	7,000.00	-6,679.07	4.6%
Total 437.20 - Equipment Repairs & Supplies	320.93	12,000.00	-11,679.07	2.7%
437.00 - REPAIRS OF TOOLS & MACHINERY - Other	0.00	7,000.00	-7,000.00	0.0%
Total 437.00 - REPAIRS OF TOOLS & MACHINERY	1,970.58	29,000.00	-27,029.42	6.8%
438.00 - MAINT. & REPAIRS ROADS/BRIDGES				
438.33 - FUEL-Gas & Diesel (Trks/Equip)	2,316.42	9,400.00	-7,083.58	24.6%
438.37 - Road Repairs & Maint. Services	3,494.94	3,500.00	-5.06	99.9%
438.38 - Road Equipment Rentals	0.00	1,000.00	-1,000.00	0.0%
438.39 - Line Curb Crosswalk Painting	0.00	2,000.00	-2,000.00	0.0%
Total 438.00 - MAINT. & REPAIRS ROADS/BRIDGES	5,811.36	15,900.00	-10,088.64	36.5%
440 - Public Works - Other Services				
445 - Parking				
445.37 - Repairs & Maintenance Service	352.00	500.00	-148.00	70.4%
Total 445 - Parking	352.00	500.00	-148.00	70.4%
Total 440 - Public Works - Other Services	352.00	500.00	-148.00	70.4%
452.00 - PARTICIPANT RECREATION & CULTURE				
452.10 - Professional Fees(HARB Consult)	0.00	165.00	-165.00	0.0%
Total 452.00 - PARTICIPANT RECREATION & CULTURE	0.00	165.00	-165.00	0.0%
453.00 - SPECTATOR RECREATION & CULTURE				
453.10 - Concerts/Events 1737 Park	0.00	5,000.00	-5,000.00	0.0%
453.50 - ECON Dev. Comm Events/Projects				
453.501 - Old Home Week	0.00	5,000.00	-5,000.00	0.0%
453.50 - ECON Dev. Comm Events/Projects - Other	30.00			
Total 453.50 - ECON Dev. Comm Events/Projects	30.00	5,000.00	-4,970.00	0.6%
453.51 - Spuds N Spurs	0.00	2,500.00	-2,500.00	0.0%
453.54 - Mayoral Civic Events	0.00	4,400.00	-4,400.00	0.0%
453.80 - Festivals/Special Events	0.00	3,000.00	-3,000.00	0.0%
453.90 - 250th Celebration Committee	0.00	5,000.00	-5,000.00	0.0%
453.00 - SPECTATOR RECREATION & CULTURE - Other	0.00	0.00	0.00	0.0%
Total 453.00 - SPECTATOR RECREATION & CULTURE	30.00	24,900.00	-24,870.00	0.1%

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Budget vs. Actual
 January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
454.00 - PARKS				
454.10 - Parks-Repairs & Maintenance				
454.101 - Keystone Park & Diehl Field	0.00	3,500.00	-3,500.00	0.0%
454.102 - Clif Cowling Park	1,669.00	20,000.00	-18,331.00	8.3%
454.103 - Tot Lot	0.00	3,000.00	-3,000.00	0.0%
454.104 - Monocacy Creek Park	0.00	2,500.00	-2,500.00	0.0%
454.105 - Firefighter's Field Park	0.00	6,500.00	-6,500.00	0.0%
454.107 - Rehrig Park	0.00	1,000.00	-1,000.00	0.0%
454.108 - Siegfried Log Cabin	0.00	7,000.00	-7,000.00	0.0%
454.109 - Boro Hall Landscaping/Maint.	0.00	2,500.00	-2,500.00	0.0%
454.25 - Park Entryway Signs	0.00	700.00	-700.00	0.0%
Total 454.10 - Parks-Repairs & Maintenance	1,669.00	46,700.00	-45,031.00	3.6%
454.15 - Phone/Data Line				
454.151 - Clif Cowling Pump House	146.60	1,759.20	-1,612.60	8.3%
454.152 - Keystone Park	146.60	1,759.20	-1,612.60	8.3%
454.153 - Monocacy Creek Park	146.60	1,759.20	-1,612.60	8.3%
454.154 - Clif Cowling Snack Stand	150.55	1,759.20	-1,608.65	8.6%
Total 454.15 - Phone/Data Line	590.35	7,036.80	-6,446.45	8.4%
454.30 - Electricity				
454.301 - Keystone Park	70.87	2,500.00	-2,429.13	2.8%
454.302 - Clif Cowling Park	79.46	1,400.00	-1,320.54	5.7%
454.303 - Monocacy Creek Park	0.00	0.00	0.00	0.0%
454.304 - Firefighters Field Park	24.63	400.00	-375.37	6.2%
Total 454.30 - Electricity	174.96	4,300.00	-4,125.04	4.1%
454.60 - Park Improve/Equipment Purchase	0.00	2,500.00	-2,500.00	0.0%
454.99 - Parks OTHER	0.00	2,500.00	-2,500.00	0.0%
Total 454.00 - PARKS	2,434.31	63,036.80	-60,602.49	3.9%
471.00 - DEBT PRINCIPAL				
471.13 - Gen Oblig \$550K-Note Principal	0.00	55,000.00	-55,000.00	0.0%
Total 471.00 - DEBT PRINCIPAL	0.00	55,000.00	-55,000.00	0.0%
472.00 - DEBT INTEREST				
472.13 - Gen Oblig \$550K Note Interest	0.00	7,425.00	-7,425.00	0.0%
Total 472.00 - DEBT INTEREST	0.00	7,425.00	-7,425.00	0.0%
481.00 - ER PAID BENEFITS & WITHHOLDINGS				
481.192 - FICA-Municipality (SS)	2,196.66	22,000.00	-19,803.34	10.0%
481.193 - Medicare-Municipality	513.74	5,100.00	-4,586.26	10.1%
481.194 - PA Unemployment Comp 'ER CONTRIB	0.00	800.00	-800.00	0.0%
481.195 - Workers Compensation Insurance	250.00	28,100.00	-27,850.00	0.9%
481.197 - Bath Pension Contribution				
481.198 - Bath Pension (Match)	782.06	19,588.67	-18,806.61	4.0%
481.197 - Bath Pension Contribution - Other	1,373.62	17,232.25	-15,858.63	8.0%
Total 481.197 - Bath Pension Contribution	2,155.68	36,820.92	-34,665.24	5.9%
481.199 - Life, AD&D Benefits	129.36	700.00	-570.64	18.5%
481.200 - Federal Excise Tax - PCORI fee	0.00	40.00	-40.00	0.0%
Total 481.00 - ER PAID BENEFITS & WITHHOLDINGS	5,245.44	93,560.92	-88,315.48	5.6%
486.00 - INSURANCE				
486.10 - PIRMA LIABILITY				
486.101 - General Liability	0.00	7,200.00	-7,200.00	0.0%
486.102 - Automobile Liability	0.00	8,500.00	-8,500.00	0.0%
486.103 - Public Officials Liability	0.00	2,800.00	-2,800.00	0.0%
Total 486.10 - PIRMA LIABILITY	0.00	18,500.00	-18,500.00	0.0%
486.20 - PIRMA PROPERTY				
486.201 - Property Insurance	0.00	16,100.00	-16,100.00	0.0%
486.202 - Inland Marine	0.00	0.00	0.00	0.0%
Total 486.20 - PIRMA PROPERTY	0.00	16,100.00	-16,100.00	0.0%
486.25 - FLOOD INSURANCE	0.00	800.00	-800.00	0.0%
486.60 - Public Employees Bond	0.00	700.00	-700.00	0.0%
Total 486.00 - INSURANCE	0.00	36,100.00	-36,100.00	0.0%

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Cash Basis

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Budget vs. Actual
 January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
492.00 · INTERFUND OPER'G TRANSFERS (TO)				
492.30 · Capital Improvement Fund	0.00	297,435.77	-297,435.77	0.0%
492.45 · Fire Protection Fund	0.00	1,400.00	-1,400.00	0.0%
Total 492.00 · INTERFUND OPER'G TRANSFERS (TO)	0.00	298,835.77	-298,835.77	0.0%
493.00 · Fire Dept Bldg Imprv- Reserve	550.00	6,050.00	-5,500.00	9.1%
Total 400 · EXPENDITURES	135,656.07	1,675,601.48	-1,539,945.41	8.1%
Total Expense	135,656.07	1,675,601.48	-1,539,945.41	8.1%
Net Ordinary Income	-82,141.86	0.00	-82,141.86	100.0%
Net Income	-82,141.86	0.00	-82,141.86	100.0%

**BOROUGH OF BATH
MONTHLY TREASURERS REPORT**

SECTION 4

Bill Pay Report – Ratification to Pay Bills

IMPORTANCE: The General Fund is the primary Borough bank account for most of the day-to-day financial transactions. The Municipal Solid Waste Fund handles all transactions dealing with the Borough’s municipal solid waste program. The Capital Improvement Fund handles capital expenditures for a variety of Borough projects. The ‘Bill Pay Report’ is a list of open invoices received and bills that were paid during a given week throughout a specified month. The Bill Pay Report coincides with Borough Council’s ‘Ratification to Pay Monthly Bills’ item under ‘New Business’ of the Borough Council meeting agenda. The Bill Pay Report will identify each invoice that was paid for by General Fund, Municipal Solid Waste Fund, or Capital Improvement Fund check, signified by a red check mark. Fund-to-fund transfers and professional service escrows are not included in Bill Pay Reports.

BOROUGH OF BATH - OPERATING "GENERAL" FUND

Unpaid Bills Detail

As of January 9, 2026

Type	Date	Num	Due Date	Aging	Open Balance
American Rock Salt Co., LLC					
Bill	12/30/2025	0813873	01/29/2026		8,032.21
Total American Rock Salt Co., LLC					8,032.21
Be On Time Cleaning Service LLC					
Bill	01/07/2026	1404	01/28/2026		528.00
Total Be On Time Cleaning Service LLC					528.00
Colliers Engineering & Design, Inc.					
Bill	12/23/2025	Inv #1127716-BOB0001	12/23/2025	17	2,493.66
Bill	12/23/2025	Inv #1127717-BOB0002	12/23/2025	17	135.00
Bill	12/23/2025	Inv #1127719-BOB0003	12/23/2025	17	45.16
Bill	01/08/2026	Inv #1134142-BOB0001	01/08/2026	1	878.20
Total Colliers Engineering & Design, Inc.					3,552.02
Delaware Valley Health Insurance Trust					
Bill	01/01/2026	30749	01/31/2026		12,553.21
Total Delaware Valley Health Insurance Trust					12,553.21
Financial Related Services, LLC					
Bill	12/31/2025	BOB-Dec'25	12/31/2025	9	2,085.00
Total Financial Related Services, LLC					2,085.00
First Bankcard [for ESSA VISA]					
Bill	01/01/2026	01-01-26 Stmt Close	01/26/2026		6,362.73
Total First Bankcard [for ESSA VISA]					6,362.73
Grim, Biehn & Thatcher					
Bill	12/19/2025	Inv #238525	01/18/2026		3,526.00
Bill	12/19/2025	Inv #238527	01/18/2026		102.50
Bill	12/19/2025	Inv #238528	01/18/2026		61.50
Bill	12/19/2025	Inv #238531	01/18/2026		246.00
Bill	12/19/2025	Inv #238534	01/18/2026		86.00
Total Grim, Biehn & Thatcher					4,022.00
GT&E, LLC					
Bill	12/18/2025	Inv #PSO609650-1	01/17/2026		443.10
Total GT&E, LLC					443.10
H. A. Thomson Co.					
Bill	11/12/2025	380089	11/12/2025	58	250.00
Total H. A. Thomson Co.					250.00
Kehs Stucco & Plastering Inc					
Bill	12/22/2025	1071	01/21/2026		9,420.00
Total Kehs Stucco & Plastering Inc					9,420.00
M.S. Techz LLC [effective 2014]					
Bill	12/10/2025	3512566	12/10/2025	30	30.00
Bill	12/23/2025	3512608	01/22/2026		495.00
Total M.S. Techz LLC [effective 2014]					525.00
Northampton County Weights and Measures					
Bill	01/01/2026	Inv #260900 WM	01/31/2026		352.00
Total Northampton County Weights and Measures					352.00
PA One Call System, Inc					
Bill	12/31/2025	1131970	12/31/2025	9	15.53
Total PA One Call System, Inc					15.53

CAPITAL IMPROVEMENT FUND
Unpaid Bills Detail
 As of January 9, 2026

Type	Date	Num	Due Date	Aging	Open Balance
✓ Colliers Engineering & Design, Inc.					
Bill	12/23/2025	Inv #1127722-BOB0017	12/23/2025	17	609.79
Bill	12/23/2025	Inv #1127720-BOB0014	12/23/2025	17	1,102.13
Bill	12/23/2025	1127718-BOB002A	12/23/2025	17	1,097.68
Bill	01/08/2026	Inv #1134146-BOB0014	01/08/2026	1	85.38
Bill	01/08/2026	1134143-BOB002A	01/08/2026	1	137.60
Total Colliers Engineering & Design, Inc.					3,032.58
✓ Grim, Biehn & Thatcher					
Bill	12/19/2025	Inv #238530	01/18/2026		451.00
Bill	12/19/2025	Inv #238526	01/18/2026		246.00
Total Grim, Biehn & Thatcher					697.00
TOTAL					3,729.58

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Sanitation Unpaid Bills Detail As of January 9, 2026

Type	Date	Num	Due Date	Aging	Open Balance
✓ CUSI Bill	01/07/2026	Inv #13747	01/22/2026		6,300.00
Total CUSI					6,300.00
J.P. Mascaro & Sons Bill	01/01/2026	Inv #0000312185	01/31/2026		30,560.33
Total J.P. Mascaro & Sons					30,560.33
TOTAL					36,860.33

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BOROUGH OF BATH - OPERATING "GENERAL" FUND

Unpaid Bills Detail

As of January 16, 2026

Type	Date	Num	Due Date	Aging	Open Balance
✓ American Rock Salt Co., LLC					
Bill	12/30/2025	0813873	01/29/2026		8,032.21
Total American Rock Salt Co., LLC					8,032.21
Astound Business Solutions					
Bill	01/01/2026	#073385601-0015952	01/23/2026		155.04
Bill	01/01/2026	#074477401-0015952	01/23/2026		516.00
Bill	01/01/2026	#075070401-0015952	01/23/2026		146.60
Bill	01/01/2026	#075070501-0015952	01/23/2026		146.60
Bill	01/01/2026	#075155002-0015952	01/23/2026		146.60
Bill	01/01/2026	#075323701-0015952	01/23/2026		146.60
Bill	01/01/2026	#082096901-0015952	01/23/2026		150.55
Total Astound Business Solutions					1,407.99
✓ Barry Isett & Associates Inc					
Bill	01/12/2026	Inv #VI-207594	01/27/2026		9,968.00
Total Barry Isett & Associates Inc					9,968.00
✓ Be On Time Cleaning Service LLC					
Bill	01/07/2026	1404	01/28/2026		528.00
Total Be On Time Cleaning Service LLC					528.00
Delaware Valley Health Insurance Trust					
Bill	01/01/2026	30749	01/31/2026		12,553.21
Total Delaware Valley Health Insurance Trust					12,553.21
✓ Financial Related Services, LLC					
Bill	12/31/2025	BOB-Dec'25	12/31/2025	16	2,085.00
Total Financial Related Services, LLC					2,085.00
First Bankcard [for ESSA VISA]					
Bill	01/01/2026	01-01-26 Stmt Close	01/26/2026		6,362.73
Total First Bankcard [for ESSA VISA]					6,362.73
✓ Grim, Biehn & Thatcher					
Bill	12/19/2025	Inv #238533-0031	01/18/2026		838.50
Total Grim, Biehn & Thatcher					838.50
M.S. Techz LLC [effective 2014]					
Bill	01/01/2026	Inv #1008154	01/31/2026		195.00
Total M.S. Techz LLC [effective 2014]					195.00
Northampton County Weights and Measures					
Bill	01/01/2026	Inv #260900 WM	01/31/2026		352.00
Total Northampton County Weights and Measures					352.00
✓ OpenGov, Inc.					
Bill	10/14/2025	Inv #INV22867	11/13/2025	64	15,000.00
Total OpenGov, Inc.					15,000.00
PA State Association of Boroughs [PSAB]					
Bill	11/13/2025	Membership #750	02/13/2026		110.00
Total PA State Association of Boroughs [PSAB]					110.00
Pye-Barker Fire & Safety					
Bill	12/31/2025	7661701	01/30/2026		128.26
Total Pye-Barker Fire & Safety					128.26

BOROUGH OF BATH - OPERATING "GENERAL" FUND

Unpaid Bills Detail

All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
Astound Business Solutions					
Bill	01/01/2026	#073385601-0015952	01/23/2026		155.04
Bill	01/01/2026	#074477401-0015952	01/23/2026		516.00
Bill	01/01/2026	#075070401-0015952	01/23/2026		146.60
Bill	01/01/2026	#075070501-0015952	01/23/2026		146.60
Bill	01/01/2026	#075155002-0015952	01/23/2026		146.60
Bill	01/01/2026	#075323701-0015952	01/23/2026		146.60
Bill	01/01/2026	#082096901-0015952	01/23/2026		150.55
Total Astound Business Solutions					1,407.99
Delaware Valley Health Insurance Trust					
Bill	01/01/2026	30749	01/31/2026		12,553.21
Total Delaware Valley Health Insurance Trust					12,553.21
First Bankcard [for ESSA VISA]					
Bill	01/01/2026	01-01-26 Stmt Close	01/26/2026		6,362.73
Total First Bankcard [for ESSA VISA]					6,362.73
Greater Lehigh Valley Chamber of Commerce					
Bill	02/01/2026	Member ID 5629	02/01/2026		559.00
Total Greater Lehigh Valley Chamber of Commerce					559.00
Grim, Biehn & Thatcher					
Bill	01/21/2026	Inv #239158	02/20/2026		4,038.50
Bill	01/21/2026	Inv #239161	02/20/2026		41.00
Bill	01/21/2026	Inv #239165	02/20/2026		86.00
Total Grim, Biehn & Thatcher					4,165.50
M.S. Techz LLC [effective 2014]					
Bill	01/01/2026	Inv #1008154	01/31/2026		195.00
Total M.S. Techz LLC [effective 2014]					195.00
Northampton County Weights and Measures					
Bill	01/01/2026	Inv #260900 WM	01/31/2026		352.00
Total Northampton County Weights and Measures					352.00
PA State Association of Boroughs [PSAB]					
Bill	11/13/2025	Membership #750	02/13/2026		110.00
Total PA State Association of Boroughs [PSAB]					110.00
Palmer Trophy & Awards					
Bill	01/20/2026	51461	01/20/2026	3	1,388.00
Total Palmer Trophy & Awards					1,388.00
Pye-Barker Fire & Safety					
Bill	12/31/2025	7661701	01/30/2026		128.26
Total Pye-Barker Fire & Safety					128.26
Telco Group LLC					
Bill	01/22/2026	35632	01/22/2026	1	275.00
Total Telco Group LLC					275.00
UGI Utilities, Inc.					
Bill	01/12/2026	Acct #411013043418	01/28/2026		847.10
Total UGI Utilities, Inc.					847.10

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Sanitation Unpaid Bills Detail All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
Grim, Biehn & Thatcher Bill	01/21/2026	Inv #239160	02/20/2026		143.50
Total Grim, Biehn & Thatcher					143.50
✓ J.P. Mascaro & Sons Bill	01/01/2026	Inv #0000312185	01/31/2026		30,560.33
Total J.P. Mascaro & Sons					30,560.33
TOTAL					30,703.83

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BOROUGH OF BATH - OPERATING "GENERAL" FUND

Unpaid Bills Detail

As of January 30, 2026

Type	Date	Num	Due Date	Aging	Open Balance
✓ Alex's Tire Center, Inc. Bill	01/21/2026	Inv #59239	01/21/2026	9	259.57
Total Alex's Tire Center, Inc.					259.57
E.M. Kutz, Inc. Bill	01/22/2026	Inv #47264	02/27/2026		82.74
Total E.M. Kutz, Inc.					82.74
Elek Plumbing LLC Bill	01/27/2026	I-122647-1	02/26/2026		250.00
Total Elek Plumbing LLC					250.00
Grim, Biehn & Thatcher Bill	01/21/2026	Inv #239158	02/20/2026		4,038.50
Bill	01/21/2026	Inv #239161	02/20/2026		41.00
Bill	01/21/2026	Inv #239165	02/20/2026		86.00
Total Grim, Biehn & Thatcher					4,165.50
✓ PA State Assn of Township Supervisors Bill	01/22/2026	Inv #189701-D4Z2	01/22/2026	8	250.00
Total PA State Assn of Township Supervisors					250.00
✓ PA State Association of Boroughs [PSAB] Bill	11/13/2025	Membership #750	02/13/2026		110.00
Total PA State Association of Boroughs [PSAB]					110.00
✓ Portnoff Law Associates, Ltd. Bill	05/05/2025	Inv #2439	05/05/2025	270	1,065.68
Total Portnoff Law Associates, Ltd.					1,065.68
✓ Stevens & Lee, P.C. Bill	01/19/2026	99404683	02/08/2026		3,472.45
Total Stevens & Lee, P.C.					3,472.45
✓ W.B. Mason Bill	01/09/2026	Inv #259302391	02/08/2026		203.07
Total W.B. Mason					203.07
TOTAL					9,859.01

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Sanitation Unpaid Bills Detail All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
Grim, Biehn & Thatcher Bill	01/21/2026	Inv #239160	02/20/2026		143.50
Total Grim, Biehn & Thatcher					143.50
J.P. Mascaro & Sons Bill	02/01/2026	Inv #0000315195	02/28/2026		30,560.33
Total J.P. Mascaro & Sons					30,560.33
✓ Portnoff Law Associates, LTD Bill	05/05/2025	Invoice #2439	05/05/2025	270	2,276.68
Total Portnoff Law Associates, LTD					2,276.68
TOTAL					32,980.51

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JAN 30 2026



**BOROUGH OF BATH
MONTHLY TREASURERS REPORT**

SECTION 5

**Municipal Solid Waste Fund Profit and Loss
(Forecast vs. Actual)**

IMPORTANCE: The Municipal Solid Waste (MSW) Fund is the primary Borough bank account for all day-to-day financial transactions associated with the waste and recycling program. QuickBooks will generate a “forecast” for each year based on the previous year’s expenses and revenues. From this forecast, a monthly Profit and Loss – Forecast vs. Actual report will show actual current expenses and revenues to date compared to where QuickBooks has forecasted it to be. The report ‘forecasts’ the results of expenses and revenues based on this comparison. This report aids in identifying line-items and ultimately budget funding shortage or surplus potential. Will be shown as a total and not by month-to-month. The report is in ‘cash’ basis: financial activity is recorded when received and expended.

Sanitation Profit & Loss Forecast vs. Actual

January through December 2026

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
Income				
300.00 REVENUES				
341.00 CKG ACC INTEREST				
341.01 - Bus. Ckg Interest	901.36	13,841.99	-12,940.63	6.5%
Total 341.00 CKG ACC INTEREST	901.36	13,841.99	-12,940.63	6.5%
360.00 CHARGES FOR SERVICES				
360.66 Sanitation Certificates	0.00	480.00	-480.00	0.0%
Total 360.00 CHARGES FOR SERVICES	0.00	480.00	-480.00	0.0%
364.00 SANITATION FEES/REV				
364.30 - Sanitation Base	10,550.00	386,472.50	-375,922.50	2.7%
364.32 - Sanitation Penalty	1,080.00	3,285.00	-2,205.00	32.9%
364.33 - Prior Year Collections	2,632.56	23,556.63	-20,924.07	11.2%
Total 364.00 SANITATION FEES/REV	14,262.56	413,314.13	-399,051.57	3.5%
Total 300.00 REVENUES	15,163.92	427,636.12	-412,472.20	3.5%
Total Income	15,163.92	427,636.12	-412,472.20	3.5%
Gross Profit	15,163.92	427,636.12	-412,472.20	3.5%
Expense				
400.00 EXPENSES				
400.00 MSW & REC FUND ADMIN				
403.00 DELINQUENT ADMIN				
403.25 - Collctn Fees on Deliq.	1,880.00			
403.99 - Delinquent - OTHER	396.68			
Total 403.00 DELINQUENT ADMIN	2,276.68			
404.00 CONSULTANTS				
404.31 - Solicitor Consultancy	0.00	1,455.50	-1,455.50	0.0%
Total 404.00 CONSULTANTS	0.00	1,455.50	-1,455.50	0.0%
Total 400.00 MSW & REC FUND ADMIN	2,276.68	1,455.50	821.18	156.4%
406.00 GENERAL BANK ADMIN				
406.30 - Bank Charges	25.00	300.00	-275.00	8.3%
406.50 - Return Check Fees	0.00	-25.00	25.00	0.0%
406.60 - Credit Card Merch. Fee	0.00	-32.00	32.00	0.0%
406.40 - CUSI e-check fee	0.00	1.70	-1.70	0.0%
Total 406.00 GENERAL BANK ADMIN	25.00	244.70	-219.70	10.2%
427.00 MSW & REC SERVICES				
427.10 - Contracted Services	30,560.33	345,972.00	-315,411.67	8.8%
427.30 - FRCA Contc'd Services	0.00	11,653.20	-11,653.20	0.0%
Total 427.00 MSW & REC SERVICES	30,560.33	357,625.20	-327,064.87	8.5%
407.00 - IT-Networking Svcs-Data process				
407.27 - Utility Billing Software	3,150.00	6,000.00	-2,850.00	52.5%
407.31 - IT Contracted Services	0.00	1,665.39	-1,665.39	0.0%
407.42 - IT Dues && Subscriptions	0.00	2,098.12	-2,098.12	0.0%
Total 407.00 - IT-Networking Svcs-Data process	3,150.00	9,763.51	-6,613.51	32.3%
Total 400.00 EXPENSES	36,012.01	369,088.91	-333,076.90	9.8%
Total Expense	36,012.01	369,088.91	-333,076.90	9.8%
Net Income	-20,848.09	58,547.21	-79,395.30	-35.6%

**BOROUGH OF BATH
MONTHLY TREASURERS REPORT**

SECTION 6

**Municipal Solid Waste Fund Profit and Loss
(Budget vs Actual)**

IMPORTANCE: The Municipal Solid Waste (MSW) Fund is the primary Borough bank account for all day-to-day financial transactions of the waste and recycling program. The MSW Fund Profit and Loss Budget vs Actual provides a history of actual expenses and revenues to date compared to the council approved calendar year budget. The report identifies the current year's expenses and revenues, tracking financial transactions and providing a percentage of what has occurred versus the anticipated budgeted line-item estimates. This report will indicate whether a line item, and ultimately whether the MSW Fund budget is running deficits or surpluses according to that calendar year's budget. The report is in 'cash' basis: financial activity is recorded when it is received or expended.

Sanitation
Profit & Loss Budget vs. Actual
January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
Income				
300.00 REVENUES				
341.00 CKG ACC INTEREST				
341.01 - Bus. Ckg Interest	901.36	11,243.17	-10,341.81	8.0%
Total 341.00 CKG ACC INTEREST	901.36	11,243.17	-10,341.81	8.0%
360.00 CHARGES FOR SERVICES				
360.66 Sanitation Certificates	0.00	510.00	-510.00	0.0%
Total 360.00 CHARGES FOR SERVICES	0.00	510.00	-510.00	0.0%
364.00 SANITATION FEES/REV				
364.30 - Sanitation Base	10,550.00	360,887.50	-350,337.50	2.9%
364.32 - Sanitation Penalty	1,080.00	3,000.00	-1,920.00	36.0%
364.33 - Prior Year Collections	2,632.56	19,541.99	-16,909.43	13.5%
364.99 - Revenue OTHER Credit Card Surcharge	0.00	117.45	-117.45	0.0%
Total 364.99 - Revenue OTHER	0.00	117.45	-117.45	0.0%
Total 364.00 SANITATION FEES/REV	14,262.56	383,546.94	-369,284.38	3.7%
392.00 INTERFUND TRANSFER				
392.50 - Transfer from MS4 Fund	0.00	7,000.00	-7,000.00	0.0%
Total 392.00 INTERFUND TRANSFER	0.00	7,000.00	-7,000.00	0.0%
Total 300.00 REVENUES	15,163.92	402,300.11	-387,136.19	3.8%
Total Income	15,163.92	402,300.11	-387,136.19	3.8%
Gross Profit	15,163.92	402,300.11	-387,136.19	3.8%
Expense				
400.00 EXPENSES				
400.00 MSW & REC FUND ADMIN				
403.00 DELINQUENT ADMIN				
403.25 - Collctn Fees on Deliq.	1,880.00	2,000.00	-120.00	94.0%
403.99 - Delinquent - OTHER	396.68	300.00	96.68	132.2%
Total 403.00 DELINQUENT ADMIN	2,276.68	2,300.00	-23.32	99.0%
404.00 CONSULTANTS				
404.31 - Solicitor Consultancy	0.00	3,500.00	-3,500.00	0.0%
Total 404.00 CONSULTANTS	0.00	3,500.00	-3,500.00	0.0%
Total 400.00 MSW & REC FUND ADMIN	2,276.68	5,800.00	-3,523.32	39.3%
406.00 GENERAL BANK ADMIN				
406.30 - Bank Charges	25.00	300.00	-275.00	8.3%
406.60 - Credit Card Merch. Fee	0.00	400.00	-400.00	0.0%
406.40 - CUSI e-check fee	0.00	10.00	-10.00	0.0%
Total 406.00 GENERAL BANK ADMIN	25.00	710.00	-685.00	3.5%
427.00 MSW & REC SERVICES				
427.10 - Contracted Services	30,560.33	366,755.76	-336,195.43	8.3%
427.30 - FRCA Contc'd Services	0.00	12,214.80	-12,214.80	0.0%
Total 427.00 MSW & REC SERVICES	30,560.33	378,970.56	-348,410.23	8.1%

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Cash Basis

Sanitation Profit & Loss Budget vs. Actual

January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
407.00 · IT-Networking Svcs-Data process				
407.27 · Utility Billing Software	3,150.00	6,000.00	-2,850.00	52.5%
407.31 · IT Contracted Services	0.00	3,500.00	-3,500.00	0.0%
407.42 · IT Dues & Subscriptions	0.00	1,800.00	-1,800.00	0.0%
Total 407.00 · IT-Networking Svcs-Data process	3,150.00	11,300.00	-8,150.00	27.9%
Total 400.00 EXPENSES	36,012.01	396,780.56	-360,768.55	9.1%
Total Expense	36,012.01	396,780.56	-360,768.55	9.1%
Net Income	-20,848.09	5,519.55	-26,367.64	-377.7%

**BOROUGH OF BATH
MONTHLY TREASURERS REPORT**

SECTION 7

Over-Under Report

General | MSW

IMPORTANCE: This report highlights expenses for accounting line items in the General Operating and Municipal Solid Waste Funds that may be exceeding or falling short of budgeted levels as of the reconciliation period indicated in the Treasurer’s Report. The information is derived from the Profit and Loss – Budget vs. Actual Report found at Section 3 and 6. The Primary Line Item is the main heading of where financial activity is recorded. Sub-accounts will be listed as a note, where necessary. The percentage ‘over’ is an amount over 100% budgeted during the calendar year. The percentage ‘under’ is a Primary Line-Item amount recorded under 50% of the budgeted amount and after June 30th (or the halfway period of the budget year). This report helps to identify excessive or underperforming spending within the funds selected. Each line identified has a notation section for the Borough Manager to provide information as to reasons for the over or under performing line items.

Over/Under Report

Table Terms

Primary Line Item – Main account grouping where financial activity is recorded. If necessary, sub-accounts will be listed in the ‘Notes’ section of the table.

% Over – The amount a Primary Line Item that has exceeded its budgeted amount over 100% during the calendar year.

% Under – The amount a Primary Line Item has not exceeded its budgeted amount under 50% after June 30th (half year).

Notes – If needed, explanation section describing primary line and sub-account lines over or under status.

GENERAL OPERATING FUND – EXPENSES

PRIMARY LINE ITEM	% OVER	% UNDER	NOTES

The General Fund revenues are **3.2%**. Given the recorded revenues and expenses, the General Fund reflects a **DEFICIT of -\$82,141.86.**

MUNICIPAL SOLID WASTE FUND – EXPENSES

PRIMARY LINE ITEM	% OVER	% UNDER	NOTES

The Municipal Solid Waste Fund revenues are **3.8%**. Given the recorded revenues and expenses, the Municipal Solid Waste Fund reflects a **DEFICIT of -\$20,848.09.**

**BOROUGH OF BATH
MONTHLY TREASURERS REPORT**

SECTION 8

Account Reconciliations: Top Seven Funds

General | MSW | Highway Aid | CIF | Fire | Reserve | Tax

IMPORTANCE: Bank account reconciliations provide the full details of financial transactions relative to the fund being examined. The reconciliations indicate all cleared and uncleared checks written against the identified bank account. The reconciliation report will also indicate a closing month fund balance. Reconciliations are important to compare against the bank account issued statement, ensuring financial reporting accuracy between the banking institution and recorded entries by the Borough through its account management software. This section will include an account 'Reconciliation Summary' along with the 'Reconciliation Detail' for the six major funds identified above. All other accounts are reconciled to within a month of this report and can be made available upon request.

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02/06/26

BOROUGH OF BATH - OPERATING "GENERAL" FUND

Reconciliation Summary

100.00 · CASH-UNRESTRICTED (3107), Period Ending 01/31/2026

	<u>Jan 31, 26</u>	
Beginning Balance		376,155.51
Cleared Transactions		
Checks and Payments - 36 items	-117,291.52	
Deposits and Credits - 27 items	45,758.63	
	<u>-71,532.89</u>	
Total Cleared Transactions		
		304,622.62
Cleared Balance		
Uncleared Transactions		
Checks and Payments - 15 items	-22,996.24	
	<u>-22,996.24</u>	
Total Uncleared Transactions		
		281,626.38
Register Balance as of 01/31/2026		
		281,626.38
Ending Balance		
		281,626.38

BOROUGH OF BATH - OPERATING "GENERAL" FUND Reconciliation Detail

100.00 · CASH-UNRESTRICTED (3107), Period Ending 01/31/2026

Type	Date	Num	Name	Cir	Amount	Balance
Beginning Balance						376,155.51
Cleared Transactions						
Checks and Payments - 36 items						
Bill Pmt -Check	11/07/2025	19238	Bath-Allen Youth Club	X	-400.00	-400.00
Bill Pmt -Check	12/19/2025	19279	Nazareth Area Council of Governments	X	-2,256.94	-2,656.94
Check	01/02/2026		MERCH FEES BANKCARD DEP	X	-44.90	-2,701.84
Transfer	01/06/2026			X	-20,250.00	-22,951.84
Bill Pmt -Check	01/09/2026	19287	Kehs Stucco & Plastering Inc	X	-9,420.00	-32,371.84
Bill Pmt -Check	01/09/2026	19284	Grim, Biehn & Thatcher	X	-4,022.00	-36,393.84
Bill Pmt -Check	01/09/2026	19283	Colliers Engineering & Design, Inc.	X	-3,552.02	-39,945.86
Bill Pmt -Check	01/09/2026	19291	SealMaster - Allentown	X	-3,494.94	-43,440.80
Bill Pmt -Check	01/09/2026	19292	Stevens & Lee, P.C.	X	-2,835.60	-46,276.40
Bill Pmt -Check	01/09/2026	19288	M.S. Techz LLC [effective 2014]	X	-525.00	-46,801.40
Bill Pmt -Check	01/09/2026	19285	GT&E, LLC	X	-443.10	-47,244.50
Bill Pmt -Check	01/09/2026	19293	Telco Group LLC	X	-325.00	-47,569.50
Bill Pmt -Check	01/09/2026	19290	Palmer Trophy & Awards	X	-281.00	-47,850.50
Bill Pmt -Check	01/09/2026	19286	H. A. Thomson Co.	X	-250.00	-48,100.50
Bill Pmt -Check	01/09/2026	19289	PA One Call System, Inc	X	-15.53	-48,116.03
Bill Pmt -Check	01/12/2026	AUTOPAY	Met-Ed	X	-3,994.58	-52,110.61
Bill Pmt -Check	01/14/2026	AUTOPAY	UGI Utilities, Inc.	X	-260.57	-52,371.19
Bill Pmt -Check	01/16/2026	19299	OpenGov, Inc.	X	-15,000.00	-67,371.19
Bill Pmt -Check	01/16/2026	19295	Barry Isett & Associates Inc	X	-9,968.00	-77,339.19
Bill Pmt -Check	01/16/2026	19294	American Rock Salt Co., LLC	X	-8,032.21	-85,371.40
Bill Pmt -Check	01/16/2026	19298	Grim, Biehn & Thatcher	X	-838.50	-86,209.90
Bill Pmt -Check	01/16/2026	19300	Reliable Sign & Striping *eff. OCT2014*	X	-579.00	-86,788.90
Transfer	01/16/2026			X	-550.00	-87,338.90
Bill Pmt -Check	01/16/2026	19296	Be On Time Cleaning Service LLC	X	-528.00	-87,866.90
Bill Pmt -Check	01/16/2026	AUTOPAY	Sun Life Assurance Company of Canada	X	-129.36	-87,996.26
Transfer	01/20/2026			X	-20,250.00	-108,246.26
Bill Pmt -Check	01/20/2026	AUTOPAY	Verizon Wireless	X	-427.44	-108,673.70
Bill Pmt -Check	01/26/2026	AUTOPAY	Astound Business Solutions	X	-516.00	-109,189.70
Bill Pmt -Check	01/26/2026	AUTOPAY	Astound Business Solutions	X	-155.04	-109,344.74
Bill Pmt -Check	01/26/2026	AUTOPAY	Astound Business Solutions	X	-150.55	-109,495.29
Bill Pmt -Check	01/26/2026	AUTOPAY	Astound Business Solutions	X	-146.60	-109,641.89
Bill Pmt -Check	01/26/2026	AUTOPAY	Astound Business Solutions	X	-146.60	-109,788.49
Bill Pmt -Check	01/26/2026	AUTOPAY	Astound Business Solutions	X	-146.60	-109,935.09
Bill Pmt -Check	01/26/2026	AUTOPAY	Astound Business Solutions	X	-146.60	-110,081.69
Bill Pmt -Check	01/27/2026	ONLINE PMT	First Bankcard [for ESSA VISA]	X	-6,362.73	-116,444.42
Bill Pmt -Check	01/30/2026	AUTOPAY	UGI Utilities, Inc.	X	-847.10	-117,291.52
Total Checks and Payments					-117,291.52	-117,291.52
Deposits and Credits - 27 Items						
Deposit	12/31/2025			X	100.00	100.00
Deposit	12/31/2025			X	100.00	200.00
Deposit	01/05/2026			X	700.00	900.00
Deposit	01/05/2026			X	910.00	1,810.00
Deposit	01/06/2026			X	69.76	1,879.76
Deposit	01/06/2026			X	3,979.06	5,858.82
Deposit	01/07/2026			X	50.00	5,908.82
Deposit	01/07/2026			X	700.00	6,608.82
Deposit	01/07/2026			X	8,760.30	15,369.12
Deposit	01/08/2026			X	41.40	15,410.52
Deposit	01/09/2026			X	200.00	15,610.52
Deposit	01/12/2026			X	800.00	16,410.52
Deposit	01/14/2026			X	40.00	16,450.52
Deposit	01/14/2026			X	41.40	16,491.92
Deposit	01/14/2026			X	1,700.00	18,191.92
Deposit	01/15/2026			X	6,540.27	24,732.19
Deposit	01/16/2026			X	1,788.50	26,520.69
Deposit	01/19/2026			X	500.00	27,020.69
Deposit	01/20/2026			X	125.00	27,145.69
Deposit	01/21/2026			X	1,700.00	28,845.69
Deposit	01/21/2026			X	1,872.44	30,718.13
Deposit	01/23/2026			X	50.00	30,768.13
Deposit	01/26/2026			X	2,100.00	32,868.13
Deposit	01/27/2026			X	600.00	33,468.13
Deposit	01/28/2026			X	2,400.00	35,868.13
Deposit	01/30/2026			X	9,529.33	45,397.46
Deposit	01/31/2026			X	361.17	45,758.63
Total Deposits and Credits					45,758.63	45,758.63
Total Cleared Transactions					-71,532.89	-71,532.89
Cleared Balance					-71,532.89	304,622.62

**BOROUGH OF BATH - OPERATING "GENERAL" FUND
Reconciliation Detail**

100.00 · CASH-UNRESTRICTED (3107), Period Ending 01/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Uncleared Transactions						
Checks and Payments - 15 items						
Bill Pmt -Check	01/16/2026	19297	Financial Related Services, LLC		-2,085.00	-2,085.00
Bill Pmt -Check	01/16/2026	19301	William Kaiser		-100.00	-2,185.00
Bill Pmt -Check	01/23/2026	19302	Delaware Valley Health Insurance Trust		-12,553.21	-14,738.21
Bill Pmt -Check	01/23/2026	19306	Palmer Trophy & Awards		-1,388.00	-16,126.21
Bill Pmt -Check	01/23/2026	19303	Greater Lehigh Valley Chamber of Commerce		-559.00	-16,685.21
Bill Pmt -Check	01/23/2026	19305	Northampton County Weights and Measures		-352.00	-17,037.21
Bill Pmt -Check	01/23/2026	19308	Telco Group LLC		-275.00	-17,312.21
Bill Pmt -Check	01/23/2026	19304	M.S. Techz LLC [effective 2014]		-195.00	-17,507.21
Bill Pmt -Check	01/23/2026	19307	Pye-Barker Fire & Safety		-128.26	-17,635.47
Bill Pmt -Check	01/30/2026	19313	Stevens & Lee, P.C.		-3,472.45	-21,107.92
Bill Pmt -Check	01/30/2026	19312	Portnoff Law Associates, Ltd.		-1,065.68	-22,173.60
Bill Pmt -Check	01/30/2026	19309	Alex's Tire Center, Inc.		-259.57	-22,433.17
Bill Pmt -Check	01/30/2026	19310	PA State Assn of Township Supervisors		-250.00	-22,683.17
Bill Pmt -Check	01/30/2026	19314	W.B. Mason		-203.07	-22,886.24
Bill Pmt -Check	01/30/2026	19311	PA State Association of Boroughs [PSAB]		-110.00	-22,996.24
Total Checks and Payments					-22,996.24	-22,996.24
Total Uncleared Transactions					-22,996.24	-22,996.24
Register Balance as of 01/31/2026					-94,529.13	281,626.38
Ending Balance					-94,529.13	281,626.38

Sanitation**Reconciliation Summary****100.01 MSW & RECYL #2892, Period Ending 01/31/2026**

	<u>Jan 31, 26</u>	
Beginning Balance		355,439.93
Cleared Transactions		
Checks and Payments - 5 items	-92,818.00	
Deposits and Credits - 7 items	18,313.92	
Total Cleared Transactions	<u>-74,504.08</u>	
Cleared Balance		<u>280,935.85</u>
Uncleared Transactions		
Checks and Payments - 2 items	-32,837.01	
Total Uncleared Transactions	<u>-32,837.01</u>	
Register Balance as of 01/31/2026		<u>248,098.84</u>
Ending Balance		248,098.84

Sanitation Reconciliation Detail

100.01 MSW & RECYL -#2892, Period Ending 01/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						355,439.93
Cleared Transactions						
Checks and Payments - 5 items						
Bill Pmt -Check	10/24/2025	734	J.P. Mascaro & Sons	X	-28,831.00	-28,831.00
Bill Pmt -Check	11/21/2025	738	J.P. Mascaro & Sons	X	-28,831.00	-57,662.00
Bill Pmt -Check	12/19/2025	740	J.P. Mascaro & Sons	X	-28,831.00	-86,493.00
Bill Pmt -Check	01/09/2026	741	CUSI	X	-6,300.00	-92,793.00
Check	01/20/2026			X	-25.00	-92,818.00
Total Checks and Payments					-92,818.00	-92,818.00
Deposits and Credits - 7 items						
General Journal	01/01/2026	2026-AJE-01		X	3,710.00	3,710.00
Deposit	01/09/2026			X	2,073.17	5,783.17
Transfer	01/12/2026			X	3,150.00	8,933.17
Deposit	01/16/2026			X	452.89	9,386.06
Deposit	01/23/2026			X	106.50	9,492.56
Deposit	01/31/2026			X	901.36	10,393.92
General Journal	01/31/2026	2026-AJE-02		X	7,920.00	18,313.92
Total Deposits and Credits					18,313.92	18,313.92
Total Cleared Transactions					-74,504.08	-74,504.08
Cleared Balance					-74,504.08	280,935.85
Uncleared Transactions						
Checks and Payments - 2 items						
Bill Pmt -Check	01/23/2026	742	J.P. Mascaro & Sons		-30,560.33	-30,560.33
Bill Pmt -Check	01/30/2026	743	Portnoff Law Associates, LTD		-2,276.68	-32,837.01
Total Checks and Payments					-32,837.01	-32,837.01
Total Uncleared Transactions					-32,837.01	-32,837.01
Register Balance as of 01/31/2026					-107,341.09	248,098.84
Ending Balance					-107,341.09	248,098.84

11:07 AM

02/06/26

CAPITAL IMPROVEMENT FUND

Reconciliation Summary

100.11 · Capital Fund (0874), Period Ending 01/31/2026

	<u>Jan 31, 26</u>
Beginning Balance	515,193.72
Cleared Transactions	
Checks and Payments - 2 items	-3,729.58
Deposits and Credits - 1 item	105.63
Total Cleared Transactions	<u>-3,623.95</u>
Cleared Balance	<u>511,569.77</u>
Register Balance as of 01/31/2026	511,569.77
Ending Balance	511,569.77

CAPITAL IMPROVEMENT FUND

Reconciliation Detail

100.11 · Capital Fund (0874), Period Ending 01/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						515,193.72
Cleared Transactions						
Checks and Payments - 2 items						
Bill Pmt -Check	01/09/2026	1065	Colliers Engineering & Design, Inc.	X	-3,032.58	-3,032.58
Bill Pmt -Check	01/09/2026	1066	Grim, Biehn & Thatcher	X	-697.00	-3,729.58
Total Checks and Payments					-3,729.58	-3,729.58
Deposits and Credits - 1 item						
Deposit	01/31/2026			X	105.63	105.63
Total Deposits and Credits					105.63	105.63
Total Cleared Transactions					-3,623.95	-3,623.95
Cleared Balance					-3,623.95	511,569.77
Register Balance as of 01/31/2026					-3,623.95	511,569.77
Ending Balance					-3,623.95	511,569.77

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BOROUGH OF BATH - HIGHWAY AID FUND

02/06/26

Reconciliation Summary

100.20 · CASH - ESSA MM Chck'g 0052, Period Ending 01/31/2026

	<u>Jan 31, 26</u>
Beginning Balance	420,843.57
Cleared Transactions	
Deposits and Credits - 1 item	428.91
Total Cleared Transactions	<u>428.91</u>
Cleared Balance	<u>421,272.48</u>
Register Balance as of 01/31/2026	421,272.48
Ending Balance	421,272.48

BOROUGH OF BATH - HIGHWAY AID FUND

Reconciliation Detail

100.20 · CASH - ESSA MM Chck'g 0052, Period Ending 01/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						420,843.57
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	01/31/2026			X	428.91	428.91
Total Deposits and Credits					428.91	428.91
Total Cleared Transactions					428.91	428.91
Cleared Balance					428.91	421,272.48
Register Balance as of 01/31/2026					428.91	421,272.48
Ending Balance					428.91	421,272.48

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BOROUGH OF BATH - FIRE PROTECTION FUND

02/06/26

Reconciliation Summary

100.00 · FIRE PROTECTION FUND (#4183), Period Ending 01/31/2026

	<u>Jan 31, 26</u>
Beginning Balance	3,485.67
Cleared Transactions	
Deposits and Credits - 3 items	<u>258.31</u>
Total Cleared Transactions	<u>258.31</u>
Cleared Balance	<u>3,743.98</u>
Register Balance as of 01/31/2026	3,743.98
Ending Balance	3,743.98

BOROUGH OF BATH - FIRE PROTECTION FUND

Reconciliation Detail

100.00 · FIRE PROTECTION FUND (#4183), Period Ending 01/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						3,485.67
Cleared Transactions						
Deposits and Credits - 3 items						
Deposit	01/19/2026			X	1.80	1.80
Deposit	01/19/2026			X	245.65	247.45
Deposit	01/31/2026			X	10.86	258.31
Total Deposits and Credits					258.31	258.31
Total Cleared Transactions					258.31	258.31
Cleared Balance					258.31	3,743.98
Register Balance as of 01/31/2026					258.31	3,743.98
Ending Balance					258.31	3,743.98

11:00 AM

02/06/26

OPERATING RESERVE FUND

Reconciliation Summary

106.00 · ESSA Operating Reserve #0044, Period Ending 01/31/2026

	<u>Jan 31, 26</u>
Beginning Balance	483,822.40
Cleared Transactions	
Deposits and Credits - 1 item	<u>493.10</u>
Total Cleared Transactions	<u>493.10</u>
Cleared Balance	<u>484,315.50</u>
Register Balance as of 01/31/2026	484,315.50
Ending Balance	484,315.50

OPERATING RESERVE FUND

Reconciliation Detail

106.00 · ESSA Operating Reserve #0044, Period Ending 01/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						483,822.40
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	01/31/2026			X	493.10	493.10
Total Deposits and Credits					493.10	493.10
Total Cleared Transactions					493.10	493.10
Cleared Balance					493.10	484,315.50
Register Balance as of 01/31/2026					493.10	484,315.50
Ending Balance					493.10	484,315.50

10:26 AM

02/06/26

BOROUGH OF BATH - OPERATING "GENERAL" FUND

Reconciliation Summary

100.10 · TAX ACCOUNT (FN 0642), Period Ending 01/31/2026

	<u>Jan 31, 26</u>
Beginning Balance	397,628.45
Cleared Transactions	
Deposits and Credits - 5 items	<u>11,252.44</u>
Total Cleared Transactions	<u>11,252.44</u>
Cleared Balance	<u>408,880.89</u>
Register Balance as of 01/31/2026	408,880.89
Ending Balance	408,880.89

BOROUGH OF BATH - OPERATING "GENERAL" FUND

Reconciliation Detail

100.10 · TAX ACCOUNT (FN 0642), Period Ending 01/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						397,628.45
Cleared Transactions						
Deposits and Credits - 5 items						
Deposit	01/09/2026			X	787.39	787.39
Deposit	01/19/2026			X	67.12	854.51
Deposit	01/19/2026			X	9,160.31	10,014.82
Deposit	01/23/2026			X	19.54	10,034.36
Deposit	01/31/2026			X	1,218.08	11,252.44
Total Deposits and Credits					11,252.44	11,252.44
Total Cleared Transactions					11,252.44	11,252.44
Cleared Balance					11,252.44	408,880.89
Register Balance as of 01/31/2026					11,252.44	408,880.89
Ending Balance					11,252.44	408,880.89