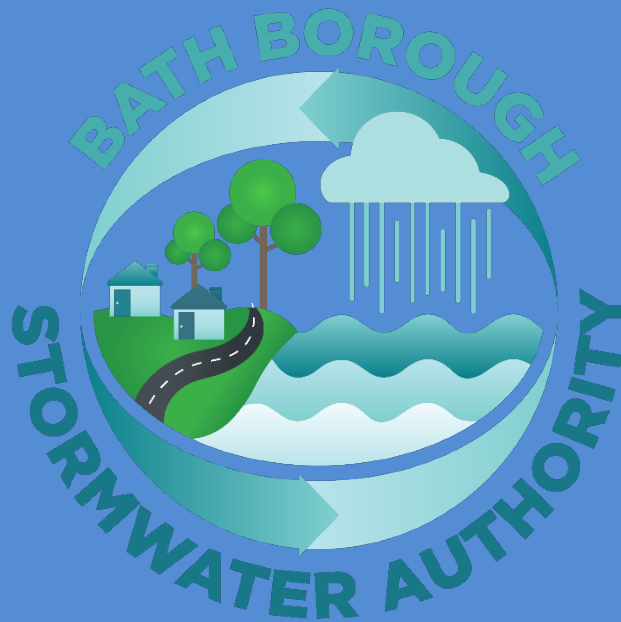


BATH BOROUGH STORMWATER AUTHORITY TREASURERS REPORT

BUDGET FUNDS
MS4 | DEBT | CAPITAL | RESERVE



Clean Water, Healthy Life!

FOR THE REPORTING MONTH OF
JANUARY - 2026

BRIAN SCHOENEGER, TREASURER
BRADFORD T. FLYNN, AUTHORITY MANAGER

121 S. Walnut Street

Bath, PA 18014

Telephone (610) 837-6525

www.bathborough.org

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**BATH BOROUGH STORMWATER AUTHORITY
MONTHLY TREASURERS REPORT**

SECTION 1

MS4 ADOPTED ANNUAL BUDGET

IMPORTANCE: The adopted budget allows the Board to review expenditures and revenues anticipated in the upcoming budget year. The remaining sections of this report will provide a forecast of expenses as recorded, in addition to how money was actually spent versus what was budgeted.

2026 BATH BOROUGH STORMWATER AUTHORITY BUDGET

EXPENSES

FUND	2024 Final Budget		2025 Estimated Budget		2026 Budget
General Government Administration					
Bank Charges	\$	5.00	\$	-	\$ -
Total Bank Charges	\$	5.00	\$	-	\$ -
Legal Services					
Legal Services	\$	16,619.85	\$	30,000.00	\$ 20,000.00
TOTAL Legal Services	\$	16,619.85	\$	30,000.00	\$ 20,000.00
General Operating					
Office Supplies	\$	-	\$	-	\$ -
Other Professional Services	\$	158.92	\$	-	\$ 200.00
Advertising	\$	1,141.40	\$	-	\$ 1,200.00
Bookkeeping	\$	5,249.25	\$	-	\$ 6,000.00
IT Dues & Subscriptions	\$	680.06	\$	-	\$ 700.00
TOTAL General Government	\$	7,229.63	\$	-	\$ 8,100.00
Secretary (Office Administration)					
Manager	\$	-	\$	2,000.00	\$ 16,628.96
Senior Admin. Coord. - Billing	\$	-	\$	4,000.00	\$ 12,000.14
Clerk	\$	-	\$	-	\$ 1,133.38
Bookkeeper	\$	-	\$	4,000.00	\$ -
TOTAL Secretary (Office Administration)	\$	-	\$	10,000.00	\$ 29,762.48

Engineering Services

MS4 Engineering	\$	36,315.68	\$	45,000.00	\$	40,000.00
MS4 PRP Engineering	\$	-	\$	-	\$	-
Total Engineering	\$	36,315.68	\$	45,000.00	\$	40,000.00
Public Works						
MS4 Services	\$	-	\$	20,000.00	\$	38,901.72
TOTAL Public Works	\$	-	\$	20,000.00	\$	38,901.72
Capital Construction & Maintenance						
Major Construction	\$	-	\$	-	\$	1,000,000.00
Minor Construction	\$	-	\$	-	\$	-
Equipment Rentals	\$	-	\$	-	\$	-
MS4 Maintenance Activities	\$	-	\$	-	\$	-
Total Capital Construction & Maintenance	\$	-	\$	-	\$	1,000,000.00
Cleaning Streets & Gutters						
Street Sweeping/Maintenance	\$	-	\$	1,500.00	\$	1,500.00
Street Debris Disposals/Management	\$	-	\$	-	\$	-
Street Sweeping OTHER	\$	-	\$	-	\$	-
Capital Equipment Purchase (Streetsweeper)	\$	-	\$	-	\$	250,000.00
Total Cleaning Streets & Gutters	\$	-	\$	1,500.00	\$	251,500.00
Storm Sewers & Drains						
Chapter 92A NPDES Permitting	\$	2,500.00	\$	2,250.00	\$	-
Stormsewer Legal Services	\$	-	\$	1,500.00	\$	-
Stormsewer Repairs & Maintenance	\$	-	\$	2,000.00	\$	-
Storm Sewer OTHER	\$	-	\$	-	\$	-
Total Storm Sewer & Drains	\$	2,500.00	\$	5,750.00	\$	-

Interoperating Fund Transfers

Transfer TO General Fund	\$	-	\$	-	\$	-
Transfer TO Capital Improv. Fund	\$	-	\$	-	\$	-
Transfer TO MSW Fund	\$	-	\$	7,000.00	\$	-
Total Interoperating Fund Transfers	\$	-	\$	7,000.00	\$	-
<hr/>						
TOTAL MS4 FUND EXPENSES	\$	62,670.16	\$	119,250.00	\$	1,388,264.20

REVENUES

FUND		2024 Final Budget		2025 Estimated Budget		2026 Budget
Beginning Fund Balance (As of 12/31/2023)	\$	68,867.23	\$	28,000.00	\$	91,750.00
Interest Earnings						
MS4 Fund Business Checking	\$	2,339.24	\$	500.00	\$	1,413.38
Total Interest	\$	2,339.24	\$	500.00	\$	1,413.38

Charges for Services

Return Check Fee	\$	-	\$	-	\$	-
MS4 Certificates	\$	-	\$	-	\$	-
Total Charges for Services	\$	-	\$	-	\$	-

MS4 Fees

MS4 Fee Base	\$	-	\$	182,500.00	\$	265,000.00
MS4 Fee Penalty	\$	-	\$	-	\$	5,000.00
Prior Year Collections	\$	-	\$	-	\$	2,500.00

MS4 Revenue OTHER	\$	-	\$	-	\$	-
Credit Card Surcharge	\$	-	\$	-	\$	-
Total MS4 Fees	\$	-	\$	182,500.00	\$	272,500.00
Interoperating Fund Transfers						
Transfer FROM General Fund	\$	53,339.28	\$	-	\$	-
Total Interoperating Fund Transfers	\$	53,339.28	\$	-	\$	-
Proceeds of General Long-Term Debt						
Long-Term Debt	\$	-	\$	-	\$	1,250,000.00
Total Proceeds of General Long-Term Debt	\$	-	\$	-	\$	1,250,000.00
TOTAL MS4 FUND REVENUES	\$	55,678.52	\$	183,000.00	\$	1,523,913.38
NET ORDINARY INCOME (Budget Fund Balance)	\$	(6,991.64)	\$	63,750.00	\$	135,649.18
ENDING FUND BALANCE (As of 12/31/2024)	\$	61,875.59	\$	91,750.00	\$	227,399.18

**BATH BOROUGH STORMWATER AUTHORITY
MONTHLY TREASURERS REPORT**

SECTION 2

MS4 Profit and Loss Forecast vs Actual

IMPORTANCE: The MS4 Fund is the primary bank account for most of the day-to-day financial transactions related to the Borough's Stormwater Management 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 result of expenses and revenues based on this comparison. This report aids in identifying line-item and ultimately budget funding shortage or surplus potential. Will be shown as a total and not month-by-month.

MS4 Fund
Profit & Loss Forecast vs. Actual
 January through December 2026

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
Income				
300.00 · Income				
341.00 · Interest Earnings				
341.01 · Muni Now Interest Earnings	477.39	5,839.38	-5,361.99	8.2%
Total 341.00 · Interest Earnings	477.39	5,839.38	-5,361.99	8.2%
379.00 · MS4 Fees				
379.10 · MS4 Fee Base	8,946.00	246,896.68	-237,950.68	3.6%
379.20 · MS4 Fee Penalty	894.60	1,952.00	-1,057.40	45.8%
Total 379.00 · MS4 Fees	9,840.60	248,848.68	-239,008.08	4.0%
Total 300.00 · Income	10,317.99	254,688.06	-244,370.07	4.1%
Total Income	10,317.99	254,688.06	-244,370.07	4.1%
Expense				
400.00 · EXPENSES				
400.39 · Bank Charges				
400.38 · NSF Fees	0.00	-25.00	25.00	0.0%
Total 400.39 · Bank Charges	0.00	-25.00	25.00	0.0%
401.10 · Manager Salary	0.00	9,716.18	-9,716.18	0.0%
402.00 · Auditing/Financial Admin				
402.31 · Bookkeeping Svcs.	137.50	2,715.00	-2,577.50	5.1%
Total 402.00 · Auditing/Financial Admin	137.50	2,715.00	-2,577.50	5.1%
404.00 · Legal Services				
404.10 · General	1,033.50	19,695.00	-18,661.50	5.2%
404.20 · Stormwater Authority	0.00	6,025.50	-6,025.50	0.0%
Total 404.00 · Legal Services	1,033.50	25,720.50	-24,687.00	4.0%
405.10 · Senior Admin Coord. Salary	0.00	6,945.99	-6,945.99	0.0%
405.11 · Clerk Salary	0.00	566.69	-566.69	0.0%
406.21 · Office Supplies	0.00	453.76	-453.76	0.0%
406.23 · Postage	0.00	746.78	-746.78	0.0%
406.34 · Advertising	0.00	276.80	-276.80	0.0%
407.00 · IT-Networking Svcs-Data Process				
407.31 · Professional Services	0.00	1,762.33	-1,762.33	0.0%
407.420 · IT Dues & Subs	3,150.00	2,136.04	1,013.96	147.5%
Total 407.00 · IT-Networking Svcs-Data Process	3,150.00	3,898.37	-748.37	80.8%
408.00 · Engineering				
408.10 · MS4 Engineerings	1,681.17	32,590.23	-30,909.06	5.2%
408.11 · MS4 PRP Engineering	5,767.82	58,014.16	-52,246.34	9.9%
408.12 · MS4 Permitting & Annual Report	118.30	6,205.71	-6,087.41	1.9%
Total 408.00 · Engineering	7,567.29	96,810.10	-89,242.81	7.8%
430.00 · Public Works				
430.10 · Public Works Salary	0.00	20,922.69	-20,922.69	0.0%
438.00 · Maint. & Repair of Roads/Bridge				
438.01 · Street Inlet	0.00	660.00	-660.00	0.0%
Total 438.00 · Maint. & Repair of Roads/Bridge	0.00	660.00	-660.00	0.0%
Total 430.00 · Public Works	0.00	21,582.69	-21,582.69	0.0%
436.00 · Storm Sewers & Drains				
436.25 · Stormsewer Repairs & Maint.	0.00	1,314.23	-1,314.23	0.0%
Total 436.00 · Storm Sewers & Drains	0.00	1,314.23	-1,314.23	0.0%

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Cash Basis

MS4 Fund
Profit & Loss Forecast vs. Actual
January through December 2026

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
446.00 · Storm Water Management				
446.42 · Stormwater Permits	2,500.00	3,000.00	-500.00	83.3%
Total 446.00 · Storm Water Management	2,500.00	3,000.00	-500.00	83.3%
Total 400.00 · EXPENSES	14,388.29	173,722.09	-159,333.80	8.3%
Total Expense	14,388.29	173,722.09	-159,333.80	8.3%
Net Income	-4,070.30	80,965.97	-85,036.27	-5.0%

**BATH BOROUGH STORMWATER AUTHORITY
MONTHLY TREASURERS REPORT**

SECTION 3

MS4 Profit and Loss Budget vs Actual

IMPORTANCE: The MS4 Fund is the primary bank account for most of the day-to-day financial transactions related to the Borough's Stormwater Management Program. The MS4 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 MS4 Fund budget is running deficits or surpluses according to that calendar year's budget.

MS4 Fund Profit & Loss Budget vs. Actual January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
Income				
300.00 · Income				
341.00 · Interest Earnings				
341.01 · Muni Now Interest Earnings	477.39	1,413.38	-935.99	33.8%
Total 341.00 · Interest Earnings	477.39	1,413.38	-935.99	33.8%
379.00 · MS4 Fees				
379.10 · MS4 Fee Base	8,946.00	265,000.00	-256,054.00	3.4%
379.20 · MS4 Fee Penalty	894.60	5,000.00	-4,105.40	17.9%
379.30 · Prior Year Collections	0.00	2,500.00	-2,500.00	0.0%
Total 379.00 · MS4 Fees	9,840.60	272,500.00	-262,659.40	3.6%
Total 300.00 · Income	10,317.99	273,913.38	-263,595.39	3.8%
Total Income	10,317.99	273,913.38	-263,595.39	3.8%
Expense				
400.00 · EXPENSES				
401.10 · Manager Salary	0.00	16,628.96	-16,628.96	0.0%
402.00 · Auditing/Financial Admin				
402.31 · Bookkeeping Svcs.	137.50	6,000.00	-5,862.50	2.3%
Total 402.00 · Auditing/Financial Admin	137.50	6,000.00	-5,862.50	2.3%
404.00 · Legal Services				
404.20 · Stormwater Authority	0.00	20,000.00	-20,000.00	0.0%
Total 404.00 · Legal Services	0.00	20,000.00	-20,000.00	0.0%
405.10 · Senior Admin Coord. Salary	0.00	12,000.14	-12,000.14	0.0%
405.11 · Clerk Salary	0.00	1,133.38	-1,133.38	0.0%
406.21 · Office Supplies	0.00	0.00	0.00	0.0%
406.31 · Other Professional Service	0.00	200.00	-200.00	0.0%
406.34 · Advertising	0.00	1,200.00	-1,200.00	0.0%
407.00 · IT-Networking Svcs-Data Process				
407.420 · IT Dues & Subs	3,150.00	700.00	2,450.00	450.0%
Total 407.00 · IT-Networking Svcs-Data Process	3,150.00	700.00	2,450.00	450.0%
408.00 · Engineering				
408.10 · MS4 Engineerings	170.00	40,000.00	-39,830.00	0.4%
408.11 · MS4 PRP Engineering	689.51			
Total 408.00 · Engineering	859.51	40,000.00	-39,140.49	2.1%
430.00 · Public Works				
430.10 · Public Works Salary	0.00	38,901.72	-38,901.72	0.0%
Total 430.00 · Public Works	0.00	38,901.72	-38,901.72	0.0%
431.00 · Cleaning of Streets & Gutters				
431.10 · Street Sweeping/ Maintenance	0.00	1,500.00	-1,500.00	0.0%
Total 431.00 · Cleaning of Streets & Gutters	0.00	1,500.00	-1,500.00	0.0%
446.00 · Storm Water Management				
446.61 · Major Construction	0.00	1,000,000.00	-1,000,000.00	0.0%
446.74 · Capital Equipment Purchase	0.00	250,000.00	-250,000.00	0.0%
Total 446.00 · Storm Water Management	0.00	1,250,000.00	-1,250,000.00	0.0%
Total 400.00 · EXPENSES	4,147.01	1,388,264.20	-1,384,117.19	0.3%
Total Expense	4,147.01	1,388,264.20	-1,384,117.19	0.3%
Net Income	6,170.98	-1,114,350.82	1,120,521.80	-0.6%

**BATH BOROUGH STORMWATER AUTHORITY
MONTHLY TREASURERS REPORT**

SECTION 4

Bill Pay Report – Ratification to Pay Bills

IMPORTANCE: 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 the Boards 'Finance Update' item under the Boards meeting agenda. The Bill Pay Report will identify each invoice that was paid for by the MS4 Fund checking account, signified by a red check mark.

MS4 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	#1127715-BBSA0003	12/23/2025	17	118.30
Bill	12/23/2025	#1127714-BBSA0002A	12/23/2025	17	3,633.75
Bill	12/23/2025	#1127713-BBSA0002	12/23/2025	17	1,444.56
Bill	12/23/2025	#1127712-BBSA0001	12/23/2025	17	1,511.17
Bill	01/08/2026	#1134138-BBSA0001	01/08/2026	1	170.00
Bill	01/08/2026	#1134139-BBSA0002A	01/08/2026	1	689.51
Total Colliers Engineering & Design, Inc.					7,567.29
Financial Related Services, LLC					
Bill	01/09/2026	Inv #BSWA-Dec'25	01/09/2026		137.50
Total Financial Related Services, LLC					137.50
Salzmann Hughes, P.C.					
Bill	12/31/2025	Inv #58599	01/30/2026		1,033.50
Total Salzmann Hughes, P.C.					1,033.50
TOTAL					8,738.29

✓=check out on 1/9/26 (JS)

Reviewed

JAN 09 2026



MS4 Fund Unpaid Bills Detail All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
✓ Borough of Bath Bill	12/31/2025	2026-001	12/31/2025	16	1,872.44
Total Borough of Bath					1,872.44
Salzmann Hughes, P.C. Bill	12/31/2025	Inv #58599	01/30/2026		1,033.50
Total Salzmann Hughes, P.C.					1,033.50
TOTAL					<u>2,905.94</u>

✓ check cutt on 1/16/26 (JS)

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JAN 20 2026
[Signature]

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01/23/26

MS4 Fund Unpaid Bills Detail All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
✓ Salzmann Hughes, P.C. Bill	12/31/2025	Inv #58599	01/30/2026		1,033.50
Total Salzmann Hughes, P.C.					1,033.50
TOTAL					<u>1,033.50</u>

✓=check cut on 1/23/26 JS

Reviewed

JAN 27 2026



**BATH BOROUGH STORMWATER AUTHORITY
MONTHLY TREASURERS REPORT**

SECTION 5

Account Reconciliations: Four Funds*

MS4 | Debt | Capital | Reserve

IMPORTANT: 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.

**As of January 2025, the Authority has one fund, the MS4 Fund.*

MS4 Fund
Reconciliation Detail
100.00 · Muni Now Acct #224, Period Ending 01/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						155,769.11
Cleared Transactions						
Checks and Payments - 5 items						
Bill Pmt -Check	12/19/2025	586	Salzmann Hughes, P.C.	X	-1,716.00	-1,716.00
Bill Pmt -Check	01/09/2026	587	Colliers Engineering & Design, Inc.	X	-7,567.29	-9,283.29
Bill Pmt -Check	01/09/2026	588	Financial Related Services, LLC	X	-137.50	-9,420.79
Check	01/12/2026			X	-3,150.00	-12,570.79
Bill Pmt -Check	01/16/2026	589	Borough of Bath	X	-1,872.44	-14,443.23
Total Checks and Payments					-14,443.23	-14,443.23
Deposits and Credits - 3 items						
Deposit	01/31/2026			X	477.39	477.39
General Journal	01/31/2026	2026-...		X	748.00	1,225.39
General Journal	01/31/2026	2026-...		X	9,092.60	10,317.99
Total Deposits and Credits					10,317.99	10,317.99
Total Cleared Transactions					-4,125.24	-4,125.24
Cleared Balance					-4,125.24	151,643.87
Uncleared Transactions						
Checks and Payments - 2 items						
Bill Pmt -Check	08/08/2025	567	PA Department of Environmental Protection		-500.00	-500.00
Bill Pmt -Check	01/23/2026	590	Salzmann Hughes, P.C.		-1,033.50	-1,533.50
Total Checks and Payments					-1,533.50	-1,533.50
Total Uncleared Transactions					-1,533.50	-1,533.50
Register Balance as of 01/31/2026					-5,658.74	150,110.37
Ending Balance					-5,658.74	150,110.37

MS4 Fund
Reconciliation Summary
100.00 · Muni Now Acct #224, Period Ending 01/31/2026

	<u>Jan 31, 26</u>
Beginning Balance	155,769.11
Cleared Transactions	
Checks and Payments - 5 items	-14,443.23
Deposits and Credits - 3 items	10,317.99
Total Cleared Transactions	<u>-4,125.24</u>
Cleared Balance	<u>151,643.87</u>
Uncleared Transactions	
Checks and Payments - 2 items	-1,533.50
Total Uncleared Transactions	<u>-1,533.50</u>
Register Balance as of 01/31/2026	<u>150,110.37</u>
Ending Balance	150,110.37