

# Borough of Bath

## TREASURERS REPORT

### MAJOR FUNDS

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



**FOR THE REPORTING MONTH OF:**

**FEBRUARY - 2026**

**BRADFORD T. FLYNN, TREASURER**

**121 S. Walnut Street**

**Bath, PA 18014**

**Telephone (610) 837-6525**

**[www.bathborough.org](http://www.bathborough.org)**

## **Monthly Treasurers Report Table of Contents**

SECTION 1. Borough of Bath Bank Account Listing

SECTION 2. General Fund Profit and Loss Forecast vs Actual

SECTION 3. General Fund Profit and Loss Budget vs Actual

SECTION 4. Bill Pay Report – Ratification to Pay Bills

SECTION 5. Municipal Solid Waste Fund Profit and Loss Forecast vs Actual

SECTION 6. Municipal Solid Waste Fund Profit and Loss Budget vs Actual

SECTION 7. Over-Under Report

SECTION 8. Account Reconciliation Worksheets: Top Seven Funds

A. General Fund

B. Municipal Solid Waste Fund

C. Highway Aid Fund

D. Capital Improvement Fund (CIF)

E. Fire Protection Fund

F. Operating Reserve Fund

G. Tax Account

**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 March 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	\$ 133,703.62	Unrestricted for any use within the MS4 Fund
2	First Northern Bank & Trust	Tax Account	0642	General Fund	\$ 431,166.71	Unassigned
3	First Northern Bank & Trust	Municipal Solid Waste Fund	2892	Sanitation Fund	\$ 340,687.05	Unrestricted for any use within the Waste Fund
4	First Northern Bank & Trust	Fire Fund	4183	Fire Protection Fund	\$ 4,378.65	Committed
5	ESSA Bank & Trust	Reserve Fund	0044	General Fund	\$ 484,776.20	Unassigned
6	ESSA Bank & Trust	Highway Aid Fund	0052	Highway Aid Fund	\$ 421,673.21	Restricted
7	ESSA Bank & Trust	Werkheiser	0072	Developers Escrow	\$ 3,521.60	Restricted
8	ESSA Bank & Trust	Mayors Fund	0433	Non-Developers Escrow	\$ 877.62	Restricted
9	ESSA Bank & Trust	Acquisition Management	0576	Developers Escrow	\$ 948.89	Restricted
10	ESSA Bank & Trust	Capital Improvement Fund	0874	Capital Improvement Fund	\$ 509,389.35	Committed
11	ESSA Bank & Trust	Park Terrace Homeowners	1004	Developers Escrow	\$ 4,888.41	Restricted
12	ESSA Bank & Trust	Recreation Fund	1046	General Fund	\$ 23,606.35	Assigned
13	ESSA Bank & Trust	Capital Improvement Fund (Savings)	2064	Capital Improvement Fund	\$ 37,912.86	Committed
14	ESSA Bank & Trust	FD Bldg Fund	2345	General Fund	\$ 27,061.61	Restricted
15	ESSA Bank & Trust	Keeney - 467 W. Main Street	3096	Developers Escrow	\$ 1,546.98	Restricted
16	ESSA Bank & Trust	General Fund	3107	General Fund	\$ 219,027.57	Unassigned
17	ESSA Bank & Trust	Payroll Checking	3115	General Fund	\$ 13,695.23	Unassigned
18	ESSA Bank & Trust	Ciazzo (SALDO 2024-002)	3350	Developers Escrow	\$ 676.00	Restricted
19	ESSA Bank & Trust	Summit Realty - 202 N. Walnut Street	3608	Developers Escrow	\$ 676.71	Restricted
20	ESSA Bank & Trust	America 250th Cele Committee	3657	Non-Developers Escrow	\$ 5,445.25	Committed
21	ESSA Bank & Trust	Escrow Checking	4141	Developers Escrow	\$ 6,187.66	Restricted
22	ESSA Bank & Trust	Bathwick Hills Apartments	5026	Developers Escrow	\$ 4,040.06	Restricted
23	ESSA Bank & Trust	Moyer Property SEO PSA	5034	Developers Escrow	\$ 430.53	Restricted
24	ESSA Bank & Trust	Moyer Property Developers	5050	Developers Escrow	\$ 1,910.40	Restricted
25	ESSA Bank & Trust	Elm Street One-Way; Caizzo	5868	Developers Escrow	\$ 522.04	Restricted
26	ESSA Bank & Trust	202 N Walnut Dev Project	5869	Developers Escrow	\$ 10,820.35	Restricted
27	ESSA Bank & Trust	129 Old Forge Drive (Fire Escrow)	5893	Developers Escrow	\$ 19,381.05	Restricted
28	ESSA Bank & Trust	202 N Walnut; Barrall Ave Park Restr.	6708	Developers Escrow	\$ 331.53	Restricted
29	ESSA Bank & Trust	Arcadia	8487	General Fund	\$ 139,229.27	Committed
<b>TOTAL (ALL FUNDS)</b>					<b>\$ 2,848,512.76</b>	

## 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 February 2026

	Jan - Feb 26	Forecast	\$ Over Forecast	% of Forecast
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>300 · REVENUES</b>				
<b>301.00 · REAL ESTATE TAXES</b>				
301.11 · Real Estate Tax-Base	29,894.21	31,187.25	-1,293.04	95.9%
301.20 · Real Estate Tax-Prior Year	1,222.15	1,624.52	-402.37	75.2%
301.26 · RE Tax - Pr Yr Interim Base	67.12			
<b>Total 301.00 · REAL ESTATE TAXES</b>	<b>31,183.48</b>	<b>32,811.77</b>	<b>-1,628.29</b>	<b>95.0%</b>
<b>310.10 · REAL ESTATE TRANSFER TAX</b>				
310.11 · NC Collection Fees - RE TRANS	-36.50	-201.30	164.80	18.1%
310.10 · REAL ESTATE TRANSFER TAX - Other	1,825.00	10,065.12	-8,240.12	18.1%
<b>Total 310.10 · REAL ESTATE TRANSFER TAX</b>	<b>1,788.50</b>	<b>9,863.82</b>	<b>-8,075.32</b>	<b>18.1%</b>
<b>310.20 · EARNED INCOME TAXES</b>	<b>83,117.30</b>	<b>77,874.18</b>	<b>5,243.12</b>	<b>106.7%</b>
<b>310.50 · LOCAL SERVICES TAX</b>	<b>5,511.43</b>	<b>6,320.28</b>	<b>-808.85</b>	<b>87.2%</b>
<b>321.00 · BUSINESS LICENSES &amp; PERMITS</b>				
321.35 · Dumpsters/PODS Permit	140.00	50.00	90.00	280.0%
321.50 · Rental License	13,800.00	20,730.00	-6,930.00	66.6%
321.61 · Transient Retail Permits	0.00	125.00	-125.00	0.0%
321.80 · Cable Franchise	6,246.66	7,279.24	-1,032.58	85.8%
321.90 · Business Registrations	0.00	30.00	-30.00	0.0%
<b>Total 321.00 · BUSINESS LICENSES &amp; PERMITS</b>	<b>20,186.66</b>	<b>28,214.24</b>	<b>-8,027.58</b>	<b>71.5%</b>
<b>322.00 · NON-BUSINESS LICENSES &amp; PERMITS</b>				
322.20 · Yard/Garage Sale Permit	0.00	0.00	0.00	0.0%
322.60 · Curb & Sidewalk Permits	0.00	0.00	0.00	0.0%
<b>Total 322.00 · NON-BUSINESS LICENSES &amp; PERMITS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>331.00 · FINES</b>				
331.10 · Fines from District Court	200.39	190.16	10.23	105.4%
331.12 · Ordinance/Criminal Violations	175.00	650.00	-475.00	26.9%
331.13 · State Police Fines	0.00	0.00	0.00	0.0%
331.14 · Parking Violation Fines	1,940.93	2,433.68	-492.75	79.8%
331.00 · FINES - Other	0.00	1,000.00	-1,000.00	0.0%
<b>Total 331.00 · FINES</b>	<b>2,316.32</b>	<b>4,273.84</b>	<b>-1,957.52</b>	<b>54.2%</b>
<b>341.00 · INTEREST EARNINGS</b>				
341.01 · General Fund Checking Interest	655.38	426.47	228.91	153.7%
341.05 · Payroll Checking Interest	19.37	11.63	7.74	166.6%
341.10 · Tax Account Interest	2,354.78	5,250.86	-2,896.08	44.8%
341.22 · Fire Dept Bldg Improv Fund Int.	0.42	0.38	0.04	110.5%
341.50 · Recreation Account Interest	0.37	0.40	-0.03	92.5%
341.95 · Arcadia Dev DonationCD Interest	473.05	866.49	-393.44	54.6%
<b>Total 341.00 · INTEREST EARNINGS</b>	<b>3,503.37</b>	<b>6,556.23</b>	<b>-3,052.86</b>	<b>53.4%</b>
<b>342.00 · RENTS AND ROYALTIES</b>				
342.20 · Park / Pavilion Rental	2,090.00	790.00	1,300.00	264.6%
342.21 · 121 Center Street (Ambul Dept)	2,200.00	2,200.00	0.00	100.0%
342.25 · Rental of Council Room	0.00	0.00	0.00	0.0%
342.53 · Monopole - 121 Center St Yard	4,129.26	4,048.30	80.96	102.0%
<b>Total 342.00 · RENTS AND ROYALTIES</b>	<b>8,419.26</b>	<b>7,038.30</b>	<b>1,380.96</b>	<b>119.6%</b>

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

**Profit & Loss Forecast vs. Actual**

January through February 2026

	Jan - Feb 26	Forecast	\$ Over Forecast	% of Forecast
<b>355.00 · STATE SHARED REVENUES</b>				
355.01 · Public Utility Realty Tax/PURTA	0.00	0.00	0.00	0.0%
355.02 · Motor Vehicles Fuel Tax	0.00	0.00	0.00	0.0%
355.04 · Alcohol Beverage Licenses	0.00	0.00	0.00	0.0%
355.65 · Non-Uniform Pension State Aid	0.00	0.00	0.00	0.0%
355.99 · Volunteer Fire Relief State Aid	0.00	0.00	0.00	0.0%
<b>Total 355.00 · STATE SHARED REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>357.00 · LOCAL GOVT. UNITS</b>				
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	0.00	0.00	0.0%
<b>Total 357.00 · LOCAL GOVT. UNITS</b>	<b>0.00</b>	<b>2,000.00</b>	<b>-2,000.00</b>	<b>0.0%</b>
<b>361.00 · GENERAL GOVERNMENT</b>				
361.30 · Zoning Hearing Board Fees	0.00	2,000.00	-2,000.00	0.0%
361.31 · App./Subdiv./Condition Use Fees	0.00	0.00	0.00	0.0%
361.34 · Stenographer - PComm/ZHB/PMCBOA	0.00	0.00	0.00	0.0%
<b>Total 361.00 · GENERAL GOVERNMENT</b>	<b>0.00</b>	<b>2,000.00</b>	<b>-2,000.00</b>	<b>0.0%</b>
<b>362.00 · PUBLIC SAFETY</b>				
362.30 · Distressed Property Registr Fee	200.00	0.00	200.00	100.0%
362.41 · Building & Zoning Permit Fees	2,134.30	4,282.56	-2,148.26	49.8%
362.42 · Electrical Licenses	0.00	0.00	0.00	0.0%
362.51 · Road Occupancy Permit	100.00	175.00	-75.00	57.1%
362.52 · Bus Shelter	250.00	250.00	0.00	100.0%
<b>Total 362.00 · PUBLIC SAFETY</b>	<b>2,684.30</b>	<b>4,707.56</b>	<b>-2,023.26</b>	<b>57.0%</b>
<b>363.00 · HIGHWAYS &amp; STREETS</b>				
363.21 · Parking Meter Use	0.00	1,158.31	-1,158.31	0.0%
363.23 · Parking Lot Permits	780.00	270.00	510.00	288.9%
<b>Total 363.00 · HIGHWAYS &amp; STREETS</b>	<b>780.00</b>	<b>1,428.31</b>	<b>-648.31</b>	<b>54.6%</b>
<b>379.00 · OTHER CHARGES FOR SERVICES</b>				
379.15 · Credit Card Surcharge	21.00	50.76	-29.76	41.4%
<b>Total 379.00 · OTHER CHARGES FOR SERVICES</b>	<b>21.00</b>	<b>50.76</b>	<b>-29.76</b>	<b>41.4%</b>
<b>389.00 · ALL OTHER MISCELLANEOUS REVENUE</b>				
389.20 · Donations - Business & Personal	0.00	0.00	0.00	0.0%
389.00 · ALL OTHER MISCELLANEOUS REVENUE - Oth...	0.00	20,000.00	-20,000.00	0.0%
<b>Total 389.00 · ALL OTHER MISCELLANEOUS REVENUE</b>	<b>0.00</b>	<b>20,000.00</b>	<b>-20,000.00</b>	<b>0.0%</b>
391.20 · Insurance Claim Payments	0.00	0.00	0.00	0.0%
<b>Total 300 · REVENUES</b>	<b>159,511.62</b>	<b>203,139.29</b>	<b>-43,627.67</b>	<b>78.5%</b>
353.50 · Economic Dev Community Events	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>159,511.62</b>	<b>203,139.29</b>	<b>-43,627.67</b>	<b>78.5%</b>
<b>Gross Profit</b>	<b>159,511.62</b>	<b>203,139.29</b>	<b>-43,627.67</b>	<b>78.5%</b>

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

**Profit & Loss Forecast vs. Actual**

January through February 2026

Expense	Jan - Feb 26	Forecast	\$ Over Forecast	% of Forecast
<b>400 · EXPENDITURES</b>				
<b>400.00 · GENERAL GOVERNMENT</b>				
400.11 · Council's Salary	0.00	0.00	0.00	0.0%
400.20 · Council Office Supplies	0.00	0.00	0.00	0.0%
400.26 · Council Small Equipment Purchas	0.00	0.00	0.00	0.0%
400.29 · Gifts	0.00	75.00	-75.00	0.0%
400.32 · Council's Tablets-Data/AV Chg's	246.96	246.96	0.00	100.0%
400.42 · Dues and Subscriptions	0.00	0.00	0.00	0.0%
400.46 · Conferences and Seminars	0.00	0.00	0.00	0.0%
400.54 · Copier Lease	585.00	390.00	195.00	150.0%
<b>Total 400.00 · GENERAL GOVERNMENT</b>	<b>831.96</b>	<b>711.96</b>	<b>120.00</b>	<b>116.9%</b>
<b>401.00 · MAYOR</b>				
401.01 · Salary of Mayor	0.00	0.00	0.00	0.0%
401.03 · Dues & Subscriptions	0.00	0.00	0.00	0.0%
401.46 · Conferences & Seminars	0.00	0.00	0.00	0.0%
<b>Total 401.00 · MAYOR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>401.111 · BOROUGH MANAGER</b>				
401.14 · Health & Dental - Borough Mgr	2,066.94	1,940.56	126.38	106.5%
401.16 · Dues & Subscriptions	250.00	250.00	0.00	100.0%
401.25 · Advertising/Promotional	0.00	0.00	0.00	0.0%
401.323 · Cellular Phone-MGR.	79.13	85.13	-6.00	93.0%
401.40 · Manager/Treasurer's Bond/Ins.	0.00	0.00	0.00	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	0.00	0.00	0.0%
401.50 · Borough Manager Salary - Other	14,319.56	14,319.56	0.00	100.0%
<b>Total 401.50 · Borough Manager Salary</b>	<b>14,319.56</b>	<b>14,319.56</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total 401.111 · BOROUGH MANAGER</b>	<b>16,715.63</b>	<b>16,595.25</b>	<b>120.38</b>	<b>100.7%</b>
<b>402.00 · AUDITING/FINANCIAL ADMIN</b>				
402.12 · Auditing Services	0.00	0.00	0.00	0.0%
402.13 · Bookkeeping Services				
402.131 · Bookkeeping RTK Services	0.00	100.00	-100.00	0.0%
402.13 · Bookkeeping Services - Other	5,010.00	4,765.00	245.00	105.1%
<b>Total 402.13 · Bookkeeping Services</b>	<b>5,010.00</b>	<b>4,865.00</b>	<b>145.00</b>	<b>103.0%</b>
402.31 · Payroll Processing Services	786.44	528.30	258.14	148.9%
<b>Total 402.00 · AUDITING/FINANCIAL ADMIN</b>	<b>5,796.44</b>	<b>5,393.30</b>	<b>403.14</b>	<b>107.5%</b>
<b>403.00 · TAX COLLECTION</b>				
403.11 · Tax Collector Salary	0.00	0.00	0.00	0.0%
403.25 · Collection Fees on Past Due	880.00			
403.34 · Printing & Postage - RE Tax	2,708.66	21.52	2,687.14	12,586.7%
403.35 · Insurance and Bonding	1,188.00	784.00	404.00	151.5%
<b>Total 403.00 · TAX COLLECTION</b>	<b>4,776.66</b>	<b>805.52</b>	<b>3,971.14</b>	<b>593.0%</b>
<b>404.00 · LEGAL SERVICES</b>				
404.31 · Legal Fees				
404.310 · Legal-Boro Solicitorship/Misc	14,352.05	8,288.40	6,063.65	173.2%
404.314 · Legal- General RTK Requests	0.00	227.85	-227.85	0.0%
404.317 · Legal Fees-RTK-Long	107.50	9,831.75	-9,724.25	1.1%
<b>Total 404.31 · Legal Fees</b>	<b>14,459.55</b>	<b>18,348.00</b>	<b>-3,888.45</b>	<b>78.8%</b>

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

**Profit & Loss Forecast vs. Actual**

January through February 2026

	Jan - Feb 26	Forecast	\$ Over Forecast	% of Forecast
404.45 · Codification Costs	0.00	0.00	0.00	0.0%
<b>Total 404.00 · LEGAL SERVICES</b>	<b>14,459.55</b>	<b>18,348.00</b>	<b>-3,888.45</b>	<b>78.8%</b>
<b>405.00 · SECRETARY (OFFICE)</b>				
405.12 · Office Personnel II				
405.120 · Clerk Stormwater Time	0.00	0.00	0.00	0.0%
405.12 · Office Personnel II - Other	1,855.45	1,270.42	585.03	146.1%
<b>Total 405.12 · Office Personnel II</b>	<b>1,855.45</b>	<b>1,270.42</b>	<b>585.03</b>	<b>146.1%</b>
405.17 · Office Personnel I				
405.170 · Senior Admin Stormwater Time	0.00	0.00	0.00	0.0%
405.18 · Office Secretary - Health Ins.	4,604.44	4,324.48	279.96	106.5%
405.17 · Office Personnel I - Other	7,593.28	7,286.40	306.88	104.2%
<b>Total 405.17 · Office Personnel I</b>	<b>12,197.72</b>	<b>11,610.88</b>	<b>586.84</b>	<b>105.1%</b>
<b>Total 405.00 · SECRETARY (OFFICE)</b>	<b>14,053.17</b>	<b>12,881.30</b>	<b>1,171.87</b>	<b>109.1%</b>
<b>406.00 · GENERAL GOVT. ADMINISTRATION</b>				
406.21 · Office Supplies				
406.210 · RTK Processing	0.00	0.00	0.00	0.0%
406.21 · Office Supplies - Other	2,579.32	1,738.14	841.18	148.4%
<b>Total 406.21 · Office Supplies</b>	<b>2,579.32</b>	<b>1,738.14</b>	<b>841.18</b>	<b>148.4%</b>
406.23 · Postage	0.00	61.75	-61.75	0.0%
406.25 · Office Equip - Supplies & Maint	0.00	0.00	0.00	0.0%
406.30 · Bank Charges				
406.311 · Bank Charges - RTK	0.00	37.50	-37.50	0.0%
406.30 · Bank Charges - Other	32.00	0.00	32.00	100.0%
<b>Total 406.30 · Bank Charges</b>	<b>32.00</b>	<b>37.50</b>	<b>-5.50</b>	<b>85.3%</b>
406.34 · Advertising/Promotional	54.00	1,026.00	-972.00	5.3%
406.39 · Processing Fees	83.71	102.59	-18.88	81.6%
406.42 · Dues & Subscriptions	697.33	679.00	18.33	102.7%
406.44 · Municipal Doc Destruction	0.00	0.00	0.00	0.0%
406.00 · GENERAL GOVT. ADMINISTRATION - Other	0.00	0.00	0.00	0.0%
<b>Total 406.00 · GENERAL GOVT. ADMINISTRATION</b>	<b>3,446.36</b>	<b>3,644.98</b>	<b>-198.62</b>	<b>94.6%</b>
<b>407 · IT-Networking Svcs- Data Proc.</b>				
407.22 · Computer/IT Supplies	0.00	308.60	-308.60	0.0%
407.31 · IT - Professional Services	0.00	2,288.00	-2,288.00	0.0%
407.42 · IT Dues & Subscriptions	0.00	3,704.83	-3,704.83	0.0%
407.43 · IT - RTK	0.00	182.31	-182.31	0.0%
<b>Total 407 · IT-Networking Svcs- Data Proc.</b>	<b>0.00</b>	<b>6,483.74</b>	<b>-6,483.74</b>	<b>0.0%</b>
<b>408.00 · ENGINEERING SERVICES</b>				
408.31 · Engineering Services	6,279.17	4,949.07	1,330.10	126.9%
408.34 · Sewage Enforcement Officer	0.00	0.00	0.00	0.0%
408.36 · GIS/ESRI Host/Landex	271.14	1,168.75	-897.61	23.2%
408.50 · Engineering OTHER	0.00	0.00	0.00	0.0%
<b>Total 408.00 · ENGINEERING SERVICES</b>	<b>6,550.31</b>	<b>6,117.82</b>	<b>432.49</b>	<b>107.1%</b>
<b>409.00 · MUNICIPAL BUILDING &amp; PROPERTY</b>				
409.10 · Janitorial Contracted Services	1,056.00	1,056.00	0.00	100.0%
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 February 2026

	Jan - Feb 26	Forecast	\$ Over Forecast	% of Forecast
<b>409.23 · Heating Fuel</b>				
409.233 · 121 Center Street	1,735.43	0.00	1,735.43	100.0%
409.23 · Heating Fuel - Other	682.54	506.80	175.74	134.7%
<b>Total 409.23 · Heating Fuel</b>	<b>2,417.97</b>	<b>506.80</b>	<b>1,911.17</b>	<b>477.1%</b>
<b>409.24 · Electricity</b>	914.98	781.33	133.65	117.1%
<b>409.25 · Bldg-Repairs &amp; Maintenance</b>	9,420.00	4,026.36	5,393.64	234.0%
409.31 · Municipal Bldg - Prof. Services	0.00	0.00	0.00	0.0%
409.321 · Communications Phone-Local	516.14	515.32	0.82	100.2%
409.323 · Internet (High Speed)	1,126.08	1,114.62	11.46	101.0%
409.324 · Cable TV (Digital)	216.00	200.00	16.00	108.0%
409.43 · RE Taxes - Muni Bldg & Property	10.58	0.00	10.58	100.0%
409.49 · MS4 Fees	0.00	0.00	0.00	0.0%
409.00 · MUNICIPAL BUILDING & PROPERTY - Other	219.00	0.00	219.00	100.0%
<b>Total 409.00 · MUNICIPAL BUILDING &amp; PROPERTY</b>	<b>15,896.75</b>	<b>8,266.39</b>	<b>7,630.36</b>	<b>192.3%</b>
<b>411.00 · FIRE COMPANY</b>				
411.02 · Building Maintenance	250.00	0.00	250.00	100.0%
411.163 · Vol. Fire Relief State Aid	0.00	0.00	0.00	0.0%
411.21 · Special Consideration Flyers	0.00	0.00	0.00	0.0%
411.26 · Minor Equipment - Fire Dept	0.00	0.00	0.00	0.0%
411.327 · Radio Equipment Maintenance	0.00	0.00	0.00	0.0%
411.36 · Electricity - Fire Dept	557.47	426.79	130.68	130.6%
411.60 · Capital Construction-Fire Dept.	0.00	0.00	0.00	0.0%
<b>Total 411.00 · FIRE COMPANY</b>	<b>807.47</b>	<b>426.79</b>	<b>380.68</b>	<b>189.2%</b>
<b>413.00 · UCC &amp; CODE ENFORCEMENT</b>				
413.10 · PEO Salary	5,458.08	4,698.49	759.59	116.2%
413.17 · UCC/Code Enforce/PEO Supplies	0.00	0.00	0.00	0.0%
413.19 · Code Enforce Postage	-358.23	322.20	-680.43	-111.2%
413.31 · Zoning & PMC Enforcement Serv's	12,280.00	15,440.00	-3,160.00	79.5%
413.32 · Inspection Serv's - Zoning/Bldg	4,093.00	2,109.00	1,984.00	194.1%
413.333 · PECO Tablet	53.94	53.94	0.00	100.0%
413.34 · Legal Fees	838.50			
413.42 · Uniform Constr Code -Qtrly Fees	54.00	0.00	54.00	100.0%
413.45 · Dues/Subscriptionsv-Zng/CodeEnf	15,000.00	0.00	15,000.00	100.0%
413.50 · Code Vehicle Maintenance	28.00	1,269.78	-1,241.78	2.2%
413.51 · Code Vehicle Fuel	207.71	320.88	-113.17	64.7%
<b>Total 413.00 · UCC &amp; CODE ENFORCEMENT</b>	<b>37,655.00</b>	<b>24,214.29</b>	<b>13,440.71</b>	<b>155.5%</b>
<b>414.00 · PLANNING/ZONING/PROP MAINT CODE</b>				
414.25 · Stenographer - PComm/ZHB/PMCBOA	-230.00	225.00	-455.00	-102.2%
414.31 · Legal Fees -Planning/Zoning/PMC	143.50	1,853.53	-1,710.03	7.7%
<b>Total 414.00 · PLANNING/ZONING/PROP MAINT CODE</b>	<b>-86.50</b>	<b>2,078.53</b>	<b>-2,165.03</b>	<b>-4.2%</b>
<b>415.00 · EMERGENCY MANAGEMENT</b>				
415.17 · Emergency Alert System	-1,128.47	2,256.94	-3,385.41	-50.0%
<b>Total 415.00 · EMERGENCY MANAGEMENT</b>	<b>-1,128.47</b>	<b>2,256.94</b>	<b>-3,385.41</b>	<b>-50.0%</b>
<b>427.00 · GARBAGE(SOLID WASTE) COLLECTION</b>				
427.36 · Electronic Recycling	0.00	0.00	0.00	0.0%
<b>Total 427.00 · GARBAGE(SOLID WASTE) COLLECTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>428.00 · GRASS &amp; WEED CONTROL</b>				
428.31 · Landscaping Prof Svcs - Mowing	0.00	0.00	0.00	0.0%
<b>Total 428.00 · GRASS &amp; WEED CONTROL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

**Profit & Loss Forecast vs. Actual**

January through February 2026

	Jan - Feb 26	Forecast	\$ Over Forecast	% of Forecast
<b>430.00 · PUBLIC WORKS - ROADS &amp; STREETS</b>				
430.15 · Highway Personnel Salary				
430.13 · Hwy Personnel Overtime	10,586.47	5,917.59	4,668.88	178.9%
430.153 · Public Works Stormwater Time	0.00	0.00	0.00	0.0%
430.158 · Shift Differential	454.20	0.00	454.20	100.0%
430.15 · Highway Personnel Salary - Other	32,427.95	23,434.84	8,993.11	138.4%
<b>Total 430.15 · Highway Personnel Salary</b>	<b>43,468.62</b>	<b>29,352.43</b>	<b>14,116.19</b>	<b>148.1%</b>
430.18 · Hwy Personnel Health & Dental	18,435.04	6,063.74	12,371.30	304.0%
430.230 · Heating Fuel	0.00	3,814.17	-3,814.17	0.0%
430.28 · Equipment Rentals	0.00	0.00	0.00	0.0%
430.32 · Operating Supplies				
430.327 · Uniform Allowance for PW Crew	214.99	1,603.48	-1,388.49	13.4%
430.32 · Operating Supplies - Other	85.81	48.03	37.78	178.7%
<b>Total 430.32 · Operating Supplies</b>	<b>300.80</b>	<b>1,651.51</b>	<b>-1,350.71</b>	<b>18.2%</b>
430.40 · Building Maintenance/Repairs	0.00	525.97	-525.97	0.0%
430.45 · Contracted Services	0.00	0.00	0.00	0.0%
430.46 · Public Works Training	0.00	0.00	0.00	0.0%
430.47 · PA Criminal Ck/Testing-P. Works	0.00	49.00	-49.00	0.0%
430.50 · Utilities-Electric	719.70	503.15	216.55	143.0%
430.51 · Internet Service	293.20	293.20	0.00	100.0%
430.64 · Cellular Phones-HWYS	474.78	512.24	-37.46	92.7%
<b>Total 430.00 · PUBLIC WORKS - ROADS &amp; STREETS</b>	<b>63,692.14</b>	<b>42,765.41</b>	<b>20,926.73</b>	<b>148.9%</b>
<b>431.00 · CLEANING STREETS &amp; GUTTERS</b>				
431.25 · Street Sweeper Maint./Repairs	0.00	0.00	0.00	0.0%
<b>Total 431.00 · CLEANING STREETS &amp; GUTTERS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>432.00 · WINTER MAINTENANCE SERVICES</b>				
432.10 · Salting Expense	8,032.21	7,088.31	943.90	113.3%
432.30 · Snow Removal Subcontracted Cost	4,987.50			
<b>Total 432.00 · WINTER MAINTENANCE SERVICES</b>	<b>13,019.71</b>	<b>7,088.31</b>	<b>5,931.40</b>	<b>183.7%</b>
<b>433.00 · TRAFFIC CONTROL DEVICES</b>				
433.20 · Signs	360.00	509.00	-149.00	70.7%
433.36 · Traffic Signal Electric	509.75	394.85	114.90	129.1%
433.40 · Traffic Device Repair & Maint				
433.410 · Barrall & Walnut	600.00	9,937.76	-9,337.76	6.0%
433.430 · Main & Walnut	275.00	0.00	275.00	100.0%
433.40 · Traffic Device Repair & Maint - Other	275.00	0.00	275.00	100.0%
<b>Total 433.40 · Traffic Device Repair &amp; Maint</b>	<b>1,150.00</b>	<b>9,937.76</b>	<b>-8,787.76</b>	<b>11.6%</b>
433.00 · TRAFFIC CONTROL DEVICES - Other	0.00	0.00	0.00	0.0%
<b>Total 433.00 · TRAFFIC CONTROL DEVICES</b>	<b>2,019.75</b>	<b>10,841.61</b>	<b>-8,821.86</b>	<b>18.6%</b>
<b>434.00 · STREET LIGHTING</b>				
434.36 · Street Lighting Electric	5,059.50	4,745.08	314.42	106.6%
434.38 · Holiday Lighting	0.00	335.50	-335.50	0.0%
<b>Total 434.00 · STREET LIGHTING</b>	<b>5,059.50</b>	<b>5,080.58</b>	<b>-21.08</b>	<b>99.6%</b>
<b>436.00 · STORM SEWERS AND DRAINS</b>				
436.37 · Storm Swr-Repairs & Maint Serv's	0.00	0.00	0.00	0.0%
<b>Total 436.00 · STORM SEWERS AND DRAINS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

**Profit & Loss Forecast vs. Actual**

January through February 2026

	Jan - Feb 26	Forecast	\$ Over Forecast	% of Forecast
<b>437.00 · REPAIRS OF TOOLS &amp; MACHINERY</b>				
437.10 · Truck Fleet Maint. & Repairs	2,282.98	3,811.87	-1,528.89	59.9%
437.20 · Equipment Repairs & Supplies	1,069.46	537.23	532.23	199.1%
<b>Total 437.00 · REPAIRS OF TOOLS &amp; MACHINERY</b>	<b>3,352.44</b>	<b>4,349.10</b>	<b>-996.66</b>	<b>77.1%</b>
<b>438.00 · MAINT. &amp; REPAIRS ROADS/BRIDGES</b>				
438.33 · FUEL-Gas & Diesel (Trks/Equip)	3,552.84	1,717.32	1,835.52	206.9%
438.37 · Road Repairs & Maint. Services	3,494.94	919.48	2,575.46	380.1%
438.39 · Line Curb Crosswalk Painting	0.00	0.00	0.00	0.0%
<b>Total 438.00 · MAINT. &amp; REPAIRS ROADS/BRIDGES</b>	<b>7,047.78</b>	<b>2,636.80</b>	<b>4,410.98</b>	<b>267.3%</b>
<b>440 · Public Works - Other Services</b>				
<b>445 · Parking</b>				
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%
<b>Total 445 · Parking</b>	<b>352.00</b>	<b>525.15</b>	<b>-173.15</b>	<b>67.0%</b>
<b>Total 440 · Public Works - Other Services</b>	<b>352.00</b>	<b>525.15</b>	<b>-173.15</b>	<b>67.0%</b>
<b>452.00 · PARTICIPANT RECREATION &amp; CULTURE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>453.00 · SPECTATOR RECREATION &amp; CULTURE</b>				
453.50 · ECON Dev. Comm Events/Projects				
453.501 · Old Home Week	100.00	0.00	100.00	100.0%
453.50 · ECON Dev. Comm Events/Projects - Other	30.00	0.00	30.00	100.0%
<b>Total 453.50 · ECON Dev. Comm Events/Projects</b>	<b>130.00</b>	<b>0.00</b>	<b>130.00</b>	<b>100.0%</b>
453.80 · Festivals/Special Events	0.00	0.00	0.00	0.0%
<b>Total 453.00 · SPECTATOR RECREATION &amp; CULTURE</b>	<b>130.00</b>	<b>0.00</b>	<b>130.00</b>	<b>100.0%</b>
<b>454.00 · PARKS</b>				
<b>454.10 · Parks-Repairs &amp; Maintenance</b>				
454.101 · Keystone Park & Diehl Field	0.00	0.00	0.00	0.0%
454.102 · Cliff Cowling Park	1,669.00	0.00	1,669.00	100.0%
454.104 · Monocacy Creek Park	0.00	0.00	0.00	0.0%
454.105 · Firefighter's Field Park	0.00	0.00	0.00	0.0%
454.106 · Paw Park	0.00	0.00	0.00	0.0%
454.107 · Rehrig Park	0.00	0.00	0.00	0.0%
454.109 · Boro Hall Landscaping/Maint.	0.00	0.00	0.00	0.0%
454.10 · Parks-Repairs & Maintenance - Other	0.00	0.00	0.00	0.0%
<b>Total 454.10 · Parks-Repairs &amp; Maintenance</b>	<b>1,669.00</b>	<b>0.00</b>	<b>1,669.00</b>	<b>100.0%</b>
<b>454.15 · Phone/Data Line</b>				
454.151 · Cliff Cowling Pump House	293.20	293.20	0.00	100.0%
454.152 · Keystone Park	293.20	293.20	0.00	100.0%
454.153 · Monocacy Creek Park	293.20	293.20	0.00	100.0%
454.154 · Cliff Cowling Snack Stand	301.10	0.00	301.10	100.0%
<b>Total 454.15 · Phone/Data Line</b>	<b>1,180.70</b>	<b>879.60</b>	<b>301.10</b>	<b>134.2%</b>
<b>454.30 · Electricity</b>				
454.301 · Keystone Park	143.59	103.18	40.41	139.2%
454.302 · Cliff Cowling Park	171.97	109.54	62.43	157.0%
454.304 · Firefighters Field Park	49.26	35.63	13.63	138.3%
<b>Total 454.30 · Electricity</b>	<b>364.82</b>	<b>248.35</b>	<b>116.47</b>	<b>146.9%</b>
454.60 · Park Improve/Equipment Purchase	0.00	0.00	0.00	0.0%
<b>Total 454.00 · PARKS</b>	<b>3,214.52</b>	<b>1,127.95</b>	<b>2,086.57</b>	<b>285.0%</b>

10:02 AM  
03/06/26  
Cash Basis

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

	Jan - Feb 26	Forecast	\$ Over Forecast	% of Forecast
459.00 · CULTURE & RECREATION - ETC.				
459.05 · Mayor's Special Event Expense	0.00	0.00	0.00	0.0%
<b>Total 459.00 · CULTURE &amp; RECREATION - ETC.</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
461.00 · COMM. DEV-CONSERV. OF NAT. RES.				
461.01 · Appraisal of Property	0.00	300.00	-300.00	0.0%
<b>Total 461.00 · COMM. DEV-CONSERV. OF NAT. RES.</b>	<b>0.00</b>	<b>300.00</b>	<b>-300.00</b>	<b>0.0%</b>
472.00 · DEBT INTEREST				
472.13 · Gen Oblig \$550K Note Interest	0.00	0.00	0.00	0.0%
<b>Total 472.00 · DEBT INTEREST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
481.00 · ER PAID BENEFITS & WITHHOLDINGS				
481.192 · FICA-Municipality (SS)	4,441.17	3,499.35	941.82	126.9%
481.193 · Medicare-Municipality	1,038.66	818.40	220.26	126.9%
481.194 · PA Unemployment Comp 'ER CONTRIB	0.00	0.00	0.00	0.0%
481.195 · Workers Compensation Insurance	5,326.00	6,824.00	-1,498.00	78.0%
481.197 · Bath Pension Contribution				
481.198 · Bath Pension (Match)	1,564.12	1,506.76	57.36	103.8%
481.197 · Bath Pension Contribution - Other	2,747.24	2,217.84	529.40	123.9%
<b>Total 481.197 · Bath Pension Contribution</b>	<b>4,311.36</b>	<b>3,724.60</b>	<b>586.76</b>	<b>115.8%</b>
481.199 · Life, AD&D Benefits	194.04	86.24	107.80	225.0%
481.00 · ER PAID BENEFITS & WITHHOLDINGS - Other	0.00	0.00	0.00	0.0%
<b>Total 481.00 · ER PAID BENEFITS &amp; WITHHOLDINGS</b>	<b>15,311.23</b>	<b>14,952.59</b>	<b>358.64</b>	<b>102.4%</b>
486.00 · INSURANCE				
486.10 · PIRMA LIABILITY				
486.101 · General Liability	7,736.00	0.00	7,736.00	100.0%
486.102 · Automobile Liability	12,266.00	0.00	12,266.00	100.0%
486.103 · Public Officials Liability	2,913.00	0.00	2,913.00	100.0%
<b>Total 486.10 · PIRMA LIABILITY</b>	<b>22,915.00</b>	<b>0.00</b>	<b>22,915.00</b>	<b>100.0%</b>
486.20 · PIRMA PROPERTY				
486.201 · Property Insurance	18,719.00	0.00	18,719.00	100.0%
<b>Total 486.20 · PIRMA PROPERTY</b>	<b>18,719.00</b>	<b>0.00</b>	<b>18,719.00</b>	<b>100.0%</b>
486.25 · FLOOD INSURANCE	0.00	0.00	0.00	0.0%
<b>Total 486.00 · INSURANCE</b>	<b>41,634.00</b>	<b>0.00</b>	<b>41,634.00</b>	<b>100.0%</b>
492.00 · INTERFUND OPER'G TRANSFERS (TO)				
492.30 · Capital Improvement Fund	0.00	161.25	-161.25	0.0%
<b>Total 492.00 · INTERFUND OPER'G TRANSFERS (TO)</b>	<b>0.00</b>	<b>161.25</b>	<b>-161.25</b>	<b>0.0%</b>
493.00 · Fire Dept Bldg Imprv- Reserve	1,100.00	1,100.00	0.00	100.0%
<b>Total 400 · EXPENDITURES</b>	<b>275,707.40</b>	<b>199,153.56</b>	<b>76,553.84</b>	<b>138.4%</b>
<b>Total Expense</b>	<b>275,707.40</b>	<b>199,153.56</b>	<b>76,553.84</b>	<b>138.4%</b>
<b>Net Ordinary Income</b>	<b>-116,195.78</b>	<b>3,985.73</b>	<b>-120,181.51</b>	<b>-2,915.3%</b>
<b>Net Income</b>	<b>-116,195.78</b>	<b>3,985.73</b>	<b>-120,181.51</b>	<b>-2,915.3%</b>

**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 February 2026

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
300 · REVENUES				
301.00 · REAL ESTATE TAXES				
301.11 · Real Estate Tax-Base	29,894.21	856,363.78	-826,469.57	3.5%
301.20 · Real Estate Tax-Prior Year	1,222.15	33,148.18	-31,926.03	3.7%
301.26 · RE Tax - Pr Yr Interim Base	67.12	4,791.39	-4,724.27	1.4%
<b>Total 301.00 · REAL ESTATE TAXES</b>	<b>31,183.48</b>	<b>894,303.35</b>	<b>-863,119.87</b>	<b>3.5%</b>
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%
<b>Total 310.10 · REAL ESTATE TRANSFER TAX</b>	<b>1,788.50</b>	<b>57,479.10</b>	<b>-55,690.60</b>	<b>3.1%</b>
310.20 · EARNED INCOME TAXES	83,117.30	432,920.19	-349,802.89	19.2%
310.50 · LOCAL SERVICES TAX	5,511.43	27,114.21	-21,602.78	20.3%
321.00 · BUSINESS LICENSES & PERMITS				
321.35 · Dumpsters/PODS Permit	140.00	880.00	-740.00	15.9%
321.50 · Rental License	13,800.00	41,666.67	-27,866.67	33.1%
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%
<b>Total 321.00 · BUSINESS LICENSES &amp; PERMITS</b>	<b>20,186.66</b>	<b>76,263.65</b>	<b>-56,076.99</b>	<b>26.5%</b>
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%
<b>Total 322.00 · NON-BUSINESS LICENSES &amp; PERMITS</b>	<b>0.00</b>	<b>400.00</b>	<b>-400.00</b>	<b>0.0%</b>
331.00 · FINES				
331.10 · Fines from District Court	200.39	3,339.61	-3,139.22	6.0%
331.12 · Ordinance/Criminal Violations	175.00	4,362.22	-4,187.22	4.0%
331.13 · State Police Fines	0.00	1,101.66	-1,101.66	0.0%
331.14 · Parking Violation Fines	1,940.93	19,319.52	-17,378.59	10.0%
<b>Total 331.00 · FINES</b>	<b>2,316.32</b>	<b>28,123.01</b>	<b>-25,806.69</b>	<b>8.2%</b>
341.00 · INTEREST EARNINGS				
341.01 · General Fund Checking Interest	655.38	2,834.78	-2,179.40	23.1%
341.05 · Payroll Checking Interest	19.37	110.83	-91.46	17.5%
341.10 · Tax Account Interest	2,354.78	19,267.38	-16,912.60	12.2%
341.22 · Fire Dept Bldg Improv Fund Int.	0.42			
341.50 · Recreation Account Interest	0.37			
341.95 · Arcadia Dev DonationCD Interest	473.05	2,666.19	-2,193.14	17.7%
<b>Total 341.00 · INTEREST EARNINGS</b>	<b>3,503.37</b>	<b>24,879.18</b>	<b>-21,375.81</b>	<b>14.1%</b>
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	2,090.00	4,233.32	-2,143.32	49.4%
<b>Total 342.20 · Park / Pavilion Rental</b>	<b>2,090.00</b>	<b>4,253.32</b>	<b>-2,163.32</b>	<b>49.1%</b>
342.21 · 121 Center Street (Ambul Dept)	2,200.00	13,200.00	-11,000.00	16.7%
342.25 · Rental of Council Room	0.00	36.00	-36.00	0.0%
342.53 · Monopole - 121 Center St Yard	4,129.26	24,650.57	-20,521.31	16.8%
<b>Total 342.00 · RENTS AND ROYALTIES</b>	<b>8,419.26</b>	<b>42,139.89</b>	<b>-33,720.63</b>	<b>20.0%</b>
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%
<b>Total 355.00 · STATE SHARED REVENUES</b>	<b>0.00</b>	<b>42,437.05</b>	<b>-42,437.05</b>	<b>0.0%</b>
359.00 · Paymnt 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%
<b>Total 361.00 · GENERAL GOVERNMENT</b>	<b>0.00</b>	<b>2,919.44</b>	<b>-2,919.44</b>	<b>0.0%</b>

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

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
<b>362.00 · PUBLIC SAFETY</b>				
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	2,134.30	21,588.98	-19,454.68	9.9%
362.51 · Road Occupancy Permit	100.00	450.00	-350.00	22.2%
362.52 · Bus Shelter	250.00	250.00	0.00	100.0%
<b>Total 362.00 · PUBLIC SAFETY</b>	<b>2,684.30</b>	<b>24,088.98</b>	<b>-21,404.68</b>	<b>11.1%</b>
<b>363.00 · HIGHWAYS &amp; STREETS</b>				
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%
<b>Total 363.00 · HIGHWAYS &amp; STREETS</b>	<b>780.00</b>	<b>7,333.43</b>	<b>-6,553.43</b>	<b>10.6%</b>
<b>379.00 · OTHER CHARGES FOR SERVICES</b>				
379.15 · Credit Card Surcharge	21.00			
<b>Total 379.00 · OTHER CHARGES FOR SERVICES</b>	<b>21.00</b>			
<b>392.00 · INTERFUND OPER'G TRNSFRS (FROM)</b>				
392.40 · FROM MSW	0.00	14,000.00	-14,000.00	0.0%
<b>Total 392.00 · INTERFUND OPER'G TRNSFRS (FROM)</b>	<b>0.00</b>	<b>14,000.00</b>	<b>-14,000.00</b>	<b>0.0%</b>
<b>Total 300 · REVENUES</b>	<b>159,511.62</b>	<b>1,675,601.48</b>	<b>-1,516,089.86</b>	<b>9.5%</b>
<b>Total Income</b>	<b>159,511.62</b>	<b>1,675,601.48</b>	<b>-1,516,089.86</b>	<b>9.5%</b>
<b>Gross Profit</b>	<b>159,511.62</b>	<b>1,675,601.48</b>	<b>-1,516,089.86</b>	<b>9.5%</b>
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
<b>400.00 · GENERAL GOVERNMENT</b>				
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 Gvrnmnt - Miscellaneous	0.00	600.00	-600.00	0.0%
400.32 · Council's Tablets-Data/AV Chg's	246.96	1,500.00	-1,253.04	16.5%
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	585.00	4,500.00	-3,915.00	13.0%
<b>Total 400.00 · GENERAL GOVERNMENT</b>	<b>831.96</b>	<b>22,125.00</b>	<b>-21,293.04</b>	<b>3.8%</b>
<b>401.00 · MAYOR</b>				
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%
<b>Total 401.00 · MAYOR</b>	<b>0.00</b>	<b>3,300.00</b>	<b>-3,300.00</b>	<b>0.0%</b>
<b>401.111 · BOROUGH MANAGER</b>				
401.14 · Health & Dental - Borough Mgr	2,066.94	11,563.72	-9,496.78	17.9%
401.16 · Dues & Subscriptions	250.00	1,300.00	-1,050.00	19.2%
401.323 · Cellular Phone-MGR.	79.13	525.00	-445.87	15.1%
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	14,319.56	93,077.09	-78,757.53	15.4%
<b>Total 401.50 · Borough Manager Salary</b>	<b>14,319.56</b>	<b>76,448.13</b>	<b>-62,128.57</b>	<b>18.7%</b>
<b>Total 401.111 · BOROUGH MANAGER</b>	<b>16,715.63</b>	<b>91,262.85</b>	<b>-74,547.22</b>	<b>18.3%</b>
<b>402.00 · AUDITING/FINANCIAL ADMIN</b>				
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	5,010.00	32,000.00	-26,990.00	15.7%
<b>Total 402.13 · Bookkeeping Services</b>	<b>5,010.00</b>	<b>35,000.00</b>	<b>-29,990.00</b>	<b>14.3%</b>
402.19 · EE Pay Raise Pool	0.00	10,300.00	-10,300.00	0.0%
402.31 · Payroll Processing Services	786.44	1,900.00	-1,113.56	41.4%
<b>Total 402.00 · AUDITING/FINANCIAL ADMIN</b>	<b>5,796.44</b>	<b>62,700.00</b>	<b>-56,903.56</b>	<b>9.2%</b>

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

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
<b>403.00 - TAX COLLECTION</b>				
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	2,708.66	250.00	2,458.66	1,083.5%
403.35 - Insurance and Bonding	1,188.00	900.00	288.00	132.0%
<b>Total 403.00 - TAX COLLECTION</b>	<b>4,776.66</b>	<b>7,550.00</b>	<b>-2,773.34</b>	<b>63.3%</b>
<b>404.00 - LEGAL SERVICES</b>				
404.31 - Legal Fees				
404.310 - Legal-Boro Solicitorship/Misc	14,352.05	52,000.00	-37,647.95	27.6%
404.314 - Legal- General RTK Requests	0.00	1,500.00	-1,500.00	0.0%
404.317 - Legal Fees-RTK-Long	107.50	20,000.00	-19,892.50	0.5%
<b>Total 404.31 - Legal Fees</b>	<b>14,459.55</b>	<b>73,500.00</b>	<b>-59,040.45</b>	<b>19.7%</b>
404.45 - Codification Costs	0.00	2,000.00	-2,000.00	0.0%
<b>Total 404.00 - LEGAL SERVICES</b>	<b>14,459.55</b>	<b>75,500.00</b>	<b>-61,040.45</b>	<b>19.2%</b>
<b>405.00 - SECRETARY (OFFICE)</b>				
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	1,855.45	14,505.50	-12,650.05	12.8%
<b>Total 405.12 - Office Personnel II</b>	<b>1,855.45</b>	<b>13,372.12</b>	<b>-11,516.67</b>	<b>13.9%</b>
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.	4,604.44	24,491.61	-19,887.17	18.8%
405.17 - Office Personell I - Other	7,593.28	45,057.63	-37,464.35	16.9%
<b>Total 405.17 - Office Personell I</b>	<b>12,197.72</b>	<b>57,549.10</b>	<b>-45,351.38</b>	<b>21.2%</b>
<b>Total 405.00 - SECRETARY (OFFICE)</b>	<b>14,053.17</b>	<b>70,921.22</b>	<b>-56,868.05</b>	<b>19.8%</b>
<b>406.00 - GENERAL GOVT. ADMINISTRATION</b>				
406.21 - Office Supplies	2,579.32	3,200.00	-620.68	80.6%
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%
406.30 - Bank Charges	32.00			
406.34 - Advertising/Promotional	54.00	6,000.00	-5,946.00	0.9%
406.39 - Processing Fees	83.71	275.00	-191.29	30.4%
406.42 - Dues & Subscriptions	697.33	5,500.00	-4,802.67	12.7%
406.44 - Municipal Doc Destruction	0.00	1,200.00	-1,200.00	0.0%
<b>Total 406.00 - GENERAL GOVT. ADMINISTRATION</b>	<b>3,446.36</b>	<b>21,975.00</b>	<b>-18,528.64</b>	<b>15.7%</b>
<b>407 - IT-Networking Svcs- Data Proc.</b>				
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%
<b>Total 407 - IT-Networking Svcs- Data Proc.</b>	<b>0.00</b>	<b>56,500.00</b>	<b>-56,500.00</b>	<b>0.0%</b>
<b>408.00 - ENGINEERING SERVICES</b>				
408.31 - Engineering Services	6,279.17	30,000.00	-23,720.83	20.9%
408.34 - Sewage Enforcement Officer	0.00	100.00	-100.00	0.0%
408.36 - GIS/ESRI Host/Landex	271.14	6,200.00	-5,928.86	4.4%
<b>Total 408.00 - ENGINEERING SERVICES</b>	<b>6,550.31</b>	<b>36,300.00</b>	<b>-29,749.69</b>	<b>18.0%</b>
<b>409.00 - MUNICIPAL BUILDING &amp; PROPERTY</b>				
409.10 - Janitorial Contracted Services	1,056.00	6,552.00	-5,496.00	16.1%
409.23 - Heating Fuel				
409.233 - 121 Center Street	1,735.43	1,800.00	-64.57	96.4%
409.23 - Heating Fuel - Other	682.54	250.00	432.54	273.0%
<b>Total 409.23 - Heating Fuel</b>	<b>2,417.97</b>	<b>2,050.00</b>	<b>367.97</b>	<b>117.9%</b>
409.24 - Electricity	914.98	7,000.00	-6,085.02	13.1%

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

	Jan - Feb 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	516.14	3,100.00	-2,583.86	16.6%
409.323 · Internet (High Speed)	1,126.08	6,700.00	-5,573.92	16.8%
409.324 · Cable TV (Digital)	216.00	1,200.00	-984.00	18.0%
409.43 · RE Taxes - Muni Bldg & Property	10.58			
409.49 · MS4 Fees	0.00	8,036.00	-8,036.00	0.0%
409.00 · MUNICIPAL BUILDING & PROPERTY - Other	219.00			
<b>Total 409.00 · MUNICIPAL BUILDING &amp; PROPERTY</b>	<b>15,896.75</b>	<b>42,138.00</b>	<b>-26,241.25</b>	<b>37.7%</b>
<b>411.00 · FIRE COMPANY</b>				
411.02 · Building Maintenance	250.00	1,500.00	-1,250.00	16.7%
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	557.47	3,900.00	-3,342.53	14.3%
<b>Total 411.00 · FIRE COMPANY</b>	<b>807.47</b>	<b>22,133.21</b>	<b>-21,325.74</b>	<b>3.6%</b>
<b>413.00 · UCC &amp; CODE ENFORCEMENT</b>				
413.10 · PEO Salary	5,458.08	33,000.00	-27,541.92	16.5%
413.19 · Code Enforce Postage	-358.23	500.00	-858.23	-71.6%
413.31 · Zoning & PMC Enforcement Serv's	12,280.00	95,000.00	-82,720.00	12.9%
413.32 · Inspection Serv's - Zoning/Bldg	4,093.00	14,000.00	-9,907.00	29.2%
413.333 · PECO Tablet	53.94	350.00	-296.06	15.4%
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	28.00	500.00	-472.00	5.6%
413.51 · Code Vehicle Fuel	207.71	900.00	-692.29	23.1%
<b>Total 413.00 · UCC &amp; CODE ENFORCEMENT</b>	<b>37,655.00</b>	<b>161,370.00</b>	<b>-123,715.00</b>	<b>23.3%</b>
<b>414.00 · PLANNING/ZONING/PROP MAINT CODE</b>				
414.25 · Stenographer - PComm/ZHB/PMCBOA	-230.00	500.00	-730.00	-46.0%
414.31 · Legal Fees -Planning/Zoning/PMC	143.50	16,000.00	-15,856.50	0.9%
<b>Total 414.00 · PLANNING/ZONING/PROP MAINT CODE</b>	<b>-86.50</b>	<b>16,500.00</b>	<b>-16,586.50</b>	<b>-0.5%</b>
<b>415.00 · EMERGENCY MANAGEMENT</b>				
415.17 · Emergency Alert System	-1,128.47	2,500.00	-3,628.47	-45.1%
<b>Total 415.00 · EMERGENCY MANAGEMENT</b>	<b>-1,128.47</b>	<b>2,500.00</b>	<b>-3,628.47</b>	<b>-45.1%</b>
<b>427.00 · GARBAGE(SOLID WASTE) COLLECTION</b>				
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%
<b>Total 427.00 · GARBAGE(SOLID WASTE) COLLECTION</b>	<b>0.00</b>	<b>7,675.00</b>	<b>-7,675.00</b>	<b>0.0%</b>
<b>428.00 · GRASS &amp; WEED CONTROL</b>				
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%
<b>Total 428.00 · GRASS &amp; WEED CONTROL</b>	<b>0.00</b>	<b>35,500.00</b>	<b>-35,500.00</b>	<b>0.0%</b>
<b>430.00 · PUBLIC WORKS - ROADS &amp; STREETS</b>				
430.15 · Highway Personnel Salary				
430.13 · Hwy Personnel Overtime	10,586.47	7,500.00	3,086.47	141.2%
430.153 · Public Works Stormwater Time	0.00	-38,901.72	38,901.72	0.0%
430.158 · Shift Differential	454.20			
430.15 · Highway Personnel Salary - Other	32,427.95	204,215.96	-171,788.01	15.9%
<b>Total 430.15 · Highway Personnel Salary</b>	<b>43,468.62</b>	<b>172,814.24</b>	<b>-129,345.62</b>	<b>25.2%</b>
430.18 · Hwy Personnel Health & Dental	18,435.04	54,663.47	-36,228.43	33.7%
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				
430.327 · Uniform Allowance for PW Crew	214.99			
430.32 · Operating Supplies - Other	85.81	2,500.00	-2,414.19	3.4%
<b>Total 430.32 · Operating Supplies</b>	<b>300.80</b>	<b>2,500.00</b>	<b>-2,199.20</b>	<b>12.0%</b>

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

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
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%
430.50 · Utilities-Electric	719.70	3,800.00	-3,080.30	18.9%
430.51 · Internet Service	293.20	1,800.00	-1,506.80	16.3%
430.64 · Cellular Phones-HWYS	474.78	3,100.00	-2,625.22	15.3%
<b>Total 430.00 · PUBLIC WORKS - ROADS &amp; STREETS</b>	<b>63,692.14</b>	<b>245,677.71</b>	<b>-181,985.57</b>	<b>25.9%</b>
<b>432.00 · WINTER MAINTENANCE SERVICES</b>				
432.10 · Salting Expense	8,032.21	8,000.00	32.21	100.4%
432.30 · Snow Removal Subcontracted Cost	4,987.50			
<b>Total 432.00 · WINTER MAINTENANCE SERVICES</b>	<b>13,019.71</b>	<b>8,000.00</b>	<b>5,019.71</b>	<b>162.7%</b>
<b>433.00 · TRAFFIC CONTROL DEVICES</b>				
433.20 · Signs	360.00	4,000.00	-3,640.00	9.0%
433.36 · Traffic Signal Electric	509.75	2,500.00	-1,990.25	20.4%
433.40 · Traffic Device Repair & Maint				
433.410 · Barrall & Walnut	600.00			
433.430 · Main & Walnut	275.00			
433.40 · Traffic Device Repair & Maint - Other	275.00	6,500.00	-6,225.00	4.2%
<b>Total 433.40 · Traffic Device Repair &amp; Maint</b>	<b>1,150.00</b>	<b>6,500.00</b>	<b>-5,350.00</b>	<b>17.7%</b>
<b>Total 433.00 · TRAFFIC CONTROL DEVICES</b>	<b>2,019.75</b>	<b>13,000.00</b>	<b>-10,980.25</b>	<b>15.5%</b>
<b>434.00 · STREET LIGHTING</b>				
434.36 · Street Lighting Electric	5,059.50	37,000.00	-31,940.50	13.7%
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%
<b>Total 434.00 · STREET LIGHTING</b>	<b>5,059.50</b>	<b>42,500.00</b>	<b>-37,440.50</b>	<b>11.9%</b>
<b>437.00 · REPAIRS OF TOOLS &amp; MACHINERY</b>				
437.10 · Truck Fleet Maint. & Repairs	2,282.98	10,000.00	-7,717.02	22.8%
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	1,069.46	7,000.00	-5,930.54	15.3%
<b>Total 437.20 · Equipment Repairs &amp; Supplies</b>	<b>1,069.46</b>	<b>12,000.00</b>	<b>-10,930.54</b>	<b>8.9%</b>
437.00 · REPAIRS OF TOOLS & MACHINERY - Other	0.00	7,000.00	-7,000.00	0.0%
<b>Total 437.00 · REPAIRS OF TOOLS &amp; MACHINERY</b>	<b>3,352.44</b>	<b>29,000.00</b>	<b>-25,647.56</b>	<b>11.6%</b>
<b>438.00 · MAINT. &amp; REPAIRS ROADS/BRIDGES</b>				
438.33 · FUEL-Gas & Diesel (Trks/Equip)	3,552.84	9,400.00	-5,847.16	37.8%
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%
<b>Total 438.00 · MAINT. &amp; REPAIRS ROADS/BRIDGES</b>	<b>7,047.78</b>	<b>15,900.00</b>	<b>-8,852.22</b>	<b>44.3%</b>
<b>440 · Public Works - Other Services</b>				
445 · Parking				
445.37 · Repairs & Maintenance Service	352.00	500.00	-148.00	70.4%
<b>Total 445 · Parking</b>	<b>352.00</b>	<b>500.00</b>	<b>-148.00</b>	<b>70.4%</b>
<b>Total 440 · Public Works - Other Services</b>	<b>352.00</b>	<b>500.00</b>	<b>-148.00</b>	<b>70.4%</b>
<b>452.00 · PARTICIPANT RECREATION &amp; CULTURE</b>				
452.10 · Professional Fees(HARB Consult)	0.00	165.00	-165.00	0.0%
<b>Total 452.00 · PARTICIPANT RECREATION &amp; CULTURE</b>	<b>0.00</b>	<b>165.00</b>	<b>-165.00</b>	<b>0.0%</b>
<b>453.00 · SPECTATOR RECREATION &amp; CULTURE</b>				
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	100.00	5,000.00	-4,900.00	2.0%
453.50 · ECON Dev. Comm Events/Projects - Other	30.00			
<b>Total 453.50 · ECON Dev. Comm Events/Projects</b>	<b>130.00</b>	<b>5,000.00</b>	<b>-4,870.00</b>	<b>2.6%</b>
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%
<b>Total 453.00 · SPECTATOR RECREATION &amp; CULTURE</b>	<b>130.00</b>	<b>24,900.00</b>	<b>-24,770.00</b>	<b>0.5%</b>

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

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
<b>454.00 - PARKS</b>				
454.10 - Parks-Repairs & Maintenance				
454.101 - Keystone Park & Diehl Field	0.00	3,500.00	-3,500.00	0.0%
454.102 - Cliff 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%
<b>Total 454.10 - Parks-Repairs &amp; Maintenance</b>	<b>1,669.00</b>	<b>46,700.00</b>	<b>-45,031.00</b>	<b>3.6%</b>
454.15 - Phone/Data Line				
454.151 - Cliff Cowling Pump House	293.20	1,759.20	-1,466.00	16.7%
454.152 - Keystone Park	293.20	1,759.20	-1,466.00	16.7%
454.153 - Monocacy Creek Park	293.20	1,759.20	-1,466.00	16.7%
454.154 - Cliff Cowling Snack Stand	301.10	1,759.20	-1,458.10	17.1%
<b>Total 454.15 - Phone/Data Line</b>	<b>1,180.70</b>	<b>7,036.80</b>	<b>-5,856.10</b>	<b>16.8%</b>
454.30 - Electricity				
454.301 - Keystone Park	143.59	2,500.00	-2,356.41	5.7%
454.302 - Cliff Cowling Park	171.97	1,400.00	-1,228.03	12.3%
454.303 - Monocacy Creek Park	0.00	0.00	0.00	0.0%
454.304 - Firefighters Field Park	49.26	400.00	-350.74	12.3%
<b>Total 454.30 - Electricity</b>	<b>364.82</b>	<b>4,300.00</b>	<b>-3,935.18</b>	<b>8.5%</b>
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%
<b>Total 454.00 - PARKS</b>	<b>3,214.52</b>	<b>63,036.80</b>	<b>-59,822.28</b>	<b>5.1%</b>
<b>471.00 - DEBT PRINCIPAL</b>				
471.13 - Gen Oblig \$550K-Note Principal	0.00	55,000.00	-55,000.00	0.0%
<b>Total 471.00 - DEBT PRINCIPAL</b>	<b>0.00</b>	<b>55,000.00</b>	<b>-55,000.00</b>	<b>0.0%</b>
<b>472.00 - DEBT INTEREST</b>				
472.13 - Gen Oblig \$550K Note Interest	0.00	7,425.00	-7,425.00	0.0%
<b>Total 472.00 - DEBT INTEREST</b>	<b>0.00</b>	<b>7,425.00</b>	<b>-7,425.00</b>	<b>0.0%</b>
<b>481.00 - ER PAID BENEFITS &amp; WITHHOLDINGS</b>				
481.192 - FICA-Municipality (SS)	4,441.17	22,000.00	-17,558.83	20.2%
481.193 - Medicare-Municipality	1,038.66	5,100.00	-4,061.34	20.4%
481.194 - PA Unemployment Comp 'ER CONTRIB	0.00	800.00	-800.00	0.0%
481.195 - Workers Compensation Insurance	5,326.00	28,100.00	-22,774.00	19.0%
481.197 - Bath Pension Contribution				
481.198 - Bath Pension (Match)	1,564.12	19,588.67	-18,024.55	8.0%
481.197 - Bath Pension Contribution - Other	2,747.24	17,232.25	-14,485.01	15.9%
<b>Total 481.197 - Bath Pension Contribution</b>	<b>4,311.36</b>	<b>36,820.92</b>	<b>-32,509.56</b>	<b>11.7%</b>
481.199 - Life, AD&D Benefits	194.04	700.00	-505.96	27.7%
481.200 - Federal Excise Tax - PCORI fee	0.00	40.00	-40.00	0.0%
<b>Total 481.00 - ER PAID BENEFITS &amp; WITHHOLDINGS</b>	<b>15,311.23</b>	<b>93,560.92</b>	<b>-78,249.69</b>	<b>16.4%</b>
<b>486.00 - INSURANCE</b>				
486.10 - PIRMA LIABILITY				
486.101 - General Liability	7,736.00	7,200.00	536.00	107.4%
486.102 - Automobile Liability	12,266.00	8,500.00	3,766.00	144.3%
486.103 - Public Officials Liability	2,913.00	2,800.00	113.00	104.0%
<b>Total 486.10 - PIRMA LIABILITY</b>	<b>22,915.00</b>	<b>18,500.00</b>	<b>4,415.00</b>	<b>123.9%</b>
486.20 - PIRMA PROPERTY				
486.201 - Property Insurance	18,719.00	16,100.00	2,619.00	116.3%
486.202 - Inland Marine	0.00	0.00	0.00	0.0%
<b>Total 486.20 - PIRMA PROPERTY</b>	<b>18,719.00</b>	<b>16,100.00</b>	<b>2,619.00</b>	<b>116.3%</b>
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%
<b>Total 486.00 - INSURANCE</b>	<b>41,634.00</b>	<b>36,100.00</b>	<b>5,534.00</b>	<b>115.3%</b>

10:02 AM

03/06/26

Cash Basis

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

	Jan - Feb 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%
<b>Total 492.00 · INTERFUND OPER'G TRANSFERS (TO)</b>	<b>0.00</b>	<b>298,835.77</b>	<b>-298,835.77</b>	<b>0.0%</b>
493.00 · Fire Dept Bldg Imprv- Reserve	1,100.00	6,050.00	-4,950.00	18.2%
<b>Total 400 · EXPENDITURES</b>	<b>275,707.40</b>	<b>1,675,601.48</b>	<b>-1,399,894.08</b>	<b>16.5%</b>
<b>Total Expense</b>	<b>275,707.40</b>	<b>1,675,601.48</b>	<b>-1,399,894.08</b>	<b>16.5%</b>
<b>Net Ordinary Income</b>	<b>-116,195.78</b>	<b>0.00</b>	<b>-116,195.78</b>	<b>100.0%</b>
<b>Net Income</b>	<b>-116,195.78</b>	<b>0.00</b>	<b>-116,195.78</b>	<b>100.0%</b>

**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**  
**All Transactions**

Type	Date	Num	Due Date	Aging	Open Balance
<b>Barry Isett &amp; Associates Inc</b>					
Bill	02/06/2026	Inv #VI-208324	02/21/2026		6,405.00
Total Barry Isett & Associates Inc					6,405.00
<b>Be On Time Cleaning Service LLC</b>					
Bill	02/02/2026	1408	02/26/2026		528.00
Total Be On Time Cleaning Service LLC					528.00
<b>County of Northampton RE Tax</b>					
Bill	01/30/2026	6839052	03/01/2026		10.58
Total County of Northampton RE Tax					10.58
<b>Delaware Valley Health Insurance Trust</b>					
Bill	02/01/2026	31077	03/03/2026		12,553.21
Total Delaware Valley Health Insurance Trust					12,553.21
<b>E.M. Kutz, Inc.</b>					
Bill	01/22/2026	Inv #47264	02/27/2026		82.74
Total E.M. Kutz, Inc.					82.74
<b>Elek Plumbing LLC</b>					
Bill	01/27/2026	I-122647-1	02/26/2026		250.00
Total Elek Plumbing LLC					250.00
<b>Financial Related Services, LLC</b>					
Bill	01/31/2026	BOB-Jan'25	01/31/2026	6	2,925.00
Total Financial Related Services, LLC					2,925.00
<b>Grim, Biehn &amp; Thatcher</b>					
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
<b>H. A. Thomson Co.</b>					
Bill	01/27/2026	Inv #380814	01/27/2026	10	1,166.00
Total H. A. Thomson Co.					1,166.00
<b>Klecknersville Rangers Volunteer Fire Co.</b>					
Bill	01/30/2026	Donation	01/30/2026	7	100.00
Total Klecknersville Rangers Volunteer Fire Co.					100.00
<b>M.S. Techz LLC [effective 2014]</b>					
Bill	12/01/2025	Inv #1007912	12/31/2025	37	195.00
Bill	02/01/2026	Inv #1008373	03/03/2026		195.00
Total M.S. Techz LLC [effective 2014]					390.00
<b>Met-Ed</b>					
Bill	01/06/2026	Inv #95109937936	02/10/2026		4,131.64
Total Met-Ed					4,131.64
<b>PA One Call System, Inc</b>					
Bill	01/31/2026	1135671	01/31/2026	6	12.80
Total PA One Call System, Inc					12.80
<b>Schnee Legal Services, LLC</b>					
Bill	02/02/2026	Inv #3059	03/04/2026		107.50
Total Schnee Legal Services, LLC					107.50

## BOROUGH OF BATH - OPERATING "GENERAL" FUND

### Unpaid Bills Detail

All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
✓ A. J. Trunzo, Inc.					
Bill	02/03/2026	Inv #40197	02/03/2026	9	4,987.50
Total A. J. Trunzo, Inc.					4,987.50
✓ AmTrust Financial Services, Inc.					
Bill	02/09/2026	Workers Comp Ins.	03/01/2026		5,076.00
Total AmTrust Financial Services, Inc.					5,076.00
<b>Astound Business Solutions</b>					
Bill	02/01/2026	#075070401-0016008	02/23/2026		146.60
Bill	02/01/2026	#074477401-0016008	02/23/2026		516.00
Bill	02/01/2026	#073385601-0016008	02/23/2026		155.04
Bill	02/01/2026	#082096901-0016008	02/23/2026		150.55
Bill	02/01/2026	#075323701-0016008	02/23/2026		146.60
Bill	02/01/2026	#075155002-0016008	02/23/2026		146.60
Bill	02/01/2026	#075070501-0016008	02/23/2026		146.60
Total Astound Business Solutions					1,407.99
✓ Barry Isett & Associates Inc					
Bill	02/06/2026	Inv #VI-208324	02/21/2026		6,405.00
Total Barry Isett & Associates Inc					6,405.00
Be On Time Cleaning Service LLC					
Bill	02/02/2026	1408	02/26/2026		528.00
Total Be On Time Cleaning Service LLC					528.00
✓ Colliers Engineering & Design, Inc.					
Bill	02/06/2026	Inv #1144713-BOB0003	02/06/2026	6	42.50
Bill	02/06/2026	Inv #1144771-BOB0002	02/06/2026	6	136.14
Bill	02/06/2026	Inv #1144710-BOB0001	02/06/2026	6	2,819.65
Total Colliers Engineering & Design, Inc.					2,998.29
✓ County of Northampton RE Tax					
Bill	01/30/2026	6839052	03/01/2026		10.58
Total County of Northampton RE Tax					10.58
Delaware Valley Health Insurance Trust					
Bill	02/01/2026	31077	03/03/2026		12,553.21
Total Delaware Valley Health Insurance Trust					12,553.21
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
Foley, Inc [Foley CAT]					
Bill	02/11/2026	INV0744125	03/13/2026		70.94
Total Foley, Inc [Foley CAT]					70.94
✓ 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

1:07 PM  
02/12/26

# BOROUGH OF BATH - OPERATING "GENERAL" FUND

## Unpaid Bills Detail

### All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
✓ Klecknersville Rangers Volunteer Fire Co. Bill	01/30/2026	Donation	01/30/2026	13	100.00
Total Klecknersville Rangers Volunteer Fire Co.					100.00
M.S. Techz LLC [effective 2014] Bill	02/01/2026	Inv #1008373	03/03/2026		195.00
Total M.S. Techz LLC [effective 2014]					195.00
✓ Penn Jersey Bath Bill	01/31/2026	01/31/2026	01/31/2026	12	750.99
Total Penn Jersey Bath					750.99
Schnee Legal Services, LLC Bill	02/02/2026	Inv #3059	03/04/2026		107.50
Total Schnee Legal Services, LLC					107.50
The Home News Bill	01/29/2026	Invoice #72692	02/28/2026		54.00
Total The Home News					54.00
✓ W.B. Mason Bill	01/27/2026	Inv #259661998	02/26/2026		559.99
Total W.B. Mason					559.99
<b>TOTAL</b>					<b>40,303.23</b>

✓-check cut on 2/12/26 (JS)

Reviewed

FEB 17 2026



# 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
<b>TOTAL</b>					<b>30,703.83</b>

✓ = check cut on 2/12/26 JS

Reviewed  
FEB 17 2026  
[Signature]

### CAPITAL IMPROVEMENT FUND Unpaid Bills Detail All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
✓ Colliers Engineering & Design, Inc. Bill	02/06/2026	1144712-BOB002A	02/06/2026	6	1,417.50
Total Colliers Engineering & Design, Inc.					1,417.50
✓ Grim, Biehn & Thatcher Bill	01/21/2026	Inv #239159	02/20/2026		861.00
Total Grim, Biehn & Thatcher					861.00
<b>TOTAL</b>					<b>2,278.50</b>

✓ = check cut on 2/12/26 JS

Reviewed

FEB 17 2026



BOROUGH OF BATH - OPERATING "GENERAL" FUND

Unpaid Bills Detail

As of February 20, 2026

Type	Date	Num	Due Date	Aging	Open Balance
✓ Be On Time Cleaning Service LLC					
Bill	02/02/2026	1408	02/26/2026		528.00
Total Be On Time Cleaning Service LLC					528.00
✓ Delaware Valley Health Insurance Trust					
Bill	02/01/2026	31077	03/03/2026		12,553.21
Total Delaware Valley Health Insurance Trust					12,553.21
✓ E.M. Kutz, Inc.					
Bill	01/22/2026	Inv #47264	02/27/2026		82.74
Total E.M. Kutz, Inc.					82.74
Foley, Inc [Foley CAT]					
Bill	02/11/2026	INV0744125	03/13/2026		70.94
Total Foley, Inc [Foley CAT]					70.94
Keystone Collections - RE Tax					
Bill	02/15/2026	J4Y D98 956	04/01/2026		17.11
Total Keystone Collections - RE Tax					17.11
✓ M.S. Techz LLC [effective 2014]					
Bill	02/01/2026	Inv #1008373	03/03/2026		195.00
Total M.S. Techz LLC [effective 2014]					195.00
PIRMA					
Bill	02/20/2026	Inv #381046	03/11/2026		41,634.00
Total PIRMA					41,634.00
✓ Schnee Legal Services, LLC					
Bill	02/02/2026	Inv #3059	03/04/2026		107.50
Total Schnee Legal Services, LLC					107.50
✓ Telco Group LLC					
Bill	02/19/2026	35713	02/19/2026	1	275.00
Total Telco Group LLC					275.00
The Home News					
Bill	01/29/2026	Invoice #72692	02/28/2026		54.00
Total The Home News					54.00
<b>TOTAL</b>					<b>55,517.50</b>

✓check cut on 2/20/26 (JB)

Reviewed

FEB 20 2026

*[Signature]*

# Sanitation Unpaid Bills Detail All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
✓ <b>First Regional Compost Authority [FRCA]</b>					
Bill	02/20/2026	2026-1	02/20/2026		3,053.70
Total First Regional Compost Authority [FRCA]					3,053.70
✓ <b>J.P. Mascaro &amp; Sons</b>					
Bill	02/01/2026	Inv #0000315195	02/28/2026		30,560.33
Total J.P. Mascaro & Sons					30,560.33
TOTAL					33,614.03

✓=check cut on 2/20/26 (JS)

Reviewed

FEB 20 2026



BOROUGH OF BATH - OPERATING "GENERAL" FUND

Unpaid Bills Detail

As of February 27, 2026

Type	Date	Num	Due Date	Aging	Open Balance
<b>Be On Time Cleaning Service LLC</b>					
Bill	02/20/2026	1413	03/26/2026		528.00
Total Be On Time Cleaning Service LLC					528.00
<b>Foley, Inc [Foley CAT]</b>					
Bill	02/11/2026	INV0744125	03/13/2026		70.94
Total Foley, Inc [Foley CAT]					70.94
<b>Grim, Biehn &amp; Thatcher</b>					
Bill	02/24/2026	Inv #239944	03/26/2026		5,353.00
Bill	02/24/2026	Inv #239945	03/26/2026		41.00
Bill	02/24/2026	Inv #239947	03/26/2026		82.00
Bill	02/24/2026	Inv #239949	03/26/2026		172.00
Total Grim, Biehn & Thatcher					5,648.00
<b>Keystone Collections</b>					
Bill	01/01/2026	Inv #4787	01/01/2026	57	4.78
Bill	01/01/2026	Inv #5008	01/01/2026	57	43.10
Bill	01/01/2026	Inv #5292	01/01/2026	57	21.52
Bill	01/01/2026	Inv #5197	01/01/2026	57	2,453.58
Total Keystone Collections					2,522.98
<b>Keystone Collections - RE Tax</b>					
Bill	02/15/2026	J4Y D98 956	04/01/2026		17.11
Total Keystone Collections - RE Tax					17.11
<b>PIRMA</b>					
Bill	02/20/2026	Inv #381046	03/11/2026		41,634.00
Total PIRMA					41,634.00
<b>Reliable Sign &amp; Striping *eff. OCT2014*</b>					
Bill	02/24/2026	6929	02/24/2026	3	48.50
Bill	02/24/2026	6927	03/26/2026		126.25
Bill	02/25/2026	6930	03/27/2026		36.50
Total Reliable Sign & Striping *eff. OCT2014*					211.25
<b>The Home News</b>					
Bill	02/26/2026	Invoice #73238	03/28/2026		120.00
Total The Home News					120.00
<b>TOTAL</b>					<b>50,752.28</b>

✓ check cut on 2/27/26 (AS)

Reviewed

MAR 02 2026

(Signature)

**BOROUGH OF BATH  
MONTHLY TREASURERS REPORT**

**SECTION 5**

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

**IMPORTANT:** 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 1 through February 27, 2026

	Jan 1 - Feb 27, 26	Forecast	\$ Over Forecast	% of Forecast
<b>Income</b>				
<b>300.00 REVENUES</b>				
<b>341.00 CKG ACC INTEREST</b>				
341.01 - Bus. Ckg Interest	1,756.94	1,674.79	82.15	104.9%
341.00 CKG ACC INTEREST - Other	0.00	0.00	0.00	0.0%
<b>Total 341.00 CKG ACC INTEREST</b>	<b>1,756.94</b>	<b>1,674.79</b>	<b>82.15</b>	<b>104.9%</b>
<b>360.00 CHARGES FOR SERVICES</b>				
360.65 - Return Check Fee	0.00	0.00	0.00	0.0%
360.66 Sanitation Certificates	50.00	60.00	-10.00	83.3%
360.00 CHARGES FOR SERVICES - Other	0.00	0.00	0.00	0.0%
<b>Total 360.00 CHARGES FOR SERVICES</b>	<b>50.00</b>	<b>60.00</b>	<b>-10.00</b>	<b>83.3%</b>
<b>364.00 SANITATION FEES/REV</b>				
<b>364.30 - Sanitation Base</b>				
2022 Rebate	0.00	0.00	0.00	0.0%
364.30 - Sanitation Base - Other	134,780.00	137,764.69	-2,984.69	97.8%
<b>Total 364.30 - Sanitation Base</b>	<b>134,780.00</b>	<b>137,764.69</b>	<b>-2,984.69</b>	<b>97.8%</b>
364.32 - Sanitation Penalty	1,080.00	720.00	360.00	150.0%
364.32 Penalty Sanitation	0.00	0.00	0.00	0.0%
364.33 - Prior Year Collections	4,723.30	5,384.98	-661.68	87.7%
364.45 - Scrap Metal Rev	0.00	0.00	0.00	0.0%
364.51 - Sale of Recyc. Contnrs	0.00	0.00	0.00	0.0%
<b>364.99 - Revenue OTHER</b>				
Credit Card Surcharge	0.00	0.00	0.00	0.0%
364.99 - Revenue OTHER - Other	0.00	0.00	0.00	0.0%
<b>Total 364.99 - Revenue OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
364.00 SANITATION FEES/REV - Other	0.00	0.00	0.00	0.0%
<b>Total 364.00 SANITATION FEES/REV</b>	<b>140,583.30</b>	<b>143,869.67</b>	<b>-3,286.37</b>	<b>97.7%</b>
<b>392.00 INTERFUND TRANSFER</b>				
392.01 - Transfer FM Gen. Fund	0.00	0.00	0.00	0.0%
392.40 - Tsfr FM Cap. Imp. Fund	0.00	0.00	0.00	0.0%
392.50 - Transfer from MS4 Fund	0.00	0.00	0.00	0.0%
392.00 INTERFUND TRANSFER - Other	0.00	0.00	0.00	0.0%
<b>Total 392.00 INTERFUND TRANSFER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
354.15 - Recycling/Act 101	0.00	0.00	0.00	0.0%
300.00 REVENUES - Other	0.00	0.00	0.00	0.0%
<b>Total 300.00 REVENUES</b>	<b>142,390.24</b>	<b>145,604.46</b>	<b>-3,214.22</b>	<b>97.8%</b>
Uncategorized Income	0.00	0.00	0.00	0.0%
<b>359.00 - Local Govt Units</b>				
359.01 - Electronic Recycling Reimbursmt	0.00	0.00	0.00	0.0%
359.00 - Local Govt Units - Other	0.00	0.00	0.00	0.0%
<b>Total 359.00 - Local Govt Units</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>142,390.24</b>	<b>145,604.46</b>	<b>-3,214.22</b>	<b>97.8%</b>
<b>Cost of Goods Sold</b>				
50000 - Cost of Goods Sold	0.00	0.00	0.00	0.0%
<b>Total COGS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Gross Profit</b>	<b>142,390.24</b>	<b>145,604.46</b>	<b>-3,214.22</b>	<b>97.8%</b>

## Sanitation Profit & Loss Forecast vs. Actual January 1 through February 27, 2026

	Jan 1 - Feb 27, 26	Forecast	\$ Over Forecast	% of Forecast
<b>Expense</b>				
<b>400.00 EXPENSES</b>				
<b>400.00 MSW &amp; REC FUND ADMIN</b>				
<b>403.00 DELINQUENT ADMIN</b>				
403.25 - Collectn Fees on Deliq.	1,880.00	0.00	1,880.00	100.0%
403.99 - Delinquent - OTHER	396.68	0.00	396.68	100.0%
403.00 DELINQUENT ADMIN - Other	0.00	0.00	0.00	0.0%
<b>Total 403.00 DELINQUENT ADMIN</b>	<b>2,276.68</b>	<b>0.00</b>	<b>2,276.68</b>	<b>100.0%</b>
<b>404.00 CONSULTANTS</b>				
404.31 - Solicitor Consultancy	143.50	555.70	-412.20	25.8%
404.32 - MSW Consultancy Fees	0.00	0.00	0.00	0.0%
404.33 - Bookkeeping Services	0.00	0.00	0.00	0.0%
404.34 - IT & Computer/Software	0.00	0.00	0.00	0.0%
404.00 CONSULTANTS - Other	0.00	0.00	0.00	0.0%
<b>Total 404.00 CONSULTANTS</b>	<b>143.50</b>	<b>555.70</b>	<b>-412.20</b>	<b>25.8%</b>
<b>405.00 OFFICE ADMINISTRATION</b>				
405.17 - Secretary Wages	0.00	0.00	0.00	0.0%
405.18 - Printing	0.00	0.00	0.00	0.0%
405.19 - Postage	0.00	0.00	0.00	0.0%
405.20 - Office Supplies/Equip.	0.00	0.00	0.00	0.0%
406.21 - Office Supplies	0.00	0.00	0.00	0.0%
405.00 OFFICE ADMINISTRATION - Other	0.00	0.00	0.00	0.0%
<b>Total 405.00 OFFICE ADMINISTRATION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
400.00 MSW & REC FUND ADMIN - Other	0.00	0.00	0.00	0.0%
<b>Total 400.00 MSW &amp; REC FUND ADMIN</b>	<b>2,420.18</b>	<b>555.70</b>	<b>1,864.48</b>	<b>435.5%</b>
<b>406.00 GENERAL BANK ADMIN</b>				
406.30 - Bank Charges	50.00	49.11	0.89	101.8%
406.39 - Processing Fees	0.00	0.00	0.00	0.0%
406.50 - Return Check Fees	10.00	0.00	10.00	100.0%
406.60 - Credit Card Merch. Fee	0.00	-32.00	32.00	0.0%
406.40 - CUSI e-check fee	0.00	0.00	0.00	0.0%
406.00 GENERAL BANK ADMIN - Other	0.00	0.00	0.00	0.0%
<b>Total 406.00 GENERAL BANK ADMIN</b>	<b>60.00</b>	<b>17.11</b>	<b>42.89</b>	<b>350.7%</b>
<b>427.00 MSW &amp; REC SERVICES</b>				
427.10 - Contracted Services	61,120.66	56,632.32	4,488.34	107.9%
427.11 Sanitation Bill	0.00	0.00	0.00	0.0%
427.12 Prorated Sanitation Bill	0.00	0.00	0.00	0.0%
427.15 - Discounts Taken	0.00	0.00	0.00	0.0%
427.30 - FRCA Contc'd Services	3,053.70	2,913.30	140.40	104.8%
427.31 - Sanitation Consultant	0.00	0.00	0.00	0.0%
427.36- Electronics Recycling	0.00	0.00	0.00	0.0%
427.60 - Purch. of Recy. Contrs	0.00	0.00	0.00	0.0%
427.37 - Tire Waste/ Recycling Event	0.00	0.00	0.00	0.0%
427.00 MSW & REC SERVICES - Other	0.00	0.00	0.00	0.0%
<b>Total 427.00 MSW &amp; REC SERVICES</b>	<b>64,174.36</b>	<b>59,545.62</b>	<b>4,628.74</b>	<b>107.8%</b>
<b>491.00 REFUNDS</b>				
491.15 - Refund Current Year	0.00	0.00	0.00	0.0%
491.16 - Refund Prior Year	0.00	0.00	0.00	0.0%
491.00 REFUNDS - Other	0.00	0.00	0.00	0.0%
<b>Total 491.00 REFUNDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

**Sanitation**  
**Profit & Loss Forecast vs. Actual**  
 January 1 through February 27, 2026

	Jan 1 - Feb 27, 26	Forecast	\$ Over Forecast	% of Forecast
<b>407.00 · IT-Networking Svcs-Data process</b>				
407.27 · Utility Billing Software	3,150.00	6,000.00	-2,850.00	52.5%
407.31 · IT Contracted Services	0.00	228.82	-228.82	0.0%
407.42 · IT Dues & Subscriptions	0.00	427.39	-427.39	0.0%
407.00 · IT-Networking Svcs-Data process - Other	0.00	0.00	0.00	0.0%
<b>Total 407.00 · IT-Networking Svcs-Data process</b>	3,150.00	6,656.21	-3,506.21	47.3%
<b>492.00 · Interfund Operating Transfers</b>				
492.01 · Transfer to General Fund	0.00	0.00	0.00	0.0%
492.96 · Transfer to MSW Operating Fund	0.00	0.00	0.00	0.0%
492.00 · Interfund Operating Transfers - Other	0.00	0.00	0.00	0.0%
<b>Total 492.00 · Interfund Operating Transfers</b>	0.00	0.00	0.00	0.0%
<b>400.00 EXPENSES - Other</b>	0.00	0.00	0.00	0.0%
<b>Total 400.00 EXPENSES</b>	69,804.54	66,774.64	3,029.90	104.5%
<b>66000 · Payroll Expenses</b>	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	69,804.54	66,774.64	3,029.90	104.5%
<b>Net Income</b>	<b>72,585.70</b>	<b>78,829.82</b>	<b>-6,244.12</b>	<b>92.1%</b>

**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.

11:50 AM  
03/06/26  
Cash Basis

**Sanitation**  
**Profit & Loss Budget vs. Actual**  
January 1 through February 27, 2026

	Jan 1 - Feb 27, 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>300.00 REVENUES</b>				
<b>341.00 CKG ACC INTEREST</b>				
341.01 - Bus. Ckg Interest	1,756.94	11,243.17	-9,486.23	15.6%
341.00 CKG ACC INTEREST - Other	0.00	0.00	0.00	0.0%
<b>Total 341.00 CKG ACC INTEREST</b>	<b>1,756.94</b>	<b>11,243.17</b>	<b>-9,486.23</b>	<b>15.6%</b>
<b>360.00 CHARGES FOR SERVICES</b>				
360.65 - Return Check Fee	0.00	0.00	0.00	0.0%
360.66 Sanitation Certificates	50.00	510.00	-460.00	9.8%
360.00 CHARGES FOR SERVICES - Other	0.00	0.00	0.00	0.0%
<b>Total 360.00 CHARGES FOR SERVICES</b>	<b>50.00</b>	<b>510.00</b>	<b>-460.00</b>	<b>9.8%</b>
<b>364.00 SANITATION FEES/REV</b>				
<b>364.30 - Sanitation Base</b>				
2022 Rebate	0.00	0.00	0.00	0.0%
364.30 - Sanitation Base - Other	134,780.00	360,887.50	-226,107.50	37.3%
<b>Total 364.30 - Sanitation Base</b>	<b>134,780.00</b>	<b>360,887.50</b>	<b>-226,107.50</b>	<b>37.3%</b>
364.32 - Sanitation Penalty	1,080.00	3,000.00	-1,920.00	36.0%
364.32 Penalty Sanitation	0.00	0.00	0.00	0.0%
364.33 - Prior Year Collections	4,723.30	19,541.99	-14,818.69	24.2%
364.45 - Scrap Metal Rev	0.00	0.00	0.00	0.0%
364.51 - Sale of Recyc. Contnrs	0.00	0.00	0.00	0.0%
<b>364.99 - Revenue OTHER</b>				
Credit Card Surcharge	0.00	117.45	-117.45	0.0%
364.99 - Revenue OTHER - Other	0.00	0.00	0.00	0.0%
<b>Total 364.99 - Revenue OTHER</b>	<b>0.00</b>	<b>117.45</b>	<b>-117.45</b>	<b>0.0%</b>
364.00 SANITATION FEES/REV - Other	0.00	0.00	0.00	0.0%
<b>Total 364.00 SANITATION FEES/REV</b>	<b>140,583.30</b>	<b>383,546.94</b>	<b>-242,963.64</b>	<b>36.7%</b>
<b>392.00 INTERFUND TRANSFER</b>				
392.01 - Transfer FM Gen. Fund	0.00	0.00	0.00	0.0%
392.40 - Tsfr FM Cap. Imp. Fund	0.00	0.00	0.00	0.0%
392.50 - Transfer from MS4 Fund	0.00	7,000.00	-7,000.00	0.0%
392.00 INTERFUND TRANSFER - Other	0.00	0.00	0.00	0.0%
<b>Total 392.00 INTERFUND TRANSFER</b>	<b>0.00</b>	<b>7,000.00</b>	<b>-7,000.00</b>	<b>0.0%</b>
354.15 - Recycling/Act 101	0.00	0.00	0.00	0.0%
300.00 REVENUES - Other	0.00	0.00	0.00	0.0%
<b>Total 300.00 REVENUES</b>	<b>142,390.24</b>	<b>402,300.11</b>	<b>-259,909.87</b>	<b>35.4%</b>
Uncategorized Income	0.00	0.00	0.00	0.0%
<b>359.00 - Local Govt Units</b>				
359.01 - Electronic Recycling Reimbursmt	0.00	0.00	0.00	0.0%
359.00 - Local Govt Units - Other	0.00	0.00	0.00	0.0%
<b>Total 359.00 - Local Govt Units</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>142,390.24</b>	<b>402,300.11</b>	<b>-259,909.87</b>	<b>35.4%</b>
<b>Cost of Goods Sold</b>				
50000 - Cost of Goods Sold	0.00	0.00	0.00	0.0%
<b>Total COGS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Gross Profit</b>	<b>142,390.24</b>	<b>402,300.11</b>	<b>-259,909.87</b>	<b>35.4%</b>

11:50 AM  
03/06/26  
Cash Basis

**Sanitation**  
**Profit & Loss Budget vs. Actual**  
January 1 through February 27, 2026

Expense	Jan 1 - Feb 27, 26	Budget	\$ Over Budget	% of Budget
<b>400.00 EXPENSES</b>				
<b>400.00 MSW &amp; REC FUND ADMIN</b>				
<b>403.00 DELINQUENT ADMIN</b>				
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%
403.00 DELINQUENT ADMIN - Other	0.00	0.00	0.00	0.0%
<b>Total 403.00 DELINQUENT ADMIN</b>	2,276.68	2,300.00	-23.32	99.0%
<b>404.00 CONSULTANTS</b>				
404.31 - Solicitor Consultancy	143.50	3,500.00	-3,356.50	4.1%
404.32 - MSW Consultancy Fees	0.00	0.00	0.00	0.0%
404.33 - Bookkeeping Services	0.00	0.00	0.00	0.0%
404.34 - IT & Computer/Software	0.00	0.00	0.00	0.0%
404.00 CONSULTANTS - Other	0.00	0.00	0.00	0.0%
<b>Total 404.00 CONSULTANTS</b>	143.50	3,500.00	-3,356.50	4.1%
<b>405.00 OFFICE ADMINISTRATION</b>				
405.17 - Secretary Wages	0.00	0.00	0.00	0.0%
405.18 - Printing	0.00	0.00	0.00	0.0%
405.19 - Postage	0.00	0.00	0.00	0.0%
405.20 - Office Supplies/Equip.	0.00	0.00	0.00	0.0%
406.21 - Office Supplies	0.00	0.00	0.00	0.0%
405.00 OFFICE ADMINISTRATION - Other	0.00	0.00	0.00	0.0%
<b>Total 405.00 OFFICE ADMINISTRATION</b>	0.00	0.00	0.00	0.0%
400.00 MSW & REC FUND ADMIN - Other	0.00	0.00	0.00	0.0%
<b>Total 400.00 MSW &amp; REC FUND ADMIN</b>	2,420.18	5,800.00	-3,379.82	41.7%
<b>406.00 GENERAL BANK ADMIN</b>				
406.30 - Bank Charges	50.00	300.00	-250.00	16.7%
406.39 - Processing Fees	0.00	0.00	0.00	0.0%
406.50 - Return Check Fees	10.00	0.00	10.00	100.0%
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%
406.00 GENERAL BANK ADMIN - Other	0.00	0.00	0.00	0.0%
<b>Total 406.00 GENERAL BANK ADMIN</b>	60.00	710.00	-650.00	8.5%
<b>427.00 MSW &amp; REC SERVICES</b>				
427.10 - Contracted Services	61,120.66	366,755.76	-305,635.10	16.7%
427.11 Sanitation Bill	0.00	0.00	0.00	0.0%
427.12 Prorated Sanitation Bill	0.00	0.00	0.00	0.0%
427.15 - Discounts Taken	0.00	0.00	0.00	0.0%
427.30 - FRCA Contc'd Services	3,053.70	12,214.80	-9,161.10	25.0%
427.31 - Sanitation Consultant	0.00	0.00	0.00	0.0%
427.36- Electronics Recycling	0.00	0.00	0.00	0.0%
427.60 - Purch. of Recy. Contrs	0.00	0.00	0.00	0.0%
427.37 - Tire Waste/ Recycling Event	0.00	0.00	0.00	0.0%
427.00 MSW & REC SERVICES - Other	0.00	0.00	0.00	0.0%
<b>Total 427.00 MSW &amp; REC SERVICES</b>	64,174.36	378,970.56	-314,796.20	16.9%
<b>491.00 REFUNDS</b>				
491.15 - Refund Current Year	0.00	0.00	0.00	0.0%
491.16 - Refund Prior Year	0.00	0.00	0.00	0.0%
491.00 REFUNDS - Other	0.00	0.00	0.00	0.0%
<b>Total 491.00 REFUNDS</b>	0.00	0.00	0.00	0.0%

11:50 AM

03/06/26

Cash Basis

**Sanitation**  
**Profit & Loss Budget vs. Actual**  
 January 1 through February 27, 2026

	Jan 1 - Feb 27, 26	Budget	\$ Over Budget	% of Budget
<b>407.00 · IT-Networking Svcs-Data process</b>				
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%
407.00 · IT-Networking Svcs-Data process - Other	0.00	0.00	0.00	0.0%
<b>Total 407.00 · IT-Networking Svcs-Data process</b>	<b>3,150.00</b>	<b>11,300.00</b>	<b>-8,150.00</b>	<b>27.9%</b>
<b>492.00 · Interfund Operating Transfers</b>				
492.01 · Transfer to General Fund	0.00	0.00	0.00	0.0%
492.96 · Transfer to MSW Operating Fund	0.00	0.00	0.00	0.0%
492.00 · Interfund Operating Transfers - Other	0.00	0.00	0.00	0.0%
<b>Total 492.00 · Interfund Operating Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>400.00 EXPENSES - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total 400.00 EXPENSES</b>	<b>69,804.54</b>	<b>396,780.56</b>	<b>-326,976.02</b>	<b>17.6%</b>
<b>66000 · Payroll Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>69,804.54</b>	<b>396,780.56</b>	<b>-326,976.02</b>	<b>17.6%</b>
<b>Net Income</b>	<b>72,585.70</b>	<b>5,519.55</b>	<b>67,066.15</b>	<b>1,315.1%</b>

**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 30<sup>th</sup> (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 30<sup>th</sup> (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 **9.5%**. Given the recorded revenues and expenses, the General Fund reflects a **DEFICIT of -\$116,195.78.**

---

## MUNICIPAL SOLID WASTE FUND – EXPENSES

PRIMARY LINE ITEM	% OVER	% UNDER	NOTES

The Municipal Solid Waste Fund revenues are **35.4%**. Given the recorded revenues and expenses, the Municipal Solid Waste Fund reflects a **SURPLUS of \$72,585.70.**

---

**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.

**BOROUGH OF BATH - OPERATING "GENERAL" FUND****Reconciliation Summary****100.00 · CASH-UNRESTRICTED (3107), Period Ending 02/27/2026**

---

	<u>Feb 27, 26</u>	
<b>Beginning Balance</b>		304,622.62
<b>Cleared Transactions</b>		
Checks and Payments - 45 items	-112,709.67	
Deposits and Credits - 39 items	86,072.32	
	<u>-26,637.35</u>	
<b>Total Cleared Transactions</b>		
	<u>-26,637.35</u>	
<b>Cleared Balance</b>		<b><u>277,985.27</u></b>
<b>Uncleared Transactions</b>		
Checks and Payments - 11 items	-58,957.70	
	<u>-58,957.70</u>	
<b>Total Uncleared Transactions</b>		
	<u>-58,957.70</u>	
<b>Register Balance as of 02/27/2026</b>		<b><u>219,027.57</u></b>
<b>Ending Balance</b>		219,027.57

## BOROUGH OF BATH - OPERATING "GENERAL" FUND

03/06/26

## Reconciliation Detail

100.00 · CASH-UNRESTRICTED (3107), Period Ending 02/27/2026

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						304,622.62
<b>Cleared Transactions</b>						
<b>Checks and Payments - 45 items</b>						
Bill Pmt -Check	01/16/2026	19301	William Kaiser	X	-100.00	-100.00
Bill Pmt -Check	01/23/2026	19302	Delaware Valley Health Insurance Trust	X	-12,553.21	-12,653.21
Bill Pmt -Check	01/23/2026	19306	Palmer Trophy & Awards	X	-1,388.00	-14,041.21
Bill Pmt -Check	01/23/2026	19303	Greater Lehigh Valley Chamber of Commerce	X	-559.00	-14,600.21
Bill Pmt -Check	01/23/2026	19305	Northampton County Weights and Measures	X	-352.00	-14,952.21
Bill Pmt -Check	01/23/2026	19308	Telco Group LLC	X	-275.00	-15,227.21
Bill Pmt -Check	01/23/2026	19304	M.S. Techz LLC [effective 2014]	X	-195.00	-15,422.21
Bill Pmt -Check	01/23/2026	19307	Pye-Barker Fire & Safety	X	-128.26	-15,550.47
Bill Pmt -Check	01/30/2026	19313	Stevens & Lee, P.C.	X	-3,472.45	-19,022.92
Bill Pmt -Check	01/30/2026	19312	Portnoff Law Associates, Ltd.	X	-1,065.68	-20,088.60
Bill Pmt -Check	01/30/2026	19309	Alex's Tire Center, Inc.	X	-259.57	-20,348.17
Bill Pmt -Check	01/30/2026	19310	PA State Assn of Township Supervisors	X	-250.00	-20,598.17
Bill Pmt -Check	01/30/2026	19314	W.B. Mason	X	-203.07	-20,801.24
Bill Pmt -Check	01/30/2026	19311	PA State Association of Boroughs [PSAB]	X	-110.00	-20,911.24
Check	02/02/2026		MERCH FEES BANKCARD DEP	X	-38.81	-20,950.05
Check	02/02/2026			X	-32.00	-20,982.05
Transfer	02/03/2026			X	-24,000.00	-44,982.05
Bill Pmt -Check	02/06/2026	19315	Financial Related Services, LLC	X	-5,010.00	-49,992.05
Bill Pmt -Check	02/06/2026	19316	H. A. Thomson Co.	X	-1,166.00	-51,158.05
Bill Pmt -Check	02/06/2026	19319	Telco Group LLC	X	-275.00	-51,433.05
Bill Pmt -Check	02/06/2026	19317	M.S. Techz LLC [effective 2014]	X	-195.00	-51,628.05
Bill Pmt -Check	02/06/2026	19318	PA One Call System, Inc	X	-12.80	-51,640.85
Bill Pmt -Check	02/10/2026	AUTO...	Met-Ed	X	-4,131.64	-55,772.49
Bill Pmt -Check	02/12/2026	19322	Barry Isett & Associates Inc	X	-6,405.00	-62,177.49
Bill Pmt -Check	02/12/2026	19321	AmTrust Financial Services, Inc.	X	-5,076.00	-67,253.49
Bill Pmt -Check	02/12/2026	19320	A. J. Trunzo, Inc.	X	-4,987.50	-72,240.99
Bill Pmt -Check	02/12/2026	19326	Grim, Biehn & Thatcher	X	-4,165.50	-76,406.49
Bill Pmt -Check	02/12/2026	19323	Colliers Engineering & Design, Inc.	X	-2,998.29	-79,404.78
Bill Pmt -Check	02/12/2026	19329	W.B. Mason	X	-559.99	-79,964.77
Bill Pmt -Check	02/12/2026	19325	Elek Plumbing LLC	X	-250.00	-80,214.77
Bill Pmt -Check	02/12/2026	19324	County of Northampton RE Tax	X	-10.58	-80,225.35
Transfer	02/17/2026			X	-24,000.00	-104,225.35
Bill Pmt -Check	02/18/2026	AUTO...	UGI Utilities, Inc.	X	-421.96	-104,647.31
Bill Pmt -Check	02/18/2026	AUTO...	Sun Life Assurance Company of Canada	X	-64.68	-104,711.99
Bill Pmt -Check	02/19/2026	AUTO...	Verizon Wireless	X	-427.37	-105,139.36
Bill Pmt -Check	02/20/2026	ONLI...	The Home News	X	-54.00	-105,193.36
Bill Pmt -Check	02/23/2026	AUTO...	Astound Business Solutions	X	-516.00	-105,709.36
Bill Pmt -Check	02/23/2026	AUTO...	Astound Business Solutions	X	-155.04	-105,864.40
Bill Pmt -Check	02/23/2026	AUTO...	Astound Business Solutions	X	-150.55	-106,014.95
Bill Pmt -Check	02/23/2026	AUTO...	Astound Business Solutions	X	-146.60	-106,161.55
Bill Pmt -Check	02/23/2026	AUTO...	Astound Business Solutions	X	-146.60	-106,308.15
Bill Pmt -Check	02/23/2026	AUTO...	Astound Business Solutions	X	-146.60	-106,454.75
Bill Pmt -Check	02/23/2026	AUTO...	Astound Business Solutions	X	-146.60	-106,601.35
Transfer	02/25/2026			X	-550.00	-107,151.35
Bill Pmt -Check	02/26/2026	ONLI...	First Bankcard [for ESSA VISA]	X	-5,558.32	-112,709.67
Total Checks and Payments					-112,709.67	-112,709.67
<b>Deposits and Credits - 39 items</b>						
Bill Pmt -Check	01/16/2026	19297	Financial Related Services, LLC	X	0.00	0.00
Deposit	01/30/2026			X	100.00	100.00
Deposit	02/01/2026			X	4,800.00	4,900.00
Deposit	02/02/2026			X	20.70	4,920.70
Deposit	02/02/2026			X	100.00	5,020.70
Deposit	02/02/2026			X	100.00	5,120.70
Deposit	02/02/2026			X	100.00	5,220.70
Deposit	02/02/2026			X	100.00	5,320.70
Deposit	02/02/2026			X	2,064.63	7,385.33
Deposit	02/03/2026			X	82.80	7,468.13
Deposit	02/03/2026			X	3,100.00	10,568.13
Deposit	02/03/2026			X	14,500.00	25,068.13
Deposit	02/03/2026			X	27,300.00	52,368.13
Deposit	02/04/2026			X	100.00	52,468.13
Deposit	02/05/2026			X	440.00	52,908.13
Deposit	02/05/2026			X	1,138.24	54,046.37
Deposit	02/05/2026			X	1,241.67	55,288.04

## BOROUGH OF BATH - OPERATING "GENERAL" FUND

03/06/26

## Reconciliation Detail

100.00 · CASH-UNRESTRICTED (3107), Period Ending 02/27/2026

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	02/05/2026			X	9,500.00	64,788.04
Deposit	02/06/2026			X	41.40	64,829.44
Deposit	02/09/2026			X	1,200.00	66,029.44
Deposit	02/09/2026			X	2,500.00	68,529.44
Deposit	02/10/2026			X	500.00	69,029.44
Deposit	02/11/2026			X	700.00	69,729.44
Bill Pmt -Check	02/12/2026	19328	Penn Jersey Bath	X	0.00	69,729.44
Deposit	02/12/2026			X	310.50	70,039.94
Deposit	02/13/2026			X	7,300.00	77,339.94
Deposit	02/17/2026			X	100.00	77,439.94
Deposit	02/18/2026			X	120.00	77,559.94
Deposit	02/18/2026			X	900.00	78,459.94
Deposit	02/19/2026			X	20.70	78,480.64
Deposit	02/20/2026			X	20.70	78,501.34
Deposit	02/20/2026			X	100.00	78,601.34
Deposit	02/23/2026			X	900.00	79,501.34
Deposit	02/24/2026			X	41.40	79,542.74
Deposit	02/25/2026			X	210.00	79,752.74
Deposit	02/25/2026			X	300.00	80,052.74
Deposit	02/25/2026			X	530.00	80,582.74
Deposit	02/26/2026			X	3,424.95	84,007.69
Deposit	02/27/2026			X	2,064.63	86,072.32
Total Deposits and Credits					86,072.32	86,072.32
Total Cleared Transactions					-26,637.35	-26,637.35
Cleared Balance					-26,637.35	277,985.27
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 11 items</b>						
Bill Pmt -Check	02/12/2026	19327	Klecknersville Rangers Volunteer Fire Co.		-100.00	-100.00
Bill Pmt -Check	02/20/2026	19331	Delaware Valley Health Insurance Trust		-12,553.21	-12,653.21
Bill Pmt -Check	02/20/2026	19330	Be On Time Cleaning Service LLC		-528.00	-13,181.21
Bill Pmt -Check	02/20/2026	19335	Telco Group LLC		-275.00	-13,456.21
Bill Pmt -Check	02/20/2026	19333	M.S. Techz LLC [effective 2014]		-195.00	-13,651.21
Bill Pmt -Check	02/20/2026	19334	Schnee Legal Services, LLC		-107.50	-13,758.71
Bill Pmt -Check	02/20/2026	19332	E.M. Kutz, Inc.		-82.74	-13,841.45
Bill Pmt -Check	02/26/2026	AUTO...	UGI Utilities, Inc.		-888.33	-14,729.78
Bill Pmt -Check	02/27/2026	19338	PIRMA		-41,634.00	-56,363.78
Bill Pmt -Check	02/27/2026	19337	Keystone Collections		-2,522.98	-58,886.76
Bill Pmt -Check	02/27/2026	19336	Foley, Inc [Foley CAT]		-70.94	-58,957.70
Total Checks and Payments					-58,957.70	-58,957.70
Total Uncleared Transactions					-58,957.70	-58,957.70
Register Balance as of 02/27/2026					-85,595.05	219,027.57
<b>Ending Balance</b>					<b>-85,595.05</b>	<b>219,027.57</b>

**Sanitation****Reconciliation Summary**100.01 MSW & RECYL #2892, Period Ending 02/27/2026

---

	<u>Feb 27, 26</u>
<b>Beginning Balance</b>	280,935.85
<b>Cleared Transactions</b>	
Checks and Payments - 4 items	-33,005.51
Deposits and Credits - 4 items	125,280.74
	<u>92,275.23</u>
<b>Total Cleared Transactions</b>	<u>92,275.23</u>
<b>Cleared Balance</b>	<b><u>373,211.08</u></b>
<b>Uncleared Transactions</b>	
Checks and Payments - 2 items	-33,614.03
Deposits and Credits - 1 item	1,090.00
	<u>-32,524.03</u>
<b>Total Uncleared Transactions</b>	<u>-32,524.03</u>
<b>Register Balance as of 02/27/2026</b>	<b><u>340,687.05</u></b>
<b>Ending Balance</b>	340,687.05

11:48 AM

03/06/26

## Sanitation Reconciliation Detail

100.01 MSW & RECYL -#2892, Period Ending 02/27/2026

Type	Date	Num	Name	Cir	Amount	Balance
<b>Beginning Balance</b>						280,935.85
<b>Cleared Transactions</b>						
<b>Checks and Payments - 5 items</b>						
Bill Pmt -Check	01/23/2026	742	J.P. Mascaro & Sons	X	-30,560.33	-30,560.33
Bill Pmt -Check	01/30/2026	743	Portnoff Law Associates, LTD	X	-2,276.68	-32,837.01
Bill Pmt -Check	02/12/2026	744	Grim, Biehn & Thatcher	X	-143.50	-32,980.51
Check	02/18/2026			X	-25.00	-33,005.51
Check	02/27/2026			X	-10.00	-33,015.51
Total Checks and Payments					-33,015.51	-33,015.51
<b>Deposits and Credits - 5 items</b>						
Deposit	02/13/2026			X	1,100.74	1,100.74
Deposit	02/25/2026			X	50.00	1,150.74
Deposit	02/27/2026			X	855.58	2,006.32
Deposit	02/27/2026			X	990.00	2,996.32
General Journal	02/27/2026	2026-Feb26		X	123,140.00	126,136.32
Total Deposits and Credits					126,136.32	126,136.32
Total Cleared Transactions					93,120.81	93,120.81
Cleared Balance					93,120.81	374,056.66
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 2 items</b>						
Bill Pmt -Check	02/20/2026	746	J.P. Mascaro & Sons		-30,560.33	-30,560.33
Bill Pmt -Check	02/20/2026	745	First Regional Compost Authority [FRCA]		-3,053.70	-33,614.03
Total Checks and Payments					-33,614.03	-33,614.03
<b>Deposits and Credits - 1 item</b>						
General Journal	02/27/2026	2026-Feb26b			1,090.00	1,090.00
Total Deposits and Credits					1,090.00	1,090.00
Total Uncleared Transactions					-32,524.03	-32,524.03
Register Balance as of 02/27/2026					60,596.78	341,532.63
<b>Ending Balance</b>					<b>60,596.78</b>	<b>341,532.63</b>

10:32 AM

03/06/26

**CAPITAL IMPROVEMENT FUND**

**Reconciliation Summary**

100.11 · Capital Fund (0874), Period Ending 02/27/2026

---

	<u>Feb 27, 26</u>
Beginning Balance	511,569.77
Cleared Transactions	
Checks and Payments - 2 items	-2,278.50
Deposits and Credits - 1 item	98.08
Total Cleared Transactions	<u>-2,180.42</u>
Cleared Balance	<b><u>509,389.35</u></b>
Register Balance as of 02/27/2026	509,389.35
Ending Balance	509,389.35

## CAPITAL IMPROVEMENT FUND

## Reconciliation Detail

100.11 · Capital Fund (0874), Period Ending 02/27/2026

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						511,569.77
<b>Cleared Transactions</b>						
<b>Checks and Payments - 2 items</b>						
Bill Pmt -Check	02/12/2026	1068	Colliers Engineering & Design, Inc.	X	-1,417.50	-1,417.50
Bill Pmt -Check	02/12/2026	1069	Grim, Biehn & Thatcher	X	-861.00	-2,278.50
Total Checks and Payments					-2,278.50	-2,278.50
<b>Deposits and Credits - 1 item</b>						
Deposit	02/27/2026			X	98.08	98.08
Total Deposits and Credits					98.08	98.08
Total Cleared Transactions					-2,180.42	-2,180.42
Cleared Balance					-2,180.42	509,389.35
Register Balance as of 02/27/2026					-2,180.42	509,389.35
<b>Ending Balance</b>					<b>-2,180.42</b>	<b>509,389.35</b>

9:17 AM

03/06/26

**BOROUGH OF BATH - HIGHWAY AID FUND**

**Reconciliation Summary**

**100.20 · CASH - ESSA MM Chck'g 0052, Period Ending 02/27/2026**

---

	<u>Feb 27, 26</u>
Beginning Balance	421,272.48
Cleared Transactions	
Deposits and Credits - 1 item	400.73
Total Cleared Transactions	<u>400.73</u>
Cleared Balance	<u><b>421,673.21</b></u>
Register Balance as of 02/27/2026	421,673.21
Ending Balance	421,673.21

**BOROUGH OF BATH - HIGHWAY AID FUND**

**Reconciliation Detail**

**100.20 · CASH - ESSA MM Chck'g 0052, Period Ending 02/27/2026**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						421,272.48
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 1 item</b>						
Deposit	02/27/2026			X	400.73	400.73
Total Deposits and Credits					400.73	400.73
Total Cleared Transactions					400.73	400.73
Cleared Balance					400.73	421,673.21
Register Balance as of 02/27/2026					400.73	421,673.21
<b>Ending Balance</b>					<b>400.73</b>	<b>421,673.21</b>

9:45 AM

03/06/26

**BOROUGH OF BATH - FIRE PROTECTION FUND**

**Reconciliation Summary**

**100.00 · FIRE PROTECTION FUND (#4183), Period Ending 02/27/2026**

---

	<u>Feb 27, 26</u>
Beginning Balance	3,743.98
Cleared Transactions	
Deposits and Credits - 2 items	<u>634.67</u>
Total Cleared Transactions	<u>634.67</u>
Cleared Balance	<u><b>4,378.65</b></u>
Register Balance as of 02/27/2026	4,378.65
Ending Balance	4,378.65

**BOROUGH OF BATH - FIRE PROTECTION FUND**

**Reconciliation Detail**

**100.00 · FIRE PROTECTION FUND (#4183), Period Ending 02/27/2026**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						3,743.98
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 2 items</b>						
Deposit	02/24/2026			X	624.10	624.10
Deposit	02/27/2026			X	10.57	634.67
Total Deposits and Credits					634.67	634.67
Total Cleared Transactions					634.67	634.67
Cleared Balance					634.67	4,378.65
Register Balance as of 02/27/2026					634.67	4,378.65
<b>Ending Balance</b>					<b>634.67</b>	<b>4,378.65</b>

9:19 AM

03/06/26

**OPERATING RESERVE FUND**

**Reconciliation Summary**

**106.00 · ESSA Operating Reserve #0044, Period Ending 02/27/2026**

---

	<u>Feb 27, 26</u>
Beginning Balance	484,315.50
Cleared Transactions	
Deposits and Credits - 1 item	<u>460.70</u>
Total Cleared Transactions	<u>460.70</u>
Cleared Balance	<u><b>484,776.20</b></u>
Register Balance as of 02/27/2026	484,776.20
Ending Balance	484,776.20

9:20 AM

03/06/26

# OPERATING RESERVE FUND

## Reconciliation Detail

106.00 · ESSA Operating Reserve #0044, Period Ending 02/27/2026

---

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						484,315.50
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 1 item</b>						
Deposit	02/27/2026			X	460.70	460.70
Total Deposits and Credits					460.70	460.70
Total Cleared Transactions					460.70	460.70
Cleared Balance					460.70	484,776.20
Register Balance as of 02/27/2026					460.70	484,776.20
<b>Ending Balance</b>					<b>460.70</b>	<b>484,776.20</b>

---

8:54 AM

03/06/26

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

**Reconciliation Summary**

**100.10 · TAX ACCOUNT (FN 0642), Period Ending 02/27/2026**

---

	<u>Feb 27, 26</u>
Beginning Balance	408,880.89
Cleared Transactions	
Deposits and Credits - 3 items	<u>22,285.82</u>
Total Cleared Transactions	<u>22,285.82</u>
Cleared Balance	<b><u>431,166.71</u></b>
Register Balance as of 02/27/2026	431,166.71
Ending Balance	431,166.71

## BOROUGH OF BATH - OPERATING "GENERAL" FUND

## Reconciliation Detail

100.10 · TAX ACCOUNT (FN 0642), Period Ending 02/27/2026

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						408,880.89
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 3 items</b>						
Deposit	02/20/2026			X	415.22	415.22
Deposit	02/24/2026			X	20,733.90	21,149.12
Deposit	02/27/2026			X	1,136.70	22,285.82
Total Deposits and Credits					22,285.82	22,285.82
Total Cleared Transactions					22,285.82	22,285.82
Cleared Balance					22,285.82	431,166.71
Register Balance as of 02/27/2026					22,285.82	431,166.71
<b>Ending Balance</b>					<b>22,285.82</b>	<b>431,166.71</b>