

# Borough of Bath

## TREASURERS REPORT

### MAJOR FUNDS

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



**FOR THE REPORTING MONTH OF:**

**APRIL - 2026**

**BRADFORD T. FLYNN, TREASURER**

**121 S. Walnut Street**

**Bath, PA 18014**

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**BOROUGH OF BATH  
MONTHLY TREASURERS REPORT**

**SECTION 1**

**BOROUGH OF BATH BANK ACCOUNT LISTING**

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

**BOROUGH OF BATH**  
**LIST OF ACTIVE BANK ACCOUNTS**

As of April 30, 2026 (30 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	\$ 267,007.45	Unrestricted for any use within the MS4 Fund
2	First Northern Bank & Trust	Tax Account	0642	General Fund	\$ 986,198.20	Unassigned
3	First Northern Bank & Trust	Municipal Solid Waste Fund	2892	Sanitation Fund	\$ 367,593.88	Unrestricted for any use within the Waste Fund
4	First Northern Bank & Trust	Fire Fund	4183	Fire Protection Fund	\$ 28,462.68	Committed
5	ESSA Bank & Trust	Reserve Fund	0044	General Fund	\$ 485,797.82	Unassigned
6	ESSA Bank & Trust	Highway Aid Fund	0052	Highway Aid Fund	\$ 491,733.51	Restricted
7	ESSA Bank & Trust	Werkheiser	0072	Developers Escrow	\$ 3,529.02	Restricted
8	ESSA Bank & Trust	Mayors Fund	0433	Non-Developers Escrow	\$ 879.47	Restricted
9	ESSA Bank & Trust	Acquisition Management	0576	Developers Escrow	\$ 948.91	Restricted
10	ESSA Bank & Trust	Capital Improvement Fund	0874	Capital Improvement Fund	\$ 531,896.07	Committed
11	ESSA Bank & Trust	Park Terrace Homeowners	1004	Developers Escrow	\$ 4,888.49	Restricted
12	ESSA Bank & Trust	Recreation Fund	1046	General Fund	\$ 23,606.75	Assigned
13	ESSA Bank & Trust	Capital Improvement Fund (Savings)	2064	Capital Improvement Fund	\$ 37,913.50	Committed
14	ESSA Bank & Trust	FD Bldg Fund	2345	General Fund	\$ 28,162.08	Restricted
15	ESSA Bank & Trust	Keeney - 467 W. Main Street	3096	Developers Escrow	\$ 1,547.00	Restricted
16	ESSA Bank & Trust	General Fund	3107	General Fund	\$ 293,646.08	Unassigned
17	ESSA Bank & Trust	Payroll Checking	3115	General Fund	\$ 10,078.19	Unassigned
18	ESSA Bank & Trust	Ciazzo (SALDO 2024-002)	3350	Developers Escrow	\$ 224.02	Restricted
19	ESSA Bank & Trust	Summit Realty - 202 N. Walnut Street	3608	Developers Escrow	\$ 1,885.18	Restricted
20	ESSA Bank & Trust	America 250th Cele Committee	3657	Non-Developers Escrow	\$ 14,416.68	Committed
21	ESSA Bank & Trust	467 W. Main Street - Feasibility	4022	Developers Escrow	\$ 9,922.71	Restricted
22	ESSA Bank & Trust	Escrow Checking	4141	Developers Escrow	\$ 6,202.45	Restricted
23	ESSA Bank & Trust	Bathwick Hills Apartments	5026	Developers Escrow	\$ 3,868.50	Restricted
24	ESSA Bank & Trust	Moyer Property SEO PSA	5034	Developers Escrow	\$ 430.57	Restricted
25	ESSA Bank & Trust	Moyer Property Developers	5050	Developers Escrow	\$ 4,713.00	Restricted
26	ESSA Bank & Trust	Elm Street One-Way; Caizzo	5868	Developers Escrow	\$ 173.57	Restricted
27	ESSA Bank & Trust	202 N Walnut Dev Project	5869	Developers Escrow	\$ 9,255.22	Restricted
28	ESSA Bank & Trust	129 Old Forge Drive (Fire Escrow)	5893	Developers Escrow	\$ 19,382.70	Restricted
29	ESSA Bank & Trust	202 N Walnut; Barrall Ave Park Restr.	6708	Developers Escrow	\$ 331.55	Restricted
30	ESSA Bank & Trust	Arcadia	8487	General Fund	\$ 139,852.49	Committed
<b>TOTAL (ALL FUNDS)</b>					<b>\$ 3,774,547.74</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 December 2026

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
Ordinary Income/Expense				
Income				
300 · REVENUES				
301.00 · REAL ESTATE TAXES				
301.11 · Real Estate Tax-Base	827,984.66	915,399.42	-87,414.76	90.5%
301.20 · Real Estate Tax-Prior Year	4,459.38	19,190.04	-14,730.66	23.2%
301.26 · RE Tax - Pr Yr Interim Base	67.12			
<b>Total 301.00 · REAL ESTATE TAXES</b>	<b>832,511.16</b>	<b>934,589.46</b>	<b>-102,078.30</b>	<b>89.1%</b>
310.10 · REAL ESTATE TRANSFER TAX				
310.11 · NC Collection Fees - RE TRANS	-174.00	-978.96	804.96	17.8%
310.10 · REAL ESTATE TRANSFER TAX - Other	11,655.19	51,750.75	-40,095.56	22.5%
<b>Total 310.10 · REAL ESTATE TRANSFER TAX</b>	<b>11,481.19</b>	<b>50,771.79</b>	<b>-39,290.60</b>	<b>22.6%</b>
310.20 · EARNED INCOME TAXES	139,899.89	477,913.03	-338,013.14	29.3%
310.50 · LOCAL SERVICES TAX	6,955.72	27,058.10	-20,102.38	25.7%
321.00 · BUSINESS LICENSES & PERMITS				
321.35 · Dumpsters/PODS Permit	140.00	540.00	-400.00	25.9%
321.50 · Rental License	25,390.00	44,055.15	-18,665.15	57.6%
321.61 · Transient Retail Permits	0.00	1,945.00	-1,945.00	0.0%
321.80 · Cable Franchise	10,426.58	27,708.87	-17,282.29	37.6%
321.90 · Business Registrations	60.00	2,640.00	-2,580.00	2.3%
<b>Total 321.00 · BUSINESS LICENSES &amp; PERMITS</b>	<b>36,016.58</b>	<b>76,889.02</b>	<b>-40,872.44</b>	<b>46.8%</b>
322.00 · NON-BUSINESS LICENSES & PERMITS				
322.20 · Yard/Garage Sale Permit	15.00	85.00	-70.00	17.6%
322.60 · Curb & Sidewalk Permits	0.00	125.00	-125.00	0.0%
<b>Total 322.00 · NON-BUSINESS LICENSES &amp; PERMITS</b>	<b>15.00</b>	<b>210.00</b>	<b>-195.00</b>	<b>7.1%</b>
331.00 · FINES				
331.10 · Fines from District Court	300.72	1,053.03	-752.31	28.6%
331.12 · Ordinance/Criminal Violations	175.00	1,549.12	-1,374.12	11.3%
331.13 · State Police Fines	0.00	869.54	-869.54	0.0%
331.14 · Parking Violation Fines	4,787.07	17,265.80	-12,478.73	27.7%
331.00 · FINES - Other	0.00	1,500.00	-1,500.00	0.0%
<b>Total 331.00 · FINES</b>	<b>5,262.79</b>	<b>22,237.49</b>	<b>-16,974.70</b>	<b>23.7%</b>
341.00 · INTEREST EARNINGS				
341.01 · General Fund Checking Interest	1,321.90	4,880.20	-3,558.30	27.1%
341.05 · Payroll Checking Interest	41.33	89.67	-48.34	46.1%
341.10 · Tax Account Interest	6,058.59	40,015.29	-33,956.70	15.1%
341.22 · Fire Dept Bldg Improv Fund Int.	0.89	2.40	-1.51	37.1%
341.50 · Recreation Account Interest	0.77	2.36	-1.59	32.6%
341.95 · Arcadia Dev DonationCD Interest	1,096.27	5,316.66	-4,220.39	20.6%
<b>Total 341.00 · INTEREST EARNINGS</b>	<b>8,519.75</b>	<b>50,306.58</b>	<b>-41,786.83</b>	<b>16.9%</b>
342.00 · RENTS AND ROYALTIES				
342.20 · Park / Pavilion Rental	2,190.00	5,960.00	-3,770.00	36.7%
342.21 · 121 Center Street (Ambul Dept)	4,400.00	13,200.00	-8,800.00	33.3%
342.25 · Rental of Council Room	0.00	1.00	-1.00	0.0%
342.53 · Monopole - 121 Center St Yard	8,258.52	26,475.85	-18,217.33	31.2%
<b>Total 342.00 · RENTS AND ROYALTIES</b>	<b>14,848.52</b>	<b>45,636.85</b>	<b>-30,788.33</b>	<b>32.5%</b>
355.00 · STATE SHARED REVENUES				
355.01 · Public Utility Realty Tax/PURTA	0.00	1,393.95	-1,393.95	0.0%
355.02 · Motor Vehicles Fuel Tax	2,093.77	1,723.77	370.00	121.5%
355.04 · Alcohol Beverage Licenses	0.00	1,200.00	-1,200.00	0.0%
355.65 · Non-Uniform Pension State Aid	0.00	28,953.38	-28,953.38	0.0%
355.99 · Volunteer Fire Relief State Aid	0.00	17,422.88	-17,422.88	0.0%
<b>Total 355.00 · STATE SHARED REVENUES</b>	<b>2,093.77</b>	<b>50,693.98</b>	<b>-48,600.21</b>	<b>4.1%</b>
357.00 · LOCAL GOVT. UNITS				
357.14 · N. County Grow NorCo Grant	0.00	2,000.00	-2,000.00	0.0%
357.15 · Northampton County ERecy Grant	0.00	985.00	-985.00	0.0%
<b>Total 357.00 · LOCAL GOVT. UNITS</b>	<b>0.00</b>	<b>2,985.00</b>	<b>-2,985.00</b>	<b>0.0%</b>
361.00 · GENERAL GOVERNMENT				
361.30 · Zoning Hearing Board Fees	2,000.00	4,000.00	-2,000.00	50.0%
361.31 · App./Subdiv./Condition Use Fees	450.00	2,700.00	-2,250.00	16.7%
361.34 · Stenographer - PComm/ZHB/PMCBOA	0.00	150.00	-150.00	0.0%
<b>Total 361.00 · GENERAL GOVERNMENT</b>	<b>2,450.00</b>	<b>6,850.00</b>	<b>-4,400.00</b>	<b>35.8%</b>

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

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
<b>362.00 · PUBLIC SAFETY</b>				
362.30 · Distressed Property Registr Fee	400.00	600.00	-200.00	66.7%
362.41 · Building & Zoning Permit Fees	5,592.80	25,361.55	-19,768.75	22.1%
362.42 · Electrical Licenses	0.00	1,125.00	-1,125.00	0.0%
362.51 · Road Occupancy Permit	400.00	475.00	-75.00	84.2%
362.52 · Bus Shelter	250.00	250.00	0.00	100.0%
<b>Total 362.00 · PUBLIC SAFETY</b>	<b>6,642.80</b>	<b>27,811.55</b>	<b>-21,168.75</b>	<b>23.9%</b>
<b>363.00 · HIGHWAYS &amp; STREETS</b>				
363.21 · Parking Meter Use	348.90	4,536.24	-4,187.34	7.7%
363.23 · Parking Lot Permits	780.00	810.00	-30.00	96.3%
<b>Total 363.00 · HIGHWAYS &amp; STREETS</b>	<b>1,128.90</b>	<b>5,346.24</b>	<b>-4,217.34</b>	<b>21.1%</b>
<b>379.00 · OTHER CHARGES FOR SERVICES</b>				
379.15 · Credit Card Surcharge	120.40	0.00	120.40	100.0%
<b>Total 379.00 · OTHER CHARGES FOR SERVICES</b>	<b>120.40</b>	<b>0.00</b>	<b>120.40</b>	<b>100.0%</b>
<b>389.00 · ALL OTHER MISCELLANEOUS REVENUE</b>				
389.20 · Donations - Business & Personal	250.00	4,481.00	-4,231.00	5.6%
389.00 · ALL OTHER MISCELLANEOUS REVENUE - Other	0.00	20,000.00	-20,000.00	0.0%
<b>Total 389.00 · ALL OTHER MISCELLANEOUS REVENUE</b>	<b>250.00</b>	<b>24,481.00</b>	<b>-24,231.00</b>	<b>1.0%</b>
391.20 · Insurance Claim Payments	0.00	55,012.33	-55,012.33	0.0%
<b>Total 300 · REVENUES</b>	<b>1,068,196.47</b>	<b>1,858,792.42</b>	<b>-790,595.95</b>	<b>57.5%</b>
353.50 · Economic Dev Community Events	0.00	62.50	-62.50	0.0%
<b>Total Income</b>	<b>1,068,196.47</b>	<b>1,858,854.92</b>	<b>-790,658.45</b>	<b>57.5%</b>
<b>Gross Profit</b>	<b>1,068,196.47</b>	<b>1,858,854.92</b>	<b>-790,658.45</b>	<b>57.5%</b>
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
<b>400.00 · GENERAL GOVERNMENT</b>				
400.11 · Council's Salary	3,281.25	13,125.00	-9,843.75	25.0%
400.20 · Council Office Supplies	0.00	217.98	-217.98	0.0%
400.26 · Council Small Equipment Purchas	0.00	10,199.51	-10,199.51	0.0%
400.29 · Gifts	0.00	326.96	-326.96	0.0%
400.32 · Council's Tablets-Data/AV Chg's	493.92	1,481.76	-987.84	33.3%
400.42 · Dues and Subscriptions	250.00	480.00	-230.00	52.1%
400.46 · Conferences and Seminars	198.00	686.77	-488.77	28.8%
400.54 · Copier Lease	780.00	2,145.00	-1,365.00	36.4%
<b>Total 400.00 · GENERAL GOVERNMENT</b>	<b>5,003.17</b>	<b>28,662.98</b>	<b>-23,659.81</b>	<b>17.5%</b>
<b>401.00 · MAYOR</b>				
401.01 · Salary of Mayor	625.00	2,500.00	-1,875.00	25.0%
401.03 · Dues & Subscriptions	0.00	130.00	-130.00	0.0%
401.46 · Conferences & Seminars	0.00	449.40	-449.40	0.0%
<b>Total 401.00 · MAYOR</b>	<b>625.00</b>	<b>3,079.40</b>	<b>-2,454.40</b>	<b>20.3%</b>
<b>401.111 · BOROUGH MANAGER</b>				
401.14 · Health & Dental - Borough Mgr	4,133.88	11,643.36	-7,509.48	35.5%
401.16 · Dues & Subscriptions	292.40	1,113.87	-821.47	26.3%
401.25 · Advertising/Promotional	0.00	100.81	-100.81	0.0%
401.323 · Cellular Phone-MGR.	158.25	495.73	-337.48	31.9%
401.40 · Manager/Treasurer's Bond/Ins.	0.00	2,042.00	-2,042.00	0.0%
401.50 · Borough Manager Salary				
401.502 · Borough Manager Vacation Payout	0.00	0.00	0.00	0.0%
401.511 · Stormwater Time	0.00	-9,716.18	9,716.18	0.0%
401.50 · Borough Manager Salary - Other	32,398.00	93,077.14	-60,679.14	34.8%
<b>Total 401.50 · Borough Manager Salary</b>	<b>32,398.00</b>	<b>83,360.96</b>	<b>-50,962.96</b>	<b>38.9%</b>
<b>Total 401.111 · BOROUGH MANAGER</b>	<b>36,982.53</b>	<b>98,756.73</b>	<b>-61,774.20</b>	<b>37.4%</b>
<b>402.00 · AUDITING/FINANCIAL ADMIN</b>				
402.12 · Auditing Services	10,000.00	15,500.00	-5,500.00	64.5%
402.13 · Bookkeeping Services				
402.131 · Bookkeeping RTK Services	0.00	570.00	-570.00	0.0%
402.13 · Bookkeeping Services - Other	9,066.25	25,818.75	-16,752.50	35.1%
<b>Total 402.13 · Bookkeeping Services</b>	<b>9,066.25</b>	<b>26,388.75</b>	<b>-17,322.50</b>	<b>34.4%</b>

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

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
402.31 · Payroll Processing Services	1,354.77	2,940.76	-1,585.99	46.1%
<b>Total 402.00 · AUDITING/FINANCIAL ADMIN</b>	<b>20,421.02</b>	<b>44,829.51</b>	<b>-24,408.49</b>	<b>45.6%</b>
<b>403.00 · TAX COLLECTION</b>				
403.11 · Tax Collector Salary	0.00	3,707.58	-3,707.58	0.0%
403.25 · Collection Fees on Past Due	880.00			
403.34 · Printing & Postage - RE Tax	2,832.13	21.52	2,810.61	13,160.5%
403.35 · Insurance and Bonding	1,188.00	806.00	382.00	147.4%
<b>Total 403.00 · TAX COLLECTION</b>	<b>4,900.13</b>	<b>4,535.10</b>	<b>365.03</b>	<b>108.0%</b>
<b>404.00 · LEGAL SERVICES</b>				
404.31 · Legal Fees				
404.310 · Legal-Boro Solicitorship/Misc	26,619.05	45,587.48	-18,968.43	58.4%
404.314 · Legal- General RTK Requests	192.50	337.85	-145.35	57.0%
404.317 · Legal Fees-RTK-Long	107.50	21,168.09	-21,060.59	0.5%
<b>Total 404.31 · Legal Fees</b>	<b>26,919.05</b>	<b>67,093.42</b>	<b>-40,174.37</b>	<b>40.1%</b>
404.45 · Codification Costs	0.00	2,800.00	-2,800.00	0.0%
<b>Total 404.00 · LEGAL SERVICES</b>	<b>26,919.05</b>	<b>69,893.42</b>	<b>-42,974.37</b>	<b>38.5%</b>
<b>405.00 · SECRETARY (OFFICE)</b>				
405.12 · Office Personnel II				
405.120 · Clerk Stormwater Time	0.00	-566.69	566.69	0.0%
405.12 · Office Personnel II - Other	12,782.67	13,844.05	-1,061.38	92.3%
<b>Total 405.12 · Office Personnel II</b>	<b>12,782.67</b>	<b>13,277.36</b>	<b>-494.69</b>	<b>96.3%</b>
405.17 · Office Personell I				
405.170 · Senior Admin Stormwater Time	0.00	-6,945.99	6,945.99	0.0%
405.18 · Office Secretary - Health Ins.	9,208.88	24,649.48	-15,440.60	37.4%
405.17 · Office Personell I - Other	17,084.88	46,649.80	-29,564.92	36.6%
<b>Total 405.17 · Office Personell I</b>	<b>26,293.76</b>	<b>64,353.29</b>	<b>-38,059.53</b>	<b>40.9%</b>
<b>Total 405.00 · SECRETARY (OFFICE)</b>	<b>39,076.43</b>	<b>77,630.65</b>	<b>-38,554.22</b>	<b>50.3%</b>
<b>406.00 · GENERAL GOVT. ADMINISTRATION</b>				
406.21 · Office Supplies				
406.210 · RTK Processing	0.00	-106.25	106.25	0.0%
406.21 · Office Supplies - Other	3,274.81	8,535.29	-5,260.48	38.4%
<b>Total 406.21 · Office Supplies</b>	<b>3,274.81</b>	<b>8,429.04</b>	<b>-5,154.23</b>	<b>38.9%</b>
406.23 · Postage	25.10	-649.91	675.01	-3.9%
406.25 · Office Equip - Supplies & Maint	169.00	4,932.00	-4,763.00	3.4%
406.30 · Bank Charges				
406.311 · Bank Charges - RTK	0.00	37.50	-37.50	0.0%
406.30 · Bank Charges - Other	32.00	87.00	-55.00	36.8%
<b>Total 406.30 · Bank Charges</b>	<b>32.00</b>	<b>124.50</b>	<b>-92.50</b>	<b>25.7%</b>
406.34 · Advertising/Promotional	833.80	3,766.40	-2,932.60	22.1%
406.39 · Processing Fees	253.64	527.77	-274.13	48.1%
406.42 · Dues & Subscriptions	1,478.21	6,848.41	-5,370.20	21.6%
406.44 · Municipal Doc Destruction	0.00	80.00	-80.00	0.0%
406.50 · Returned Check Fee	15.00			
406.00 · GENERAL GOVT. ADMINISTRATION - Other	0.00	15.00	-15.00	0.0%
<b>Total 406.00 · GENERAL GOVT. ADMINISTRATION</b>	<b>6,081.56</b>	<b>24,073.21</b>	<b>-17,991.65</b>	<b>25.3%</b>
<b>407 · IT-Networking Svcs- Data Proc.</b>				
407.22 · Computer/IT Supplies	315.90	4,957.84	-4,641.94	6.4%
407.31 · IT - Professional Services	8,491.57	21,150.47	-12,658.90	40.1%
407.42 · IT Dues & Subscriptions	9,664.66	27,589.13	-17,924.47	35.0%
407.43 · IT - RTK	0.00	2,704.27	-2,704.27	0.0%
<b>Total 407 · IT-Networking Svcs- Data Proc.</b>	<b>18,472.13</b>	<b>56,401.71</b>	<b>-37,929.58</b>	<b>32.8%</b>
<b>408.00 · ENGINEERING SERVICES</b>				
408.31 · Engineering Services	16,156.81	44,402.16	-28,245.35	36.4%
408.34 · Sewage Enforcement Officer	1,032.22	173.25	858.97	595.8%
408.36 · GIS/ESRI Host/Landex	2,602.39	6,871.29	-4,268.90	37.9%
408.50 · Engineering OTHER	0.00	705.38	-705.38	0.0%
<b>Total 408.00 · ENGINEERING SERVICES</b>	<b>19,791.42</b>	<b>52,152.08</b>	<b>-32,360.66</b>	<b>37.9%</b>

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

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
<b>409.00 - MUNICIPAL BUILDING &amp; PROPERTY</b>				
409.10 - Janitorial Contracted Services	2,112.00	6,336.00	-4,224.00	33.3%
409.20 - Bldg-Cleaning & Misc. Supplies	0.00	65.96	-65.96	0.0%
409.23 - Heating Fuel				
409.233 - 121 Center Street	2,937.31	733.89	2,203.42	400.2%
409.23 - Heating Fuel - Other	1,884.43	2,051.89	-167.46	91.8%
<b>Total 409.23 - Heating Fuel</b>	<b>4,821.74</b>	<b>2,785.78</b>	<b>2,035.96</b>	<b>173.1%</b>
409.24 - Electricity	1,990.07	5,650.88	-3,660.81	35.2%
409.25 - Bldg-Repairs & Maintenance	9,420.00	23,534.49	-14,114.49	40.0%
409.31 - Municipal Bldg - Prof. Services	0.00	1,200.00	-1,200.00	0.0%
409.321 - Communications Phone-Local	1,032.09	3,093.60	-2,061.51	33.4%
409.323 - Internet (High Speed)	2,257.44	6,584.04	-4,306.60	34.4%
409.324 - Cable TV (Digital)	432.00	1,462.03	-1,030.03	29.5%
409.43 - RE Taxes - Muni Bldg & Property	27.69	307.35	-279.66	9.0%
409.49 - MS4 Fees	8,036.00	8,036.00	0.00	100.0%
409.00 - MUNICIPAL BUILDING & PROPERTY - Other	219.00	2,459.58	-2,240.58	8.9%
<b>Total 409.00 - MUNICIPAL BUILDING &amp; PROPERTY</b>	<b>30,348.03</b>	<b>61,495.71</b>	<b>-31,147.68</b>	<b>49.3%</b>
<b>411.00 - FIRE COMPANY</b>				
411.02 - Building Maintenance	1,006.83	1,311.44	-304.61	76.8%
411.163 - Vol. Fire Relief State Aid	0.00	17,422.88	-17,422.88	0.0%
411.21 - Special Consideration Flyers	0.00	123.00	-123.00	0.0%
411.26 - Minor Equipment - Fire Dept	0.00	657.00	-657.00	0.0%
411.327 - Radio Equipment Maintenance	0.00	100.00	-100.00	0.0%
411.36 - Electricity - Fire Dept	1,098.00	3,589.96	-2,491.96	30.6%
411.60 - Capital Construction-Fire Dept.	0.00	3,544.58	-3,544.58	0.0%
<b>Total 411.00 - FIRE COMPANY</b>	<b>2,104.83</b>	<b>26,748.86</b>	<b>-24,644.03</b>	<b>7.9%</b>
<b>413.00 - UCC &amp; CODE ENFORCEMENT</b>				
413.10 - PEO Salary	14,291.84	31,840.91	-17,549.07	44.9%
413.17 - UCC/Code Enforce/PEO Supplies	0.00	1,806.74	-1,806.74	0.0%
413.19 - Code Enforce Postage	-271.99	813.14	-1,085.13	-33.4%
413.31 - Zoning & PMC Enforcement Serv's	25,400.00	93,600.00	-68,200.00	27.1%
413.32 - Inspection Serv's - Zoning/Bldg	6,060.00	17,129.72	-11,069.72	35.4%
413.333 - PECO Tablet	107.88	323.64	-215.76	33.3%
413.34 - Legal Fees	838.50			
413.42 - Uniform Constr Code -Qtrly Fees	67.50	112.50	-45.00	60.0%
413.45 - Dues/Subscriptionsv-Zng/CodeEnf	15,000.00	2,006.16	12,993.84	747.7%
413.50 - Code Vehicle Maintenance	560.89	7,187.94	-6,627.05	7.8%
413.51 - Code Vehicle Fuel	443.12	1,328.57	-885.45	33.4%
<b>Total 413.00 - UCC &amp; CODE ENFORCEMENT</b>	<b>62,497.74</b>	<b>156,149.32</b>	<b>-93,651.58</b>	<b>40.0%</b>
<b>414.00 - PLANNING/ZONING/PROP MAINT CODE</b>				
414.25 - Stenographer - PComm/ZHB/PMBOA	-230.00	475.00	-705.00	-48.4%
414.31 - Legal Fees -Planning/Zoning/PMC	184.50	16,574.55	-16,390.05	1.1%
<b>Total 414.00 - PLANNING/ZONING/PROP MAINT CODE</b>	<b>-45.50</b>	<b>17,049.55</b>	<b>-17,095.05</b>	<b>-0.3%</b>
<b>415.00 - EMERGENCY MANAGEMENT</b>				
415.17 - Emergency Alert System	-1,128.47	-1,054.87	-73.60	107.0%
<b>Total 415.00 - EMERGENCY MANAGEMENT</b>	<b>-1,128.47</b>	<b>-1,054.87</b>	<b>-73.60</b>	<b>107.0%</b>
<b>427.00 - GARBAGE(SOLID WASTE) COLLECTION</b>				
427.36 - Electronic Recycling	0.00	1,730.20	-1,730.20	0.0%
<b>Total 427.00 - GARBAGE(SOLID WASTE) COLLECTION</b>	<b>0.00</b>	<b>1,730.20</b>	<b>-1,730.20</b>	<b>0.0%</b>
<b>428.00 - GRASS &amp; WEED CONTROL</b>				
428.31 - Landscaping Prof Svcs - Mowing	0.00	26,195.00	-26,195.00	0.0%
<b>Total 428.00 - GRASS &amp; WEED CONTROL</b>	<b>0.00</b>	<b>26,195.00</b>	<b>-26,195.00</b>	<b>0.0%</b>
<b>430.00 - PUBLIC WORKS - ROADS &amp; STREETS</b>				
430.15 - Highway Personnel Salary				
430.13 - Hwy Personnel Overtime	11,298.75	15,874.63	-4,575.88	71.2%
430.153 - Public Works Stormwater Time	0.00	-20,922.69	20,922.69	0.0%
430.158 - Shift Differential	454.20	1,133.86	-679.66	40.1%
430.15 - Highway Personnel Salary - Other	73,719.14	196,857.32	-123,138.18	37.4%
<b>Total 430.15 - Highway Personnel Salary</b>	<b>85,472.09</b>	<b>192,943.12</b>	<b>-107,471.03</b>	<b>44.3%</b>
430.18 - Hwy Personnel Health & Dental	36,870.08	72,225.92	-35,355.84	51.0%
430.230 - Heating Fuel	0.00	5,925.72	-5,925.72	0.0%
430.28 - Equipment Rentals	0.00	250.85	-250.85	0.0%

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

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
430.32 · Operating Supplies				
430.327 · Uniform Allowance for PW Crew	214.99	4,549.35	-4,334.36	4.7%
430.32 · Operating Supplies - Other	511.66	1,122.80	-611.14	45.6%
<b>Total 430.32 · Operating Supplies</b>	<b>726.65</b>	<b>5,672.15</b>	<b>-4,945.50</b>	<b>12.8%</b>
430.34 · Travel Expenses	1.69			
430.40 · Building Maintenance/Repairs	6,517.00	1,276.07	5,240.93	510.7%
430.45 · Contracted Services	624.00	580.00	44.00	107.6%
430.46 · Public Works Training	0.00	157.50	-157.50	0.0%
430.47 · PA Criminal Ck/Testing-P. Works	71.00	270.00	-199.00	26.3%
430.50 · Utilities-Electric	1,816.99	3,681.30	-1,864.31	49.4%
430.51 · Internet Service	586.40	1,759.20	-1,172.80	33.3%
430.64 · Cellular Phones-HWYS	949.50	2,975.84	-2,026.34	31.9%
<b>Total 430.00 · PUBLIC WORKS - ROADS &amp; STREETS</b>	<b>133,635.40</b>	<b>287,717.67</b>	<b>-154,082.27</b>	<b>46.4%</b>
431.00 · CLEANING STREETS & GUTTERS				
431.25 · Street Sweeper Maint./Repairs	0.00	50.97	-50.97	0.0%
431.45 · Street Debris Disposal & Mgmt	798.08			
<b>Total 431.00 · CLEANING STREETS &amp; GUTTERS</b>	<b>798.08</b>	<b>50.97</b>	<b>747.11</b>	<b>1,565.8%</b>
432.00 · WINTER MAINTENANCE SERVICES				
432.10 · Salting Expense	21,677.96	14,490.84	7,187.12	149.6%
432.30 · Snow Removal Subcontracted Cost	4,987.50			
<b>Total 432.00 · WINTER MAINTENANCE SERVICES</b>	<b>26,665.46</b>	<b>14,490.84</b>	<b>12,174.62</b>	<b>184.0%</b>
433.00 · TRAFFIC CONTROL DEVICES				
433.20 · Signs	719.25	4,430.20	-3,710.95	16.2%
433.36 · Traffic Signal Electric	1,041.20	2,624.44	-1,583.24	39.7%
433.40 · Traffic Device Repair & Maint				
433.410 · Barrall & Walnut	600.00	56,162.33	-55,562.33	1.1%
433.430 · Main & Walnut	275.00	3,232.32	-2,957.32	8.5%
433.40 · Traffic Device Repair & Maint - Other	275.00	1,359.54	-1,084.54	20.2%
<b>Total 433.40 · Traffic Device Repair &amp; Maint</b>	<b>1,150.00</b>	<b>60,754.19</b>	<b>-59,604.19</b>	<b>1.9%</b>
433.00 · TRAFFIC CONTROL DEVICES - Other	0.00	3,080.00	-3,080.00	0.0%
<b>Total 433.00 · TRAFFIC CONTROL DEVICES</b>	<b>2,910.45</b>	<b>70,888.83</b>	<b>-67,978.38</b>	<b>4.1%</b>
434.00 · STREET LIGHTING				
434.36 · Street Lighting Electric	10,074.13	27,896.41	-17,822.28	36.1%
434.38 · Holiday Lighting	0.00	3,498.80	-3,498.80	0.0%
<b>Total 434.00 · STREET LIGHTING</b>	<b>10,074.13</b>	<b>31,395.21</b>	<b>-21,321.08</b>	<b>32.1%</b>
436.00 · STORM SEWERS AND DRAINS				
436.37 · Storm Swr-Repairs & Maint Serv's	0.00	178.99	-178.99	0.0%
<b>Total 436.00 · STORM SEWERS AND DRAINS</b>	<b>0.00</b>	<b>178.99</b>	<b>-178.99</b>	<b>0.0%</b>
437.00 · REPAIRS OF TOOLS & MACHINERY				
437.10 · Truck Fleet Maint. & Repairs	2,663.27	11,185.28	-8,522.01	23.8%
437.20 · Equipment Repairs & Supplies	3,220.21	20,574.68	-17,354.47	15.7%
<b>Total 437.00 · REPAIRS OF TOOLS &amp; MACHINERY</b>	<b>5,883.48</b>	<b>31,759.96</b>	<b>-25,876.48</b>	<b>18.5%</b>
438.00 · MAINT. & REPAIRS ROADS/BRIDGES				
438.33 · FUEL-Gas & Diesel (Trks/Equip)	5,515.08	10,872.21	-5,357.13	50.7%
438.37 · Road Repairs & Maint. Services	3,928.24	3,518.19	410.05	111.7%
438.38 · Road Equipment Rentals	57.12			
438.39 · Line Curb Crosswalk Painting	0.00	1,272.57	-1,272.57	0.0%
<b>Total 438.00 · MAINT. &amp; REPAIRS ROADS/BRIDGES</b>	<b>9,500.44</b>	<b>15,662.97</b>	<b>-6,162.53</b>	<b>60.7%</b>
440 · Public Works - Other Services				
445 · Parking				
445.24 · General Operating Supplies	0.00	173.15	-173.15	0.0%
445.37 · Repairs & Maintenance Service	352.00	352.00	0.00	100.0%
<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>
452.00 · PARTICIPANT RECREATION & CULTURE	0.00	675.00	-675.00	0.0%

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

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
<b>453.00 · SPECTATOR RECREATION &amp; CULTURE</b>				
453.50 · ECON Dev. Comm Events/Projects				
453.501 · Old Home Week	100.00	8,318.92	-8,218.92	1.2%
453.50 · ECON Dev. Comm Events/Projects - Other	1,030.00	250.00	780.00	412.0%
<b>Total 453.50 · ECON Dev. Comm Events/Projects</b>	<b>1,130.00</b>	<b>8,568.92</b>	<b>-7,438.92</b>	<b>13.2%</b>
453.51 · Spuds N Spurs	4,182.00			
453.80 · Festivals/Special Events	0.00	4,600.00	-4,600.00	0.0%
<b>Total 453.00 · SPECTATOR RECREATION &amp; CULTURE</b>	<b>5,312.00</b>	<b>13,168.92</b>	<b>-7,856.92</b>	<b>40.3%</b>
<b>454.00 · PARKS</b>				
454.10 · Parks-Repairs & Maintenance				
454.101 · Keystone Park & Diehl Field	696.27	3,152.37	-2,456.10	22.1%
454.102 · Cliff Cowling Park	6,462.78	5,279.54	1,183.24	122.4%
454.104 · Monocacy Creek Park	0.00	3,756.38	-3,756.38	0.0%
454.105 · Firefighter's Field Park	728.76	2,779.10	-2,050.34	26.2%
454.106 · Paw Park	0.00	662.00	-662.00	0.0%
454.107 · Rehrig Park	649.26	1,415.93	-766.67	45.9%
454.109 · Boro Hall Landscaping/Maint.	0.00	66.96	-66.96	0.0%
454.10 · Parks-Repairs & Maintenance - Other	0.00	9,395.02	-9,395.02	0.0%
<b>Total 454.10 · Parks-Repairs &amp; Maintenance</b>	<b>8,537.07</b>	<b>26,507.30</b>	<b>-17,970.23</b>	<b>32.2%</b>
454.15 · Phone/Data Line				
454.151 · Cliff Cowling Pump House	586.40	1,759.20	-1,172.80	33.3%
454.152 · Keystone Park	586.40	1,759.20	-1,172.80	33.3%
454.153 · Monocacy Creek Park	586.40	1,759.20	-1,172.80	33.3%
454.154 · Cliff Cowling Snack Stand	602.20	662.42	-60.22	90.9%
<b>Total 454.15 · Phone/Data Line</b>	<b>2,361.40</b>	<b>5,940.02</b>	<b>-3,578.62</b>	<b>39.8%</b>
454.30 · Electricity				
454.301 · Keystone Park	283.64	890.47	-606.83	31.9%
454.302 · Cliff Cowling Park	323.05	816.39	-493.34	39.6%
454.304 · Firefighters Field Park	96.92	280.28	-183.36	34.6%
<b>Total 454.30 · Electricity</b>	<b>703.61</b>	<b>1,987.14</b>	<b>-1,283.53</b>	<b>35.4%</b>
454.60 · Park Improve/Equipment Purchase	5,886.00	15,611.76	-9,725.76	37.7%
<b>Total 454.00 · PARKS</b>	<b>17,488.08</b>	<b>50,046.22</b>	<b>-32,558.14</b>	<b>34.9%</b>
<b>459.00 · CULTURE &amp; RECREATION - ETC.</b>				
459.05 · Mayor's Special Event Expense	0.00	1,852.40	-1,852.40	0.0%
<b>Total 459.00 · CULTURE &amp; RECREATION - ETC.</b>	<b>0.00</b>	<b>1,852.40</b>	<b>-1,852.40</b>	<b>0.0%</b>
<b>461.00 · COMM. DEV-CONSERV. OF NAT. RES.</b>				
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>
<b>472.00 · DEBT INTEREST</b>				
472.13 · Gen Oblig \$550K Note Interest	1,546.87	7,428.43	-5,881.56	20.8%
<b>Total 472.00 · DEBT INTEREST</b>	<b>1,546.87</b>	<b>7,428.43</b>	<b>-5,881.56</b>	<b>20.8%</b>
<b>481.00 · ER PAID BENEFITS &amp; WITHHOLDINGS</b>				
481.192 · FICA-Municipality (SS)	9,589.51	25,655.66	-16,066.15	37.4%
481.193 · Medicare-Municipality	2,242.74	6,000.14	-3,757.40	37.4%
481.194 · PA Unemployment Comp 'ER CONTRIB	0.00	692.41	-692.41	0.0%
481.195 · Workers Compensation Insurance	10,376.00	26,562.00	-16,186.00	39.1%
481.197 · Bath Pension Contribution				
481.198 · Bath Pension (Match)	3,528.22	9,822.62	-6,294.40	35.9%
481.197 · Bath Pension Contribution - Other	6,190.23	16,656.42	-10,466.19	37.2%
<b>Total 481.197 · Bath Pension Contribution</b>	<b>9,718.45</b>	<b>26,479.04</b>	<b>-16,760.59</b>	<b>36.7%</b>
481.199 · Life, AD&D Benefits	323.40	636.02	-312.62	50.8%
481.00 · ER PAID BENEFITS & WITHHOLDINGS - Other	0.00	-6.75	6.75	0.0%
<b>Total 481.00 · ER PAID BENEFITS &amp; WITHHOLDINGS</b>	<b>32,250.10</b>	<b>86,018.52</b>	<b>-53,768.42</b>	<b>37.5%</b>
<b>486.00 · INSURANCE</b>				
486.10 · PIRMA LIABILITY				
486.101 · General Liability	7,736.00	7,621.00	115.00	101.5%
486.102 · Automobile Liability	12,266.00	9,257.00	3,009.00	132.5%
486.103 · Public Officials Liability	2,913.00	2,931.00	-18.00	99.4%
<b>Total 486.10 · PIRMA LIABILITY</b>	<b>22,915.00</b>	<b>19,809.00</b>	<b>3,106.00</b>	<b>115.7%</b>

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

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
486.20 · PIRMA PROPERTY				
486.201 · Property Insurance	18,719.00	19,212.00	-493.00	97.4%
<b>Total 486.20 · PIRMA PROPERTY</b>	<b>18,719.00</b>	<b>19,212.00</b>	<b>-493.00</b>	<b>97.4%</b>
486.25 · FLOOD INSURANCE	901.00	892.00	9.00	101.0%
<b>Total 486.00 · INSURANCE</b>	<b>42,535.00</b>	<b>39,913.00</b>	<b>2,622.00</b>	<b>106.6%</b>
492.00 · INTERFUND OPER'G TRANSFERS (TO)				
492.30 · Capital Improvement Fund	0.00	595,622.64	-595,622.64	0.0%
<b>Total 492.00 · INTERFUND OPER'G TRANSFERS (TO)</b>	<b>0.00</b>	<b>595,622.64</b>	<b>-595,622.64</b>	<b>0.0%</b>
493.00 · Fire Dept Bldg Imprv- Reserve	2,200.00	6,600.00	-4,400.00	33.3%
<b>Total 400 · EXPENDITURES</b>	<b>563,200.56</b>	<b>2,002,624.28</b>	<b>-1,439,423.72</b>	<b>28.1%</b>
<b>Total Expense</b>	<b>563,200.56</b>	<b>2,002,624.28</b>	<b>-1,439,423.72</b>	<b>28.1%</b>
<b>Net Ordinary Income</b>	<b>504,995.91</b>	<b>-143,769.36</b>	<b>648,765.27</b>	<b>-351.3%</b>
<b>Net Income</b>	<b>504,995.91</b>	<b>-143,769.36</b>	<b>648,765.27</b>	<b>-351.3%</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 December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
300 · REVENUES				
301.00 · REAL ESTATE TAXES				
301.11 · Real Estate Tax-Base	827,984.66	856,363.78	-28,379.12	96.7%
301.20 · Real Estate Tax-Prior Year	4,459.38	33,148.18	-28,688.80	13.5%
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>832,511.16</b>	<b>894,303.35</b>	<b>-61,792.19</b>	<b>93.1%</b>
310.10 · REAL ESTATE TRANSFER TAX				
310.11 · NC Collection Fees - RE TRANS	-174.00	-940.35	766.35	18.5%
310.10 · REAL ESTATE TRANSFER TAX - Other	11,655.19	58,419.45	-46,764.26	20.0%
<b>Total 310.10 · REAL ESTATE TRANSFER TAX</b>	<b>11,481.19</b>	<b>57,479.10</b>	<b>-45,997.91</b>	<b>20.0%</b>
310.20 · EARNED INCOME TAXES	139,899.89	432,920.19	-293,020.30	32.3%
310.50 · LOCAL SERVICES TAX	6,955.72	27,114.21	-20,158.49	25.7%
321.00 · BUSINESS LICENSES & PERMITS				
321.35 · Dumpsters/PODS Permit	140.00	880.00	-740.00	15.9%
321.50 · Rental License	25,390.00	41,666.67	-16,276.67	60.9%
321.61 · Transient Retail Permits	0.00	1,106.67	-1,106.67	0.0%
321.80 · Cable Franchise	10,426.58	30,302.81	-19,876.23	34.4%
321.90 · Business Registrations	60.00	2,307.50	-2,247.50	2.6%
<b>Total 321.00 · BUSINESS LICENSES &amp; PERMITS</b>	<b>36,016.58</b>	<b>76,263.65</b>	<b>-40,247.07</b>	<b>47.2%</b>
322.00 · NON-BUSINESS LICENSES & PERMITS				
322.20 · Yard/Garage Sale Permit	15.00	30.00	-15.00	50.0%
322.60 · Curb & Sidewalk Permits	0.00	370.00	-370.00	0.0%
<b>Total 322.00 · NON-BUSINESS LICENSES &amp; PERMITS</b>	<b>15.00</b>	<b>400.00</b>	<b>-385.00</b>	<b>3.8%</b>
331.00 · FINES				
331.10 · Fines from District Court	300.72	3,339.61	-3,038.89	9.0%
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	4,787.07	19,319.52	-14,532.45	24.8%
<b>Total 331.00 · FINES</b>	<b>5,262.79</b>	<b>28,123.01</b>	<b>-22,860.22</b>	<b>18.7%</b>
341.00 · INTEREST EARNINGS				
341.01 · General Fund Checking Interest	1,321.90	2,834.78	-1,512.88	46.6%
341.05 · Payroll Checking Interest	41.33	110.83	-69.50	37.3%
341.10 · Tax Account Interest	6,058.59	19,267.38	-13,208.79	31.4%
341.22 · Fire Dept Bldg Improv Fund Int.	0.89			
341.50 · Recreation Account Interest	0.77			
341.95 · Arcadia Dev DonationCD Interest	1,096.27	2,666.19	-1,569.92	41.1%
<b>Total 341.00 · INTEREST EARNINGS</b>	<b>8,519.75</b>	<b>24,879.18</b>	<b>-16,359.43</b>	<b>34.2%</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	2,190.00	4,233.32	-2,043.32	51.7%
<b>Total 342.20 · Park / Pavilion Rental</b>	<b>2,190.00</b>	<b>4,253.32</b>	<b>-2,063.32</b>	<b>51.5%</b>
342.21 · 121 Center Street (Ambul Dept)	4,400.00	13,200.00	-8,800.00	33.3%
342.25 · Rental of Council Room	0.00	36.00	-36.00	0.0%
342.53 · Monopole - 121 Center St Yard	8,258.52	24,650.57	-16,392.05	33.5%
<b>Total 342.00 · RENTS AND ROYALTIES</b>	<b>14,848.52</b>	<b>42,139.89</b>	<b>-27,291.37</b>	<b>35.2%</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	2,093.77	1,769.40	324.37	118.3%
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>2,093.77</b>	<b>42,437.05</b>	<b>-40,343.28</b>	<b>4.9%</b>
359.00 · Paymt in Lieu of Taxes (PILOT)	0.00	1,200.00	-1,200.00	0.0%
361.00 · GENERAL GOVERNMENT				
361.30 · Zoning Hearing Board Fees	2,000.00	2,100.00	-100.00	95.2%
361.31 · App/Subdiv/Condition Use Fees	450.00	550.00	-100.00	81.8%
361.34 · Stenographer - PComm/ZHB/PMCBOA	0.00	269.44	-269.44	0.0%
<b>Total 361.00 · GENERAL GOVERNMENT</b>	<b>2,450.00</b>	<b>2,919.44</b>	<b>-469.44</b>	<b>83.9%</b>

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

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
<b>362.00 · PUBLIC SAFETY</b>				
362.30 · Distressed Property Registr Fee	400.00	800.00	-400.00	50.0%
362.40 · UCC Bldg Permit Fees (10%)	0.00	1,000.00	-1,000.00	0.0%
362.41 · Building & Zoning Permit Fees	5,592.80	21,588.98	-15,996.18	25.9%
362.51 · Road Occupancy Permit	400.00	450.00	-50.00	88.9%
362.52 · Bus Shelter	250.00	250.00	0.00	100.0%
<b>Total 362.00 · PUBLIC SAFETY</b>	<b>6,642.80</b>	<b>24,088.98</b>	<b>-17,446.18</b>	<b>27.6%</b>
<b>363.00 · HIGHWAYS &amp; STREETS</b>				
363.21 · Parking Meter Use	348.90	5,053.43	-4,704.53	6.9%
363.23 · Parking Lot Permits	780.00	2,280.00	-1,500.00	34.2%
<b>Total 363.00 · HIGHWAYS &amp; STREETS</b>	<b>1,128.90</b>	<b>7,333.43</b>	<b>-6,204.53</b>	<b>15.4%</b>
<b>379.00 · OTHER CHARGES FOR SERVICES</b>				
379.15 · Credit Card Surcharge	120.40			
<b>Total 379.00 · OTHER CHARGES FOR SERVICES</b>	<b>120.40</b>			
<b>389.00 · ALL OTHER MISCELLANEOUS REVENUE</b>				
389.20 · Donations - Business & Personal	250.00			
<b>Total 389.00 · ALL OTHER MISCELLANEOUS REVENUE</b>	<b>250.00</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>1,068,196.47</b>	<b>1,675,601.48</b>	<b>-607,405.01</b>	<b>63.8%</b>
<b>Total Income</b>	<b>1,068,196.47</b>	<b>1,675,601.48</b>	<b>-607,405.01</b>	<b>63.8%</b>
<b>Gross Profit</b>	<b>1,068,196.47</b>	<b>1,675,601.48</b>	<b>-607,405.01</b>	<b>63.8%</b>
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
<b>400.00 · GENERAL GOVERNMENT</b>				
400.11 · Council's Salary	3,281.25	13,125.00	-9,843.75	25.0%
400.20 · Council Office Supplies	0.00	100.00	-100.00	0.0%
400.29 · Gifts	0.00	300.00	-300.00	0.0%
400.30 · General Gvrnmt - Miscellaneous	0.00	600.00	-600.00	0.0%
400.32 · Council's Tablets-Data/AV Chg's	493.92	1,500.00	-1,006.08	32.9%
400.42 · Dues and Subscriptions	250.00	500.00	-250.00	50.0%
400.46 · Conferences and Seminars	198.00	1,500.00	-1,302.00	13.2%
400.54 · Copier Lease	780.00	4,500.00	-3,720.00	17.3%
<b>Total 400.00 · GENERAL GOVERNMENT</b>	<b>5,003.17</b>	<b>22,125.00</b>	<b>-17,121.83</b>	<b>22.6%</b>
<b>401.00 · MAYOR</b>				
401.01 · Salary of Mayor	625.00	2,500.00	-1,875.00	25.0%
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>625.00</b>	<b>3,300.00</b>	<b>-2,675.00</b>	<b>18.9%</b>
<b>401.111 · BOROUGH MANAGER</b>				
401.14 · Health & Dental - Borough Mgr	4,133.88	11,563.72	-7,429.84	35.7%
401.16 · Dues & Subscriptions	292.40	1,300.00	-1,007.60	22.5%
401.323 · Cellular Phone-MGR.	158.25	525.00	-366.75	30.1%
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	32,398.00	93,077.09	-60,679.09	34.8%
<b>Total 401.50 · Borough Manager Salary</b>	<b>32,398.00</b>	<b>76,448.13</b>	<b>-44,050.13</b>	<b>42.4%</b>
<b>Total 401.111 · BOROUGH MANAGER</b>	<b>36,982.53</b>	<b>91,262.85</b>	<b>-54,280.32</b>	<b>40.5%</b>
<b>402.00 · AUDITING/FINANCIAL ADMIN</b>				
402.12 · Auditing Services	10,000.00	15,500.00	-5,500.00	64.5%
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	9,066.25	32,000.00	-22,933.75	28.3%
<b>Total 402.13 · Bookkeeping Services</b>	<b>9,066.25</b>	<b>35,000.00</b>	<b>-25,933.75</b>	<b>25.9%</b>

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

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
402.19 · EE Pay Raise Pool	0.00	10,300.00	-10,300.00	0.0%
402.31 · Payroll Processing Services	1,354.77	1,900.00	-545.23	71.3%
<b>Total 402.00 · AUDITING/FINANCIAL ADMIN</b>	<b>20,421.02</b>	<b>62,700.00</b>	<b>-42,278.98</b>	<b>32.6%</b>
<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	2,832.13	250.00	2,582.13	1,132.9%
403.35 · Insurance and Bonding	1,188.00	900.00	288.00	132.0%
<b>Total 403.00 · TAX COLLECTION</b>	<b>4,900.13</b>	<b>7,550.00</b>	<b>-2,649.87</b>	<b>64.9%</b>
<b>404.00 · LEGAL SERVICES</b>				
404.31 · Legal Fees				
404.310 · Legal-Boro Solicitorship/Misc	26,619.05	52,000.00	-25,380.95	51.2%
404.314 · Legal- General RTK Requests	192.50	1,500.00	-1,307.50	12.8%
404.317 · Legal Fees-RTK-Long	107.50	20,000.00	-19,892.50	0.5%
<b>Total 404.31 · Legal Fees</b>	<b>26,919.05</b>	<b>73,500.00</b>	<b>-46,580.95</b>	<b>36.6%</b>
404.45 · Codification Costs	0.00	2,000.00	-2,000.00	0.0%
<b>Total 404.00 · LEGAL SERVICES</b>	<b>26,919.05</b>	<b>75,500.00</b>	<b>-48,580.95</b>	<b>35.7%</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	12,782.67	14,505.50	-1,722.83	88.1%
<b>Total 405.12 · Office Personnel II</b>	<b>12,782.67</b>	<b>13,372.12</b>	<b>-589.45</b>	<b>95.6%</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.	9,208.88	24,491.61	-15,282.73	37.6%
405.17 · Office Personell I - Other	17,084.88	45,057.63	-27,972.75	37.9%
<b>Total 405.17 · Office Personell I</b>	<b>26,293.76</b>	<b>57,549.10</b>	<b>-31,255.34</b>	<b>45.7%</b>
<b>Total 405.00 · SECRETARY (OFFICE)</b>	<b>39,076.43</b>	<b>70,921.22</b>	<b>-31,844.79</b>	<b>55.1%</b>
<b>406.00 · GENERAL GOVT. ADMINISTRATION</b>				
406.21 · Office Supplies	3,274.81	3,200.00	74.81	102.3%
406.23 · Postage	25.10	3,000.00	-2,974.90	0.8%
406.25 · Office Equip - Supplies & Maint	169.00	2,800.00	-2,631.00	6.0%
406.30 · Bank Charges	32.00			
406.34 · Advertising/Promotional	833.80	6,000.00	-5,166.20	13.9%
406.39 · Processing Fees	253.64	275.00	-21.36	92.2%
406.42 · Dues & Subscriptions	1,478.21	5,500.00	-4,021.79	26.9%
406.44 · Municipal Doc Destruction	0.00	1,200.00	-1,200.00	0.0%
406.50 · Returned Check Fee	15.00			
<b>Total 406.00 · GENERAL GOVT. ADMINISTRATION</b>	<b>6,081.56</b>	<b>21,975.00</b>	<b>-15,893.44</b>	<b>27.7%</b>
<b>407 · IT-Networking Svcs- Data Proc.</b>				
407.22 · Computer/IT Supplies	315.90	9,000.00	-8,684.10	3.5%
407.31 · IT - Professional Services	8,491.57	24,000.00	-15,508.43	35.4%
407.42 · IT Dues & Subscriptions	9,664.66	20,000.00	-10,335.34	48.3%
407.43 · IT - RTK	0.00	3,500.00	-3,500.00	0.0%
<b>Total 407 · IT-Networking Svcs- Data Proc.</b>	<b>18,472.13</b>	<b>56,500.00</b>	<b>-38,027.87</b>	<b>32.7%</b>
<b>408.00 · ENGINEERING SERVICES</b>				
408.31 · Engineering Services	16,156.81	30,000.00	-13,843.19	53.9%
408.34 · Sewage Enforcement Officer	1,032.22	100.00	932.22	1,032.2%
408.36 · GIS/ESRI Host/Landex	2,602.39	6,200.00	-3,597.61	42.0%
<b>Total 408.00 · ENGINEERING SERVICES</b>	<b>19,791.42</b>	<b>36,300.00</b>	<b>-16,508.58</b>	<b>54.5%</b>
<b>409.00 · MUNICIPAL BUILDING &amp; PROPERTY</b>				
409.10 · Janitorial Contracted Services	2,112.00	6,552.00	-4,440.00	32.2%
409.23 · Heating Fuel				
409.233 · 121 Center Street	2,937.31	1,800.00	1,137.31	163.2%
409.23 · Heating Fuel - Other	1,884.43	250.00	1,634.43	753.8%
<b>Total 409.23 · Heating Fuel</b>	<b>4,821.74</b>	<b>2,050.00</b>	<b>2,771.74</b>	<b>235.2%</b>
409.24 · Electricity	1,990.07	7,000.00	-5,009.93	28.4%

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

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
409.25 · Bldg-Repairs & Maintenance	9,420.00	7,500.00	1,920.00	125.6%
409.321 · Communications Phone-Local	1,032.09	3,100.00	-2,067.91	33.3%
409.323 · Internet (High Speed)	2,257.44	6,700.00	-4,442.56	33.7%
409.324 · Cable TV (Digital)	432.00	1,200.00	-768.00	36.0%
409.43 · RE Taxes - Muni Bldg & Property	27.69			
409.49 · MS4 Fees	8,036.00	8,036.00	0.00	100.0%
409.00 · MUNICIPAL BUILDING & PROPERTY - Other	219.00			
<b>Total 409.00 · MUNICIPAL BUILDING &amp; PROPERTY</b>	<b>30,348.03</b>	<b>42,138.00</b>	<b>-11,789.97</b>	<b>72.0%</b>
<b>411.00 · FIRE COMPANY</b>				
411.02 · Building Maintenance	1,006.83	1,500.00	-493.17	67.1%
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	1,098.00	3,900.00	-2,802.00	28.2%
<b>Total 411.00 · FIRE COMPANY</b>	<b>2,104.83</b>	<b>22,133.21</b>	<b>-20,028.38</b>	<b>9.5%</b>
<b>413.00 · UCC &amp; CODE ENFORCEMENT</b>				
413.10 · PEO Salary	14,291.84	33,000.00	-18,708.16	43.3%
413.19 · Code Enforce Postage	-271.99	500.00	-771.99	-54.4%
413.31 · Zoning & PMC Enforcement Serv's	25,400.00	95,000.00	-69,600.00	26.7%
413.32 · Inspection Serv's - Zoning/Bldg	6,060.00	14,000.00	-7,940.00	43.3%
413.333 · PECO Tablet	107.88	350.00	-242.12	30.8%
413.34 · Legal Fees	838.50			
413.42 · Uniform Constr Code -Qtrly Fees	67.50	120.00	-52.50	56.3%
413.45 · Dues/Subscriptionsv-Zng/CodeEnf	15,000.00	17,000.00	-2,000.00	88.2%
413.50 · Code Vehicle Maintenance	560.89	500.00	60.89	112.2%
413.51 · Code Vehicle Fuel	443.12	900.00	-456.88	49.2%
<b>Total 413.00 · UCC &amp; CODE ENFORCEMENT</b>	<b>62,497.74</b>	<b>161,370.00</b>	<b>-98,872.26</b>	<b>38.7%</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	184.50	16,000.00	-15,815.50	1.2%
<b>Total 414.00 · PLANNING/ZONING/PROP MAINT CODE</b>	<b>-45.50</b>	<b>16,500.00</b>	<b>-16,545.50</b>	<b>-0.3%</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	11,298.75	7,500.00	3,798.75	150.7%
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	73,719.14	204,215.96	-130,496.82	36.1%
<b>Total 430.15 · Highway Personnel Salary</b>	<b>85,472.09</b>	<b>172,814.24</b>	<b>-87,342.15</b>	<b>49.5%</b>
430.18 · Hwy Personnel Health & Dental	36,870.08	54,663.47	-17,793.39	67.4%
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	511.66	2,500.00	-1,988.34	20.5%
<b>Total 430.32 · Operating Supplies</b>	<b>726.65</b>	<b>2,500.00</b>	<b>-1,773.35</b>	<b>29.1%</b>

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

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
430.34 · Travel Expenses	1.69			
430.40 · Building Maintenance/Repairs	6,517.00	2,500.00	4,017.00	260.7%
430.45 · Contracted Services	624.00	600.00	24.00	104.0%
430.47 · PA Criminal Ck/Testing-P. Works	71.00			
430.50 · Utilities-Electric	1,816.99	3,800.00	-1,983.01	47.8%
430.51 · Internet Service	586.40	1,800.00	-1,213.60	32.6%
430.64 · Cellular Phones-HWYS	949.50	3,100.00	-2,150.50	30.6%
<b>Total 430.00 · PUBLIC WORKS - ROADS &amp; STREETS</b>	<b>133,635.40</b>	<b>245,677.71</b>	<b>-112,042.31</b>	<b>54.4%</b>
431.00 · CLEANING STREETS & GUTTERS				
431.45 · Street Debris Disposal & Mgmt	798.08			
<b>Total 431.00 · CLEANING STREETS &amp; GUTTERS</b>	<b>798.08</b>			
432.00 · WINTER MAINTENANCE SERVICES				
432.10 · Salting Expense	21,677.96	8,000.00	13,677.96	271.0%
432.30 · Snow Removal Subcontracted Cost	4,987.50			
<b>Total 432.00 · WINTER MAINTENANCE SERVICES</b>	<b>26,665.46</b>	<b>8,000.00</b>	<b>18,665.46</b>	<b>333.3%</b>
433.00 · TRAFFIC CONTROL DEVICES				
433.20 · Signs	719.25	4,000.00	-3,280.75	18.0%
433.36 · Traffic Signal Electric	1,041.20	2,500.00	-1,458.80	41.6%
433.40 · Traffic Device Repair & Maint				
433.410 · Barral & Walnut	600.00			
433.430 · Main & Walnut	275.00			
433.440 · 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>2,910.45</b>	<b>13,000.00</b>	<b>-10,089.55</b>	<b>22.4%</b>
434.00 · STREET LIGHTING				
434.36 · Street Lighting Electric	10,074.13	37,000.00	-26,925.87	27.2%
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>10,074.13</b>	<b>42,500.00</b>	<b>-32,425.87</b>	<b>23.7%</b>
437.00 · REPAIRS OF TOOLS & MACHINERY				
437.10 · Truck Fleet Maint. & Repairs	2,663.27	10,000.00	-7,336.73	26.6%
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	3,220.21	7,000.00	-3,779.79	46.0%
<b>Total 437.20 · Equipment Repairs &amp; Supplies</b>	<b>3,220.21</b>	<b>12,000.00</b>	<b>-8,779.79</b>	<b>26.8%</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>5,883.48</b>	<b>29,000.00</b>	<b>-23,116.52</b>	<b>20.3%</b>
438.00 · MAINT. & REPAIRS ROADS/BRIDGES				
438.33 · FUEL-Gas & Diesel (Trks/Equip)	5,515.08	9,400.00	-3,884.92	58.7%
438.37 · Road Repairs & Maint. Services	3,928.24	3,500.00	428.24	112.2%
438.38 · Road Equipment Rentals	57.12	1,000.00	-942.88	5.7%
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>9,500.44</b>	<b>15,900.00</b>	<b>-6,399.56</b>	<b>59.8%</b>
440 · Public Works - Other Services				
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>
452.00 · PARTICIPANT RECREATION & CULTURE				
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>
453.00 · SPECTATOR RECREATION & CULTURE				
453.10 · Concerts/Events 1737 Park	0.00	5,000.00	-5,000.00	0.0%
453.50 · ECON Dev. Comm Events/Projects				
453.501 · Old Home Week	100.00	5,000.00	-4,900.00	2.0%
453.50 · ECON Dev. Comm Events/Projects - Other	1,030.00			
<b>Total 453.50 · ECON Dev. Comm Events/Projects</b>	<b>1,130.00</b>	<b>5,000.00</b>	<b>-3,870.00</b>	<b>22.6%</b>

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

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
453.51 · Spuds N Spurs	4,182.00	2,500.00	1,682.00	167.3%
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>5,312.00</b>	<b>24,900.00</b>	<b>-19,588.00</b>	<b>21.3%</b>
<b>454.00 · PARKS</b>				
454.10 · Parks-Repairs & Maintenance				
454.101 · Keystone Park & Diehl Field	696.27	3,500.00	-2,803.73	19.9%
454.102 · Cliff Cowling Park	6,462.78	20,000.00	-13,537.22	32.3%
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	728.76	6,500.00	-5,771.24	11.2%
454.107 · Rehrig Park	649.26	1,000.00	-350.74	64.9%
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>8,537.07</b>	<b>46,700.00</b>	<b>-38,162.93</b>	<b>18.3%</b>
454.15 · Phone/Data Line				
454.151 · Cliff Cowling Pump House	586.40	1,759.20	-1,172.80	33.3%
454.152 · Keystone Park	586.40	1,759.20	-1,172.80	33.3%
454.153 · Monocacy Creek Park	586.40	1,759.20	-1,172.80	33.3%
454.154 · Cliff Cowling Snack Stand	602.20	1,759.20	-1,157.00	34.2%
<b>Total 454.15 · Phone/Data Line</b>	<b>2,361.40</b>	<b>7,036.80</b>	<b>-4,675.40</b>	<b>33.6%</b>
454.30 · Electricity				
454.301 · Keystone Park	283.64	2,500.00	-2,216.36	11.3%
454.302 · Cliff Cowling Park	323.05	1,400.00	-1,076.95	23.1%
454.303 · Monocacy Creek Park	0.00	0.00	0.00	0.0%
454.304 · Firefighters Field Park	96.92	400.00	-303.08	24.2%
<b>Total 454.30 · Electricity</b>	<b>703.61</b>	<b>4,300.00</b>	<b>-3,596.39</b>	<b>16.4%</b>
454.60 · Park Improve/Equipment Purchase	5,886.00	2,500.00	3,386.00	235.4%
454.99 · Parks OTHER	0.00	2,500.00	-2,500.00	0.0%
<b>Total 454.00 · PARKS</b>	<b>17,488.08</b>	<b>63,036.80</b>	<b>-45,548.72</b>	<b>27.7%</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	1,546.87	7,425.00	-5,878.13	20.8%
<b>Total 472.00 · DEBT INTEREST</b>	<b>1,546.87</b>	<b>7,425.00</b>	<b>-5,878.13</b>	<b>20.8%</b>
<b>481.00 · ER PAID BENEFITS &amp; WITHHOLDINGS</b>				
481.192 · FICA-Municipality (SS)	9,589.51	22,000.00	-12,410.49	43.6%
481.193 · Medicare-Municipality	2,242.74	5,100.00	-2,857.26	44.0%
481.194 · PA Unemployment Comp 'ER CONTRIB	0.00	800.00	-800.00	0.0%
481.195 · Workers Compensation Insurance	10,376.00	28,100.00	-17,724.00	36.9%
481.197 · Bath Pension Contribution				
481.198 · Bath Pension (Match)	3,528.22	19,588.67	-16,060.45	18.0%
481.197 · Bath Pension Contribution - Other	6,190.23	17,232.25	-11,042.02	35.9%
<b>Total 481.197 · Bath Pension Contribution</b>	<b>9,718.45</b>	<b>36,820.92</b>	<b>-27,102.47</b>	<b>26.4%</b>
481.199 · Life, AD&D Benefits	323.40	700.00	-376.60	46.2%
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>32,250.10</b>	<b>93,560.92</b>	<b>-61,310.82</b>	<b>34.5%</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>

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

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
486.25 · FLOOD INSURANCE	901.00	800.00	101.00	112.6%
486.60 · Public Employees Bond	0.00	700.00	-700.00	0.0%
<b>Total 486.00 · INSURANCE</b>	<b>42,535.00</b>	<b>36,100.00</b>	<b>6,435.00</b>	<b>117.8%</b>
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	2,200.00	6,050.00	-3,850.00	36.4%
<b>Total 400 · EXPENDITURES</b>	<b>563,200.56</b>	<b>1,675,601.48</b>	<b>-1,112,400.92</b>	<b>33.6%</b>
<b>Total Expense</b>	<b>563,200.56</b>	<b>1,675,601.48</b>	<b>-1,112,400.92</b>	<b>33.6%</b>
<b>Net Ordinary Income</b>	<b>504,995.91</b>	<b>0.00</b>	<b>504,995.91</b>	<b>100.0%</b>
<b>Net Income</b>	<b>504,995.91</b>	<b>0.00</b>	<b>504,995.91</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>American Bankers Insurance Co. of Florida</b>					
Bill	03/03/2026	Policy #8705206293	05/29/2026		901.00
Total American Bankers Insurance Co. of Florida					901.00
<b>American Rock Salt Co., LLC</b>					
Bill	03/24/2026	0829029	04/23/2026		3,884.28
Bill	03/25/2026	0829095	04/24/2026		5,850.42
Bill	03/26/2026	0829158	04/25/2026		3,911.05
Total American Rock Salt Co., LLC					13,645.75
<b>Barry Isett &amp; Associates Inc</b>					
Bill	04/08/2026	Inv #VI-210200	04/23/2026		7,987.00
Total Barry Isett & Associates Inc					7,987.00
<b>Be On Time Cleaning Service LLC</b>					
Bill	03/19/2026	1420	04/23/2026		528.00
Total Be On Time Cleaning Service LLC					528.00
<b>✓ Colliers Engineering &amp; Design, Inc.</b>					
Bill	04/06/2026	Inv #1161635-BOB0002	04/06/2026	4	915.00
Bill	04/06/2026	Inv #1161634-BOB0001	04/06/2026	4	6,025.71
Total Colliers Engineering & Design, Inc.					6,940.71
<b>Delaware Valley Health Insurance Trust</b>					
Bill	04/01/2026	31448	05/01/2026		12,553.21
Total Delaware Valley Health Insurance Trust					12,553.21
<b>✓ DriveLocker.com [Drivelocker LLC]</b>					
Bill	02/28/2026	Invoice #6358	02/28/2026	41	4,257.50
Bill	03/31/2026	Invoice #6498	03/31/2026	10	3,257.50
Bill	03/31/2026	Invoice #6504	03/31/2026	10	2,060.40
Total DriveLocker.com [Drivelocker LLC]					9,575.40
<b>✓ Financial Related Services, LLC</b>					
Bill	03/31/2026	BOB-Mar'26	03/31/2026	10	1,732.50
Total Financial Related Services, LLC					1,732.50
<b>✓ Greater Lehigh Valley Chamber of Commerce</b>					
Bill	03/03/2026	340338	03/26/2026	15	198.00
Total Greater Lehigh Valley Chamber of Commerce					198.00
<b>✓ Grim, Biehn &amp; Thatcher</b>					
Bill	03/20/2026	Inv #240553	04/19/2026		5,617.00
Bill	03/20/2026	Inv #240554	04/19/2026		389.50
Bill	03/20/2026	Inv #240560	04/19/2026		471.50
Total Grim, Biehn & Thatcher					6,478.00
<b>✓ PA Building Supply</b>					
Bill	03/30/2026	Inv #900329-009	04/10/2026		2,319.00
Total PA Building Supply					2,319.00
<b>PA One Call System, Inc</b>					
Credit	02/01/2026	2025 Municipal Refun			-28.07
Total PA One Call System, Inc					-28.07
<b>✓ Reliable Sign &amp; Striping *eff. OCT2014*</b>					
Bill	03/23/2026	6985	04/22/2026		428.00
Total Reliable Sign & Striping *eff. OCT2014*					428.00

3:20 PM  
04/10/26

BOROUGH OF BATH - OPERATING "GENERAL" FUND  
Unpaid Bills Detail  
All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
Schnee Legal Services, LLC Bill	04/01/2026	Inv #3312	05/01/2026		192.50
Total Schnee Legal Services, LLC					192.50
SEI, Inc. Bill	03/23/2026	Inv #P0491915	04/22/2026		34.03
Total SEI, Inc.					34.03
UGI Utilities, Inc. Bill	03/17/2026	Acct #411003720561	04/16/2026		1,201.89
Total UGI Utilities, Inc.					1,201.89
TOTAL					64,686.92

✓ check cut on 4/10/26 @RB

Reviewed  
APR 10 2026  


### CAPITAL IMPROVEMENT FUND

## Unpaid Bills Detail

As of April 10, 2026

Type	Date	Num	Due Date	Aging	Open Balance
✓ Colliers Engineering & Design, Inc. Bill	04/06/2026	Inv #1161641-BOB0021	04/06/2026	4	1,385.00
Total Colliers Engineering & Design, Inc.					1,385.00
✓ Drivelocker LLC Bill	04/08/2026	6533	04/08/2026	2	45,000.00
Total Drivelocker LLC					45,000.00
<b>TOTAL</b>					<b>46,385.00</b>

✓ check cut on 4/10/26 (RS)

Reviewed

APR 10 2026



# Sanitation Unpaid Bills Detail All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
✓ CUSI Bill	03/27/2026	Inv #14467	04/11/2026		288.00
Total CUSI					288.00
✓ Driveloocker LLC Bill	02/28/2026	6496	02/28/2026	41	276.98
Bill	03/31/2026	6441	03/31/2026	10	276.98
Total Driveloocker LLC					553.96
J.P. Mascaro & Sons Bill	04/01/2026	Inv #0000316781	05/01/2026		30,560.33
Total J.P. Mascaro & Sons					30,560.33
<b>TOTAL</b>					<b>31,402.29</b>

✓ check out on 4/10/26 (B)

Reviewed

APR 10 2026

## BOROUGH OF BATH - OPERATING "GENERAL" FUND

### Unpaid Bills Detail

All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
<b>A. J. Trunzo, Inc.</b>					
Bill	04/10/2026	Inv #40356	04/10/2026	7	60.00
Total A. J. Trunzo, Inc.					60.00
<b>American Bankers Insurance Co. of Florida</b>					
Bill	03/03/2026	Policy #8705206293	05/29/2026		901.00
Total American Bankers Insurance Co. of Florida					901.00
<b>American Rock Salt Co., LLC</b>					
Bill	03/24/2026	0829029	04/23/2026		3,884.28
Bill	03/25/2026	0829095	04/24/2026		5,850.42
Bill	03/26/2026	0829158	04/25/2026		3,911.05
Total American Rock Salt Co., LLC					13,645.75
<b>Astound Business Solutions</b>					
Bill	04/01/2026	#075155002-0016125	04/23/2026		146.60
Bill	04/01/2026	#075070501-0016125	04/23/2026		146.60
Bill	04/01/2026	#075323701-0016125	04/23/2026		146.60
Bill	04/01/2026	#075070401-0016125	04/23/2026		146.60
Bill	04/01/2026	#074477401-0016125	04/23/2026		516.00
Bill	04/01/2026	#073385601-0016125	04/23/2026		160.32
Bill	04/01/2026	#082096901-0016125	04/23/2026		150.55
Total Astound Business Solutions					1,413.27
<b>Barry Isett &amp; Associates Inc</b>					
Bill	04/08/2026	Inv #VI-210200	04/23/2026		7,987.00
Total Barry Isett & Associates Inc					7,987.00
<b>Be On Time Cleaning Service LLC</b>					
Bill	03/19/2026	1420	04/23/2026		528.00
Bill	04/17/2026	Inv #1425	04/23/2026		792.00
Total Be On Time Cleaning Service LLC					1,320.00
<b>Delaware Valley Health Insurance Trust</b>					
Bill	04/01/2026	31448	05/01/2026		12,553.21
Total Delaware Valley Health Insurance Trust					12,553.21
<b>G&amp;L's Sign Factory</b>					
Bill	02/13/2026	Inv #45845	02/13/2026	63	624.00
Total G&L's Sign Factory					624.00
<b>Gotta Go Potties, Inc.</b>					
Bill	04/15/2026	Inv #129519	05/13/2026		145.00
Bill	04/15/2026	Inv #129520	05/13/2026		145.00
Bill	04/15/2026	Inv #129521	05/13/2026		145.00
Total Gotta Go Potties, Inc.					435.00
<b>Keystone Cement Company</b>					
Bill	03/10/2026	Inv #7400141172	04/09/2026	8	41.30
Total Keystone Cement Company					41.30
<b>PA One Call System, Inc</b>					
Credit	02/01/2026	2025 Municipal Refun			-28.07
Total PA One Call System, Inc					-28.07
<b>Reliable Sign &amp; Striping *eff. OCT2014*</b>					
Bill	04/17/2026	7054	05/17/2026		340.00
Total Reliable Sign & Striping *eff. OCT2014*					340.00

BOROUGH OF BATH - OPERATING "GENERAL" FUND

Unpaid Bills Detail

All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
Robert Half Bill	04/17/2026	66053059	05/02/2026		8,873.28
Total Robert Half					8,873.28
✓ Schnee Legal Services, LLC Bill	04/01/2026	Inv #3312	05/01/2026		192.50
Total Schnee Legal Services, LLC					192.50
✓ SEI, Inc. Bill	03/23/2026	Inv #P0491915	04/22/2026		34.03
Total SEI, Inc.					34.03
UGI Utilities, Inc. Bill	04/13/2026	Acct #411013043418	04/13/2026	4	381.02
Bill	03/17/2026	Acct #411003720561	04/16/2026	1	1,201.89
Total UGI Utilities, Inc.					1,582.91
TOTAL					49,975.18

✓ check out on 4/17/26 (S)

Reviewed

APR 17 2026

*[Signature]*

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04/17/26

# Sanitation Unpaid Bills Detail As of April 17, 2026

Type	Date	Num	Due Date	Aging	Open Balance
✓ J.P. Mascaro & Sons Bill	04/01/2026	Inv #0000316781	05/01/2026		30,560.33
Total J.P. Mascaro & Sons					30,560.33
TOTAL					30,560.33

✓=check cut on 4/17/26 (S)

Reviewed

APR 17 2026



**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 through December 2026

	Jan - Dec 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	4,030.30	13,841.99	-9,811.69	29.1%
<b>Total 341.00 CKG ACC INTEREST</b>	4,030.30	13,841.99	-9,811.69	29.1%
<b>360.00 CHARGES FOR SERVICES</b>				
360.66 Sanitation Certificates	110.00	480.00	-370.00	22.9%
<b>Total 360.00 CHARGES FOR SERVICES</b>	110.00	480.00	-370.00	22.9%
<b>364.00 SANITATION FEES/REV</b>				
364.30 - Sanitation Base	216,440.41	386,472.50	-170,032.09	56.0%
364.32 - Sanitation Penalty	1,080.00	3,285.00	-2,205.00	32.9%
364.33 - Prior Year Collections	8,306.76	23,556.63	-15,249.87	35.3%
<b>Total 364.00 SANITATION FEES/REV</b>	225,827.17	413,314.13	-187,486.96	54.6%
<b>Total 300.00 REVENUES</b>	229,967.47	427,636.12	-197,668.65	53.8%
<b>Total Income</b>	229,967.47	427,636.12	-197,668.65	53.8%
<b>Gross Profit</b>	229,967.47	427,636.12	-197,668.65	53.8%
<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 - Collctn Fees on Deliq.	1,880.00			
403.99 - Delinquent - OTHER	396.68			
<b>Total 403.00 DELINQUENT ADMIN</b>	2,276.68			
<b>404.00 CONSULTANTS</b>				
404.31 - Solicitor Consultancy	143.50	1,455.50	-1,312.00	9.9%
<b>Total 404.00 CONSULTANTS</b>	143.50	1,455.50	-1,312.00	9.9%
<b>Total 400.00 MSW &amp; REC FUND ADMIN</b>	2,420.18	1,455.50	964.68	166.3%
<b>406.00 GENERAL BANK ADMIN</b>				
406.30 - Bank Charges	100.00	300.00	-200.00	33.3%
406.50 - Return Check Fees	10.00	-25.00	35.00	-40.0%
406.60 - Credit Card Merch. Fee	0.00	-32.00	32.00	0.0%
406.40 - CUSI e-check fee	0.00	1.70	-1.70	0.0%
<b>Total 406.00 GENERAL BANK ADMIN</b>	110.00	244.70	-134.70	45.0%
<b>427.00 MSW &amp; REC SERVICES</b>				
427.10 - Contracted Services	122,241.32	345,972.00	-223,730.68	35.3%
427.30 - FRCA Contc'd Services	3,053.70	11,653.20	-8,599.50	26.2%
<b>Total 427.00 MSW &amp; REC SERVICES</b>	125,295.02	357,625.20	-232,330.18	35.0%
<b>491.00 REFUNDS</b>				
491.16 - Refund Prior Year	-1,214.15			
<b>Total 491.00 REFUNDS</b>	-1,214.15			

**Sanitation**  
**Profit & Loss Forecast vs. Actual**  
 January through December 2026

	Jan - Dec 26	Forecast	\$ Over Forecast	% of Forecast
407.00 · IT-Networking Svcs-Data process				
407.27 · Utility Billing Software	3,294.00	6,000.00	-2,706.00	54.9%
407.31 · IT Contracted Services	586.54	1,665.39	-1,078.85	35.2%
407.42 · IT Dues && Subscriptions	684.93	2,098.12	-1,413.19	32.6%
<b>Total 407.00 · IT-Networking Svcs-Data process</b>	<b>4,565.47</b>	<b>9,763.51</b>	<b>-5,198.04</b>	<b>46.8%</b>
<b>Total 400.00 EXPENSES</b>	<b>131,176.52</b>	<b>369,088.91</b>	<b>-237,912.39</b>	<b>35.5%</b>
<b>Total Expense</b>	<b>131,176.52</b>	<b>369,088.91</b>	<b>-237,912.39</b>	<b>35.5%</b>
<b>Net Income</b>	<b>98,790.95</b>	<b>58,547.21</b>	<b>40,243.74</b>	<b>168.7%</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.

## Sanitation Profit & Loss Budget vs. Actual

January through December 2026

	Jan - Dec 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	4,030.30	11,243.17	-7,212.87	35.8%
<b>Total 341.00 CKG ACC INTEREST</b>	<b>4,030.30</b>	<b>11,243.17</b>	<b>-7,212.87</b>	<b>35.8%</b>
<b>360.00 CHARGES FOR SERVICES</b>				
360.66 Sanitation Certificates	110.00	510.00	-400.00	21.6%
<b>Total 360.00 CHARGES FOR SERVICES</b>	<b>110.00</b>	<b>510.00</b>	<b>-400.00</b>	<b>21.6%</b>
<b>364.00 SANITATION FEES/REV</b>				
364.30 - Sanitation Base	216,440.41	360,887.50	-144,447.09	60.0%
364.32 - Sanitation Penalty	1,080.00	3,000.00	-1,920.00	36.0%
364.33 - Prior Year Collections	8,306.76	19,541.99	-11,235.23	42.5%
364.99 - Revenue OTHER Credit Card Surcharge	0.00	117.45	-117.45	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>
<b>Total 364.00 SANITATION FEES/REV</b>	<b>225,827.17</b>	<b>383,546.94</b>	<b>-157,719.77</b>	<b>58.9%</b>
<b>392.00 INTERFUND TRANSFER</b>				
392.50 - Transfer from MS4 Fund	0.00	7,000.00	-7,000.00	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>
<b>Total 300.00 REVENUES</b>	<b>229,967.47</b>	<b>402,300.11</b>	<b>-172,332.64</b>	<b>57.2%</b>
<b>Total Income</b>	<b>229,967.47</b>	<b>402,300.11</b>	<b>-172,332.64</b>	<b>57.2%</b>
<b>Gross Profit</b>	<b>229,967.47</b>	<b>402,300.11</b>	<b>-172,332.64</b>	<b>57.2%</b>
<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 - 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%
<b>Total 403.00 DELINQUENT ADMIN</b>	<b>2,276.68</b>	<b>2,300.00</b>	<b>-23.32</b>	<b>99.0%</b>
<b>404.00 CONSULTANTS</b>				
404.31 - Solicitor Consultancy	143.50	3,500.00	-3,356.50	4.1%
<b>Total 404.00 CONSULTANTS</b>	<b>143.50</b>	<b>3,500.00</b>	<b>-3,356.50</b>	<b>4.1%</b>
<b>Total 400.00 MSW &amp; REC FUND ADMIN</b>	<b>2,420.18</b>	<b>5,800.00</b>	<b>-3,379.82</b>	<b>41.7%</b>
<b>406.00 GENERAL BANK ADMIN</b>				
406.30 - Bank Charges	100.00	300.00	-200.00	33.3%
406.50 - Return Check Fees	10.00			
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%
<b>Total 406.00 GENERAL BANK ADMIN</b>	<b>110.00</b>	<b>710.00</b>	<b>-600.00</b>	<b>15.5%</b>
<b>427.00 MSW &amp; REC SERVICES</b>				
427.10 - Contracted Services	122,241.32	366,755.76	-244,514.44	33.3%
427.30 - FRCA Contc'd Services	3,053.70	12,214.80	-9,161.10	25.0%
<b>Total 427.00 MSW &amp; REC SERVICES</b>	<b>125,295.02</b>	<b>378,970.56</b>	<b>-253,675.54</b>	<b>33.1%</b>

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05/08/26

Cash Basis

### Sanitation Profit & Loss Budget vs. Actual

January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
<b>491.00 REFUNDS</b>				
491.16 - Refund Prior Year	-1,214.15			
<b>Total 491.00 REFUNDS</b>	-1,214.15			
<b>407.00 · IT-Networking Svcs-Data process</b>				
407.27 · Utility Billing Software	3,294.00	6,000.00	-2,706.00	54.9%
407.31 · IT Contracted Services	586.54	3,500.00	-2,913.46	16.8%
407.42 · IT Dues && Subscriptions	684.93	1,800.00	-1,115.07	38.1%
<b>Total 407.00 · IT-Networking Svcs-Data process</b>	4,565.47	11,300.00	-6,734.53	40.4%
<b>Total 400.00 EXPENSES</b>	131,176.52	396,780.56	-265,604.04	33.1%
<b>Total Expense</b>	131,176.52	396,780.56	-265,604.04	33.1%
<b>Net Income</b>	<b>98,790.95</b>	<b>5,519.55</b>	<b>93,271.40</b>	<b>1,789.8%</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
430.13 – PWD Overtime	<b>149.9%</b>		<i>Over budget by \$3,739.34; Winter Season was more intense than anticipated</i>
432.10 – Salting & Snow Removal	<b>333.3%</b>		<i>Budgeted \$8,000 for salt purchase. Winter season was more extreme than anticipated. Plus there was no estimate budgeted for contracted snow removal.</i>
438.37 – Road Repairs & Maintenance	<b>112.2%</b>		<i>Road repair projects have exceeded estimations.</i>
454.60 – Park Improve/Equipment Purchase	<b>235.4%</b>		<i>Discovered \$280 was mis-booked to this line (traffic mirror) belonging to Signage. The other overages are related to the purchase of siding for Announcer’s Booth and the purchase of new picnic tables</i>
486.00 – Insurance	<b>117.8%</b>		<i>All PIRMA lines were underestimated</i>


The General Fund revenues are **63.8%**. Given the recorded revenues and expenses, the General Fund reflects a **SURPLUS of \$504,995.91.**

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### MUNICIPAL SOLID WASTE FUND – EXPENSES

PRIMARY LINE ITEM	% OVER	% UNDER	NOTES

The Municipal Solid Waste Fund revenues are **57.2%**. Given the recorded revenues and expenses, the Municipal Solid Waste Fund reflects a **SURPLUS of \$98,790.95.**

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**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 04/30/2026**

	<u>Apr 30, 26</u>
<b>Beginning Balance</b>	414,224.86
<b>Cleared Transactions</b>	
Checks and Payments - 47 items	-147,236.53
Deposits and Credits - 37 items	37,098.05
	<u>-110,138.48</u>
<b>Total Cleared Transactions</b>	<u>-110,138.48</u>
<b>Cleared Balance</b>	<b><u>304,086.38</u></b>
<b>Uncleared Transactions</b>	
Checks and Payments - 5 items	-11,040.30
Deposits and Credits - 6 items	600.00
	<u>-10,440.30</u>
<b>Total Uncleared Transactions</b>	<u>-10,440.30</u>
<b>Register Balance as of 04/30/2026</b>	<b><u>293,646.08</u></b>
<b>Ending Balance</b>	293,646.08

## BOROUGH OF BATH - OPERATING "GENERAL" FUND

05/08/26

## Reconciliation Detail

100.00 · CASH-UNRESTRICTED (3107), Period Ending 04/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						414,224.86
<b>Cleared Transactions</b>						
<b>Checks and Payments - 47 items</b>						
Bill Pmt -Check	03/20/2026	19354	J. Rybnick Mechanical	X	-6,517.00	-6,517.00
Bill Pmt -Check	03/20/2026	19353	Grim, Biehn & Thatcher	X	-5,648.00	-12,165.00
Bill Pmt -Check	03/20/2026	19350	BYO Recreation	X	-3,287.00	-15,452.00
Bill Pmt -Check	03/20/2026	19358	Pye-Barker Fire & Safety	X	-768.48	-16,220.48
Bill Pmt -Check	03/20/2026	19356	Nazareth Area Council of Governments	X	-250.00	-16,470.48
Bill Pmt -Check	03/20/2026	19359	Reliable Sign & Striping *eff. OCT2014*	X	-211.25	-16,681.73
Bill Pmt -Check	03/27/2026	19367	DriveLocker.com [Drivelocker LLC]	X	-8,896.73	-25,578.46
Bill Pmt -Check	03/27/2026	19366	Liza Koza Productions, LLC	X	-1,000.00	-26,578.46
Bill Pmt -Check	03/27/2026	19362	Gotta Go Potties, Inc.	X	-435.00	-27,013.46
Bill Pmt -Check	03/27/2026	19363	Grim, Biehn & Thatcher	X	-182.00	-27,195.46
Bill Pmt -Check	03/27/2026	19365	Keystone Collections	X	-123.47	-27,318.93
Bill Pmt -Check	03/27/2026	19364	Keystone Cement Company	X	-45.78	-27,364.71
Bill Pmt -Check	03/30/2026	AUTOPAY	UGI Utilities, Inc.	X	-820.86	-28,185.57
Check	04/02/2026		MERCH FEES BANKCARD DEP	X	-113.78	-28,299.35
Bill Pmt -Check	04/10/2026	19369	DriveLocker.com [Drivelocker LLC]	X	-9,575.40	-37,874.75
Bill Pmt -Check	04/10/2026	19368	Colliers Engineering & Design, Inc.	X	-6,940.71	-44,815.46
Bill Pmt -Check	04/10/2026	19372	Grim, Biehn & Thatcher	X	-6,478.00	-51,293.46
Bill Pmt -Check	04/10/2026	19373	PA Building Supply	X	-2,319.00	-53,612.46
Bill Pmt -Check	04/10/2026	19370	Financial Related Services, LLC	X	-1,732.50	-55,344.96
Bill Pmt -Check	04/10/2026	19374	Reliable Sign & Striping *eff. OCT2014*	X	-428.00	-55,772.96
Bill Pmt -Check	04/10/2026	19371	Greater Lehigh Valley Chamber of Commerce	X	-198.00	-55,970.96
Bill Pmt -Check	04/10/2026	ONLINE PMT	The Home News	X	-189.80	-56,160.76
Bill Pmt -Check	04/10/2026	ONLINE PMT	The Home News	X	-126.00	-56,286.76
Bill Pmt -Check	04/10/2026	ONLINE PMT	The Home News	X	-120.00	-56,406.76
Bill Pmt -Check	04/13/2026	AUTOPAY	Met-Ed	X	-4,278.17	-60,684.93
Transfer	04/14/2026			X	-18,000.00	-78,684.93
Check	04/15/2026	19375	Whitetail Golf Club	X	-6,725.00	-85,409.93
Bill Pmt -Check	04/16/2026	AUTOPAY	Sun Life Assurance Company of Canada	X	-64.68	-85,474.61
Bill Pmt -Check	04/17/2026	19377	American Rock Salt Co., LLC	X	-13,645.75	-99,120.36
Bill Pmt -Check	04/17/2026	19380	Delaware Valley Health Insurance Trust	X	-12,553.21	-111,673.57
Bill Pmt -Check	04/17/2026	19378	Barry Isett & Associates Inc	X	-7,987.00	-119,660.57
Bill Pmt -Check	04/17/2026	19379	Be On Time Cleaning Service LLC	X	-1,320.00	-120,980.57
Bill Pmt -Check	04/17/2026	19381	G&L's Sign Factory	X	-624.00	-121,604.57
Transfer	04/17/2026			X	-550.00	-122,154.57
Bill Pmt -Check	04/17/2026	19376	A. J. Trunzo, Inc.	X	-60.00	-122,214.57
Bill Pmt -Check	04/17/2026	19384	SEI, Inc.	X	-34.03	-122,248.60
Bill Pmt -Check	04/20/2026	AUTOPAY	UGI Utilities, Inc.	X	-1,201.89	-123,450.49
Bill Pmt -Check	04/20/2026	AUTOPAY	Verizon Wireless	X	-427.37	-123,877.86
Bill Pmt -Check	04/24/2026	AUTOPAY	Astound Business Solutions	X	-516.00	-124,393.86
Bill Pmt -Check	04/24/2026	AUTOPAY	Astound Business Solutions	X	-160.32	-124,554.18
Bill Pmt -Check	04/24/2026	AUTOPAY	Astound Business Solutions	X	-150.55	-124,704.73
Bill Pmt -Check	04/24/2026	AUTOPAY	Astound Business Solutions	X	-146.60	-124,851.33
Bill Pmt -Check	04/24/2026	AUTOPAY	Astound Business Solutions	X	-146.60	-124,997.93
Bill Pmt -Check	04/24/2026	AUTOPAY	Astound Business Solutions	X	-146.60	-125,144.53
Bill Pmt -Check	04/24/2026	AUTOPAY	Astound Business Solutions	X	-146.60	-125,291.13
Check	04/26/2026	ONLINE PMT	First Bankcard [for ESSA VISA]	X	-3,945.40	-129,236.53
Transfer	04/28/2026			X	-18,000.00	-147,236.53
Total Checks and Payments					-147,236.53	-147,236.53
<b>Deposits and Credits - 37 items</b>						
Deposit	03/31/2026			X	25.00	25.00
Deposit	03/31/2026			X	100.00	125.00
Deposit	03/31/2026			X	207.00	332.00
Deposit	04/01/2026			X	100.00	432.00
Deposit	04/01/2026			X	125.00	557.00
Deposit	04/01/2026			X	248.40	805.40
Deposit	04/01/2026			X	2,064.63	2,870.03
Deposit	04/02/2026			X	25.00	2,895.03
Deposit	04/06/2026			X	182.91	3,077.94
Deposit	04/06/2026			X	1,000.00	4,077.94
Deposit	04/06/2026			X	3,668.24	7,746.18
Deposit	04/07/2026			X	124.50	7,870.68
Deposit	04/07/2026			X	700.00	8,570.68
Deposit	04/08/2026			X	900.00	9,470.68
Deposit	04/09/2026			X	5.00	9,475.68
Deposit	04/09/2026			X	3,583.47	13,059.15
Bill Pmt -Check	04/10/2026		PA One Call System, Inc	X	0.00	13,059.15
Deposit	04/10/2026			X	2,900.00	15,959.15
Deposit	04/14/2026			X	41.40	16,000.55
Deposit	04/14/2026			X	100.00	16,100.55
Deposit	04/15/2026			X	1,900.00	18,000.55
Deposit	04/17/2026			X	41.40	18,041.95
Transfer	04/17/2026			X	6,725.00	24,766.95
Deposit	04/18/2026			X	125.00	24,891.95

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**BOROUGH OF BATH - OPERATING "GENERAL" FUND****Reconciliation Detail****100.00 · CASH-UNRESTRICTED (3107), Period Ending 04/30/2026**

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	04/20/2026			X	103.50	24,995.45
Deposit	04/20/2026			X	2,000.00	26,995.45
Deposit	04/21/2026			X	20.70	27,016.15
Deposit	04/21/2026			X	100.00	27,116.15
Deposit	04/21/2026			X	3,459.54	30,575.69
Deposit	04/22/2026			X	125.00	30,700.69
Deposit	04/22/2026			X	600.00	31,300.69
Deposit	04/24/2026			X	41.40	31,342.09
Transfer	04/24/2026			X	171.95	31,514.04
Deposit	04/27/2026			X	3,400.00	34,914.04
Deposit	04/28/2026			X	100.00	35,014.04
Deposit	04/29/2026			X	1,700.00	36,714.04
Deposit	04/30/2026			X	384.01	37,098.05
Total Deposits and Credits					37,098.05	37,098.05
Total Cleared Transactions					-110,138.48	-110,138.48
Cleared Balance					-110,138.48	304,086.38
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 5 items</b>						
Bill Pmt -Check	04/17/2026	19383	Schnee Legal Services, LLC		-192.50	-192.50
Bill Pmt -Check	04/17/2026	19382	Keystone Cement Company		-41.30	-233.80
Bill Pmt -Check	04/24/2026	19387	Robert Half		-8,873.28	-9,107.08
Bill Pmt -Check	04/24/2026	19386	Hanover Engineering Associates, Inc.		-1,032.22	-10,139.30
Bill Pmt -Check	04/24/2026	19385	American Bankers Insurance Co. of Florida		-901.00	-11,040.30
Total Checks and Payments					-11,040.30	-11,040.30
<b>Deposits and Credits - 6 items</b>						
Deposit	04/29/2026				100.00	100.00
Deposit	04/29/2026				100.00	200.00
Deposit	04/29/2026				100.00	300.00
Deposit	04/29/2026				100.00	400.00
Deposit	04/29/2026				100.00	500.00
Deposit	04/29/2026				100.00	600.00
Total Deposits and Credits					600.00	600.00
Total Uncleared Transactions					-10,440.30	-10,440.30
Register Balance as of 04/30/2026					-120,578.78	293,646.08
<b>Ending Balance</b>					<b>-120,578.78</b>	<b>293,646.08</b>

**Sanitation****Reconciliation Summary**100.01 MSW & RECYL #2892, Period Ending 04/30/2026

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	<u>Apr 30, 26</u>
<b>Beginning Balance</b>	367,682.91
<b>Cleared Transactions</b>	
Checks and Payments - 5 items	-32,144.80
Deposits and Credits - 7 items	31,115.77
	<u>-1,029.03</u>
<b>Total Cleared Transactions</b>	
<b>Cleared Balance</b>	<b><u>366,653.88</u></b>
<b>Uncleared Transactions</b>	
Deposits and Credits - 1 item	940.00
	<u>940.00</u>
<b>Total Uncleared Transactions</b>	
<b>Register Balance as of 04/30/2026</b>	<b><u>367,593.88</u></b>
<b>Ending Balance</b>	367,593.88

## Sanitation Reconciliation Detail

100.01 MSW & RECYL #2892, Period Ending 04/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						367,682.91
<b>Cleared Transactions</b>						
<b>Checks and Payments - 5 items</b>						
Bill Pmt -Check	03/27/2026	748	Drivelocker LLC	X	-717.51	-717.51
Bill Pmt -Check	04/10/2026	750	Drivelocker LLC	X	-553.96	-1,271.47
Bill Pmt -Check	04/10/2026	749	CUSI	X	-288.00	-1,559.47
Bill Pmt -Check	04/17/2026	751	J.P. Mascaro & Sons	X	-30,560.33	-32,119.80
Check	04/20/2026			X	-25.00	-32,144.80
Total Checks and Payments					-32,144.80	-32,144.80
<b>Deposits and Credits - 7 items</b>						
Deposit	04/03/2026			X	1,980.00	1,980.00
Deposit	04/10/2026			X	569.15	2,549.15
Deposit	04/17/2026			X	1,214.15	3,763.30
Deposit	04/27/2026			X	20.00	3,783.30
Deposit	04/30/2026			X	1,129.06	4,912.36
General Journal	04/30/2026	2026-Apr26b		X	5,523.41	10,435.77
General Journal	04/30/2026	2026-Apr26		X	20,680.00	31,115.77
Total Deposits and Credits					31,115.77	31,115.77
Total Cleared Transactions					-1,029.03	-1,029.03
Cleared Balance					-1,029.03	366,653.88
<b>Uncleared Transactions</b>						
<b>Deposits and Credits - 1 item</b>						
General Journal	04/30/2026	2026-Apr26c			940.00	940.00
Total Deposits and Credits					940.00	940.00
Total Uncleared Transactions					940.00	940.00
Register Balance as of 04/30/2026					-89.03	367,593.88
<b>Ending Balance</b>					<b>-89.03</b>	<b>367,593.88</b>

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05/08/26

**CAPITAL IMPROVEMENT FUND**

**Reconciliation Summary**

100.11 · Capital Fund (0874), Period Ending 04/30/2026

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	<u>Apr 30, 26</u>	
Beginning Balance		553,669.61
Cleared Transactions		
Checks and Payments - 2 items	-46,385.00	
Deposits and Credits - 2 items	24,611.46	
Total Cleared Transactions	<u>-21,773.54</u>	
Cleared Balance		<b><u>531,896.07</u></b>
Register Balance as of 04/30/2026		531,896.07
Ending Balance		531,896.07

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# CAPITAL IMPROVEMENT FUND

## Reconciliation Detail

100.11 · Capital Fund (0874), Period Ending 04/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						553,669.61
<b>Cleared Transactions</b>						
<b>Checks and Payments - 2 items</b>						
Bill Pmt -Check	04/10/2026	1072	Drivelocker LLC	X	-45,000.00	-45,000.00
Bill Pmt -Check	04/10/2026	1071	Colliers Engineering & Design, Inc.	X	-1,385.00	-46,385.00
Total Checks and Payments					-46,385.00	-46,385.00
<b>Deposits and Credits - 2 items</b>						
Deposit	04/24/2026			X	24,500.00	24,500.00
Deposit	04/30/2026			X	111.46	24,611.46
Total Deposits and Credits					24,611.46	24,611.46
Total Cleared Transactions					-21,773.54	-21,773.54
Cleared Balance					-21,773.54	531,896.07
Register Balance as of 04/30/2026					-21,773.54	531,896.07
<b>Ending Balance</b>					<b>-21,773.54</b>	<b>531,896.07</b>

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**BOROUGH OF BATH - HIGHWAY AID FUND**

05/08/26

**Reconciliation Summary**

**100.20 · CASH - ESSA MM Chck'g 0052, Period Ending 04/30/2026**

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	<u>Apr 30, 26</u>
Beginning Balance	491,232.86
Cleared Transactions	
Deposits and Credits - 1 item	500.65
Total Cleared Transactions	<u>500.65</u>
Cleared Balance	<u><b>491,733.51</b></u>
Register Balance as of 04/30/2026	491,733.51
Ending Balance	491,733.51

**BOROUGH OF BATH - HIGHWAY AID FUND**

**Reconciliation Detail**

**100.20 · CASH - ESSA MM Chck'g 0052, Period Ending 04/30/2026**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						491,232.86
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 1 item</b>						
Deposit	04/30/2026			X	500.65	500.65
Total Deposits and Credits					500.65	500.65
Total Cleared Transactions					500.65	500.65
Cleared Balance					500.65	491,733.51
Register Balance as of 04/30/2026					500.65	491,733.51
<b>Ending Balance</b>					<b>500.65</b>	<b>491,733.51</b>

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05/01/26

**BOROUGH OF BATH - FIRE PROTECTION FUND**

**Reconciliation Summary**

**100.00 · FIRE PROTECTION FUND (#4183), Period Ending 04/30/2026**

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	<u>Apr 30, 26</u>	
Beginning Balance		9,964.78
Cleared Transactions		
Deposits and Credits - 6 items	<u>18,497.90</u>	
Total Cleared Transactions	<u>18,497.90</u>	
Cleared Balance		<b><u>28,462.68</u></b>
Register Balance as of 04/30/2026		28,462.68
Ending Balance		28,462.68

**BOROUGH OF BATH - FIRE PROTECTION FUND**

**Reconciliation Detail**

**100.00 · FIRE PROTECTION FUND (#4183), Period Ending 04/30/2026**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						9,964.78
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 6 items</b>						
Deposit	04/01/2026			X	2,562.00	2,562.00
Deposit	04/07/2026			X	339.65	2,901.65
Deposit	04/14/2026			X	3,421.66	6,323.31
Deposit	04/15/2026			X	9,257.73	15,581.04
Deposit	04/21/2026			X	2,857.15	18,438.19
Deposit	04/30/2026			X	59.71	18,497.90
Total Deposits and Credits					18,497.90	18,497.90
Total Cleared Transactions					18,497.90	18,497.90
Cleared Balance					18,497.90	28,462.68
Register Balance as of 04/30/2026					18,497.90	28,462.68
<b>Ending Balance</b>					<b>18,497.90</b>	<b>28,462.68</b>

9:01 AM

05/08/26

**OPERATING RESERVE FUND**

**Reconciliation Summary**

**106.00 · ESSA Operating Reserve #0044, Period Ending 04/30/2026**

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	<u>Apr 30, 26</u>
Beginning Balance	485,303.21
Cleared Transactions	
Deposits and Credits - 1 item	494.61
Total Cleared Transactions	<u>494.61</u>
Cleared Balance	<b><u>485,797.82</u></b>
Register Balance as of 04/30/2026	485,797.82
Ending Balance	485,797.82

**OPERATING RESERVE FUND**

**Reconciliation Detail**

**106.00 · ESSA Operating Reserve #0044, Period Ending 04/30/2026**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						485,303.21
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 1 item</b>						
Deposit	04/30/2026			X	494.61	494.61
Total Deposits and Credits					494.61	494.61
Total Cleared Transactions					494.61	494.61
Cleared Balance					494.61	485,797.82
Register Balance as of 04/30/2026					494.61	485,797.82
<b>Ending Balance</b>					<b>494.61</b>	<b>485,797.82</b>

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05/01/26

# BOROUGH OF BATH - OPERATING "GENERAL" FUND

## Reconciliation Summary

100.10 · TAX ACCOUNT (FN 0642), Period Ending 04/30/2026

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	<u>Apr 30, 26</u>	
Beginning Balance		368,606.29
Cleared Transactions		
Deposits and Credits - 8 items	<u>617,591.91</u>	
Total Cleared Transactions	<u>617,591.91</u>	
Cleared Balance		<b><u>986,198.20</u></b>
Register Balance as of 04/30/2026		986,198.20
Ending Balance		986,198.20

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

**Reconciliation Detail**

**100.10 · TAX ACCOUNT (FN 0642), Period Ending 04/30/2026**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						368,606.29
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 8 items</b>						
Deposit	04/01/2026			X	85,114.90	85,114.90
Deposit	04/03/2026			X	445.94	85,560.84
Deposit	04/07/2026			X	11,283.89	96,844.73
Deposit	04/10/2026			X	2,140.45	98,985.18
Deposit	04/14/2026			X	113,727.17	212,712.35
Deposit	04/15/2026			X	307,813.55	520,525.90
Deposit	04/21/2026			X	94,964.39	615,490.29
Deposit	04/30/2026			X	2,101.62	617,591.91
Total Deposits and Credits					617,591.91	617,591.91
Total Cleared Transactions					617,591.91	617,591.91
Cleared Balance					617,591.91	986,198.20
Register Balance as of 04/30/2026					617,591.91	986,198.20
<b>Ending Balance</b>					<b>617,591.91</b>	<b>986,198.20</b>