

# BATH BOROUGH STORMWATER AUTHORITY TREASURERS REPORT

BUDGET FUNDS  
MS4 | DEBT | CAPITAL | RESERVE

**LOGO OR SEAL HERE**

FOR THE REPORTING MONTH OF

**DECEMBER - 2024**

BRADFORD T. FLYNN, AUTHORITY MANAGER

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**BATH BOROUGH STORMWATER AUTHORITY  
MONTHLY TREASURERS REPORT**

**SECTION 1**

**MS4 ADOPTED ANNUAL BUDGET**

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

## 2025 MUNICIPAL SEPARATE STORM SEWER SYSTEM (MS4) FUND

*EXPENSES*

FUND	2023 Final Budget	2024 Estimated Budget	2025 Budget
<b>General Government Administration</b>			
Bank Charges	\$ -	\$ -	\$ -
<b>Total Bank Charges</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Legal Services</b>			
Legal Services	\$ 1,803.85	\$ 25,000.00	\$ 30,000.00
<b>TOTAL Legal Services</b>	<b>\$ 1,803.85</b>	<b>\$ 25,000.00</b>	<b>\$ 30,000.00</b>
<b>General Government</b>			
Office Supplies	\$ 100.46	\$ -	\$ -
<b>TOTAL General Government</b>	<b>\$ 100.46</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Secretary (Office Administration)</b>			
Manager	\$ -	\$ -	\$ 2,000.00
Senior Admin. Coord. - Billing	\$ -	\$ -	\$ 4,000.00
Bookkeeper	\$ -	\$ -	\$ 4,000.00
<b>TOTAL Secretary (Office Administration)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>
<b>Engineering Services</b>			
MS4 Engineering	\$ 4,715.97	\$ 35,000.00	\$ 45,000.00
MS4 PRP Engineering	\$ -	\$ -	\$ 80,000.00
<b>Total Engineering</b>	<b>\$ 4,715.97</b>	<b>\$ 35,000.00</b>	<b>\$ 125,000.00</b>
<b>Public Works</b>			
Personnel	\$ -	\$ -	\$ 20,000.00

<b>TOTAL Public Works</b>	\$	-	\$	-	\$	<b>20,000.00</b>
<b>Capital Construction &amp; Maintenance</b>						
Major Construction	\$	-	\$	-	\$	-
Minor Construction	\$	-	\$	-	\$	-
Equipment Rentals	\$	-	\$	-	\$	-
MS4 Maintenance Activities	\$	-	\$	-	\$	-
<b>Total Capital Construction &amp; Maintenance</b>	\$	-	\$	-	\$	-
<b>MS4 Credits</b>						
MS4 Credits Taken	\$	-	\$	-	\$	-
<b>Total MS4 Credits</b>	\$	-	\$	-	\$	-
<b>Cleaning Streets &amp; Gutters</b>						
Street Sweeping/Maintenance	\$	-	\$	1,500.00	\$	<b>1,500.00</b>
Street Debris Disposals/Management	\$	-	\$	-	\$	-
Street Sweeping OTHER	\$	-	\$	-	\$	-
<b>Total Cleaning Streets &amp; Gutters</b>	\$	-	\$	1,500.00	\$	<b>1,500.00</b>
<b>Storm Sewers &amp; Drains</b>						
Chapter 92A NPDES Permitting	\$	-	\$	2,250.00	\$	<b>2,250.00</b>
Stormsewer Legal Services	\$	-	\$	1,500.00	\$	<b>1,500.00</b>
Stormsewer Repairs & Maintenance	\$	-	\$	2,000.00	\$	<b>2,000.00</b>
Storm Sewer OTHER	\$	-	\$	-	\$	-
<b>Total Storm Sewer &amp; Drains</b>	\$	-	\$	5,750.00	\$	<b>5,750.00</b>
<b>Interoperating Fund Transfers</b>						
Transfer TO General Fund	\$	-	\$	-	\$	-
Transfer TO Capital Improv. Fund	\$	-	\$	-	\$	-

Transfer TO MSW Fund	\$	-	\$	7,000.00	\$	<b>7,000.00</b>
<b>Total Interoperating Fund Transfers</b>	\$	-	\$	7,000.00	\$	<b>7,000.00</b>
<b>TOTAL MS4 FUND EXPENSES</b>	\$	<b>6,620.28</b>	\$	<b>74,250.00</b>	\$	<b>199,250.00</b>

*REVENUES*

FUND	2023 Final Budget	2024 Estimated Budget	2025 Budget
<b>Fund Balance</b>	\$ -	\$ 75,000.00	\$ <b>28,000.00</b>
<b>Interest Earnings</b>			
MS4 Fund Business Checking	\$ 487.51	\$ -	\$ <b>500.00</b>
<b>Total Interest</b>	\$ 487.51	\$ -	\$ <b>500.00</b>

<b>Charges for Services</b>			
Return Check Fee	\$ -	\$ -	\$ -
MS4 Certificates	\$ -	\$ -	\$ -
<b>Total Charges for Services</b>	\$ -	\$ -	\$ -

<b>MS4 Fees</b>			
MS4 Fee Base	\$ -	\$ -	\$ <b>182,500.00</b>
MS4 Fee Penalty	\$ -	\$ -	\$ -
Prior Year Collections	\$ -	\$ -	\$ -
MS4 Revenue OTHER	\$ -	\$ -	\$ -
Credit Card Surcharge	\$ -	\$ -	\$ -
<b>Total MS4 Fees</b>	\$ -	\$ -	\$ <b>182,500.00</b>

<b>Interoperating Fund Transfers</b>			
Transfer FROM General Fund	\$ 75,000.00	\$ 53,339.28	\$ <b>16,250.00</b>

<b>Total Interoperating Fund Transfers</b>	\$	75,000.00	\$	53,339.28	\$	<b>16,250.00</b>
<b>TOTAL MS4 FUND REVENUES</b>	\$	<b>75,487.51</b>	\$	<b>53,339.28</b>	\$	<b>199,250.00</b>
<b>NET ORDINARY INCOME (Budget Fund Balance)</b>	\$	<b>68,867.23</b>	\$	<b>(20,910.72)</b>	\$	<b>-</b>
<b>FUND BALANCE</b>	\$	<b>68,867.23</b>	\$	<b>54,089.28</b>	\$	<b>28,000.00</b>

**BATH BOROUGH STORMWATER AUTHORITY  
MONTHLY TREASURERS REPORT**

# **SECTION 2**

## **MS4 Profit and Loss Forecast vs Actual**

**IMPORTANCE:** The MS4 Fund is the primary bank account for most of the day-to-day financial transactions related to the Borough's Stormwater Management Program. QuickBooks will generate a "forecast" for each year based on the previous year's expenses and revenues. From this forecast, a monthly Profit and Loss – Forecast vs. Actual report will show actual current expenses and revenues to date compared to where QuickBooks has forecasted it to be. The report 'forecasts' the result of expenses and revenues based on this comparison. This report aids in identifying line-item and ultimately budget funding shortage or surplus potential. Will be shown as a total and not month-by-month.

**BATH BOROUGH STORMWATER AUTHORITY  
MONTHLY TREASURERS REPORT**

# **SECTION 3**

## **MS4 Profit and Loss Budget vs Actual**

**IMPORTANCE:** The MS4 Fund is the primary bank account for most of the day-to-day financial transactions related to the Borough's Stormwater Management Program. The MS4 Profit and Loss Budget vs Actual provides a history of actual expenses and revenues to date compared to the council approved calendar year budget. The report identifies the current year's expenses and revenues to date, tracking financial transactions and providing a percentage of what has occurred versus the anticipated budgeted line-item estimates. This report will indicate whether a line item, and ultimately whether the MS4 Fund budget is running deficits or surpluses according to that calendar year's budget.

## MS4 Fund Profit & Loss Budget vs. Actual January through December 2024

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.00 · Income				
341.00 · Interest Earnings				
341.01 · Muni Now Interest Earnings	2,339.24			
<b>Total 341.00 · Interest Earnings</b>	2,339.24			
392.00 · Interfund Operating Transfers				
392.01 · Transfer from General Fund	53,339.28	53,339.28	0.00	100.0%
<b>Total 392.00 · Interfund Operating Transfers</b>	53,339.28	53,339.28	0.00	100.0%
<b>Total 300.00 · Income</b>	55,678.52	53,339.28	2,339.24	104.4%
<b>Total Income</b>	55,678.52	53,339.28	2,339.24	104.4%
<b>Expense</b>				
400.00 · EXPENSES				
400.39 · Bank Charges	5.00			
404.00 · Legal Services	16,619.85	25,000.00	-8,380.15	66.5%
406.31 · Other Professional Service	158.92			
406.34 · Advertising	458.80			
407.00 · IT-Networking Svcs-Data Process				
407.31 · Professional Services	5,249.25			
407.420 · IT Dues & Subs	680.06			
<b>Total 407.00 · IT-Networking Svcs-Data Process</b>	5,929.31			
408.00 · Engineering	36,315.68	35,000.00	1,315.68	103.8%
431.00 · Cleaning of Streets & Gutters	0.00	1,500.00	-1,500.00	0.0%
436.00 · Storm Sewers & Drains				
436.25 · Stormsewer Repairs & Maint.	0.00	2,000.00	-2,000.00	0.0%
436.314 · Stormsewer Legal Services	0.00	1,500.00	-1,500.00	0.0%
436.49 · Chapter 92A NPDES Permitting	0.00	2,250.00	-2,250.00	0.0%
<b>Total 436.00 · Storm Sewers &amp; Drains</b>	0.00	5,750.00	-5,750.00	0.0%
446.42 · Stormwater Permits	2,500.00			
492.00 · Interfund Operating Transfers				
492.01 · Transfer to General Fund	682.60			
492.96 · Transfer to MSW Fund	0.00	7,000.00	-7,000.00	0.0%
<b>Total 492.00 · Interfund Operating Transfers</b>	682.60	7,000.00	-6,317.40	9.8%
<b>Total 400.00 · EXPENSES</b>	62,670.16	74,250.00	-11,579.84	84.4%
<b>Total Expense</b>	62,670.16	74,250.00	-11,579.84	84.4%
<b>Net Income</b>	<b>-6,991.64</b>	<b>-20,910.72</b>	<b>13,919.08</b>	<b>33.4%</b>

**BATH BOROUGH STORMWATER AUTHORITY  
MONTHLY TREASURERS REPORT**

# **SECTION 4**

## **Bill Pay Report – Ratification to Pay Bills**

**IMPORTANCE:** The 'Bill Pay Report' is a list of open invoices received and bills that were paid during a given week throughout a specified month. The Bill Pay Report coincides with the Boards 'Finance Update' item under the Boards meeting agenda. The Bill Pay Report will identify each invoice that was paid for by the MS4 Fund checking account, signified by a red check mark.

1:56 PM  
12/06/24

### MS4 Fund Unpaid Bills Detail All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
✓ Colliers Engineering & Design, Inc. Bill	12/05/2024	#1005194-BOB0004A	12/05/2024	1	2,113.15
Total Colliers Engineering & Design, Inc.					2,113.15
✓ Driveloader LLC Bill	10/31/2024	Inv #5409	10/31/2024	36	2,500.39
Bill	11/30/2024	Inv #5423	11/30/2024	6	378.92
Total Driveloader LLC					2,879.31
The Home News Bill	11/20/2024	Inv #64404	12/20/2024		84.20
Total The Home News					84.20
<b>TOTAL</b>					<b>5,076.66</b>

✓=check cut on 12/6/24 JS

Reviewed

DEC 09 2024

12:25 PM

12/20/24

MS4 Fund  
Unpaid Bills Detail  
All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
✓ Salzmänn Hughes, P.C. Bill	12/05/2024	Inv #43772	01/04/2025		2,235.50
Total Salzmänn Hughes, P.C.					2,235.50
TOTAL					2,235.50

✓=check out on 12/20/24 JS

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**BATH BOROUGH STORMWATER AUTHORITY  
MONTHLY TREASURERS REPORT**

# **SECTION 5**

## **Account Reconciliations: Four Funds\***

### **MS4 | Debt | Capital | Reserve**

**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.

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

10:32 AM

01/10/25

**MS4 Fund**  
**Reconciliation Summary**  
**100.00 · Muni Now Acct #224, Period Ending 12/31/2024**

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	<u>Dec 31, 24</u>
<b>Beginning Balance</b>	17,312.09
<b>Cleared Transactions</b>	
Checks and Payments - 4 items	-6,681.66
Deposits and Credits - 2 items	53,480.66
	<u>46,799.00</u>
<b>Cleared Balance</b>	<b><u>64,111.09</u></b>
<b>Uncleared Transactions</b>	
Checks and Payments - 1 item	-2,235.50
	<u>-2,235.50</u>
<b>Register Balance as of 12/31/2024</b>	<b><u>61,875.59</u></b>
<b>Ending Balance</b>	61,875.59

## MS4 Fund Reconciliation Detail

100.00 · Muni Now Acct #224, Period Ending 12/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						17,312.09
<b>Cleared Transactions</b>						
<b>Checks and Payments - 4 items</b>						
Bill Pmt -Check	11/22/2024	526	Salzmann Hughes, P.C.	X	-1,605.00	-1,605.00
Bill Pmt -Check	12/06/2024	528	Drivelocker LLC	X	-2,879.31	-4,484.31
Bill Pmt -Check	12/06/2024	527	Colliers Engineering & Design, Inc.	X	-2,113.15	-6,597.46
Bill Pmt -Check	12/13/2024	ONLI...	The Home News	X	-84.20	-6,681.66
Total Checks and Payments					-6,681.66	-6,681.66
<b>Deposits and Credits - 2 items</b>						
Deposit	12/17/2024			X	53,339.28	53,339.28
Deposit	12/31/2024			X	141.38	53,480.66
Total Deposits and Credits					53,480.66	53,480.66
Total Cleared Transactions					46,799.00	46,799.00
Cleared Balance					46,799.00	64,111.09
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 1 item</b>						
Bill Pmt -Check	12/20/2024	529	Salzmann Hughes, P.C.		-2,235.50	-2,235.50
Total Checks and Payments					-2,235.50	-2,235.50
Total Uncleared Transactions					-2,235.50	-2,235.50
Register Balance as of 12/31/2024					44,563.50	61,875.59
<b>Ending Balance</b>					<b>44,563.50</b>	<b>61,875.59</b>