BATH BOROUGH STORMWATER AUTHORITY TREASURERS REPORT

BUDGET FUNDS
MS4 | DEBT | CAPITAL | RESERVE

BATH BOROUGH STORMWATER AUTHORITY
Clean Water, Healthy Life!

FOR THE REPORTING MONTH OF

AUGUST - 2026

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BATH BOROUGH STORMWATER AUTHORITY
MONTHLY TREASURERS REPORT

SECTION 1

MS4 ADOPTED ANNUAL BUDGET

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

2026 BATH BOROUGH STORMWATER AUTHORITY BUDGET

EXPENSES

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

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

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

REVENUES

FUND	**2024 Final Budget**	**2025 Estimated Budget**	**2026 Budget**
Beginning Fund Balance *(As of 12/31/2023)*	$ 68,867.23	$ 28,000.00	**$** **91,750.00**
Interest Earnings			
MS4 Fund Business Checking	$ 2,339.24	$ 500.00	**$** **1,413.38**
Total Interest	$ 2,339.24	$ 500.00	**$** **1,413.38**
Charges for Services			
Return Check Fee	$ -	$ -	**$** **-**
MS4 Certificates	$ -	$ -	**$** **-**
Total Charges for Services	$ -	$ -	**$** **-**
MS4 Fees			
MS4 Fee Base	$ -	$ 182,500.00	**$** **265,000.00**
MS4 Fee Penalty	$ -	$ -	**$** **5,000.00**
Prior Year Collections	$ -	$ -	**$** **2,500.00**

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

SECTION 2

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 August 2026

	Jan - Aug 26	Budget	$ Over Budget	% of Budget
Income				
300.00 · Income				
341.00 · Interest Earnings				
341.01 · Muni Now Interest Earnings	5,816.16	1,413.38	4,402.78	411.5%
Total 341.00 · Interest Earnings	5,816.16	1,413.38	4,402.78	411.5%
379.00 · MS4 Fees				
379.10 · MS4 Fee Base	235,537.08	265,000.00	-29,462.92	88.9%
379.20 · MS4 Fee Penalty	1,621.40	5,000.00	-3,378.60	32.4%
379.30 · Prior Year Collections	6,838.39	2,500.00	4,338.39	273.5%
379.40 · MS4 Certs	360.00			
Total 379.00 · MS4 Fees	244,356.87	272,500.00	-28,143.13	89.7%
Total 300.00 · Income	250,173.03	273,913.38	-23,740.35	91.3%
Total Income	250,173.03	273,913.38	-23,740.35	91.3%
Expense				
400.00 · EXPENSES				
400.39 · Bank Charges	5.00			
401.10 · Manager Salary	6,561.33	16,628.96	-10,067.63	39.5%
402.00 · Auditing/Financial Admin				
402.31 · Bookkeeping Svcs.	1,900.00	6,000.00	-4,100.00	31.7%
402.00 · Auditing/Financial Admin - Other	7,000.00			
Total 402.00 · Auditing/Financial Admin	8,900.00	6,000.00	2,900.00	148.3%
404.00 · Legal Services				
404.10 · General	19,490.00	20,000.00	-510.00	97.5%
404.20 · Stormwater Authority	0.00	0.00	0.00	0.0%
404.30 · RTK- Long	381.90			
Total 404.00 · Legal Services	19,871.90	20,000.00	-128.10	99.4%
405.10 · Senior Admin Coord. Salary	2,070.10	12,000.14	-9,930.04	17.3%
405.11 · Clerk Salary	395.46	1,133.38	-737.92	34.9%
406.21 · Office Supplies	1,250.56	0.00	1,250.56	100.0%
406.23 · Postage	0.00			
406.31 · Other Professional Service	0.00	200.00	-200.00	0.0%
406.34 · Advertising	1,067.20	1,200.00	-132.80	88.9%
407.00 · IT-Networking Svcs-Data Process				
407.31 · Professional Services	934.04			
407.420 · IT Dues & Subs	4,742.37	700.00	4,042.37	677.5%
Total 407.00 · IT-Networking Svcs-Data Process	5,676.41	700.00	4,976.41	810.9%
408.00 · Engineering				
408.10 · MS4 Engineerings	10,631.50	40,000.00	-29,368.50	26.6%
408.11 · MS4 PRP Engineering	58,317.92			
408.12 · MS4 Permitting & Annual Report	6,572.41			
Total 408.00 · Engineering	75,521.83	40,000.00	35,521.83	188.8%
430.00 · Public Works				
430.10 · Public Works Salary	29,639.28	38,901.72	-9,262.44	76.2%
437.37 · Repaire of Tools & Machinery	1,093.54			
438.00 · Maint. & Repair of Roads/Bridge				
438.01 · Street Inlet	2,800.00			
Total 438.00 · Maint. & Repair of Roads/Bridge	2,800.00			
Total 430.00 · Public Works	33,532.82	38,901.72	-5,368.90	86.2%
431.00 · Cleaning of Streets & Gutters				

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

	Jan - Aug 26	Budget	$ Over Budget	% of Budget
431.10 · Street Sweeping/ Maintenance	740.00	1,500.00	-760.00	49.3%
Total 431.00 · Cleaning of Streets & Gutters	740.00	1,500.00	-760.00	49.3%
436.00 · Storm Sewers & Drains				
436.25 · Stormsewer Repairs & Maint.	1,365.98			
Total 436.00 · Storm Sewers & Drains	1,365.98			
446.00 · Storm Water Management				
446.42 · Stormwater Permits	2,500.00			
446.61 · Major Construction	0.00	1,000,000.00	-1,000,000.00	0.0%
446.74 · Capital Equipment Purchase	0.00	250,000.00	-250,000.00	0.0%
Total 446.00 · Storm Water Management	2,500.00	1,250,000.00	-1,247,500.00	0.2%
Total 400.00 · EXPENSES	159,458.59	1,388,264.20	-1,228,805.61	11.5%
Total Expense	159,458.59	1,388,264.20	-1,228,805.61	11.5%
Net Income	**90,714.44**	**-1,114,350.82**	**1,205,065.26**	**-8.1%**

SECTION 3

Bill Pay Report – Ratification to Pay Bills

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

MS4 Fund
Unpaid Bills Detail
As of July 20, 2026

Type	Date	Num	Memo	Due Date	Aging	Open Balance
Colliers Engineering & Design, Inc.						
Bill	07/08/2026	#1193760-BBSA0003	Inv #1193760-BBSA0003- MS4 Permitting & Annual Report	07/08/2026	12	3,540.18
Bill	07/08/2026	#1193759-BBSA0002A	Inv #1193759-BBSA0002A- PRP Bidding & PennVest Loan	07/08/2026	12	12,682.11
Bill	07/08/2026	#1193757-BBSA0001	Inv #1193757-BBSA0001- General Stormwater Engineering	07/08/2026	12	162.92
Total Colliers Engineering & Design, Inc.						16,385.21
Drivelocker LLC						
Bill	06/30/2026	6636	Inv #6636- June 2026 IT & Subscriptions	06/30/2026	20	353.91
Total Drivelocker LLC						353.91
Financial Related Services, LLC						
Bill	06/28/2026	Inv #BSWA-June'26	June 2026 Bookkeeping	06/28/2026	22	110.00
Total Financial Related Services, LLC						110.00
Salzmann Hughes, P.C.						
Bill	06/30/2026	Inv #64986	Inv #64986 - General	07/30/2026		2,931.70
Total Salzmann Hughes, P.C.						2,931.70
TOTAL						**19,780.82**

✓= check cut on 7/20/26 (18)

Reviewed
JUL 27 2026

SECTION 4

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 August 2026, the Authority has two funds, the MS4 Fund & PennVEST Loan Account.*

MS4 Fund
Reconciliation Summary
100.00 · Muni Now Acct #224, Period Ending 08/31/2026

	Aug 31, 26	
Beginning Balance		285,987.33
Cleared Transactions		
Checks and Payments - 7 items	-26,107.96	
Deposits and Credits - 4 items	6,719.87	
Total Cleared Transactions	-19,388.09	
Cleared Balance		**266,599.24**
Uncleared Transactions		
Checks and Payments - 3 items	-2,625.10	
Total Uncleared Transactions	-2,625.10	
Register Balance as of 08/31/2026		**263,974.14**
Ending Balance		263,974.14

MS4 Fund
Reconciliation Detail
100.00 · Muni Now Acct #224, Period Ending 08/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						285,987.33
Cleared Transactions						
Checks and Payments - 7 items						
Bill Pmt -Check	08/07/2026	619	CR&Y	X	-7,000.00	-7,000.00
Bill Pmt -Check	08/07/2026	620	East Penn Sanitation Inc.	X	-943.06	-7,943.06
Bill Pmt -Check	08/07/2026	621	Financial Related Services, LLC	X	-110.00	-8,053.06
Bill Pmt -Check	08/07/2026	618	ABE Laboratories, LLC	X	-91.00	-8,144.06
Bill Pmt -Check	08/14/2026	622	Colliers Engineering & Design, Inc.	X	-14,070.36	-22,214.42
Bill Pmt -Check	08/14/2026	623	Golden Equipment Co., Inc.	X	-1,093.54	-23,307.96
Bill Pmt -Check	08/21/2026	625	Monarch Precast Concrete	X	-2,800.00	-26,107.96
Total Checks and Payments					-26,107.96	-26,107.96
Deposits and Credits - 4 items						
Deposit	08/06/2026			X	50.00	50.00
Deposit	08/24/2026			X	20.00	70.00
Deposit	08/31/2026			X	894.67	964.67
General Journal	08/31/2026	2026-...		X	5,755.20	6,719.87
Total Deposits and Credits					6,719.87	6,719.87
Total Cleared Transactions					-19,388.09	-19,388.09
Cleared Balance					-19,388.09	266,599.24
Uncleared Transactions						
Checks and Payments - 3 items						
Bill Pmt -Check	08/08/2025	567	PA Department of Environmental Protection		-500.00	-500.00
Bill Pmt -Check	08/21/2026	626	Salzmann Hughes, P.C.		-2,030.10	-2,530.10
Bill Pmt -Check	08/21/2026	624	East Penn Sanitation Inc.		-95.00	-2,625.10
Total Checks and Payments					-2,625.10	-2,625.10
Total Uncleared Transactions					-2,625.10	-2,625.10
Register Balance as of 08/31/2026					-22,013.19	263,974.14
Ending Balance					**-22,013.19**	**263,974.14**

MS4 Fund
Reconciliation Summary
101.00 · MS4 – PennVEST Loan #6550, Period Ending 08/31/2026

	Aug 31, 26	
Beginning Balance		0.00
Cleared Transactions		
Checks and Payments - 1 item	-5.00	
Total Cleared Transactions	-5.00	
Cleared Balance		**-5.00**
Register Balance as of 08/31/2026		-5.00
Ending Balance		-5.00

MS4 Fund
Reconciliation Detail
101.00 · MS4 – PennVEST Loan #6550, Period Ending 08/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Transactions						
Checks and Payments - 1 item						
Check	08/31/2026			X	-5.00	-5.00
Total Checks and Payments					-5.00	-5.00
Total Cleared Transactions					-5.00	-5.00
Cleared Balance					-5.00	-5.00
Register Balance as of 08/31/2026					-5.00	-5.00
Ending Balance					**-5.00**	**-5.00**