Borough of Bath
TREASURERS REPORT

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

FOR THE REPORTING MONTH OF:

SEPTEMBER - 2026

BRADFORD T. FLYNN, TREASURER

121 S. Walnut Street Bath, PA 18014
Telephone (610) 837-6525 www.bathborough.org

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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 September 30, 2026(31 Accounts)

Count	Banking Institution	Account Name	Account Number (Last 4)	QuickBooks Company	Reconciled Cash	Fund Balance Classification/Spending Constraint
1	First Northern Bank & Trust	MS4 Fund (BBSA)	0224	MS4 Fund	$ 152,758.47	Unrestricted for any use within the MS4 Fund
2	First Northern Bank & Trust	BBSA PennVEST Loan	6550	MS4 Fund	$ (5.00)	Restricted
3	First Northern Bank & Trust	Tax Account	0642	General Fund	$ 666,336.64	Unassigned
4	First Northern Bank & Trust	Municipal Solid Waste Fund	2892	Sanitation Fund	$ 386,742.29	Unrestricted for any use within the Waste Fund
5	First Northern Bank & Trust	Fire Fund	4183	Fire Protection Fund	$ 16,552.94	Committed
6	ESSA Bank & Trust	Reserve Fund	0044	General Fund	$ 488,328.16	Unassigned
7	ESSA Bank & Trust	Highway Aid Fund	0052	Highway Aid Fund	$ 487,207.51	Restricted
8	ESSA Bank & Trust	Werkheiser	0072	Developers Escrow	$ 1,430.32	Restricted
9	ESSA Bank & Trust	Mayors Fund	0433	Non-Developers Escrow	$ 948.36	Restricted
10	ESSA Bank & Trust	Capital Improvement Fund	0874	Capital Improvement Fund	$ 634,733.77	Committed
11	ESSA Bank & Trust	Park Terrace Homeowners	1004	Developers Escrow	$ 4,888.69	Restricted
12	ESSA Bank & Trust	Recreation Fund	1046	General Fund	$ 23,607.74	Assigned
13	ESSA Bank & Trust	Capital Improvement Fund (Savings)	2064	Capital Improvement Fund	$ 37,915.08	Committed
14	ESSA Bank & Trust	FD Bldg Fund	2345	General Fund	$ 30,913.31	Restricted
15	ESSA Bank & Trust	202 N. Walnut LTD Earth Moving	2916	Developers Escrow	$ 15,418.63	Restricted
16	ESSA Bank & Trust	Keeney - 467 W. Main Street	3096	Developers Escrow	$ 1,547.05	Restricted
17	ESSA Bank & Trust	General Fund	3107	General Fund	$ 472,071.94	Unassigned
18	ESSA Bank & Trust	Payroll Checking	3115	General Fund	$ 17,586.60	Unassigned
19	ESSA Bank & Trust	Ciazzo (SALDO 2024-002)	3350	Developers Escrow	$ 784.13	Restricted
20	ESSA Bank & Trust	America 250th Cele Committee	3657	Non-Developers Escrow	$ 10,314.60	Committed
21	ESSA Bank & Trust	467 W. Main Street - Feasibility	4022	Developers Escrow	$ 5,226.69	Restricted
22	ESSA Bank & Trust	Escrow Checking	4141	Developers Escrow	$ 6,280.86	Restricted
23	ESSA Bank & Trust	Bathwick Hills Apartments	5026	Developers Escrow	$ 4,716.55	Restricted
24	ESSA Bank & Trust	Moyer Property SEO PSA	5034	Developers Escrow	$ 430.58	Restricted
25	ESSA Bank & Trust	Moyer Property Developers	5050	Developers Escrow	$ 1,589.28	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	$ 14,221.16	Restricted
28	ESSA Bank & Trust	202 N Walnut; Barrall Ave Park Restr.	6708	Developers Escrow	$ 1,000.09	Restricted
29	ESSA Bank & Trust	610 Penn St Fire Escrow	7043	Developers Escrow	$ 12,000.26	Restricted
30	ESSA Bank & Trust	336 S. Walnut St Feasibility	7100	Developers Escrow	$ 2,249.66	Restricted
31	ESSA Bank & Trust	Arcadia	8487	General Fund	$ 141,464.84	Committed
	TOTAL (ALL FUNDS)				**$ 3,639,434.77**	

Government Fund Balance Spending Constraints Key & Accounting Definitions

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.

Cash Basis Accounting - indicates a method of accounting where revenues are recorded when funds are received and expenditures are recorded when payments are made. This method reflects actual cash activity during the reporting period rather than amounts that may be owed or receivable but have not yet been paid or collected.

SECTION 2

Executive Financial Summary

IMPORTANCE: The Executive Financial Summary provides Council with a concise, high-level overview of the Borough's financial position before reviewing the more detailed financial reports contained in the monthly Treasurer's Report. The summary highlights reconciled cash balances, year-to-date activity within the Borough's major operating funds, and significant budget items or variances that may warrant additional explanation or monitoring. It also provides management context for financial activity that may appear unusual when viewed only through individual Budget vs. Actual percentages, including timing differences, project-specific expenditures, reimbursements, fund allocations, seasonal costs, and other one-time or periodic activity. The Executive Financial Summary is intended to help Council focus its financial oversight on overall fund performance, significant trends, and material exceptions while the underlying sections of the Treasurer's Report continue to provide the detailed transaction, budget, bill payment, and reconciliation information supporting that overview.

BOROUGH OF BATH
TREASURER'S EXECUTIVE FINANCIAL SUMMARY
For the Period Ending September 30, 2026

Overall Financial Position

As of September 30, 2026, the Borough maintained 31 active bank accounts, representing its various operating, capital, reserve, restricted, and escrow funds. The classification and permitted use of these balances are identified in the Bank Account Listing contained in Section 1 of the Treasurer's Report. These balances include unrestricted, restricted, committed, and assigned funds; therefore, the Borough's combined cash position should not be interpreted as funds available for general expenditure.

Through the first nine months of the 2026 fiscal year, the Borough's major operating funds remain in a generally stable financial position. The General Fund has recognized $1,518,461.02 in revenues and $1,114,235.05 in expenditures, resulting in year-to-date cash-basis net income of $404,225.97.

Total General Fund expenditures represent approximately 66.5% of the annual adopted budget, compared with 75% of the fiscal year elapsed.

Major Fund Activity Through September 30

Fund	YTD Revenue	YTD Expenditures	YTD Net Income
General Fund	**$1,518,461.02**	**$1,114,235.05**	**$404,225.97**
Municipal Solid Waste	**$412,418.41**	**$294,479.05**	**$117,939.36**
Capital Improvement	**$260,304.29**	**$140,761.42**	**$119,542.87**
Highway Aid	**$73,422.14**	**$7,058.20**	**$66,363.94**

Source: September 2026 Treasurer's Report, Sections 3–6, Profit & Loss Budget vs. Actual.

Major Fund Performance

The General Fund continues to operate within the overall 2026 adopted budget. Through September 30, approximately 90.6% of budgeted annual revenues have been recognized, while 66.5% of annual appropriations have been expended. Base real estate tax collections have reached $887,441.53, or approximately 103.6% of the annual budget estimate. Real estate transfer tax revenues remain below expectations, with $30,705.30 collected against an annual estimate of $57,479.10. The General Fund continues to maintain a positive year-to-date

operating position, although certain expenditure categories require monitoring as the Borough enters the final quarter of the fiscal year.

The Municipal Solid Waste Fund has recognized approximately 102.5% of its budgeted annual revenues, while approximately 74.2% of annual expenditures have occurred. Sanitation base revenue has reached $377,739, exceeding the annual budget estimate of $360,887.50. Contracted municipal solid waste and recycling expenditures remain consistent with the passage of the fiscal year, with approximately 75% of annual contracted service costs incurred through September. The Fund's year-to-date net income of $117,939.36 continues to reflect the timing of annual sanitation collections compared with contracted expenses incurred throughout the year.

The Capital Improvement Fund has recognized $260,304.29 in revenues and incurred $140,761.42 in expenditures through September 30. Revenue includes $214,470 in state capital and operating grant proceeds and $45,000 in local government grant revenue. Total expenditures represent approximately 39.3% of the Fund's annual expenditure budget. Several budgeted capital projects have not yet generated significant expenditures, and the budgeted General Fund and Tax Account transfers totaling $547,435.77 have not yet been recorded. Accordingly, the Fund's current financial position should be evaluated in conjunction with anticipated project expenditures and interfund transfers.

The Highway Aid Fund has recognized $73,422.14 in revenue and incurred $7,058.20 in expenditures, resulting in year-to-date net income of $66,363.94. The Fund continues to maintain substantial restricted cash available for eligible roadway purposes, with a reconciled September 30 balance of $487,207.51. Highway Aid expenditures remain limited through the first nine months of the year, with additional expenditures dependent upon eligible roadway maintenance and improvement activity.

Budget Items to Monitor

Several General Fund expenditure categories continue to warrant monitoring as the Borough approaches the final quarter of the fiscal year. Individual line-item variances should be evaluated within the context of the Borough's overall financial position and the nature of the underlying expenditures.

Engineering Services increased to $55,809.45 through September 30 against a $30,000 annual budget, representing approximately 186% of the annual appropriation. As previously identified, this category includes project-specific engineering and survey costs, some of which may appropriately be allocated to the Capital Improvement Fund rather than remaining as General Fund operating expenditures. The Borough should continue evaluating these expenses to determine whether additional project-specific allocations are appropriate.

Municipal Building Repairs and Maintenance have reached $22,608.81 against a $7,500 annual budget, representing approximately 301.5% of the annual appropriation. Building maintenance expenditures have increased substantially during 2026 and should be evaluated to distinguish

recurring operating expenses from significant repairs or improvements that may be nonrecurring in nature.

Winter Maintenance remains above budget at $26,665.46 against an $8,000 annual appropriation, primarily due to $21,677.96 in road salt purchases. With the Borough approaching the 2026–2027 winter season, additional expenditures may occur before the close of the fiscal year. Winter maintenance remains an operating expense that should continue to be monitored.

Borough Insurance expenditures have reached $42,535 against a $36,100 annual budget, representing approximately 117.8% of the annual appropriation. The variance includes property insurance costs exceeding the original budget estimate. Because insurance premiums are generally periodic rather than evenly distributed throughout the fiscal year, these expenditures should be evaluated based on actual annual obligations rather than straight-line monthly percentages.

Public Works Operating Expenses have reached $235,257.19 against a $245,677.71 annual budget, representing approximately 95.8% of the annual appropriation. While the overall category remains within its annual budget, certain individual accounts, including building maintenance and employee-related expenditures, have exceeded their respective estimates. These expenditures warrant continued review during the final quarter.

Truck Fleet Maintenance remains within its annual appropriation at $6,940.08 against a $10,000 budget. This represents a substantial improvement from the earlier reporting periods when the approximately $30,056 street-sweeper repair was reflected as a General Fund expenditure pending reimbursement by the Bath Borough Stormwater Authority.

Despite these individual expenditure variances, overall General Fund expenditures remain within the adopted 2026 budget, with 66.5% of annual appropriations expended through September 30.

Cash Position

The Borough continues to maintain substantial cash reserves across its operating, capital, restricted, and reserve accounts.

At September 30, the General Fund operating account reconciled at $472,071.94, the Tax Account at $666,336.64, and the Operating Reserve Fund at $488,328.16.

Other significant reconciled balances include the Capital Improvement Fund at $634,733.77, the Highway Aid Fund at $487,207.51, and the Municipal Solid Waste Fund at $386,742.29.

These balances represent separate components of the Borough's overall financial position and should be considered in conjunction with the applicable fund-balance classifications, anticipated expenditures, and spending restrictions identified in Section 1.

Treasurer's Note

Budget percentages represent year-to-date activity on a cash basis and should not necessarily be interpreted as straight-line monthly performance. Certain Borough revenues are received seasonally, while some expenditures occur annually, periodically, or are dependent upon the timing of projects.

Fund transfers, reimbursements, grant proceeds, and project-specific allocations may also cause individual accounts to temporarily appear over or under budget until the related financial activity is completed.

Year-to-date net income represents the Borough's financial position as of September 30, 2026, and should not be interpreted as a projected year-end surplus.

SECTION 3

General Fund Proft 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 September 2026

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
300 · REVENUES				
301.00 · REAL ESTATE TAXES				
301.11 · Real Estate Tax-Base	887,441.53	856,363.78	31,077.75	103.6%
301.20 · Real Estate Tax-Prior Year	11,600.54	33,148.18	-21,547.64	35.0%
301.26 · RE Tax - Pr Yr Interim Base	67.12	4,791.39	-4,724.27	1.4%
Total 301.00 · REAL ESTATE TAXES	899,109.19	894,303.35	4,805.84	100.5%
310.10 · REAL ESTATE TRANSFER TAX				
310.11 · NC Collection Fees - RE TRANS	-430.40	-940.35	509.95	45.8%
310.10 · REAL ESTATE TRANSFER TAX - Other	31,135.70	58,419.45	-27,283.75	53.3%
Total 310.10 · REAL ESTATE TRANSFER TAX	30,705.30	57,479.10	-26,773.80	53.4%
310.20 · EARNED INCOME TAXES	362,438.84	432,920.19	-70,481.35	83.7%
310.50 · LOCAL SERVICES TAX	19,834.56	27,114.21	-7,279.65	73.2%
321.00 · BUSINESS LICENSES & PERMITS				
321.35 · Dumpsters/PODS Permit	230.00	880.00	-650.00	26.1%
321.50 · Rental License	41,800.00	41,666.67	133.33	100.3%
321.61 · Transient Retail Permits	1,200.00	1,106.67	93.33	108.4%
321.80 · Cable Franchise	17,841.30	30,302.81	-12,461.51	58.9%
321.90 · Business Registrations	2,400.00	2,307.50	92.50	104.0%
Total 321.00 · BUSINESS LICENSES & PERMITS	63,471.30	76,263.65	-12,792.35	83.2%
322.00 · NON-BUSINESS LICENSES & PERMITS				
322.20 · Yard/Garage Sale Permit	50.00	30.00	20.00	166.7%
322.60 · Curb & Sidewalk Permits	0.00	370.00	-370.00	0.0%
Total 322.00 · NON-BUSINESS LICENSES & PERMITS	50.00	400.00	-350.00	12.5%
331.00 · FINES				
331.10 · Fines from District Court	516.86	3,339.61	-2,822.75	15.5%
331.12 · Ordinance/Criminal Violations	1,765.38	4,362.22	-2,596.84	40.5%
331.13 · State Police Fines	448.16	1,101.66	-653.50	40.7%
331.14 · Parking Violation Fines	9,194.49	19,319.52	-10,125.03	47.6%
331.00 · FINES - Other	188.47			
Total 331.00 · FINES	12,113.36	28,123.01	-16,009.65	43.1%
332.00 · FORFEITS [Restitution/Sttlmnts]	2,800.00			
341.00 · INTEREST EARNINGS				
341.01 · General Fund Checking Interest	3,011.99	2,834.78	177.21	106.3%
341.05 · Payroll Checking Interest	84.78	110.83	-26.05	76.5%
341.10 · Tax Account Interest	19,599.00	19,267.38	331.62	101.7%
341.22 · Fire Dept Bldg Improv Fund Int.	2.12			
341.50 · Recreation Account Interest	1.76			
341.95 · Arcadia Dev DonationCD Interest	2,708.62	2,666.19	42.43	101.6%
Total 341.00 · INTEREST EARNINGS	25,408.27	24,879.18	529.09	102.1%
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	4,170.00	4,233.32	-63.32	98.5%
Total 342.20 · Park / Pavilion Rental	4,170.00	4,253.32	-83.32	98.0%
342.21 · 121 Center Street (Ambul Dept)	9,900.00	13,200.00	-3,300.00	75.0%
342.25 · Rental of Council Room	0.00	36.00	-36.00	0.0%
342.53 · Monopole - 121 Center St Yard	16,517.04	24,650.57	-8,133.53	67.0%
Total 342.00 · RENTS AND ROYALTIES	30,587.04	42,139.89	-11,552.85	72.6%
355.00 · STATE SHARED REVENUES				

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

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
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	1,000.00	1,200.00	-200.00	83.3%
355.65 · Non-Uniform Pension State Aid	27,161.57	22,158.19	5,003.38	122.6%
355.99 · Volunteer Fire Relief State Aid	17,081.98	16,033.21	1,048.77	106.5%
Total 355.00 · STATE SHARED REVENUES	47,337.32	42,437.05	4,900.27	111.5%
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	1,900.00	2,100.00	-200.00	90.5%
361.31 · App./Subdiv./Condition Use Fees	1,000.00	550.00	450.00	181.8%
361.34 · Stenographer - PComm/ZHB/PMCBOA	155.00	269.44	-114.44	57.5%
Total 361.00 · GENERAL GOVERNMENT	3,055.00	2,919.44	135.56	104.6%
362.00 · PUBLIC SAFETY				
362.30 · Distressed Property Registr Fee	700.00	800.00	-100.00	87.5%
362.40 · UCC Bldg Permit Fees (10%)	0.00	1,000.00	-1,000.00	0.0%
362.41 · Building & Zoning Permit Fees	14,575.00	21,588.98	-7,013.98	67.5%
362.51 · Road Occupancy Permit	1,100.00	450.00	650.00	244.4%
362.52 · Bus Shelter	250.00	250.00	0.00	100.0%
Total 362.00 · PUBLIC SAFETY	16,625.00	24,088.98	-7,463.98	69.0%
363.00 · HIGHWAYS & STREETS				
363.21 · Parking Meter Use	1,416.56	5,053.43	-3,636.87	28.0%
363.23 · Parking Lot Permits	780.00	2,280.00	-1,500.00	34.2%
Total 363.00 · HIGHWAYS & STREETS	2,196.56	7,333.43	-5,136.87	30.0%
379.00 · OTHER CHARGES FOR SERVICES				
379.15 · Credit Card Surcharge	229.28			
Total 379.00 · OTHER CHARGES FOR SERVICES	229.28			
389.00 · ALL OTHER MISCELLANEOUS REVENUE				
389.20 · Donations - Business & Personal	2,500.00			
Total 389.00 · ALL OTHER MISCELLANEOUS REVENUE	2,500.00			
392.00 · INTERFUND OPER'G TRNSFRS (FROM)				
392.40 · FROM MSW	0.00	14,000.00	-14,000.00	0.0%
Total 392.00 · INTERFUND OPER'G TRNSFRS (FROM)	0.00	14,000.00	-14,000.00	0.0%
Total 300 · REVENUES	1,518,461.02	1,675,601.48	-157,140.46	90.6%
Total Income	1,518,461.02	1,675,601.48	-157,140.46	90.6%
Gross Profit	1,518,461.02	1,675,601.48	-157,140.46	90.6%
Expense				
400 · EXPENDITURES				
400.00 · GENERAL GOVERNMENT				
400.11 · Council's Salary	9,843.75	13,125.00	-3,281.25	75.0%
400.20 · Council Office Supplies	24.00	100.00	-76.00	24.0%
400.29 · Gifts	85.00	300.00	-215.00	28.3%
400.30 · General Gvrnmnt - Miscellaneous	0.00	600.00	-600.00	0.0%
400.32 · Council's Tablets-Data/AV Chg's	1,111.32	1,500.00	-388.68	74.1%
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	1,950.00	4,500.00	-2,550.00	43.3%
Total 400.00 · GENERAL GOVERNMENT	13,462.07	22,125.00	-8,662.93	60.8%
401.00 · MAYOR				
401.01 · Salary of Mayor	1,875.00	2,500.00	-625.00	75.0%

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

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
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%
Total 401.00 · MAYOR	1,875.00	3,300.00	-1,425.00	56.8%
401.111 · BOROUGH MANAGER				
401.14 · Health & Dental - Borough Mgr	9,301.23	11,563.72	-2,262.49	80.4%
401.16 · Dues & Subscriptions	1,160.17	1,300.00	-139.83	89.2%
401.20 · Office Supplies				
401.210 · RTK Reimbursements	-12.25			
Total 401.20 · Office Supplies	-12.25			
401.323 · Cellular Phone-MGR.	356.02	525.00	-168.98	67.8%
401.40 · Manager/Treasurer's Bond/Ins.	642.00	1,426.00	-784.00	45.0%
401.50 · Borough Manager Salary				
401.502 · Borough Manager Vacation Payout	0.00			
401.511 · Stormwater Time	-6,561.33	-16,628.96	10,067.63	39.5%
401.50 · Borough Manager Salary - Other	73,745.68	93,077.09	-19,331.41	79.2%
Total 401.50 · Borough Manager Salary	67,184.35	76,448.13	-9,263.78	87.9%
Total 401.111 · BOROUGH MANAGER	78,631.52	91,262.85	-12,631.33	86.2%
402.00 · AUDITING/FINANCIAL ADMIN				
402.12 · Auditing Services	10,000.00	15,500.00	-5,500.00	64.5%
402.13 · Bookkeeping Services				
402.131 · Bookkeeping RTK Services	522.50	2,000.00	-1,477.50	26.1%
402.132 · Bookkeeping - Long General Work	0.00	1,000.00	-1,000.00	0.0%
402.13 · Bookkeeping Services - Other	18,058.75	32,000.00	-13,941.25	56.4%
Total 402.13 · Bookkeeping Services	18,581.25	35,000.00	-16,418.75	53.1%
402.19 · EE Pay Raise Pool	0.00	10,300.00	-10,300.00	0.0%
402.31 · Payroll Processing Services	2,693.64	1,900.00	793.64	141.8%
Total 402.00 · AUDITING/FINANCIAL ADMIN	31,274.89	62,700.00	-31,425.11	49.9%
403.00 · TAX COLLECTION				
403.10 · Deputy Tax Collector Fees	0.00	2,500.00	-2,500.00	0.0%
403.11 · Tax Collector Salary	1,853.79	3,500.00	-1,646.21	53.0%
403.25 · Collection Fees on Past Due	1,880.00	400.00	1,480.00	470.0%
403.34 · Printing & Postage - RE Tax	5,571.83	250.00	5,321.83	2,228.7%
403.35 · Insurance and Bonding	1,188.00	900.00	288.00	132.0%
Total 403.00 · TAX COLLECTION	10,493.62	7,550.00	2,943.62	139.0%
404.00 · LEGAL SERVICES				
404.31 · Legal Fees				
404.310 · Legal-Boro Solicitorship/Misc	58,398.05	52,000.00	6,398.05	112.3%
404.314 · Legal- General RTK Requests	749.00	1,500.00	-751.00	49.9%
404.317 · Legal Fees-RTK-Long	2,838.00	20,000.00	-17,162.00	14.2%
Total 404.31 · Legal Fees	61,985.05	73,500.00	-11,514.95	84.3%
404.45 · Codification Costs	1,295.00	2,000.00	-705.00	64.8%
Total 404.00 · LEGAL SERVICES	63,280.05	75,500.00	-12,219.95	83.8%
405.00 · SECRETARY (OFFICE)				
405.12 · Office Personnel II				
405.120 · Clerk Stormwater Time	-395.46	-1,133.38	737.92	34.9%
405.12 · Office Personnel II - Other	30,736.20	14,505.50	16,230.70	211.9%

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

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
Total 405.12 · Office Personnel II	30,340.74	13,372.12	16,968.62	226.9%
405.17 · Office Personell I				
405.170 · Senior Admin Stormwater Time	-2,070.10	-12,000.14	9,930.04	17.3%
405.18 · Office Secretary - Health Ins.	20,719.98	24,491.61	-3,771.63	84.6%
405.17 · Office Personell I - Other	37,966.40	45,057.63	-7,091.23	84.3%
Total 405.17 · Office Personell I	56,616.28	57,549.10	-932.82	98.4%
405.47 · PA Criminal Record Ck-OfficeSec	22.44			
Total 405.00 · SECRETARY (OFFICE)	86,979.46	70,921.22	16,058.24	122.6%
406.00 · GENERAL GOVT. ADMINISTRATION				
406.21 · Office Supplies	4,005.92	3,200.00	805.92	125.2%
406.23 · Postage	33.03	3,000.00	-2,966.97	1.1%
406.25 · Office Equip - Supplies & Maint	169.00	2,800.00	-2,631.00	6.0%
406.30 · Bank Charges				
406.311 · Bank Charges - RTK	45.00			
406.30 · Bank Charges - Other	44.00			
Total 406.30 · Bank Charges	89.00			
406.34 · Advertising/Promotional	1,912.80	6,000.00	-4,087.20	31.9%
406.39 · Processing Fees	615.34	275.00	340.34	223.8%
406.42 · Dues & Subscriptions	2,010.31	5,500.00	-3,489.69	36.6%
406.44 · Municipal Doc Destruction	0.00	1,200.00	-1,200.00	0.0%
406.50 · Returned Check Fee	15.00			
Total 406.00 · GENERAL GOVT. ADMINISTRATION	8,850.40	21,975.00	-13,124.60	40.3%
407 · IT-Networking Svcs- Data Proc.				
407.22 · Computer/IT Supplies	2,880.29	9,000.00	-6,119.71	32.0%
407.31 · IT - Professional Services	15,354.56	24,000.00	-8,645.44	64.0%
407.42 · IT Dues & Subscriptions	17,728.49	20,000.00	-2,271.51	88.6%
407.43 · IT - RTK	0.00	3,500.00	-3,500.00	0.0%
407 · IT-Networking Svcs- Data Proc. - Other	20.34			
Total 407 · IT-Networking Svcs- Data Proc.	35,983.68	56,500.00	-20,516.32	63.7%
408.00 · ENGINEERING SERVICES				
408.31 · Engineering Services	55,809.45	30,000.00	25,809.45	186.0%
408.34 · Sewage Enforcement Officer	1,416.61	100.00	1,316.61	1,416.6%
408.36 · GIS/ESRI Host/Landex	3,907.39	6,200.00	-2,292.61	63.0%
Total 408.00 · ENGINEERING SERVICES	61,133.45	36,300.00	24,833.45	168.4%
409.00 · MUNICIPAL BUILDING & PROPERTY				
409.10 · Janitorial Contracted Services	4,752.00	6,552.00	-1,800.00	72.5%
409.23 · Heating Fuel				
409.233 · 121 Center Street	3,150.35	1,800.00	1,350.35	175.0%
409.23 · Heating Fuel - Other	2,426.43	250.00	2,176.43	970.6%
Total 409.23 · Heating Fuel	5,576.78	2,050.00	3,526.78	272.0%
409.24 · Electricity	4,446.78	7,000.00	-2,553.22	63.5%
409.25 · Bldg-Repairs & Maintenance	22,608.81	7,500.00	15,108.81	301.5%
409.31 · Municipal Bldg - Prof. Services	3,457.20			
409.321 · Communications Phone-Local	2,323.26	3,100.00	-776.74	74.9%
409.323 · Internet (High Speed)	5,099.04	6,700.00	-1,600.96	76.1%
409.324 · Cable TV (Digital)	972.00	1,200.00	-228.00	81.0%
409.43 · RE Taxes - Muni Bldg & Property	277.69			
409.49 · MS4 Fees	8,036.00	8,036.00	0.00	100.0%
409.00 · MUNICIPAL BUILDING & PROPERTY - Other	219.00			

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

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
Total 409.00 · MUNICIPAL BUILDING & PROPERTY	57,768.56	42,138.00	15,630.56	137.1%
411.00 · FIRE COMPANY				
411.02 · Building Maintenance	1,413.71	1,500.00	-86.29	94.2%
411.163 · Vol. Fire Relief State Aid	17,081.98	16,033.21	1,048.77	106.5%
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	2,463.81	3,900.00	-1,436.19	63.2%
Total 411.00 · FIRE COMPANY	20,959.50	22,133.21	-1,173.71	94.7%
413.00 · UCC & CODE ENFORCEMENT				
413.10 · PEO Salary	29,109.76	33,000.00	-3,890.24	88.2%
413.19 · Code Enforce Postage	-99.84	500.00	-599.84	-20.0%
413.31 · Zoning & PMC Enforcement Serv's	60,880.00	95,000.00	-34,120.00	64.1%
413.32 · Inspection Serv's - Zoning/Bldg	11,295.00	14,000.00	-2,705.00	80.7%
413.333 · PECO Tablet	242.73	350.00	-107.27	69.4%
413.34 · Legal Fees	838.50			
413.42 · Uniform Constr Code -Qtrly Fees	144.00	120.00	24.00	120.0%
413.45 · Dues/Subscriptionsv-Zng/CodeEnf	15,000.00	17,000.00	-2,000.00	88.2%
413.50 · Code Vehicle Maintenance	584.11	500.00	84.11	116.8%
413.51 · Code Vehicle Fuel	847.40	900.00	-52.60	94.2%
Total 413.00 · UCC & CODE ENFORCEMENT	118,841.66	161,370.00	-42,528.34	73.6%
414.00 · PLANNING/ZONING/PROP MAINT CODE				
414.25 · Stenographer - PComm/ZHB/PMCBOA	80.00	500.00	-420.00	16.0%
414.31 · Legal Fees -Planning/Zoning/PMC	2,624.41	16,000.00	-13,375.59	16.4%
Total 414.00 · PLANNING/ZONING/PROP MAINT CODE	2,704.41	16,500.00	-13,795.59	16.4%
415.00 · EMERGENCY MANAGEMENT				
415.17 · Emergency Alert System	-1,128.47	2,500.00	-3,628.47	-45.1%
Total 415.00 · EMERGENCY MANAGEMENT	-1,128.47	2,500.00	-3,628.47	-45.1%
427.00 · GARBAGE(SOLID WASTE) COLLECTION				
427.36 · Electronic Recycling	1,869.80	3,000.00	-1,130.20	62.3%
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%
Total 427.00 · GARBAGE(SOLID WASTE) COLLECTION	1,869.80	7,675.00	-5,805.20	24.4%
428.00 · GRASS & WEED CONTROL				
428.31 · Landscaping Prof Svcs - Mowing	25,740.00	35,000.00	-9,260.00	73.5%
428.40 · Grass & Weed Control Equipment	242.76	500.00	-257.24	48.6%
Total 428.00 · GRASS & WEED CONTROL	25,982.76	35,500.00	-9,517.24	73.2%
430.00 · PUBLIC WORKS - ROADS & STREETS				
430.15 · Highway Personnel Salary				
430.13 · Hwy Personnel Overtime	12,502.64	7,500.00	5,002.64	166.7%
430.153 · Public Works Stormwater Time	-29,639.28	-38,901.72	9,262.44	76.2%
430.158 · Shift Differential	454.20			
430.15 · Highway Personnel Salary - Other	154,448.27	204,215.96	-49,767.69	75.6%
Total 430.15 · Highway Personnel Salary	137,765.83	172,814.24	-35,048.41	79.7%
430.18 · Hwy Personnel Health & Dental	78,568.34	54,663.47	23,904.87	143.7%
430.230 · Heating Fuel	0.00	3,400.00	-3,400.00	0.0%
430.26 · Minor Equipment Purchases	0.00	500.00	-500.00	0.0%
430.32 · Operating Supplies				
430.327 · Uniform Allowance for PW Crew	1,064.90			
430.32 · Operating Supplies - Other	1,496.12	2,500.00	-1,003.88	59.8%

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

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
Total 430.32 · Operating Supplies	2,561.02	2,500.00	61.02	102.4%
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%
430.46 · Public Works Training	1,990.96			
430.47 · PA Criminal Ck/Testing-P. Works	93.44			
430.50 · Utilities-Electric	3,679.39	3,800.00	-120.61	96.8%
430.51 · Internet Service	1,319.40	1,800.00	-480.60	73.3%
430.64 · Cellular Phones-HWYS	2,136.12	3,100.00	-963.88	68.9%
Total 430.00 · PUBLIC WORKS - ROADS & STREETS	235,257.19	245,677.71	-10,420.52	95.8%
431.00 · CLEANING STREETS & GUTTERS				
431.45 · Street Debris Disposal & Mgmt	798.08			
Total 431.00 · CLEANING STREETS & GUTTERS	798.08			
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			
Total 432.00 · WINTER MAINTENANCE SERVICES	26,665.46	8,000.00	18,665.46	333.3%
433.00 · TRAFFIC CONTROL DEVICES				
433.20 · Signs	2,227.50	4,000.00	-1,772.50	55.7%
433.36 · Traffic Signal Electric	2,332.93	2,500.00	-167.07	93.3%
433.40 · Traffic Device Repair & Maint				
433.410 · Barrall & Walnut	1,550.00			
433.420 · Northampton & Walnut	420.00			
433.430 · Main & Walnut	2,696.11			
433.40 · Traffic Device Repair & Maint - Other	2,421.20	6,500.00	-4,078.80	37.2%
Total 433.40 · Traffic Device Repair & Maint	7,087.31	6,500.00	587.31	109.0%
433.00 · TRAFFIC CONTROL DEVICES - Other	1,700.00			
Total 433.00 · TRAFFIC CONTROL DEVICES	13,347.74	13,000.00	347.74	102.7%
434.00 · STREET LIGHTING				
434.36 · Street Lighting Electric	22,606.47	37,000.00	-14,393.53	61.1%
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%
Total 434.00 · STREET LIGHTING	22,606.47	42,500.00	-19,893.53	53.2%
437.00 · REPAIRS OF TOOLS & MACHINERY				
437.10 · Truck Fleet Maint. & Repairs	6,940.08	10,000.00	-3,059.92	69.4%
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	5,504.52	7,000.00	-1,495.48	78.6%
Total 437.20 · Equipment Repairs & Supplies	5,504.52	12,000.00	-6,495.48	45.9%
437.00 · REPAIRS OF TOOLS & MACHINERY - Other	0.00	7,000.00	-7,000.00	0.0%
Total 437.00 · REPAIRS OF TOOLS & MACHINERY	12,444.60	29,000.00	-16,555.40	42.9%
438.00 · MAINT. & REPAIRS ROADS/BRIDGES				
438.33 · FUEL-Gas & Diesel (Trks/Equip)	9,965.83	9,400.00	565.83	106.0%
438.37 · Road Repairs & Maint. Services	5,583.51	3,500.00	2,083.51	159.5%
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%
Total 438.00 · MAINT. & REPAIRS ROADS/BRIDGES	15,606.46	15,900.00	-293.54	98.2%
440 · Public Works - Other Services				
445 · Parking				

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

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
445.37 · Repairs & Maintenance Service	352.00	500.00	-148.00	70.4%
Total 445 · Parking	352.00	500.00	-148.00	70.4%
Total 440 · Public Works - Other Services	352.00	500.00	-148.00	70.4%
452.00 · PARTICIPANT RECREATION &CULTURE				
452.10 · Professional Fees(HARB Consult)	0.00	165.00	-165.00	0.0%
Total 452.00 · PARTICIPANT RECREATION &CULTURE	0.00	165.00	-165.00	0.0%
453.00 · SPECTATOR RECREATION & CULTURE				
453.10 · Concerts/Events 1737 Park	3,500.00	5,000.00	-1,500.00	70.0%
453.50 · ECON Dev. Comm Events/Projects				
453.501 · Old Home Week	3,099.80	5,000.00	-1,900.20	62.0%
453.50 · ECON Dev. Comm Events/Projects - Other	1,030.00			
Total 453.50 · ECON Dev. Comm Events/Projects	4,129.80	5,000.00	-870.20	82.6%
453.51 · Spuds N Spurs	4,182.00	2,500.00	1,682.00	167.3%
453.54 · Mayoral Civic Events	220.36	4,400.00	-4,179.64	5.0%
453.80 · Festivals/Special Events	354.81	3,000.00	-2,645.19	11.8%
453.90 · 250th Celebration Committee	0.00	5,000.00	-5,000.00	0.0%
453.00 · SPECTATOR RECREATION & CULTURE - ...	0.00	0.00	0.00	0.0%
Total 453.00 · SPECTATOR RECREATION & CULTURE	12,386.97	24,900.00	-12,513.03	49.7%
454.00 · PARKS				
454.10 · Parks-Repairs & Maintenance				
454.101 · Keystone Park & Diehl Field	1,928.74	3,500.00	-1,571.26	55.1%
454.102 · Ciff Cowling Park	9,751.40	20,000.00	-10,248.60	48.8%
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	1,853.21	1,000.00	853.21	185.3%
454.108 · Siegfried Log Cabin	8.06	7,000.00	-6,991.94	0.1%
454.109 · Boro Hall Landscaping/Maint.	132.19	2,500.00	-2,367.81	5.3%
454.25 · Park Entryway Signs	0.00	700.00	-700.00	0.0%
454.10 · Parks-Repairs & Maintenance - Other	5,230.00			
Total 454.10 · Parks-Repairs & Maintenance	19,632.36	46,700.00	-27,067.64	42.0%
454.15 · Phone/Data Line				
454.151 · Ciff Cowling Pump House	1,319.40	1,759.20	-439.80	75.0%
454.152 · Keystone Park	1,319.40	1,759.20	-439.80	75.0%
454.153 · Monocacy Creek Park	1,109.28	1,759.20	-649.92	63.1%
454.154 · Ciff Cowling Snack Stand	1,354.95	1,759.20	-404.25	77.0%
Total 454.15 · Phone/Data Line	5,103.03	7,036.80	-1,933.77	72.5%
454.30 · Electricity				
454.301 · Keystone Park	697.65	2,500.00	-1,802.35	27.9%
454.302 · Ciff Cowling Park	856.35	1,400.00	-543.65	61.2%
454.303 · Monocacy Creek Park	0.00	0.00	0.00	0.0%
454.304 · Firefighters Field Park	215.78	400.00	-184.22	53.9%
Total 454.30 · Electricity	1,769.78	4,300.00	-2,530.22	41.2%
454.60 · Park Improve/Equipment Purchase	5,606.00	2,500.00	3,106.00	224.2%
454.99 · Parks OTHER	0.00	2,500.00	-2,500.00	0.0%
Total 454.00 · PARKS	32,111.17	63,036.80	-30,925.63	50.9%
463.00 · COMMUNITY DEV-ECONOMIC DEVLPMNT				
463.54 · Community/Econ Development	41.39			
Total 463.00 · COMMUNITY DEV-ECONOMIC DEVLPM...	41.39			

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

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
471.00 · DEBT PRINCIPAL				
471.13 · Gen Oblig $550K-Note Principal	0.00	55,000.00	-55,000.00	0.0%
Total 471.00 · DEBT PRINCIPAL	0.00	55,000.00	-55,000.00	0.0%
472.00 · DEBT INTEREST				
472.13 · Gen Oblig $550K Note Interest	4,640.62	7,425.00	-2,784.38	62.5%
Total 472.00 · DEBT INTEREST	4,640.62	7,425.00	-2,784.38	62.5%
481.00 · ER PAID BENEFITS & WITHHOLDINGS				
481.192 · FICA-Municipality (SS)	20,989.99	22,000.00	-1,010.01	95.4%
481.193 · Medicare-Muncipality	4,908.94	5,100.00	-191.06	96.3%
481.194 · PA Unemploymnt Comp 'ER CONTRIB	0.00	800.00	-800.00	0.0%
481.195 · Workers Compensation Insurance	23,465.00	28,100.00	-4,635.00	83.5%
481.197 · Bath Pension Contribution				
481.198 · Bath Pension (Match)	7,800.62	19,588.67	-11,788.05	39.8%
481.197 · Bath Pension Contribution - Other	13,708.29	17,232.25	-3,523.96	79.6%
Total 481.197 · Bath Pension Contribution	21,508.91	36,820.92	-15,312.01	58.4%
481.199 · Life, AD&D Benefits	614.46	700.00	-85.54	87.8%
481.200 · Federal Excise Tax - PCORI fee	42.24	40.00	2.24	105.6%
Total 481.00 · ER PAID BENEFITS & WITHHOLDINGS	71,529.54	93,560.92	-22,031.38	76.5%
486.00 · INSURANCE				
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%
Total 486.10 · PIRMA LIABILITY	22,915.00	18,500.00	4,415.00	123.9%
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%
Total 486.20 · PIRMA PROPERTY	18,719.00	16,100.00	2,619.00	116.3%
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%
Total 486.00 · INSURANCE	42,535.00	36,100.00	6,435.00	117.8%
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%
Total 492.00 · INTERFUND OPER'G TRANSFERS (TO)	0.00	298,835.77	-298,835.77	0.0%
493.00 · Fire Dept Bldg Imprv- Reserve	4,950.00	6,050.00	-1,100.00	81.8%
Total 400 · EXPENDITURES	1,114,235.05	1,675,601.48	-561,366.43	66.5%
Total Expense	1,114,235.05	1,675,601.48	-561,366.43	66.5%
Net Ordinary Income	404,225.97	0.00	404,225.97	100.0%
Net Income	**404,225.97**	**0.00**	**404,225.97**	**100.0%**

SECTION 4

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 September 2026

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
Income				
300.00 REVENUES				
341.00 CKG ACC INTEREST				
341.01 - Bus. Ckg Interest	10,959.37	11,243.17	-283.80	97.5%
Total 341.00 CKG ACC INTEREST	10,959.37	11,243.17	-283.80	97.5%
360.00 CHARGES FOR SERVICES				
360.66 Sanitation Certificates	390.00	510.00	-120.00	76.5%
Total 360.00 CHARGES FOR SERVICES	390.00	510.00	-120.00	76.5%
364.00 SANITATION FEES/REV				
364.30 - Sanitation Base	377,739.00	360,887.50	16,851.50	104.7%
364.32 - Sanitation Penalty	1,691.00	3,000.00	-1,309.00	56.4%
364.33 - Prior Year Collections	21,639.04	19,541.99	2,097.05	110.7%
364.99 - Revenue OTHER				
Credit Card Surcharge	0.00	117.45	-117.45	0.0%
Total 364.99 - Revenue OTHER	0.00	117.45	-117.45	0.0%
Total 364.00 SANITATION FEES/REV	401,069.04	383,546.94	17,522.10	104.6%
392.00 INTERFUND TRANSFER				
392.50 · Transfer from MS4 Fund	0.00	7,000.00	-7,000.00	0.0%
Total 392.00 INTERFUND TRANSFER	0.00	7,000.00	-7,000.00	0.0%
Total 300.00 REVENUES	412,418.41	402,300.11	10,118.30	102.5%
Total Income	412,418.41	402,300.11	10,118.30	102.5%
Gross Profit	412,418.41	402,300.11	10,118.30	102.5%
Expense				
400.00 EXPENSES				
400.00 MSW & REC FUND ADMIN				
403.00 DELINQUENT ADMIN				
403.25 - Collctn Fees on Deliq.	3,640.00	2,000.00	1,640.00	182.0%
403.99 - Delinquent - OTHER	798.57	300.00	498.57	266.2%
Total 403.00 DELINQUENT ADMIN	4,438.57	2,300.00	2,138.57	193.0%
404.00 CONSULTANTS				
404.31 - Solicitor Consultancy	205.00	3,500.00	-3,295.00	5.9%
Total 404.00 CONSULTANTS	205.00	3,500.00	-3,295.00	5.9%
Total 400.00 MSW & REC FUND ADMIN	4,643.57	5,800.00	-1,156.43	80.1%
406.00 GENERAL BANK ADMIN				
406.30 - Bank Charges	225.00	300.00	-75.00	75.0%
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%
Total 406.00 GENERAL BANK ADMIN	235.00	710.00	-475.00	33.1%
427.00 MSW & REC SERVICES				
427.10 - Contracted Services	275,042.97	366,755.76	-91,712.79	75.0%
427.30 - FRCA Contc'd Services	9,161.10	12,214.80	-3,053.70	75.0%
Total 427.00 MSW & REC SERVICES	284,204.07	378,970.56	-94,766.49	75.0%
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	961.54	3,500.00	-2,538.46	27.5%

Sanitation
Profit & Loss Budget vs. Actual
January through September 2026

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
407.42 · IT Dues && Subscriptions	1,140.87	1,800.00	-659.13	63.4%
Total 407.00 · IT-Networking Svcs-Data process	5,396.41	11,300.00	-5,903.59	47.8%
Total 400.00 EXPENSES	294,479.05	396,780.56	-102,301.51	74.2%
Total Expense	294,479.05	396,780.56	-102,301.51	74.2%
Net Income	**117,939.36**	**5,519.55**	**112,419.81**	**2,136.8%**

SECTION 5

Capital Improvement Fund Profit and Loss (Budget vs Actual)

IMPORTANCE: The Capital Improvement Fund is the primary Borough bank account for all day-to-day financial transactions of the Borough's capital expenditure program. The Capital Improvement 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 Capital Improvement 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.

CAPITAL IMPROVEMENT FUND
Profit & Loss Budget vs. Actual
January through September 2026

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
Income				
341.00 INTEREST EARNINGS				
341.01 Capital Impvt Fund Chkg	831.47	2,708.93	-1,877.46	30.7%
341.02 Capital Impvt Fund Svgs	2.82			
Total 341.00 INTEREST EARNINGS	834.29	2,708.93	-1,874.64	30.8%
392.00 INTER OPERATING TRANSFER				
392.10 Xsfer FROM General Fund	0.00	297,435.77	-297,435.77	0.0%
392.5 · Xsfer FROM Tax Account	0.00	250,000.00	-250,000.00	0.0%
Total 392.00 INTER OPERATING TRANSFER	0.00	547,435.77	-547,435.77	0.0%
354.00 · State Capital & Operating Grant				
354.02 · DCED- LSA Northampton/Lehigh	189,970.00			
354.00 · State Capital & Operating Grant - Other	24,500.00			
Total 354.00 · State Capital & Operating Grant	214,470.00			
357.00 · Local Govt Units Grant	45,000.00			
Total Income	260,304.29	550,144.70	-289,840.41	47.3%
Expense				
401.00 GENERAL GOVERNMENT				
401.20 Munici Bldg Imprvmts	0.00	65,000.00	-65,000.00	0.0%
Total 401.00 GENERAL GOVERNMENT	0.00	65,000.00	-65,000.00	0.0%
407.00 INFORMATION TECHNOLOGY				
407.10 IT Capital Purchase	45,000.00	30,000.00	15,000.00	150.0%
Total 407.00 INFORMATION TECHNOLOGY	45,000.00	30,000.00	15,000.00	150.0%
408.00 ENGINEERING SERVICES				
408.10 Cap Proj. Eng. Services				
408.30 · Park System Master Plan	42.50			
408.40 · Borough Official Mapping	3,336.10			
408.6 · Old Forge Street Lighing Proj	1,187.51			
408.80 · Boro Bldg & Fire House Generatr	609.79			
408.90 · PW Bldg Bathroom Remodel	0.00	25,000.00	-25,000.00	0.0%
408.91 · Traffic Signal Camera Systems	0.00	15,500.00	-15,500.00	0.0%
408.92 · Speed Hump Design	0.00	4,500.00	-4,500.00	0.0%
408.93 · 250th Committee Trailhead Pro	16,608.98	25,000.00	-8,391.02	66.4%
408.94 · Monocacy Creek Ped Bridge	0.00	15,000.00	-15,000.00	0.0%
408.95 · Hometown Hero Banners	0.00	10,000.00	-10,000.00	0.0%
408.96 · Allen Street Parking Project	0.00	20,000.00	-20,000.00	0.0%
Total 408.10 Cap Proj. Eng. Services	21,784.88	115,000.00	-93,215.12	18.9%
Total 408.00 ENGINEERING SERVICES	21,784.88	115,000.00	-93,215.12	18.9%
430.00 PUBLIC WORKS				
430.10 Capital Vehicle Purchase	72,418.54			
Total 430.00 PUBLIC WORKS	72,418.54			
438.00 MAINT. REPAIRS ROADS				

CAPITAL IMPROVEMENT FUND
Profit & Loss Budget vs. Actual
January through September 2026

	Jan - Sep 26		Budget	$ Over Budget	% of Budget	
438.39 · Speed Humps	0.00		7,500.00	-7,500.00	0.0%	
Total 438.00 MAINT. REPAIRS ROADS		0.00	7,500.00	-7,500.00		0.0%
439.00 HWY CONST/REBUILDING						
439.22 · Elm St	0.00		10,000.00	-10,000.00	0.0%	
439.23 · Oak Street (Poplar to Broad)	0.00		12,000.00	-12,000.00	0.0%	
439.24 · Allen Street Parking Project	0.00		30,000.00	-30,000.00	0.0%	
Total 439.00 HWY CONST/REBUILDING		0.00	52,000.00	-52,000.00		0.0%
454.00 PARKS & RECREATION						
454.40 Mon. Creek Cap. Purch.	0.00		85,000.00	-85,000.00	0.0%	
Total 454.00 PARKS & RECREATION		0.00	85,000.00	-85,000.00		0.0%
404.00 · Solicitor/Legal Services						
404.12 · Legal-Old Forge Street Light	1,107.00					
404.13 · Legal-Borough Official Mapping	451.00					
404.14 · Monocacy Creek Ped Bridge	0.00		3,500.00	-3,500.00	0.0%	
Total 404.00 · Solicitor/Legal Services	1,558.00		3,500.00	-1,942.00		44.5%
Total Expense	140,761.42		358,000.00	-217,238.58		39.3%
Net Income	**119,542.87**		**192,144.70**	**-72,601.83**		**62.2%**

SECTION 6

Highway Aid Fund Profit and Loss

(Budget vs Actual)

IMPORTANCE: The Highway Aid Fund is the primary Borough bank account for all day-to-day financial transactions of the Borough's liquid fuels grant program. The Highway Aid 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 Highway Aid 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.

BOROUGH OF BATH - HIGHWAY AID FUND
Profit & Loss Budget vs. Actual
January through September 2026

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
Income				
302.10 · INTEREST EARNED - ESSA MoneyMkt	4,391.26	2,243.90	2,147.36	195.7%
355.00 · ACT 44 ALLOCATION	69,030.88	69,623.85	-592.97	99.1%
Total Income	73,422.14	71,867.75	1,554.39	102.2%
Expense				
430.74 · MAJOR EQUIPMENT PURCHASES	1,000.00			
438.00 · MAINT. & REPAIRS ROADS/BRIDGES				
438.37 · Road Repairs & Maint. Services	6,058.20			
Total 438.00 · MAINT. & REPAIRS ROADS/BRIDGES	6,058.20			
Total Expense	7,058.20			
Net Income	**66,363.94**	**71,867.75**	**-5,503.81**	**92.3%**

BOROUGH OF BATH
MONTHLY TREASURERS REPORT

SECTION 7

Bill Pay Report – Ratification to Pay Bills

(*General, MSW, Capital Improvement & Highway Aid Funds*)

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 Highway Aid Fund is the primary Borough bank account for road work and related expenditures. 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. Checks are not issued from the Highway Aid Fund. Highway Aid expenditures are paid out of the General Fund, and the General Fund is reimbursed by the Highway Aid Fund. Fund-to-fund transfers and professional service escrows are not included in Bill Pay Reports.

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Unpaid Bills Detail
As of September 4, 2026

Type	Date	Num	Memo	Due Date	Aging	Open Balance
American Legion Band of Bethlehem						
Bill	08/17/2026	9/20 Band	9/20 Band	09/20/2026		1,000.00
Total American Legion Band of Bethlehem						1,000.00
Be On Time Cleaning Service LLC						
Bill	08/27/2026	1446	Inv #1446- September Cleaning Services	09/18/2026		528.00
Total Be On Time Cleaning Service LLC						528.00
Brown-Daub Dodge, Inc.						
Bill	08/18/2026	Inv #DOCS337137	Inv #DOCS337137	09/17/2026		1,409.57
Total Brown-Daub Dodge, Inc.						1,409.57
Coco's Service & Repair						
Bill	08/10/2026	10251	Inv #10251- 2013 GMC Sierra Inspection	09/09/2026		128.50
Total Coco's Service & Repair						128.50
Delaware Valley Health Insurance Trust						
Bill	09/01/2026	32281	Inv #32281- 09/01/26 to 09/30/26 Coverage	09/30/2026		9,197.34
Total Delaware Valley Health Insurance Trust						9,197.34
Financial Related Services, LLC						
Bill	08/30/2026	BOB-Aug'26	Borough Bookkeeping Services -August 2026	08/30/2026	5	2,200.00
Total Financial Related Services, LLC						2,200.00
First Bankcard [for ESSA VISA]						
Bill	09/01/2026	09-01-26 Stmt Close	09-01-26 Stmt Close	09/26/2026		5,272.61
Total First Bankcard [for ESSA VISA]						5,272.61
Gotta Go Potties, Inc.						
Bill	09/02/2026	Inv #I36546	Inv #I36546- Handicap Toilet Rental for Rehrig	09/30/2026		145.00
Bill	09/02/2026	Inv #I36547	Inv #I36547 - Handicap Toilet Rental for Ciff	09/30/2026		145.00
Bill	09/02/2026	Inv #I36548	Inv #I3654- Handicap Toilet Rental for Keystone	09/30/2026		145.00
Total Gotta Go Potties, Inc.						435.00
Grim, Biehn & Thatcher						
Bill	08/25/2026	Inv #243312	Inv #243312 - Ayala v. Bath	09/24/2026		279.50
Bill	08/25/2026	Inv #244309	Inv #244309 - Penn Jersey Gas Station	09/24/2026		43.00
Bill	08/25/2026	Inv #244305	Inv #244305 - Sacred Heard LD	09/24/2026		41.00
Bill	08/25/2026	Inv #244304	Inv #244304 - General Matters	09/24/2026		4,100.00
Total Grim, Biehn & Thatcher						4,463.50
M.S. Techz LLC [effective 2014]						
Bill	09/01/2026	Inv #1009979	Inv #1009979- Monthly Copier Lease	10/01/2026		195.00
Total M.S. Techz LLC [effective 2014]						195.00
Mary Beth Finnerty.						
Bill	08/31/2026	Reimbursement	Amazon Reimbursement for microphone stands	09/30/2026		41.39
Total Mary Beth Finnerty.						41.39
PA One Call System, Inc						
Bill	08/31/2026	1182267	Inv #1182267- Monthly fee, email delivery charge	08/31/2026	4	9.88
Total PA One Call System, Inc						9.88
Pye-Barker Fire & Safety						
Bill	08/31/2026	9053672	Inv #9053672- Service call for key fob issues	09/30/2026		224.75
Total Pye-Barker Fire & Safety						224.75
Schnee Legal Services, LLC						
Bill	09/01/2026	Inv #3785	Inv #3785 - General RTK matters	10/01/2026		27.50
Bill	09/01/2026	Inv #3784	Inv #3784 - Long RTK	10/01/2026		1,118.00
Total Schnee Legal Services, LLC						1,145.50
Signal Service, Inc.						
Bill	08/21/2026	065892	Inv #065892- Walnut & Northampton flashing red	08/21/2026	14	420.00
Bill	08/21/2026	065889	Inv #065889- 512 & Northampton flashing light	08/21/2026	14	2,146.20
Total Signal Service, Inc.						2,566.20
The Home News						
Bill	08/27/2026	76584	Inv #76584- FT PW Hiring	09/26/2026		200.00
Total The Home News						200.00
TOTAL						**29,017.24**

√=check cut on 9/4/26 JS

Reviewed

SEP 04 2026

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Unpaid Bills Detail
As of September 11, 2026

Type	Date	Num	Memo	Due Date	Aging	Open Balance
American Legion Band of Bethlehem						
Bill	08/17/2026	OHW Band	OHW Band	09/11/2026		1,000.00
Total American Legion Band of Bethlehem						1,000.00
Astound Business Solutions						
Bill	09/01/2026	#073385601-0016415	121 S. Walnut Street, Inv #073385601-0016415	09/23/2026		160.32
Bill	09/01/2026	#074477401-0016415	121 S. Walnut Street, Inv #074477401-0016415	09/23/2026		516.00
Bill	09/01/2026	#075070401-0016415	250 Green Street, #075070401-0016415	09/23/2026		146.60
Bill	09/01/2026	#075155002-0016415	100 Allen Street Internet, Inv#075155002-0016415	09/23/2026		146.60
Bill	09/01/2026	#075323701-0016415	121 Center Street Suite B, Inv #075323701-0016415	09/23/2026		146.60
Bill	09/01/2026	#082096901-0016415	100 Allen Street Snack Stand, Inv #082096901-0016415	09/23/2026		150.55
Total Astound Business Solutions						1,266.67
Barry Isett & Associates Inc						
Bill	09/10/2026	Inv #0215770	Inv #0215770- August 2026 Inspection Services	09/25/2026		7,150.00
Total Barry Isett & Associates Inc						7,150.00
Be On Time Cleaning Service LLC						
Bill	08/27/2026	1446	Inv #1446- September Cleaning Services	09/18/2026		528.00
Total Be On Time Cleaning Service LLC						528.00
Colliers Engineering & Design, Inc.						
Bill	09/08/2026	Inv #1213604-BOB0002	Inv #1213604-BOB0002- GIS Services	09/08/2026	3	290.00
Bill	09/08/2026	Inv #1213603-BOB0001	Inv #1213603-BOB0001- General Engineering Services	09/08/2026	3	4,325.59
Total Colliers Engineering & Design, Inc.						4,615.59
Delaware Valley Health Insurance Trust						
Bill	09/01/2026	32281	Inv #32281- 09/01/26 to 09/30/26 Coverage	09/30/2026		9,197.34
Total Delaware Valley Health Insurance Trust						9,197.34
Foley, Inc [Foley CAT]						
Bill	09/09/2026	INV0870598	INV0870598- Solenoid	10/09/2026		251.95
Bill	09/09/2026	INV0870584	INV0870584- Washer	10/09/2026		7.14
Total Foley, Inc [Foley CAT]						259.09
George S. Karas						
Bill	09/10/2026	OHW Band	OHW Band- Steel Town Blues	09/11/2026		1,000.00
Total George S. Karas						1,000.00
Gotta Go Potties, Inc.						
Bill	09/02/2026	Inv #I36546	Inv #I36546- Handicap Toilet Rental for Rehrig	09/30/2026		145.00
Bill	09/02/2026	Inv #I36547	Inv #I36547 - Handicap Toilet Rental for Ciff	09/30/2026		145.00
Bill	09/02/2026	Inv #I36548	Inv #I3654- Handicap Toilet Rental for Keystone	09/30/2026		145.00
Total Gotta Go Potties, Inc.						435.00
Grim, Biehn & Thatcher						
Bill	08/25/2026	Inv #243312	Inv #243312 - Ayala v. Bath	09/24/2026		279.50
Bill	08/25/2026	Inv #244309	Inv #244309 - Penn Jersey Gas Station	09/24/2026		43.00
Bill	08/25/2026	Inv #244305	Inv #244305 - Sacred Heard LD	09/24/2026		41.00
Bill	08/25/2026	Inv #244304	Inv #244304 - General Matters	09/24/2026		4,100.00
Total Grim, Biehn & Thatcher						4,463.50
M.S. Techz LLC [effective 2014]						
Bill	09/01/2026	Inv #1009979	Inv #1009979- Monthly Copier Lease	10/01/2026		195.00
Total M.S. Techz LLC [effective 2014]						195.00
Pye-Barker Fire & Safety						
Bill	08/31/2026	9053672	Inv #9053672- Service call for key fob issues	09/30/2026		224.75
Total Pye-Barker Fire & Safety						224.75
Robert R Siegfried						
Bill	09/10/2026	OHW Band	OHW Band- Chasing Daylight	09/11/2026		1,000.00
Total Robert R Siegfried						1,000.00
Schnee Legal Services, LLC						
Bill	09/01/2026	Inv #3785	Inv #3785 - General RTK matters	10/01/2026		27.50
Bill	09/01/2026	Inv #3784	Inv #3784 - Long RTK	10/01/2026		1,118.00
Total Schnee Legal Services, LLC						1,145.50
The Home News						
Bill	08/27/2026	76584	Inv #76584- FT PW Hiring	09/26/2026		200.00
Bill	09/08/2026	76619	Inv #76619- OHW Poster	10/08/2026		406.00
Total The Home News						606.00
Tom Yurasits Productions						
Bill	09/10/2026	OHW Magic Show	OHW Magic Show	09/11/2026		475.00
Total Tom Yurasits Productions						475.00
TOTAL						**33,561.44**

Reviewed
SEP 14 2026

√=check cut on 9/11/26

CAPITAL IMPROVEMENT FUND
Unpaid Bills Detail
As of September 11, 2026

Type	Date	Num	Memo	Due Date	Aging	Open Balance
Colliers Engineering & Design, Inc.						
Bill	09/08/2026	12136...	Inv #1213605-BOB002A- Borough Official Mapping	09/08/2026	3	410.82
Total Colliers Engineering & Design, Inc.						410.82
TOTAL						**410.82**

√=Check cut on 9/11/26

Reviewed
SEP 14 2026

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Unpaid Bills Detail
As of September 18, 2026

Type	Date	Num	Memo	Due Date	Aging	Open Balance
Astound Business Solutions						
Bill	09/01/2026	#073385601-0016415	121 S. Walnut Street, Inv #073385601-0016415	09/23/2026		160.32
Bill	09/01/2026	#074477401-0016415	121 S. Walnut Street, Inv #074477401-0016415	09/23/2026		516.00
Bill	09/01/2026	#075070401-0016415	250 Green Street, #075070401-0016415	09/23/2026		146.60
Bill	09/01/2026	#075155002-0016415	100 Allen Street Internet, Inv#075155002-0016415	09/23/2026		146.60
Bill	09/01/2026	#075323701-0016415	121 Center Street Suite B, Inv #075323701-0016415	09/23/2026		146.60
Bill	09/01/2026	#082096901-0016415	100 Allen Street Snack Stand, Inv #082096901-0016415	09/23/2026		150.55
Total Astound Business Solutions						1,266.67
Barry Isett & Associates Inc						
Bill	09/10/2026	Inv #0215770	Inv #0215770- August 2026 Inspection Services	09/25/2026		7,150.00
Total Barry Isett & Associates Inc						7,150.00
CDL On Site LLC						
Bill	08/04/2026	Inv #00082	Inv #00082- CDL Training for Stephen Amey	09/03/2026	15	3,500.00
Total CDL On Site LLC						3,500.00
Colliers Engineering & Design, Inc.						
Bill	09/08/2026	1213612-BOB0020B	Inv #1213612-BOB0020B- Ciff Park Deeds & Easements	09/08/2026	10	2,215.50
Total Colliers Engineering & Design, Inc.						2,215.50
Delaware Valley Health Insurance Trust						
Bill	09/01/2026	32281	Inv #32281- 09/01/26 to 09/30/26 Coverage	09/30/2026		9,197.34
Total Delaware Valley Health Insurance Trust						9,197.34
Foley, Inc [Foley CAT]						
Bill	09/09/2026	INV0870598	INV0870598- Scag mower parts	10/09/2026		251.95
Bill	09/09/2026	INV0870584	INV0870584- Scag mower parts	10/09/2026		7.14
Total Foley, Inc [Foley CAT]						259.09
Gotta Go Potties, Inc.						
Bill	09/02/2026	Inv #I36546	Inv #I36546- Handicap Toilet Rental for Rehrig	09/30/2026		145.00
Bill	09/02/2026	Inv #I36547	Inv #I36547 - Handicap Toilet Rental for Ciff	09/30/2026		145.00
Bill	09/02/2026	Inv #I36548	Inv #I3654- Handicap Toilet Rental for Keystone	09/30/2026		145.00
Total Gotta Go Potties, Inc.						435.00
Grim, Biehn & Thatcher						
Bill	08/25/2026	Inv #243312	Inv #243312 - Ayala v. Bath	09/24/2026		279.50
Bill	08/25/2026	Inv #244309	Inv #244309 - Penn Jersey Gas Station	09/24/2026		43.00
Bill	08/25/2026	Inv #244305	Inv #244305 - Sacred Heard LD	09/24/2026		41.00
Bill	08/25/2026	Inv #244304	Inv #244304 - General Matters	09/24/2026		4,100.00
Total Grim, Biehn & Thatcher						4,463.50
M.S. Techz LLC [effective 2014]						
Bill	09/01/2026	Inv #1009979	Inv #1009979- Monthly Copier Lease	10/01/2026		195.00
Total M.S. Techz LLC [effective 2014]						195.00
Martin Stone Quarries, Inc.						
Bill	09/14/2026	262213	Inv #262213- Infield dirt for Ciff	10/14/2026		1,507.26
Total Martin Stone Quarries, Inc.						1,507.26
New Enterprise Stone & Lime Co., Inc.						
Bill	09/16/2026	8914693	Inv #8914693- High perf cold patch	10/16/2026		306.00
Total New Enterprise Stone & Lime Co., Inc.						306.00
Pye-Barker Fire & Safety						
Bill	08/31/2026	9053672	Inv #9053672- Service call for key fob issues	09/30/2026		224.75
Total Pye-Barker Fire & Safety						224.75
Schnee Legal Services, LLC						
Bill	09/01/2026	Inv #3785	Inv #3785 - General RTK matters	10/01/2026		27.50
Bill	09/01/2026	Inv #3784	Inv #3784 - Long RTK	10/01/2026		1,118.00
Total Schnee Legal Services, LLC						1,145.50
The Home News						
Bill	08/27/2026	76584	Inv #76584- FT PW Hiring	09/26/2026		200.00
Bill	09/08/2026	76619	Inv #76619- OHW Poster	10/08/2026		406.00
Total The Home News						606.00
UGI Utilities, Inc.						
Bill	09/10/2026	Acct #411013043418	Acc #411013043418, Billing Cycle 08/08/26 to 09/08/26	09/10/2026	8	36.44
Total UGI Utilities, Inc.						36.44
TOTAL						**32,508.05**

√=check cut on 9/18/26 KS

Reviewed

SEP 28 2026

Sanitation
Unpaid Bills Detail
All Transactions

Type	Date	Num	Memo	Due Date	Aging	Open Balance
J.P. Mascaro & Sons						
Bill	09/01/2026	Inv #0...	Inv #0000323655- September Waste Removal	10/01/2026		30,560.33
Total J.P. Mascaro & Sons						30,560.33
TOTAL						**30,560.33**

✓-check cut on 9/18/26 JS

Reviewed
SEP 28 2026

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Unpaid Bills Detail
As of September 25, 2026

	Type	Date	Num	Memo	Due Date	Aging	Open Balance
	Be On Time Cleaning Service LLC						
	Bill	09/21/2026	1451	Inv #1451- October Cleaning Services	10/15/2026		528.00
	Total Be On Time Cleaning Service LLC						528.00
✓	**Foley, Inc [Foley CAT]**						
	Bill	09/09/2026	INV0870598	INV0870598- Scag mower parts	10/09/2026		251.95
	Bill	09/09/2026	INV0870584	INV0870584- Scag mower parts	10/09/2026		7.14
	Total Foley, Inc [Foley CAT]						259.09
	Martin Stone Quarries, Inc.						
	Bill	09/14/2026	262213	Inv #262213- Infield dirt for Ciff	10/14/2026		1,507.26
	Total Martin Stone Quarries, Inc.						1,507.26
	New Enterprise Stone & Lime Co., Inc.						
	Bill	09/16/2026	8914693	Inv #8914693- High perf cold patch	10/16/2026		306.00
	Total New Enterprise Stone & Lime Co., Inc.						306.00
	The Home News						
	Bill	09/08/2026	76619	Inv #76619- OHW Poster	10/08/2026		406.00
	Total The Home News						406.00
	UGI Utilities, Inc.						
	Bill	09/10/2026	Acct #411013043418	Acc #411013043418, Billing Cycle 08/08/26 to 09/08/26	10/10/2026		36.44
	Total UGI Utilities, Inc.						36.44
	TOTAL						**3,042.79**

✓ Check cut on 09/25/26 JS

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 09/30/2026

	Sep 30, 26	
Beginning Balance		513,239.81
Cleared Transactions		
Checks and Payments - 44 items	-136,338.08	
Deposits and Credits - 36 items	117,020.83	
Total Cleared Transactions	-19,317.25	
Cleared Balance		**493,922.56**
Uncleared Transactions		
Checks and Payments - 5 items	-22,211.32	
Deposits and Credits - 5 items	360.70	
Total Uncleared Transactions	-21,850.62	
Register Balance as of 09/30/2026		**472,071.94**
Ending Balance		472,071.94

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Reconciliation Detail
100.00 · CASH-UNRESTRICTED (3107), Period Ending 09/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						513,239.81
Cleared Transactions						
Checks and Payments - 44 items						
Bill Pmt -Check	08/21/2026	19482	AZB Property Maintenance LLC	X	-10,720.00	-10,720.00
Bill Pmt -Check	08/21/2026	19484	Gotta Go Potties, Inc.	X	-435.00	-11,155.00
Bill Pmt -Check	08/21/2026	19487	Reliable Sign & Striping *eff. OCT2014*	X	-185.50	-11,340.50
Bill Pmt -Check	08/21/2026	19486	Quill Corporation	X	-133.37	-11,473.87
Bill Pmt -Check	08/28/2026	19490	Kehs Stucco & Plastering Inc	X	-11,900.00	-23,373.87
Bill Pmt -Check	08/28/2026	19492	Premier Sealcoating	X	-3,457.20	-26,831.07
Bill Pmt -Check	08/28/2026	19489	H. A. Thomson Co.	X	-642.00	-27,473.07
Bill Pmt -Check	08/28/2026	ONLI...	The Home News	X	-270.00	-27,743.07
Bill Pmt -Check	08/28/2026	19491	Keystone Cement Company	X	-146.74	-27,889.81
Transfer	09/01/2026			X	-20,000.00	-47,889.81
Check	09/01/2026	ACH	ESSA BANK & TRUST	X	-1,546.87	-49,436.68
Check	09/02/2026		MERCH FEES BANKCARD DEP	X	-109.17	-49,545.85
Bill Pmt -Check	09/04/2026	19497	Signal Service, Inc.	X	-2,566.20	-52,112.05
Bill Pmt -Check	09/04/2026	19495	Financial Related Services, LLC	X	-2,200.00	-54,312.05
Bill Pmt -Check	09/04/2026	19493	Brown-Daub Dodge, Inc.	X	-1,409.57	-55,721.62
Bill Pmt -Check	09/04/2026	19494	Coco's Service & Repair	X	-128.50	-55,850.12
Bill Pmt -Check	09/04/2026	19498	Mary Beth Finnerty.	X	-41.39	-55,891.51
Bill Pmt -Check	09/04/2026	19496	PA One Call System, Inc	X	-9.88	-55,901.39
Bill Pmt -Check	09/09/2026	AUTO...	Met-Ed	X	-4,302.91	-60,204.30
Bill Pmt -Check	09/11/2026	19501	Colliers Engineering & Design, Inc.	X	-4,615.59	-64,819.89
Bill Pmt -Check	09/11/2026	19503	Robert R Siegfried	X	-1,000.00	-65,819.89
Transfer	09/11/2026			X	-550.00	-66,369.89
Bill Pmt -Check	09/11/2026	19500	Be On Time Cleaning Service LLC	X	-528.00	-66,897.89
Bill Pmt -Check	09/11/2026	19504	Tom Yurasits Productions	X	-475.00	-67,372.89
Bill Pmt -Check	09/14/2026	AUTO...	UGI Utilities, Inc.	X	-51.86	-67,424.75
Transfer	09/15/2026			X	-20,000.00	-87,424.75
Bill Pmt -Check	09/16/2026	AUTO...	Sun Life Assurance Company of Canada	X	-53.90	-87,478.65
Bill Pmt -Check	09/18/2026	19509	Delaware Valley Health Insurance Trust	X	-9,197.34	-96,675.99
Bill Pmt -Check	09/18/2026	19506	Barry Isett & Associates Inc	X	-7,150.00	-103,825.99
Bill Pmt -Check	09/18/2026	19511	Grim, Biehn & Thatcher	X	-4,463.50	-108,289.49
Bill Pmt -Check	09/18/2026	19508	Colliers Engineering & Design, Inc.	X	-2,215.50	-110,504.99
Bill Pmt -Check	09/18/2026	19510	Gotta Go Potties, Inc.	X	-435.00	-110,939.99
Bill Pmt -Check	09/18/2026	19512	M.S. Techz LLC [effective 2014]	X	-195.00	-111,134.99
Bill Pmt -Check	09/21/2026	AUTO...	Verizon Wireless	X	-427.37	-111,562.36
Bill Pmt -Check	09/24/2026	AUTO...	Astound Business Solutions	X	-516.00	-112,078.36
Bill Pmt -Check	09/24/2026	AUTO...	Astound Business Solutions	X	-160.32	-112,238.68
Bill Pmt -Check	09/24/2026	AUTO...	Astound Business Solutions	X	-150.55	-112,389.23
Bill Pmt -Check	09/24/2026	AUTO...	Astound Business Solutions	X	-146.60	-112,535.83
Bill Pmt -Check	09/24/2026	AUTO...	Astound Business Solutions	X	-146.60	-112,682.43
Bill Pmt -Check	09/24/2026	AUTO...	Astound Business Solutions	X	-146.60	-112,829.03
Bill Pmt -Check	09/25/2026	ONLI...	First Bankcard [for ESSA VISA]	X	-5,272.61	-118,101.64
Bill Pmt -Check	09/25/2026	ONLI...	The Home News	X	-200.00	-118,301.64
Transfer	09/29/2026			X	-18,000.00	-136,301.64
Bill Pmt -Check	09/30/2026	AUTO...	UGI Utilities, Inc.	X	-36.44	-136,338.08
Total Checks and Payments					-136,338.08	-136,338.08
Deposits and Credits - 36 items						
Deposit	08/31/2026			X	20.70	20.70
Deposit	09/02/2026			X	125.00	145.70
Deposit	09/02/2026			X	207.00	352.70
Deposit	09/02/2026			X	344.50	697.20
Deposit	09/02/2026			X	2,064.63	2,761.83
Deposit	09/03/2026			X	20.70	2,782.53
Deposit	09/03/2026			X	100.00	2,882.53
Deposit	09/03/2026			X	3,929.29	6,811.82
Deposit	09/04/2026			X	5.00	6,816.82
Deposit	09/04/2026			X	20.70	6,837.52
Deposit	09/04/2026			X	351.59	7,189.11
Deposit	09/04/2026			X	1,675.00	8,864.11
Deposit	09/04/2026			X	5,628.20	14,492.31
Deposit	09/08/2026			X	41.40	14,533.71
Deposit	09/08/2026			X	1,000.00	15,533.71
Deposit	09/09/2026			X	400.00	15,933.71
Deposit	09/10/2026			X	24,442.12	40,375.83
Bill Pmt -Check	09/11/2026	19499	American Legion Band of Bethlehem	X	0.00	40,375.83

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Reconciliation Detail
100.00 · CASH-UNRESTRICTED (3107), Period Ending 09/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	09/11/2026	19502	George S. Karas	X	0.00	40,375.83
Deposit	09/11/2026			X	100.00	40,475.83
Deposit	09/11/2026			X	28,900.00	69,375.83
Deposit	09/14/2026			X	40.00	69,415.83
Deposit	09/14/2026			X	50.00	69,465.83
Deposit	09/16/2026			X	17,081.98	86,547.81
Deposit	09/17/2026			X	5.00	86,552.81
Deposit	09/18/2026			X	390.00	86,942.81
Deposit	09/21/2026			X	103.50	87,046.31
Deposit	09/21/2026			X	600.00	87,646.31
Deposit	09/22/2026			X	20.70	87,667.01
Deposit	09/22/2026			X	663.50	88,330.51
Deposit	09/23/2026			X	443.45	88,773.96
Deposit	09/24/2026			X	41.40	88,815.36
Deposit	09/25/2026			X	25.88	88,841.24
Deposit	09/25/2026			X	27,161.57	116,002.81
Deposit	09/28/2026			X	600.00	116,602.81
Deposit	09/30/2026			X	418.02	117,020.83
Total Deposits and Credits					117,020.83	117,020.83
Total Cleared Transactions					-19,317.25	-19,317.25
Cleared Balance					-19,317.25	493,922.56
Uncleared Transactions						
Checks and Payments - 5 items						
Check	09/18/2026	19505	Bath Vol. Fire Co. & Ambul. Fire Relief		-17,081.98	-17,081.98
Bill Pmt -Check	09/18/2026	19507	CDL On Site LLC		-3,500.00	-20,581.98
Bill Pmt -Check	09/18/2026	19514	Schnee Legal Services, LLC		-1,145.50	-21,727.48
Bill Pmt -Check	09/18/2026	19513	Pye-Barker Fire & Safety		-224.75	-21,952.23
Bill Pmt -Check	09/25/2026	19515	Foley, Inc [Foley CAT]		-259.09	-22,211.32
Total Checks and Payments					-22,211.32	-22,211.32
Deposits and Credits - 5 items						
Deposit	09/27/2026				110.00	110.00
Deposit	09/29/2026				5.00	115.00
Deposit	09/29/2026				20.70	135.70
Deposit	09/29/2026				100.00	235.70
Deposit	09/29/2026				125.00	360.70
Total Deposits and Credits					360.70	360.70
Total Uncleared Transactions					-21,850.62	-21,850.62
Register Balance as of 09/30/2026					-41,167.87	472,071.94
Ending Balance					**-41,167.87**	**472,071.94**

Sanitation

Reconciliation Summary

100.01 MSW & RECYL -#2892, Period Ending 09/30/2026

	Sep 30, 26	
Beginning Balance		445,501.50
Cleared Transactions		
Checks and Payments - 3 items	-61,145.66	
Deposits and Credits - 8 items	2,386.45	
Total Cleared Transactions	-58,759.21	
Cleared Balance		**386,742.29**
Register Balance as of 09/30/2026		386,742.29
Ending Balance		386,742.29

Sanitation
Reconciliation Detail
100.01 MSW & RECYL -#2892, Period Ending 09/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						445,501.50
Cleared Transactions						
Checks and Payments - 3 items						
Bill Pmt -Check	08/21/2026	762	J.P. Mascaro & Sons	X	-30,560.33	-30,560.33
Bill Pmt -Check	09/18/2026	763	J.P. Mascaro & Sons	X	-30,560.33	-61,120.66
Check	09/18/2026			X	-25.00	-61,145.66
Total Checks and Payments					-61,145.66	-61,145.66
Deposits and Credits - 8 items						
Deposit	09/04/2026			X	70.50	70.50
Deposit	09/10/2026			X	20.00	90.50
Deposit	09/11/2026			X	80.83	171.33
Deposit	09/18/2026			X	130.00	301.33
Deposit	09/22/2026			X	30.00	331.33
Deposit	09/25/2026			X	208.04	539.37
General Journal	09/30/2026	2026-...		X	517.00	1,056.37
Deposit	09/30/2026			X	1,330.08	2,386.45
Total Deposits and Credits					2,386.45	2,386.45
Total Cleared Transactions					-58,759.21	-58,759.21
Cleared Balance					-58,759.21	386,742.29
Register Balance as of 09/30/2026					-58,759.21	386,742.29
Ending Balance					**-58,759.21**	**386,742.29**

CAPITAL IMPROVEMENT FUND
Reconciliation Summary
100.11 · Capital Fund (0874), Period Ending 09/30/2026

	Sep 30, 26	
Beginning Balance		635,066.31
Cleared Transactions		
Checks and Payments - 1 item	-410.82	
Deposits and Credits - 1 item	78.28	
Total Cleared Transactions	-332.54	
Cleared Balance		**634,733.77**
Register Balance as of 09/30/2026		634,733.77
Ending Balance		634,733.77

CAPITAL IMPROVEMENT FUND
Reconciliation Detail
100.11 · Capital Fund (0874), Period Ending 09/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						635,066.31
Cleared Transactions						
Checks and Payments - 1 item						
Bill Pmt -Check	09/11/2026	1078	Colliers Engineering & Design, Inc.	X	-410.82	-410.82
Total Checks and Payments					-410.82	-410.82
Deposits and Credits - 1 item						
Deposit	09/30/2026			X	78.28	78.28
Total Deposits and Credits					78.28	78.28
Total Cleared Transactions					-332.54	-332.54
Cleared Balance					-332.54	634,733.77
Register Balance as of 09/30/2026					-332.54	634,733.77
Ending Balance					**-332.54**	**634,733.77**

BOROUGH OF BATH - HIGHWAY AID FUND
Reconciliation Summary
100.20 · CASH - ESSA MM Chck'g 0052, Period Ending 09/30/2026

	Sep 30, 26	
Beginning Balance		486,711.46
Cleared Transactions		
Deposits and Credits - 1 item	496.05	
Total Cleared Transactions	496.05	
Cleared Balance		**487,207.51**
Register Balance as of 09/30/2026		487,207.51
Ending Balance		487,207.51

BOROUGH OF BATH - HIGHWAY AID FUND
Reconciliation Detail
100.20 · CASH - ESSA MM Chck'g 0052, Period Ending 09/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						486,711.46
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	09/30/2026			X	496.05	496.05
Total Deposits and Credits					496.05	496.05
Total Cleared Transactions					496.05	496.05
Cleared Balance					496.05	487,207.51
Register Balance as of 09/30/2026					496.05	487,207.51
Ending Balance					**496.05**	**487,207.51**

BOROUGH OF BATH - FIRE PROTECTION FUND
Reconciliation Summary
100.00 · FIRE PROTECTION FUND (#4183), Period Ending 09/30/2026

	Sep 30, 26	
Beginning Balance		16,384.34
Cleared Transactions		
Deposits and Credits - 2 items	168.60	
Total Cleared Transactions	168.60	
Cleared Balance		**16,552.94**
Register Balance as of 09/30/2026		16,552.94
Ending Balance		16,552.94

BOROUGH OF BATH - FIRE PROTECTION FUND
Reconciliation Detail
100.00 · FIRE PROTECTION FUND (#4183), Period Ending 09/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						16,384.34
Cleared Transactions						
Deposits and Credits - 2 items						
Deposit	09/03/2026			X	115.70	115.70
Deposit	09/30/2026			X	52.90	168.60
Total Deposits and Credits					168.60	168.60
Total Cleared Transactions					168.60	168.60
Cleared Balance					168.60	16,552.94
Register Balance as of 09/30/2026					168.60	16,552.94
Ending Balance					**168.60**	**16,552.94**

OPERATING RESERVE FUND
Reconciliation Summary
106.00 · ESSA Operating Reserve #0044, Period Ending 09/30/2026

	Sep 30, 26	
Beginning Balance		487,830.97
Cleared Transactions		
Deposits and Credits - 1 item	497.19	
Total Cleared Transactions	497.19	
Cleared Balance		**488,328.16**
Register Balance as of 09/30/2026		488,328.16
Ending Balance		488,328.16

OPERATING RESERVE FUND
Reconciliation Detail
106.00 · ESSA Operating Reserve #0044, Period Ending 09/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						487,830.97
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	09/30/2026			X	497.19	497.19
Total Deposits and Credits					497.19	497.19
Total Cleared Transactions					497.19	497.19
Cleared Balance					497.19	488,328.16
Register Balance as of 09/30/2026					497.19	488,328.16
Ending Balance					**497.19**	**488,328.16**

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Reconciliation Summary
100.10 · TAX ACCOUNT (FN 0642), Period Ending 09/30/2026

	Sep 30, 26	
Beginning Balance		659,892.48
Cleared Transactions		
Deposits and Credits - 2 items	6,444.16	
Total Cleared Transactions	6,444.16	
Cleared Balance		**666,336.64**
Register Balance as of 09/30/2026		666,336.64
Ending Balance		666,336.64

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Reconciliation Detail
100.10 · TAX ACCOUNT (FN 0642), Period Ending 09/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						659,892.48
Cleared Transactions						
Deposits and Credits - 2 items						
Deposit	09/03/2026			X	4,314.48	4,314.48
Deposit	09/30/2026			X	2,129.68	6,444.16
Total Deposits and Credits					6,444.16	6,444.16
Total Cleared Transactions					6,444.16	6,444.16
Cleared Balance					6,444.16	666,336.64
Register Balance as of 09/30/2026					6,444.16	666,336.64
Ending Balance					**6,444.16**	**666,336.64**