

BOROUGH OF POTTSTOWN  
COMBINED CASH INVESTMENT  
SEPTEMBER 30, 2022  
09/22

COMBINED CASH ACCOUNTS

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CASH ALLOCATION RECONCILIATION

6 ALLOCATION TO WATER FUND 06	527,824.85
8 ALLOCATION TO SEWER OPERATING FUND 08	7,907,644.73
16 ALLOCATION TO WATER CAPITAL FUND 16	379,876.27
17 ALLOCATION TO SEWER CAPITAL FUND 17	2,395,767.52
18 ALLOCATION TO SEWER LINES FUND 18	4,808.54

TOTAL ALLOCATIONS TO OTHER FUNDS 11,215,921.91

ZERO PROOF IF ALLOCATIONS BALANCE 11,215,921.91

OTHER INVESTMENTS

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TOTAL OTHER INVESTMENTS .00

BOROUGH OF POTTSTOWN  
 BALANCE SHEET  
 SEPTEMBER 30, 2022  
 09/22

WATER FUND 06

ASSETS

06.100000	CASH - VIST BANK #7269	527,824.85	
06.145000	ACCTS RECEIVABLE (NOT UTILITY)	7,015.16	
06.145100	UTILITY WATER RECEIVABLES	1,547,589.04	
06.145510	ALLOW.- UNCOLL ACCTS RECEIV.	( 242,392.41)	
06.155000	PREPAID ITEMS	41,581.22	
06.158000	DEFRRD OUTFLOW RESRCS- PENSION	354,751.00	
06.161000	WATER PROPERTY - LAND	17,500.00	
06.162000	WATER PLANT IMPROVEMENTS	13,023,670.57	
06.162500	WATER PLANT - ACCUM DEPRECIAT.	( 2,771,356.57)	
06.164000	WATER PLANT - MACH & EQUIP.	822,102.56	
06.164500	ACCM DEPREC -MACH & EQUIP	( 762,376.08)	
06.165000	CAP. CONSTRUCTION IN PROGRESS	1,744,703.73	
		14,310,613.07	
	TOTAL ASSETS		14,310,613.07

LIABILITIES AND EQUITY

LIABILITIES

06.246000	COMPENSATED BALANCES	110,716.61	
06.252200	REVENUES COLLECTED IN ADVANCE	226.92	
06.257000	NET PENSION LIAB.-PROPRT.SHARE	101,790.00	
06.258000	DEFRRD INFLOWS RESRCS-PENSION	911,710.00	
		1,124,443.53	
	TOTAL LIABILITIES		1,124,443.53

FUND EQUITY

06.279990	UNRESERVED FUND BALANCE	12,562,715.18	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	623,454.36	
		623,454.36	
	BALANCE - CURRENT DATE		13,186,169.54
	TOTAL FUND EQUITY		13,186,169.54
	TOTAL LIABILITIES AND EQUITY		14,310,613.07

BOROUGH OF POTTSTOWN  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
09/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>INTEREST EARNINGS</u>					
06.341.100 INTEREST EARNINGS	2,000.00	.00	1,335.69	664.31	67
TOTAL INTEREST EARNINGS	2,000.00	.00	1,335.69	664.31	67
<u>RENTS &amp; ROYALTIES</u>					
06.342.100 JACKSON ST. CELL TOWER- WATER	96,000.00	.00	82,040.58	13,959.42	85
06.342.200 K-MART CELL TOWER - WATER	123,000.00	.00	85,102.39	37,897.61	69
TOTAL RENTS & ROYALTIES	219,000.00	.00	167,142.97	51,857.03	76
<u>WATER</u>					
06.378.010 METERED WATER USAGE FEES	6,545,615.00	509,453.70	5,189,680.56	1,355,934.44	79
06.378.100 WATER CONNECTION/TAPPING FEES	17,400.00	1,474.00	9,856.00	7,544.00	57
06.378.101 WATER CONNECT APPL. FEES	5,000.00	580.00	6,446.00	( 1,446.00)	129
06.378.105 TURN ON/OFF CHARGES	17,000.00	2,017.16	22,966.34	( 5,966.34)	135
06.378.110 PENALTIES & INTEREST UTILITIES	75,000.00	6,602.86	63,603.80	11,396.20	85
06.378.120 BULK WATER TO COMM. CUSTOMERS	20,000.00	18,068.48	19,434.47	565.53	97
06.378.130 BULK WATER TO NORTH COVENTRY	400,000.00	35,361.36	301,320.24	98,679.76	75
06.378.140 BULK WATER TO AQUA PA	10,000.00	.00	.00	10,000.00	0
06.378.400 FIRE HYDRANT FEES	70,000.00	10,710.00	59,355.00	10,645.00	85
TOTAL WATER	7,160,015.00	584,267.56	5,672,662.41	1,487,352.59	79
<u>MISCELLANEOUS INCOME</u>					
06.380.100 MISCELLANEOUS	1,000.00	.00	3,897.61	( 2,897.61)	390
06.380.170 PORTNOFF FILING FEES - OWNERS	7,000.00	61.51	1,520.83	5,479.17	22
TOTAL MISCELLANEOUS INCOME	8,000.00	61.51	5,418.44	2,581.56	68
<u>UNCLASSIFIED OPERATING REVENUE</u>					
06.389.100 UTILITY WATER CERTIFICATIONFEE	20,000.00	1,915.00	20,050.00	( 50.00)	100
06.389.200 ENERGY CAPACITY PYMNTS	1,500.00	.00	2,360.31	( 860.31)	157
06.389.300 SALE OF SCRAP METAL	500.00	.00	992.00	( 492.00)	198
06.389.400 NEW WATER METER SALES	20,000.00	887.00	13,183.00	6,817.00	66
06.389.500 REFUND -R EST TAX-CELL TW WTR	12,000.00	.00	12,641.15	( 641.15)	105
TOTAL UNCLASSIFIED OPERATING REVENUE	54,000.00	2,802.00	49,226.46	4,773.54	91

BOROUGH OF POTTSTOWN  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
09/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>REFUNDS OF EXPENSES</u>					
06.395.100 REFUND - CURRENT YEAR EXPENSES	.00	.00	25.14	( 25.14)	0
06.395.300 REFUND - COBRA & HEALTH PREM.	.00	.00	5,348.68	( 5,348.68)	0
06.395.400 REFUND - ACC/LIAB. CLAIM PYMNT	.00	.00	18,721.11	( 18,721.11)	0
TOTAL REFUNDS OF EXPENSES	.00	.00	24,094.93	( 24,094.93)	0
<u>RESERVES</u>					
06.399.100 BALANCE FORWARD FR RESERVES	713,735.00	.00	.00	713,735.00	0
TOTAL RESERVES	713,735.00	.00	.00	713,735.00	0
TOTAL FUND REVENUE	8,156,750.00	587,131.07	5,919,880.90	2,236,869.10	73

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
09/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>LEGISLATION - COUNCIL</u>					
06.400.112	6,000.00	1,500.00	4,500.00	1,500.00	75
06.400.113	2,900.00	241.64	2,174.76	725.24	75
06.400.114	8,900.00	2,150.00	6,450.00	2,450.00	72
06.400.192	684.00	133.23	510.59	173.41	75
06.400.195	189.00	.00	189.00	.00	100
06.400.198	1,715.00	.00	1,422.48	292.52	83
06.400.210	225.00	.00	115.37	109.63	51
06.400.241	950.00	.00	400.64	549.36	42
06.400.341	3,100.00	346.48	732.91	2,367.09	24
06.400.342	200.00	.00	.00	200.00	0
06.400.420	4,500.00	.00	2,653.10	1,846.90	59
06.400.425	200.00	.00	91.96	108.04	46
TOTAL LEGISLATION - COUNCIL	29,563.00	4,371.35	19,240.81	10,322.19	65
<u>EXECUTIVE - ADMIN</u>					
06.401.110	76,773.00	8,281.37	54,476.08	22,296.92	71
06.401.180	1,500.00	125.97	1,059.35	440.65	71
06.401.192	6,305.00	680.02	4,373.26	1,931.74	69
06.401.195	92.00	.00	92.00	.00	100
06.401.196	15,956.00	855.58	8,204.05	7,751.95	51
06.401.198	832.00	47.30	425.50	406.50	51
06.401.210	300.00	286.85	576.45	( 276.45)	192
06.401.211	800.00	47.74	573.93	226.07	72
06.401.231	350.00	33.69	251.02	98.98	72
06.401.241	50.00	.00	.00	50.00	0
06.401.251	50.00	.00	.00	50.00	0
06.401.260	100.00	.00	.00	100.00	0
06.401.321	350.00	103.40	239.49	110.51	68
06.401.325	200.00	36.37	184.51	15.49	92
06.401.341	150.00	.00	.00	150.00	0
06.401.342	50.00	.00	34.15	15.85	68
06.401.353	700.00	.00	.00	700.00	0
06.401.420	700.00	.00	552.92	147.08	79
06.401.425	1,000.00	35.84	660.68	339.32	66
TOTAL EXECUTIVE - ADMIN	106,258.00	10,534.13	71,703.39	34,554.61	67

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
09/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>FINANCE</u>					
06.402.110 FINANCE WAGES	151,882.00	17,365.05	110,859.81	41,022.19	73
06.402.180 OVERTIME	1,000.00	.00	.00	1,000.00	0
06.402.184 EMPLOYEE WELLNESS PROGRAM	250.00	.00	716.65	( 466.65)	287
06.402.192 FICA TAX	11,855.00	1,401.85	8,849.68	3,005.32	75
06.402.195 WORKERS COMP. EXP.	163.00	.00	163.00	.00	100
06.402.196 MEDICAL/RX/DENTAL/VISION	38,137.00	3,237.88	30,922.72	7,214.28	81
06.402.197 MGMT RETIREE HLTH & MEDICARE	2,500.00	.00	705.21	1,794.79	28
06.402.198 NON-UNIFORM - LIFE, AD&D, DISB	996.00	75.25	677.06	318.94	68
06.402.210 OFFICE SUPPLIES	1,000.00	54.09	451.06	548.94	45
06.402.211 COPIER USAGE SHARED COSTS	500.00	41.36	516.51	( 16.51)	103
06.402.231 VEHICLE FUEL - GASOLINE	500.00	.00	7.80	492.20	2
06.402.241 GENERAL GOVERNMENTAL SUPPLIES	200.00	179.18	179.18	20.82	90
06.402.311 ACCOUNTING & AUDIT SERVICES	13,000.00	.00	12,300.00	700.00	95
06.402.321 TELEPHONES	1,500.00	230.03	571.81	928.19	38
06.402.325 POSTAGE	8,000.00	945.40	5,742.90	2,257.10	72
06.402.342 PRINTING/BINDING	5,000.00	477.07	3,609.93	1,390.07	72
06.402.353 SURETY BOND	800.00	.00	453.32	346.68	57
06.402.374 REPAIRS - MACH. & EQUIPMENT	800.00	.00	.00	800.00	0
06.402.390 BANK CHARGES	25,000.00	907.01	24,778.66	221.34	99
06.402.420 DUES, LICEN, SUBS, MEMBERSHIPS	300.00	7.95	63.58	236.42	21
06.402.425 MEETING, SEMINAR, CONFERENCES	750.00	.00	.00	750.00	0
<b>TOTAL FINANCE</b>	<b>264,133.00</b>	<b>24,922.12</b>	<b>201,568.88</b>	<b>62,564.12</b>	<b>76</b>
<u>LEGAL</u>					
06.404.314 LEGAL - GENERAL	9,000.00	.00	.00	9,000.00	0
06.404.315 LEGAL - AUTHORITY	9,500.00	3,279.47	10,535.07	( 1,035.07)	111
06.404.317 LEGAL - AFSCME	4,000.00	.00	62.72	3,937.28	2
<b>TOTAL LEGAL</b>	<b>22,500.00</b>	<b>3,279.47</b>	<b>10,597.79</b>	<b>11,902.21</b>	<b>47</b>

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
09/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>HUMAN RESOURCES</u>					
06.406.110 HUMAN RESOURCES WAGES	66,601.00	7,684.71	49,035.89	17,565.11	74
06.406.192 FICA TAX	5,095.00	578.69	3,902.82	1,192.18	77
06.406.195 WORKERS COMP. EXP.	69.00	.00	69.00	.00	100
06.406.196 MEDICAL/RX/DENTAL/VISION	10,717.00	1,064.84	10,408.54	308.46	97
06.406.198 NON-UNIFORM - LIFE, AD&D, DISB	416.00	47.30	425.50	( 9.50)	102
06.406.210 OFFICE SUPPLIES	420.00	48.99	72.74	347.26	17
06.406.211 COPIER USAGE SHARED COSTS	.00	47.74	573.93	( 573.93)	0
06.406.241 GENERAL GOVERNMENTAL SUPPLIES	1,172.00	148.00	1,157.04	14.96	99
06.406.260 SMALL TOOLS/MINOR EQUIPMENT	840.00	.00	.00	840.00	0
06.406.310 PROFESSIONAL SERVICES	5,600.00	.00	.00	5,600.00	0
06.406.321 TELEPHONES	500.00	80.23	152.45	347.55	30
06.406.325 POSTAGE	224.00	32.13	106.07	117.93	47
06.406.341 ADVERTISING	980.00	.00	.00	980.00	0
06.406.342 PRINTING/BINDING	98.00	.00	.00	98.00	0
06.406.374 REPAIRS - MACH. & EQUIPMENT	98.00	.00	.00	98.00	0
06.406.420 DUES, LICEN, SUBS, MEMBERSHIPS	672.00	35.44	374.64	297.36	56
06.406.425 MEETING, SEMINAR, CONFERENCES	2,016.00	.00	.00	2,016.00	0
06.406.460 CONTINUING EDUCATION	546.00	.00	.00	546.00	0
06.406.461 DEPART. TRAINING EXP	1,108.00	.00	.00	1,108.00	0
06.406.471 HUMAN RESOURCES INITIATIVE	12,838.00	724.70	1,326.46	11,511.54	10
06.406.472 EMPLOYEE ASSISTANCE PROGRAM	1,008.00	192.78	771.12	236.88	77
06.406.473 SAFETY TRAINING EXPENSES	1,960.00	.00	739.20	1,220.80	38
<b>TOTAL HUMAN RESOURCES</b>	<b>112,978.00</b>	<b>10,685.55</b>	<b>69,115.40</b>	<b>43,862.60</b>	<b>61</b>
<u>IT - WEB NETWORK SRVCS</u>					
06.407.115 WEB ADMINISTRATION WAGES	1,200.00	.00	600.00	600.00	50
06.407.312 DOCUMENT IMAGING KDI	1,300.00	2,620.80	2,620.80	( 1,320.80)	202
06.407.314 CIVIC PLUS	1,300.00	.00	2,516.74	( 1,216.74)	194
06.407.451 IT - HARDWARE AND EQUIPMENT	25,200.00	3,549.90	17,255.91	7,944.09	68
06.407.452 IT - TECHNICAL SUPPORT SERVICE	25,819.20	2,046.38	17,383.20	8,436.00	67
06.407.453 IT - SOFTWARE SUPPORT SERVICES	39,794.00	1,149.29	30,248.47	9,545.53	76
<b>TOTAL IT - WEB NETWORK SRVCS</b>	<b>94,613.20</b>	<b>9,366.37</b>	<b>70,625.12</b>	<b>23,988.08</b>	<b>75</b>
<u>ENGINEERING</u>					
06.408.313 ENGINEERING - AUTHORITY	95,000.00	2,292.00	62,898.14	32,101.86	66
06.408.319 STORM WATER MANAGEMENT	20,000.00	227.33	2,214.29	17,785.71	11
<b>TOTAL ENGINEERING</b>	<b>115,000.00</b>	<b>2,519.33</b>	<b>65,112.43</b>	<b>49,887.57</b>	<b>57</b>

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
09/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>GENERAL GOV'T BUILDING</u>					
06.409.236 BUILDING & CLEANING SUPPLIES	12,000.00	438.60	3,656.34	8,343.66	30
06.409.237 BUILDING PAPER SUPPLIES	1,000.00	251.95	1,063.16	( 63.16)	106
06.409.261 SHREDDING SERVICES	600.00	90.92	431.05	168.95	72
06.409.262 OTHER BLDG SUPPLIES/SERVICES	1,300.00	167.46	2,234.21	( 934.21)	172
06.409.309 PROFESSIONAL SERVICES	12,000.00	.00	7,308.00	4,692.00	61
06.409.321 TELEPHONES	500.00	98.06	172.90	327.10	35
06.409.324 INTERNET AND WIRELESS	2,500.00	207.64	1,521.62	978.38	61
06.409.361 ELECTRIC	16,000.00	358.11	5,585.95	10,414.05	35
06.409.362 GAS HEAT	10,000.00	450.96	4,606.64	5,393.36	46
06.409.373 BUILDING REPAIRS	12,000.00	64.73	5,113.99	6,886.01	43
06.409.381 RENT OF LAND -NORFOLK SOUTHERN	1,600.00	.00	.00	1,600.00	0
06.409.430 REAL ESTATE TAX - CELL TOWERS	9,000.00	5,577.21	13,186.16	( 4,186.16)	147
06.409.740 CAPITAL PURCHASE - MAJOR	15,000.00	.00	.00	15,000.00	0
06.409.750 CAPITAL PURCHASE - MINOR	2,000.00	.00	.00	2,000.00	0
<b>TOTAL GENERAL GOV'T BUILDING</b>	<b>95,500.00</b>	<b>7,705.64</b>	<b>44,880.02</b>	<b>50,619.98</b>	<b>47</b>
<u>WASTE WATER TREATMENT</u>					
06.429.110 SEWER PLANT WAGES	83,412.00	9,624.52	61,413.06	21,998.94	74
06.429.180 OVERTIME	5,500.00	364.97	3,552.87	1,947.13	65
06.429.184 EMPLOYEE WELLNESS PROGRAM	2,000.00	.00	500.00	1,500.00	25
06.429.192 FICA TAX	7,376.00	741.60	5,094.12	2,281.88	69
06.429.195 WORKERS COMP. EXP.	2,352.00	.00	2,352.00	.00	100
06.429.196 MEDICAL/RX/DENTAL/VISION	22,360.00	1,969.99	18,682.06	3,677.94	84
06.429.198 NON-UNIFORM - LIFE, AD&D, DISB	742.00	56.31	506.58	235.42	68
<b>TOTAL WASTE WATER TREATMENT</b>	<b>123,742.00</b>	<b>12,757.39</b>	<b>92,100.69</b>	<b>31,641.31</b>	<b>74</b>



BOROUGH OF POTTSTOWN  
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WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>PUBLIC WORKS</u>					
06.430.110 PUBLIC WORKS WAGES	230,865.00	17,526.93	106,662.08	124,202.92	46
06.430.112 PUBLIC WORKS WAGES - PT	.00	3,564.23	24,186.73	( 24,186.73)	0
06.430.180 OVERTIME	1,000.00	24.00	383.10	616.90	38
06.430.192 FICA TAX	18,696.00	1,570.96	10,180.19	8,515.81	54
06.430.195 WORKERS COMP. EXP.	9,212.00	.00	9,212.00	.00	100
06.430.196 MEDICAL/RX/DENTAL/VISION	57,571.00	4,187.38	36,816.66	20,754.34	64
06.430.198 NON-UNIFORM - LIFE, AD&D, DISB	1,328.00	107.00	903.69	424.31	68
06.430.210 OFFICE SUPPLIES	600.00	71.60	504.65	95.35	84
06.430.211 COPIER USAGE SHARED COSTS	.00	41.36	516.51	( 516.51)	0
06.430.231 VEHICLE FUEL - GASOLINE	4,800.00	491.35	4,117.54	682.46	86
06.430.238 CLOTHING/UNIFORMS	900.00	14.79	361.41	538.59	40
06.430.241 GENERAL GOVERNMENTAL SUPPLIES	3,500.00	220.66	1,313.86	2,186.14	38
06.430.251 VEHICLE PARTS & REPAIRS	6,000.00	419.61	5,471.75	528.25	91
06.430.309 PROFESSIONAL CLEANING - GARAGE	4,566.80	.00	5,096.00	( 529.20)	112
06.430.321 TELEPHONES	2,800.00	388.16	910.48	1,889.52	33
06.430.324 INTERNET AND WIRELESS	1,300.00	141.99	839.55	460.45	65
06.430.325 POSTAGE	300.00	36.66	115.10	184.90	38
06.430.327 PORTABLE RADIO EQUIP. MAINT.	4,000.00	.00	.00	4,000.00	0
06.430.341 ADVERTISING	1,500.00	.00	344.31	1,155.69	23
06.430.342 PRINTING/BINDING	.00	.00	11.19	( 11.19)	0
06.430.353 SURETY BOND	100.00	.00	.00	100.00	0
06.430.361 ELECTRIC	2,500.00	171.26	1,272.20	1,227.80	51
06.430.362 GAS	4,000.00	22.42	1,967.02	2,032.98	49
06.430.371 PROPERTY MAINTENANCE	.00	34.48	544.16	( 544.16)	0
06.430.373 BUILDING REPAIRS	2,700.00	64.32	2,138.78	561.22	79
06.430.374 REPAIRS - MACH. & EQUIPMENT	500.00	.00	.00	500.00	0
06.430.420 DUES, LICEN, SUBS, MEMBERSHIPS	350.00	.00	260.60	89.40	74
06.430.425 MEETING, SEMINAR, CONFERENCES	100.00	.00	425.00	( 325.00)	425
06.430.461 DEPART. TRAINING EXP	100.00	100.00	275.00	( 175.00)	275
06.430.740 CAPITAL PURCHASE - MAJOR	11,200.00	.00	.00	11,200.00	0
<b>TOTAL PUBLIC WORKS</b>	<b>370,488.80</b>	<b>29,199.16</b>	<b>214,829.56</b>	<b>155,659.24</b>	<b>58</b>
<u>WATER/SEWER UTILITY MAINTENANCE</u>					
06.447.110 WTR/SWR UTILITY MAINT. WAGES	140,034.00	16,008.96	101,957.02	38,076.98	73
06.447.180 OVERTIME	10,000.00	3,710.56	19,584.51	( 9,584.51)	196
06.447.184 EMPLOYEE WELLNESS PROGRAM	.00	.00	400.00	( 400.00)	0
06.447.187 SHIFT DIFFERENTIAL	.00	.00	.50	( .50)	0
06.447.192 FICA TAX	13,264.00	1,454.79	9,354.89	3,909.11	71
06.447.194 UNEMPLOYMENT COMP. EXP.	.00	.00	32.06	( 32.06)	0
06.447.195 WORKERS COMP. EXP.	8,232.00	.00	8,232.00	.00	100
06.447.196 MEDICAL/RX/DENTAL/VISION	63,981.00	4,601.10	44,726.64	19,254.36	70
06.447.197 MGMT RETIREE HLTH & MEDICARE	1,500.00	.00	( 716.74)	2,216.74	( 48)
06.447.198 NON-UNIFORM - LIFE, AD&D, DISB	1,037.00	37.00	388.62	648.38	37
<b>TOTAL WATER/SEWER UTILITY MAINTENANCE</b>	<b>238,048.00</b>	<b>25,812.41</b>	<b>183,959.50</b>	<b>54,088.50</b>	<b>77</b>

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
09/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WATER PURIFICATION</u>					
06.448.110	433,583.00	46,724.28	298,748.59	134,834.41	69
06.448.180	70,000.00	7,541.88	41,004.26	28,995.74	59
06.448.184	1,500.00	.00	1,000.00	500.00	67
06.448.187	6,560.00	424.60	2,476.84	4,083.16	38
06.448.192	39,295.00	4,053.61	26,317.12	12,977.88	67
06.448.195	18,808.00	.00	18,808.00	.00	100
06.448.196	121,150.00	7,432.70	71,096.41	50,053.59	59
06.448.198	2,594.00	149.80	1,231.85	1,362.15	47
06.448.210	6,000.00	61.38	3,854.63	2,145.37	64
06.448.222	300,000.00	32,969.49	286,709.76	13,290.24	96
06.448.225	45,000.00	5,717.12	25,683.15	19,316.85	57
06.448.231	1,500.00	.00	294.39	1,205.61	20
06.448.232	8,000.00	1,079.83	1,093.05	6,906.95	14
06.448.236	10,000.00	1,041.11	6,203.66	3,796.34	62
06.448.238	6,500.00	( 56.84)	1,087.48	5,412.52	17
06.448.241	8,000.00	.00	2,321.19	5,678.81	29
06.448.251	3,000.00	.00	888.23	2,111.77	30
06.448.260	5,000.00	.00	2,918.86	2,081.14	58
06.448.265	4,000.00	.00	675.00	3,325.00	17
06.448.266	10,000.00	.00	10,426.50	( 426.50)	104
06.448.268	55,000.00	.00	51,103.60	3,896.40	93
06.448.321	4,000.00	272.26	1,367.30	2,632.70	34
06.448.324	3,000.00	305.70	1,719.45	1,280.55	57
06.448.325	750.00	.00	152.42	597.58	20
06.448.341	500.00	.00	179.14	320.86	36
06.448.343	1,000.00	.00	.00	1,000.00	0
06.448.361	135,000.00	9,803.45	101,552.04	33,447.96	75
06.448.362	23,000.00	.00	18,179.92	4,820.08	79
06.448.364	1,300.00	.00	730.65	569.35	56
06.448.371	25,000.00	1,386.06	11,329.77	13,670.23	45
06.448.372	120,000.00	114,986.10	211,412.66	( 91,412.66)	176
06.448.373	22,000.00	.00	23,286.96	( 1,286.96)	106
06.448.374	105,000.00	914.25	14,336.80	90,663.20	14
06.448.375	10,000.00	.00	.00	10,000.00	0
06.448.376	20,000.00	.00	11,643.74	8,356.26	58
06.448.377	15,000.00	.00	17,823.48	( 2,823.48)	119
06.448.378	20,000.00	.00	536.38	19,463.62	3
06.448.379	35,000.00	.00	7,300.23	27,699.77	21
06.448.420	50,000.00	2,541.98	46,341.97	3,658.03	93
06.448.425	2,000.00	.00	.00	2,000.00	0
06.448.460	1,500.00	.00	.00	1,500.00	0
06.448.461	6,500.00	.00	572.26	5,927.74	9
TOTAL WATER PURIFICATION	1,756,040.00	237,348.76	1,322,407.74	433,632.26	75

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
09/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WATER DISTRIBUTION</u>					
06.449.110 PW - WATER DISTRIBUTION WAGES	338,013.00	27,081.60	181,770.41	156,242.59	54
06.449.180 OVERTIME	20,000.00	.00	11,399.73	8,600.27	57
06.449.184 EMPLOYEE WELLNESS PROGRAM	1,000.00	.00	300.00	700.00	30
06.449.192 FICA TAX	27,273.00	2,001.54	14,981.83	12,291.17	55
06.449.195 WORKERS COMP. EXP.	14,106.00	.00	14,106.00	.00	100
06.449.196 MEDICAL/RX/DENTAL/VISION	97,981.00	6,795.34	80,030.67	17,950.33	82
06.449.198 NON-UNIFORM - LIFE, AD&D, DISB	1,630.00	130.42	1,173.71	456.29	72
06.449.231 VEHICLE FUEL - GASOLINE	15,000.00	2,037.96	15,932.88	( 932.88)	106
06.449.236 BUILDING & CLEANING SUPPLIES	2,700.00	.00	79.56	2,620.44	3
06.449.238 CLOTHING/UNIFORMS	3,000.00	34.84	1,231.13	1,768.87	41
06.449.241 GENERAL GOVERNMENTAL SUPPLIES	2,500.00	.00	728.21	1,771.79	29
06.449.251 VEHICLE PARTS & REPAIRS	10,000.00	5.99	11,933.93	( 1,933.93)	119
06.449.260 SMALL TOOLS/MINOR EQUIPMENT	5,000.00	.00	4,061.52	938.48	81
06.449.321 TELEPHONES	1,700.00	307.52	856.34	843.66	50
06.449.324 INTERNET AND WIRELESS	2,300.00	231.50	1,616.50	683.50	70
06.449.325 POSTAGE	100.00	.00	5.83	94.17	6
06.449.361 ELECTRIC -BULK WATER STA	.00	35.24	397.44	( 397.44)	0
06.449.363 ELECTRIC - PUMP STATIONS	35,000.00	2,160.51	25,024.15	9,975.85	72
06.449.368 ELECTRIC -WATER TANKS & METERS	23,000.00	2,123.92	20,657.12	2,342.88	90
06.449.371 PROPERTY MAINTENANCE	9,500.00	250.00	4,220.00	5,280.00	44
06.449.374 REPAIRS - MACH. & EQUIPMENT	3,500.00	.00	936.27	2,563.73	27
06.449.375 MAINTENANCE OF MAINS	157,622.00	256.23	72,449.23	85,172.77	46
06.449.376 MAINTENANCE OF METERS	8,000.00	.00	15,036.83	( 7,036.83)	188
06.449.377 MAINTENANCE OF HYDRANTS	23,000.00	.00	22,608.73	391.27	98
06.449.378 MAINTENANCE OF PU STATIONS	35,000.00	.00	23,443.23	11,556.77	67
06.449.379 ROAD REPAIRS- MAIN BREAKS	100,000.00	.00	.00	100,000.00	0
06.449.420 DUES, LICEN, SUBS, MEMBERSHIPS	600.00	.00	.00	600.00	0
06.449.460 CONTINUING EDUCATION	100.00	.00	.00	100.00	0
06.449.461 DEPART. TRAINING EXP	600.00	.00	1,123.56	( 523.56)	187
06.449.740 CAPITAL PURCHASE - MAJOR	20,000.00	.00	.00	20,000.00	0
06.449.750 CAPITAL PURCHASE - MINOR	5,000.00	.00	.00	5,000.00	0
<b>TOTAL WATER DISTRIBUTION</b>	<b>963,225.00</b>	<b>43,452.61</b>	<b>526,104.81</b>	<b>437,120.19</b>	<b>55</b>
<u>DEBT SERVICE</u>					
06.471.100 BOND ADMINISTRATIVE FEES	7,000.00	.00	.00	7,000.00	0
06.471.354 2019 WATER BONDS	1,792,525.00	62,999.67	1,169,073.72	623,451.28	65
06.471.356 2020 GTD WATER REV BONDS	14,200.00	1,259.15	12,574.94	1,625.06	89
<b>TOTAL DEBT SERVICE</b>	<b>1,813,725.00</b>	<b>64,258.82</b>	<b>1,181,648.66</b>	<b>632,076.34</b>	<b>65</b>
<u>AMORT/DEPREC</u>					
06.473.811 DEPRECIATION EXPENSE	370,000.00	30,833.00	277,497.00	92,503.00	75
<b>TOTAL AMORT/DEPREC</b>	<b>370,000.00</b>	<b>30,833.00</b>	<b>277,497.00</b>	<b>92,503.00</b>	<b>75</b>

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
09/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>MISCELLANEOUS</u>					
06.480.100 MISCELLANEOUS EXPENSE	1,000.00	.00	.00	1,000.00	0
06.480.170 PORTNOFF FILING FEES -OWNERS	5,000.00	.00	1,736.30	3,263.70	35
06.480.400 BAD DEBT EXPENSE	5,000.00	5,356.83	61,387.01	( 56,387.01)	1228
TOTAL MISCELLANEOUS	11,000.00	5,356.83	63,123.31	( 52,123.31)	574
<u>PENSION PAID BENEFITS</u>					
06.483.196 NON-UNIF. 401A SAVINGS PLAN	4,000.00	1,264.85	6,238.52	( 2,238.52)	156
06.483.198 NON-UNIFORMED PENSION MMO	336,461.00	112,157.00	336,461.00	.00	100
TOTAL PENSION PAID BENEFITS	340,461.00	113,421.85	342,699.52	( 2,238.52)	101
<u>INSURANCES</u>					
06.486.001 INSUR. CLAIM EXP & DEDUCTIBLES	.00	.00	167.00	( 167.00)	0
06.486.100 INSURANCE - LIABILITY	24,000.00	.00	22,530.10	1,469.90	94
06.486.200 INSURANCE - PROPERTY	26,000.00	.00	22,823.90	3,176.10	88
06.486.300 INSURANCE - VEHICLES	22,000.00	.00	20,176.92	1,823.08	92
06.486.600 INSURANCE - ERRORS & OMISSIONS	12,000.00	.00	12,680.58	( 680.58)	106
06.486.800 INSURANCE - FLOOD	9,200.00	.00	9,797.00	( 597.00)	106
TOTAL INSURANCES	93,200.00	.00	88,175.50	5,024.50	95
<u>HEALTH &amp; OTHER BENEFITS</u>					
06.487.194 UNEMPLOYMENT COMPENSATION	2,500.00	.00	46.60	2,453.40	2
06.487.196 HEALTH PKG -COBRA RETIREES	4,000.00	.00	2,760.81	1,239.19	69
06.487.197 MGMT RETIREE HLTH & MEDICARE	1,000.00	.00	.00	1,000.00	0
TOTAL HEALTH & OTHER BENEFITS	7,500.00	.00	2,807.41	4,692.59	37
<u>OTHER UNCLASSIFIED EXPENSES</u>					
06.489.312 PROF. SRVCS- BORO MGMT OPERAT.	460,000.00	38,333.00	344,997.00	115,003.00	75
06.489.313 1/2 ANNUAL CONTRIB BORO GARAGE	100,000.00	41,669.00	100,000.00	.00	100
TOTAL OTHER UNCLASSIFIED EXPENSES	560,000.00	80,002.00	444,997.00	115,003.00	79
<u>INTERFUND OPERT TRANSFERS</u>					
06.492.016 TRSFR TO WATER CAPITAL FUND 16	668,775.00	.00	.00	668,775.00	0
TOTAL INTERFUND OPERT TRANSFERS	668,775.00	.00	.00	668,775.00	0

BOROUGH OF POTTSTOWN  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
 09/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>REFUNDS</u>					
06.495.100 REFUNDS OF REVENUES	.00	.00	3,232.00	( 3,232.00)	0
TOTAL REFUNDS	.00	.00	3,232.00	( 3,232.00)	0
 TOTAL FUND EXPENDITURES	 8,156,750.00	 715,826.79	 5,296,426.54	 2,860,323.46	 65
 NET REVENUE OVER EXPENDITURES	 .00	 ( 128,695.72)	 623,454.36	 ( 623,454.36)	 0

BOROUGH OF POTTSTOWN  
 BALANCE SHEET  
 SEPTEMBER 30, 2022  
 09/22

SEWER OPERATING FUND 08

ASSETS

08.100000	CASH - VIST BANK #7269	7,907,644.73	
08.145000	ACCTS RECEIVABLE (NOT UTILITY)	249,394.71	
08.145100	UTILITY SEWER RECEIVABLES	1,439,893.00	
08.145510	ALLOW.- UNCOLL ACCTS RECEIV.	( 242,129.44)	
08.145706	UPPER POTTSB SEWER RECEIVABLES	104,458.22	
08.145707	WEST POTTSB SEWER RECEIVABLES	60,985.32	
08.155000	PREPAID ITEMS	43,767.98	
08.158000	DEFRRD OUTFLOW RESRCS- PENSION	207,703.00	
08.158200	DEFRRD OUTFLOW RESRCS - OPEB	17,332.00	
08.162500	SEWER PLANT - ACCUM DEPRECIAT.	( 5,786,866.92)	
08.164000	SEWER PLANT - MACH. & EQUIP.	6,469,495.11	
	TOTAL ASSETS		10,471,677.71

LIABILITIES AND EQUITY

LIABILITIES

08.200210	ACCT PAY -ACCRUALS NEW YEAR	1,874.00	
08.235200	DUE TO UPPER POTTSB GROVE	116,700.63	
08.235300	DUE TO WEST POTTSB GROVE	152,394.85	
08.246000	COMPENSATED BALANCES	79,961.22	
08.257000	NET PENSION LIAB.-PROPRT.SHARE	59,597.00	
08.257200	NET OPEB LIAB.-PROPRT.SHARE	149,110.00	
08.258000	DEFRRD INFLOWS RESRCS-PENSION	533,796.00	
08.258200	DEFRRD INFLOWS RESRCS - OPEB	49,843.00	
	TOTAL LIABILITIES		1,143,276.70

FUND EQUITY

08.279990	UNRESERVED FUND BALANCE	6,242,579.10	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	3,085,821.91	
	BALANCE - CURRENT DATE	3,085,821.91	
	TOTAL FUND EQUITY		9,328,401.01
	TOTAL LIABILITIES AND EQUITY		10,471,677.71

BOROUGH OF POTTSTOWN  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
09/22

SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>INTEREST EARNINGS</u>					
08.341.100 INTEREST EARNINGS	6,000.00	.00	11,270.27	( 5,270.27)	188
TOTAL INTEREST EARNINGS	6,000.00	.00	11,270.27	( 5,270.27)	188
<u>RENTS &amp; ROYALTIES</u>					
08.342.100 P3 CELL TOWER - SEWER PLANT	30,000.00	2,924.83	25,894.33	4,105.67	86
TOTAL RENTS & ROYALTIES	30,000.00	2,924.83	25,894.33	4,105.67	86
<u>COLLECTIONS</u>					
08.364.010 EDU SEWER USAGE FEES	5,670,000.00	427,312.18	4,434,296.38	1,235,703.62	78
08.364.100 SEWER TAPPING FEE	10,000.00	.00	1,545.00	8,455.00	15
08.364.101 SEWER CONNECT APPL. FEES	1,500.00	.00	580.00	920.00	39
08.364.105 VIOLATIONS, INSPECTS & PERMITS	3,000.00	210.00	1,334.75	1,665.25	44
08.364.110 PENALTIES & INTEREST	20,000.00	7,003.36	60,852.07	( 40,852.07)	304
08.364.120 BULK SEWER COLLECTIONS	2,400,000.00	304,957.90	2,182,619.30	217,380.70	91
08.364.130 WASTE MGMT LEACHATE	85,000.00	.00	82,833.83	2,166.17	97
08.364.140 MIPP - LAB ANALYTICAL	10,000.00	.00	3,649.57	6,350.43	37
08.364.141 MIPP -CONCENTRATION SURCHARGE	100.00	.00	.00	100.00	0
08.364.600 LOWER POTTS GROVE O & M PAYMENT	628,186.00	206,901.00	678,039.00	( 49,853.00)	108
08.364.601 UPPER POTTS GROVE O & M PAYMENT	172,731.00	13,719.00	104,664.00	68,067.00	61
08.364.602 WEST POTTS GROVE O & M PAYMENT	224,765.00	75,141.00	243,714.00	( 18,949.00)	108
08.364.603 PA AMERICAN O & M PAYMENT	.00	.00	38,604.00	( 38,604.00)	0
TOTAL COLLECTIONS	9,225,282.00	1,035,244.44	7,832,731.90	1,392,550.10	85
<u>MISCELLANEOUS INCOME</u>					
08.380.100 MISCELLANEOUS	100.00	.00	2,900.00	( 2,800.00)	2900
08.380.170 PORTNOFF FILING FEES - OWNERS	7,000.00	61.51	1,475.18	5,524.82	21
TOTAL MISCELLANEOUS INCOME	7,100.00	61.51	4,375.18	2,724.82	62
<u>UNCLASSIFIED OPERATING REVENUE</u>					
08.389.100 UTILITY SEWER CERTIFICATION FEE	.00	1,680.00	18,685.00	( 18,685.00)	0
08.389.500 REFUND -RE TAXES - CELL TW SWR	.00	.00	6,001.08	( 6,001.08)	0
TOTAL UNCLASSIFIED OPERATING REVENUE	.00	1,680.00	24,686.08	( 24,686.08)	0

BOROUGH OF POTTSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
 09/22

SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>REFUNDS OF EXPENSES</u>					
08.395.100 REFUND - CURRENT YEAR EXPENSES	.00	.00	25.14	( 25.14)	0
08.395.300 REFUND - COBRA & HEALTH PREM.	.00	.00	5,466.72	( 5,466.72)	0
TOTAL REFUNDS OF EXPENSES	.00	.00	5,491.86	( 5,491.86)	0
TOTAL FUND REVENUE	9,268,382.00	1,039,910.78	7,904,449.62	1,363,932.38	85



BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
09/22

SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>LEGISLATION - COUNCIL</u>					
08.400.113 COUNCIL MEMBER WAGES	2,900.00	241.65	2,174.85	725.15	75
08.400.192 FICA TAX	224.00	18.48	166.34	57.66	74
08.400.210 OFFICE SUPPLIES	250.00	.00	115.37	134.63	46
08.400.241 GENERAL GOVERNMENTAL SUPPLIES	750.00	.00	400.64	349.36	53
08.400.341 ADVERTISING	2,800.00	346.48	732.91	2,067.09	26
08.400.342 PRINTING/BINDING	100.00	.00	.00	100.00	0
08.400.420 DUES, LICEN, SUBS, MEMBERSHIPS	4,700.00	.00	2,653.10	2,046.90	56
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LEGISLATION - COUNCIL	11,724.00	606.61	6,243.21	5,480.79	53
 <u>EXECUTIVE - ADMIN</u>					
08.401.110 EXECUTIVE WAGES	76,773.00	8,281.54	54,476.30	22,296.70	71
08.401.180 OVERTIME	1,500.00	125.99	1,059.40	440.60	71
08.401.192 FICA TAX	6,342.00	680.05	4,373.32	1,968.68	69
08.401.195 WORKERS COMP. EXP.	92.00	.00	92.00	.00	100
08.401.196 MEDICAL/RX/DENTAL/VISION	15,956.00	855.58	8,204.05	7,751.95	51
08.401.198 NON-UNIFORM - LIFE, AD&D, DISB	832.00	47.30	425.50	406.50	51
08.401.210 OFFICE SUPPLIES	250.00	286.85	576.45	( 326.45)	231
08.401.211 COPIER USAGE SHARED COSTS	700.00	47.74	573.93	126.07	82
08.401.231 VEHICLE FUEL - GASOLINE	300.00	33.69	251.02	48.98	84
08.401.241 GENERAL GOVERNMENTAL SUPPLIES	60.00	.00	.00	60.00	0
08.401.251 VEHICLE PARTS & REPAIRS	50.00	.00	.00	50.00	0
08.401.260 SMALL TOOLS/MINOR EQUIPMENT	100.00	.00	.00	100.00	0
08.401.321 TELEPHONES	300.00	103.40	239.49	60.51	80
08.401.325 POSTAGE	300.00	36.37	184.51	115.49	62
08.401.342 PRINTING/BINDING	100.00	.00	34.15	65.85	34
08.401.353 SURETY BOND	700.00	.00	.00	700.00	0
08.401.420 DUES, LICEN, SUBS, MEMBERSHIPS	900.00	.00	552.92	347.08	61
08.401.425 MEETING, SEMINAR, CONFERENCES	750.00	35.84	660.68	89.32	88
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TOTAL EXECUTIVE - ADMIN	106,005.00	10,534.35	71,703.72	34,301.28	68

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
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SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>FINANCE</u>					
08.402.110 FINANCE WAGES	151,893.00	17,365.11	110,859.67	41,033.33	73
08.402.180 OVERTIME	1,000.00	.00	.00	1,000.00	0
08.402.184 EMPLOYEE WELLNESS PROGRAM	750.00	.00	716.65	33.35	96
08.402.192 FICA TAX	11,913.00	1,401.90	8,849.79	3,063.21	74
08.402.195 WORKERS COMP. EXP.	163.00	.00	163.00	.00	100
08.402.196 MEDICAL/RX/DENTAL/VISION	38,380.00	3,237.88	30,922.72	7,457.28	81
08.402.197 MGMT RETIREE HLTH & MEDICARE	2,300.00	.00	705.21	1,594.79	31
08.402.198 NON-UNIFORM - LIFE, AD&D, DISB	999.00	75.25	677.06	321.94	68
08.402.210 OFFICE SUPPLIES	1,000.00	54.09	444.20	555.80	44
08.402.211 COPIER USAGE SHARED COSTS	500.00	41.36	516.51	( 16.51)	103
08.402.231 VEHICLE FUEL - GASOLINE	250.00	.00	7.80	242.20	3
08.402.241 GENERAL GOVERNMENTAL SUPPLIES	200.00	179.18	179.18	20.82	90
08.402.311 ACCOUNTING & AUDIT SERVICES	14,000.00	.00	12,300.00	1,700.00	88
08.402.321 TELEPHONES	1,100.00	230.03	571.81	528.19	52
08.402.325 POSTAGE	8,000.00	945.40	5,742.88	2,257.12	72
08.402.342 PRINTING/BINDING	5,500.00	477.07	6,437.42	( 937.42)	117
08.402.353 SURETY BOND	750.00	.00	453.32	296.68	60
08.402.374 REPAIRS - MACH. & EQUIPMENT	500.00	.00	.00	500.00	0
08.402.390 BANK CHARGES	30,000.00	907.01	24,778.58	5,221.42	83
08.402.420 DUES, LICEN, SUBS, MEMBERSHIPS	200.00	7.94	63.54	136.46	32
08.402.425 MEETING, SEMINAR, CONFERENCES	600.00	.00	.00	600.00	0
08.402.460 CONTINUING EDUCATION	500.00	.00	.00	500.00	0
TOTAL FINANCE	270,498.00	24,922.22	204,389.34	66,108.66	76
<u>LEGAL</u>					
08.404.314 LEGAL - GENERAL	1,500.00	.00	3,689.40	( 2,189.40)	246
08.404.315 LEGAL - AUTHORITY	50,000.00	2,159.48	10,467.23	39,532.77	21
08.404.317 LEGAL - AFSCME	4,000.00	.00	62.72	3,937.28	2
TOTAL LEGAL	55,500.00	2,159.48	14,219.35	41,280.65	26

BOROUGH OF POTTSTOWN  
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	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>HUMAN RESOURCES</u>					
08.406.110 HUMAN RESOURCES WAGES	66,601.00	7,684.75	49,036.09	17,564.91	74
08.406.180 OVERTIME	1,000.00	.00	.00	1,000.00	0
08.406.192 FICA TAX	5,357.00	578.69	3,902.87	1,454.13	73
08.406.195 WORKERS COMP. EXP.	69.00	.00	69.00	.00	100
08.406.196 MEDICAL/RX/DENTAL/VISION	10,717.00	1,064.84	10,408.54	308.46	97
08.406.198 NON-UNIFORM - LIFE, AD&D, DISB	416.00	47.30	425.50	( 9.50)	102
08.406.210 OFFICE SUPPLIES	420.00	48.99	79.60	340.40	19
08.406.211 COPIER USAGE SHARED COSTS	550.00	47.74	573.93	( 23.93)	104
08.406.241 GENERAL GOVERNMENTAL SUPPLIES	1,172.00	.00	887.04	284.96	76
08.406.260 SMALL TOOLS/MINOR EQUIPMENT	840.00	.00	.00	840.00	0
08.406.310 PROFESSIONAL SERVICES	5,600.00	.00	.00	5,600.00	0
08.406.321 TELEPHONES	250.00	80.23	152.45	97.55	61
08.406.325 POSTAGE	224.00	32.13	106.07	117.93	47
08.406.341 ADVERTISING	980.00	.00	.00	980.00	0
08.406.342 PRINTING/BINDING	98.00	.00	.00	98.00	0
08.406.374 REPAIRS - MACH. & EQUIPMENT	98.00	.00	.00	98.00	0
08.406.420 DUES, LICEN, SUBS, MEMBERSHIPS	672.00	35.44	374.64	297.36	56
08.406.425 MEETING, SEMINAR, CONFERENCES	2,016.00	.00	.00	2,016.00	0
08.406.460 CONTINUING EDUCATION	546.00	.00	.00	546.00	0
08.406.461 DEPART. TRAINING EXP	1,108.00	.00	.00	1,108.00	0
08.406.471 HUMAN RESOURCES INITIATIVE	12,838.00	724.70	1,326.46	11,511.54	10
08.406.472 EMPLOYEE ASSISTANCE PROGRAM	1,008.00	192.78	771.12	236.88	77
08.406.473 SAFETY TRAINING EXPENSES	1,960.00	.00	739.20	1,220.80	38
<b>TOTAL HUMAN RESOURCES</b>	<b>114,540.00</b>	<b>10,537.59</b>	<b>68,852.51</b>	<b>45,687.49</b>	<b>60</b>
<u>IT - WEB NETWORK SRVCS</u>					
08.407.115 WEB ADMINISTRATION WAGES	1,200.00	.00	600.00	600.00	50
08.407.312 DOCUMENT IMAGING KDI	2,660.00	2,620.80	2,620.80	39.20	99
08.407.314 CIVIC PLUS	500.00	.00	2,516.74	( 2,016.74)	503
08.407.451 IT - HARDWARE AND EQUIPMENT	25,200.00	3,549.90	16,540.15	8,659.85	66
08.407.452 IT - TECHNICAL SUPPORT SERVICE	25,819.20	2,046.38	17,383.20	8,436.00	67
08.407.453 IT - SOFTWARE SUPPORT SERVICES	39,794.00	1,149.28	30,248.46	9,545.54	76
<b>TOTAL IT - WEB NETWORK SRVCS</b>	<b>95,173.20</b>	<b>9,366.36</b>	<b>69,909.35</b>	<b>25,263.85</b>	<b>73</b>
<u>ENGINEERING</u>					
08.408.313 ENGINEERING - GENERAL	112,783.00	2,257.00	45,807.43	66,975.57	41
08.408.319 STORM WATER MANAGEMENT	43,898.00	227.34	2,214.31	41,683.69	5
<b>TOTAL ENGINEERING</b>	<b>156,681.00</b>	<b>2,484.34</b>	<b>48,021.74</b>	<b>108,659.26</b>	<b>31</b>

BOROUGH OF POTTSTOWN  
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SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>GENERAL GOV'T BUILDING</u>					
08.409.236 BUILDING & CLEANING SUPPLIES	15,000.00	438.60	3,656.34	11,343.66	24
08.409.237 BUILDING PAPER SUPPLIES	1,200.00	251.95	1,063.16	136.84	89
08.409.261 SHREDDING SERVICES	700.00	90.92	431.05	268.95	62
08.409.262 OTHER BLDG SUPPLIES/SERVICES	2,000.00	167.46	2,234.21	( 234.21)	112
08.409.309 PROFESSIONAL SERVICES	12,000.00	.00	7,308.00	4,692.00	61
08.409.321 TELEPHONES	300.00	98.06	172.90	127.10	58
08.409.324 INTERNET AND WIRELESS	2,500.00	207.64	1,521.62	978.38	61
08.409.361 ELECTRIC	15,000.00	367.63	5,595.47	9,404.53	37
08.409.362 GAS HEAT	10,000.00	441.44	4,597.12	5,402.88	46
08.409.373 BUILDING REPAIRS	10,000.00	64.73	5,113.99	4,886.01	51
08.409.430 REAL ESTATE TAX - CELL TOWERS	6,000.00	4,112.08	5,901.08	98.92	98
08.409.740 CAPITAL PURCHASE - MAJOR	15,000.00	.00	.00	15,000.00	0
08.409.750 CAPITAL PURCHASE - MINOR	2,000.00	.00	.00	2,000.00	0
 TOTAL GENERAL GOV'T BUILDING	 91,700.00	 6,240.51	 37,594.94	 54,105.06	 41

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	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WASTE WATER TREATMENT</u>					
08.429.110 SEWER PLANT WAGES	586,430.00	62,273.48	415,703.86	170,726.14	71
08.429.180 OVERTIME	50,000.00	10,206.25	58,394.77	( 8,394.77)	117
08.429.184 EMPLOYEE WELLNESS PROGRAM	3,500.00	.00	2,800.00	700.00	80
08.429.187 SHIFT DIFFERENTIAL	6,560.00	457.20	3,286.02	3,273.98	50
08.429.192 FICA TAX	49,724.00	5,371.71	37,217.59	12,506.41	75
08.429.195 WORKERS COMP. EXP.	23,511.00	.00	23,511.00	.00	100
08.429.196 MEDICAL/RX/DENTAL/VISION	173,951.00	15,725.98	149,235.61	24,715.39	86
08.429.198 NON-UNIFORM - LIFE, AD&D, DISB	7,098.00	379.85	3,418.15	3,679.85	48
08.429.210 OFFICE SUPPLIES	6,500.00	976.63	6,510.41	( 10.41)	100
08.429.222 CHEMICALS	570,000.00	.00	429,361.62	140,638.38	75
08.429.225 LABORATORY SUPPLIES	120,000.00	34,566.12	119,614.40	385.60	100
08.429.231 VEHICLE FUEL - GASOLINE	12,745.00	871.05	5,501.80	7,243.20	43
08.429.232 OFF ROAD/VEHICLE FUEL - DIESEL	2,500.00	.00	2,708.96	( 208.96)	108
08.429.236 BUILDING & CLEANING SUPPLIES	7,500.00	874.77	10,751.38	( 3,251.38)	143
08.429.238 CLOTHING/UNIFORMS	9,000.00	1,143.85	4,605.51	4,394.49	51
08.429.239 GROUNDS - SUPPLIES & MATERIALS	1,500.00	.00	.00	1,500.00	0
08.429.241 GENERAL GOVERNMENTAL SUPPLIES	1,500.00	.00	.00	1,500.00	0
08.429.251 VEHICLE PARTS & REPAIRS	11,000.00	111.57	9,073.87	1,926.13	82
08.429.260 SMALL TOOLS/MINOR EQUIPMENT	7,000.00	.00	3,347.86	3,652.14	48
08.429.265 COMPUTER MAINTENANCE	25,000.00	.00	7,547.93	17,452.07	30
08.429.268 EQUIPMENT CALIBRATION EXPENSES	3,000.00	.00	1,490.50	1,509.50	50
08.429.321 TELEPHONES	9,500.00	1,028.47	4,453.64	5,046.36	47
08.429.324 INTERNET AND WIRELESS	8,000.00	517.01	4,090.72	3,909.28	51
08.429.325 POSTAGE	1,500.00	248.27	1,339.26	160.74	89
08.429.341 ADVERTISING	1,500.00	.00	231.28	1,268.72	15
08.429.361 ELECTRIC	550,000.00	43,113.19	390,832.70	159,167.30	71
08.429.362 GAS - PROPANE	200,000.00	13,391.68	115,430.63	84,569.37	58
08.429.363 ELECTRIC - PUMP STATIONS	25,000.00	1,073.02	16,363.22	8,636.78	65
08.429.364 PORTER RD PUSTAT SHARED COSTS	19,000.00	.00	23,367.99	( 4,367.99)	123
08.429.365 SLUDGE DISPOSAL -BIO & SCREEN	650,000.00	36,151.60	374,406.86	275,593.14	58
08.429.366 WATER	25,000.00	.00	22,557.50	2,442.50	90
08.429.367 SLUDGE DISPOSAL -MISCELLANEOUS	65,000.00	10,485.99	66,493.09	( 1,493.09)	102
08.429.368 PROCESS TANKS CLEANING	.00	.00	411.75	( 411.75)	0
08.429.371 PROPERTY MAINTENANCE	17,000.00	.00	7,718.38	9,281.62	45
08.429.373 BUILDING REPAIRS	40,000.00	2,825.95	60,206.33	( 20,206.33)	151
08.429.374 REPAIRS - MACH. & EQUIPMENT	300,000.00	13,445.74	134,997.67	165,002.33	45
08.429.375 REPAIRS -MEMORIAL PARK PU STA	155,000.00	.00	53,904.34	101,095.66	35
08.429.376 REPAIRS -WWTP LOWER PUMP HOUSE	240,000.00	.00	83,965.00	156,035.00	35
08.429.377 REPAIRS -CIRCLE OF PROG PU STA	7,500.00	.00	.00	7,500.00	0
08.429.378 REPAIRS - DRYER	150,000.00	853.25	159,908.31	( 9,908.31)	107
08.429.379 REPAIRS - CENTRIFUGE	50,000.00	123.35	19,102.90	30,897.10	38
08.429.380 REPAIRS - BLOWERS	150,000.00	.00	68,553.56	81,446.44	46
08.429.381 REPAIRS - SCREW PUMPS	190,000.00	.00	9,716.67	180,283.33	5
08.429.382 REPAIRS - CLARIFIERS	13,000.00	.00	4,594.00	8,406.00	35
08.429.383 REPAIRS - SUBSTATIONS	18,000.00	.00	10,625.00	7,375.00	59
08.429.384 EQUIPMENT RENTAL EXPENSE	13,000.00	72,500.00	83,336.45	( 70,336.45)	641
08.429.385 REPAIRS - INSTRUMENTATION	40,000.00	907.38	13,838.17	26,161.83	35
08.429.386 LEASE - SEWER METERS	14,000.00	.00	5,440.00	8,560.00	39
08.429.420 DUES, LICEN, SUBS, MEMBERSHIPS	25,000.00	2,141.98	18,985.04	6,014.96	76
08.429.425 MEETING, SEMINAR, CONFERENCES	2,500.00	32.40	32.40	2,467.60	1
08.429.460 CONTINUING EDUCATION	1,500.00	.00	.00	1,500.00	0

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	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
08.429.461 DEPART. TRAINING EXP	5,000.00	.00	849.26	4,150.74	17
TOTAL WASTE WATER TREATMENT	4,664,019.00	331,797.74	3,049,833.36	1,614,185.64	65
<u>PUBLIC WORKS</u>					
08.430.110 PUBLIC WORKS WAGES	33,721.00	3,219.60	23,834.25	9,886.75	71
08.430.180 OVERTIME	.00	3.99	56.26	( 56.26)	0
08.430.192 FICA TAX	2,580.00	240.07	1,866.65	713.35	72
08.430.195 WORKERS COMP. EXP.	3,150.00	.00	3,150.00	.00	100
08.430.196 MEDICAL/RX/DENTAL/VISION	17,452.00	4,187.38	36,816.66	( 19,364.66)	211
08.430.198 NON-UNIFORM - LIFE, AD&D, DISB	703.00	107.00	903.69	( 200.69)	129
08.430.210 OFFICE SUPPLIES	600.00	71.60	504.65	95.35	84
08.430.211 COPIER USAGE SHARED COSTS	500.00	41.36	516.51	( 16.51)	103
08.430.231 VEHICLE FUEL - GASOLINE	4,600.00	491.35	4,117.54	482.46	90
08.430.238 CLOTHING/UNIFORMS	750.00	14.79	361.40	388.60	48
08.430.241 GENERAL GOVERNMENTAL SUPPLIES	3,500.00	207.45	1,661.50	1,838.50	47
08.430.251 VEHICLE PARTS & REPAIRS	6,500.00	419.61	5,471.75	1,028.25	84
08.430.309 PROFESSIONAL CLEANING - GARAGE	4,566.80	.00	5,096.00	( 529.20)	112
08.430.321 TELEPHONES	1,200.00	388.16	910.48	289.52	76
08.430.324 INTERNET AND WIRELESS	1,500.00	141.99	839.55	660.45	56
08.430.325 POSTAGE	300.00	36.66	115.10	184.90	38
08.430.327 PORTABLE RADIO EQUIP. MAINT.	2,500.00	.00	.00	2,500.00	0
08.430.341 ADVERTISING	300.00	.00	696.17	( 396.17)	232
08.430.342 PRINTING/BINDING	100.00	.00	11.19	88.81	11
08.430.353 SURETY BOND	100.00	.00	.00	100.00	0
08.430.361 ELECTRIC	2,100.00	171.26	1,272.20	827.80	61
08.430.362 GAS	3,500.00	22.42	1,967.02	1,532.98	56
08.430.371 PROPERTY MAINTENANCE	.00	34.48	544.16	( 544.16)	0
08.430.373 BUILDING REPAIRS	2,500.00	64.32	2,138.78	361.22	86
08.430.374 REPAIRS - MACH. & EQUIPMENT	500.00	.00	.00	500.00	0
08.430.420 DUES, LICEN, SUBS, MEMBERSHIPS	100.00	.00	12.60	87.40	13
08.430.425 MEETING, SEMINAR, CONFERENCES	100.00	.00	.00	100.00	0
08.430.461 DEPART. TRAINING EXP	100.00	.00	100.00	.00	100
TOTAL PUBLIC WORKS	93,522.80	9,863.49	92,964.11	558.69	99
<u>WATER/SEWER UTILITY MAINTENANCE</u>					
08.447.110 WTR/SWR UTILITY MAINT. WAGES	274,986.00	29,978.85	197,921.28	77,064.72	72
08.447.180 OVERTIME	12,000.00	7,562.81	39,755.43	( 27,755.43)	331
08.447.184 EMPLOYEE WELLNESS PROGRAM	1,500.00	.00	600.00	900.00	40
08.447.187 SHIFT DIFFERENTIAL	.00	.00	1.15	( 1.15)	0
08.447.192 FICA TAX	22,464.00	2,864.72	18,375.38	4,088.62	82
08.447.195 WORKERS COMP. EXP.	8,232.00	.00	8,232.00	.00	100
08.447.196 MEDICAL/RX/DENTAL/VISION	63,981.00	4,838.20	47,097.65	16,883.35	74
08.447.197 MGMT RETIREE HLTH & MEDICARE	.00	.00	( 1,672.40)	1,672.40	0
08.447.198 NON-UNIFORM - LIFE, AD&D, DISB	1,037.00	62.09	614.31	422.69	59
TOTAL WATER/SEWER UTILITY MAINTENANCE	384,200.00	45,306.67	310,924.80	73,275.20	81

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	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>DEBT SERVICE</u>					
08.471.100 BOND ADMINISTRATIVE FEES	1,700.00	.00	.00	1,700.00	0
08.471.350 2012 SEWER BONDS	407,713.00	.00	.00	407,713.00	0
TOTAL DEBT SERVICE	409,413.00	.00	.00	409,413.00	0
<u>AMORT/DEPREC</u>					
08.473.811 DEPRECIATION EXPENSE	58,000.00	4,833.00	43,497.00	14,503.00	75
TOTAL AMORT/DEPREC	58,000.00	4,833.00	43,497.00	14,503.00	75
<u>MISCELLANEOUS</u>					
08.480.100 MISCELLANEOUS EXPENSE	1,000.00	.00	1,780.87	( 780.87)	178
08.480.170 PORTNOFF FILING FEES -OWNERS	6,000.00	.00	1,736.31	4,263.69	29
08.480.400 BAD DEBT EXPENSE	5,000.00	12,050.75	175,341.49	( 170,341.49)	3507
TOTAL MISCELLANEOUS	12,000.00	12,050.75	178,858.67	( 166,858.67)	1490
<u>PENSION PAID BENEFITS</u>					
08.483.196 NON UNIF. 401A SAVINGS PLAN	6,000.00	1,730.59	10,670.22	( 4,670.22)	178
08.483.198 NON-UNIFORMED PENSION MMO	172,918.00	72,048.00	172,918.00	.00	100
TOTAL PENSION PAID BENEFITS	178,918.00	73,778.59	183,588.22	( 4,670.22)	103
<u>INSURANCES</u>					
08.486.001 INSUR. CLAIM EXP & DEDUCTIBLES	2,000.00	( 167.00)	( 167.00)	2,167.00	( 8)
08.486.100 INSURANCE - LIABILITY	24,000.00	.00	22,530.10	1,469.90	94
08.486.200 INSURANCE - PROPERTY	25,000.00	.00	23,163.90	1,836.10	93
08.486.300 INSURANCE - VEHICLES	24,000.00	.00	20,176.92	3,823.08	84
08.486.600 INSURANCE - ERRORS & OMISSIONS	14,000.00	.00	12,680.58	1,319.42	91
08.486.800 INSURANCE - FLOOD	3,000.00	.00	3,000.00	.00	100
TOTAL INSURANCES	92,000.00	( 167.00)	81,384.50	10,615.50	88
<u>HEALTH &amp; OTHER BENEFITS</u>					
08.487.194 UNEMPLOYMENT COMPENSATION	2,500.00	.00	46.60	2,453.40	2
08.487.196 HEALTH PKG -COBRA RETIREES	4,000.00	.00	2,671.05	1,328.95	67
08.487.197 MGMT RETIREE HLTH & MEDICARE	.00	.00	( 710.76)	710.76	0
TOTAL HEALTH & OTHER BENEFITS	6,500.00	.00	2,006.89	4,493.11	31

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SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>OTHER UNCLASSIFIED EXPENSES</u>					
08.489.313 SEWER ANNUAL CONTRIB TO F01	.00	50,000.00	50,000.00	( 50,000.00)	0
TOTAL OTHER UNCLASSIFIED EXPENSES	.00	50,000.00	50,000.00	( 50,000.00)	0
<u>INTERFUND OPERT TRANSFERS</u>					
08.492.017 TRSFR TO SEWER CAPITAL FUND 17	1,274,305.00	.00	.00	1,274,305.00	0
08.492.018 TRSFR TO SEWER LINES FUND 18	604,378.00	50,000.00	50,000.00	554,378.00	8
TOTAL INTERFUND OPERT TRANSFERS	1,878,683.00	50,000.00	50,000.00	1,828,683.00	3
<u>REFUNDS</u>					
08.495.100 REFUNDS OF REVENUES	.00	.00	254,636.00	( 254,636.00)	0
TOTAL REFUNDS	.00	.00	254,636.00	( 254,636.00)	0
<u>RESERVES</u>					
08.499.100 TRANSFER TO RESERVES	589,305.00	.00	.00	589,305.00	0
TOTAL RESERVES	589,305.00	.00	.00	589,305.00	0
TOTAL FUND EXPENDITURES	9,268,382.00	644,314.70	4,818,627.71	4,449,754.29	52
NET REVENUE OVER EXPENDITURES	.00	395,596.08	3,085,821.91	( 3,085,821.91)	0



BOROUGH OF POTTSTOWN  
 BALANCE SHEET  
 SEPTEMBER 30, 2022  
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WATER CAPITAL FUND 16

ASSETS

16.100000	CASH - VIST BANK (7201)#7269	379,876.27	
16.107100	MAINTENANCE RESERVE FUND #704	2,337.73	
16.107101	BOND REDEMPTION FUND #713	41,791.78	
16.107102	ADMIN EXPENSE FUND #740	30,223.52	
16.107103	CLEARING FUND #731	258,503.14	
16.107107	2020 WATER CONSTRUCT FD #7000	890,002.04	
16.107202	DEBT SERVICE FUND #826	545.48	
16.120100	DEBT SERVICE RESERVE FUND #697	1,816,040.18	
16.161000	CAP. WATER PROPERTY - LAND	312,679.00	
16.162000	CAP. WATER PLANT IMPROVEMENTS	30,705,481.19	
16.162500	CAP. WATER PLANT -ACCUM DEPREC	( 15,484,646.74)	
16.164000	CAP. WATER PLANT -MACH & EQUIP	391,517.54	
16.164500	ACCM DEPREC -MACH & EQUIP	( 353,028.45)	
16.170106	DEFERRED LOSS 2019 SERIES	205,156.28	
		19,196,478.96	
	TOTAL ASSETS		19,196,478.96

LIABILITIES AND EQUITY

LIABILITIES

16.245100	BOND INTEREST EXPENSE	8,011.00	
16.255850	2019 SERIES WATER BONDS	1,840,000.00	
16.255851	2019 WATER BOND PREMIUM	397,123.55	
16.255860	2020 SERIES WATER BONDS	1,298,000.00	
		3,543,134.55	
	TOTAL LIABILITIES		3,543,134.55

FUND EQUITY

16.279990	UNRESERVED FUND BALANCE	15,177,093.08	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	476,251.33	
		476,251.33	
	TOTAL FUND EQUITY		15,653,344.41
	TOTAL LIABILITIES AND EQUITY		19,196,478.96

BOROUGH OF POTTSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
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WATER CAPITAL FUND 16

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>INTEREST, RENTS, ROYALTIES</u>					
16.340.100 OPERATING CONTRIB TO DEBT SRVC	1,813,725.00	64,258.82	1,183,879.43	629,845.57	65
16.340.200 INVESTMENT ACCT EARNINGS	15,000.00	4,940.72	14,215.50	784.50	95
TOTAL INTEREST, RENTS, ROYALTIES	1,828,725.00	69,199.54	1,198,094.93	630,630.07	66
<u>INTERFUND OPERATING TRSFS</u>					
16.392.006 TRANSFER FROM WATER FUND 06	668,775.00	.00	.00	668,775.00	0
TOTAL INTERFUND OPERATING TRSFS	668,775.00	.00	.00	668,775.00	0
TOTAL FUND REVENUE	2,497,500.00	69,199.54	1,198,094.93	1,299,405.07	48

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
09/22

WATER CAPITAL FUND 16

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WATER PURIFICATION</u>					
16.448.727 #2222 WTP- IT/OT NETWORK	67,500.00	.00	.00	67,500.00	0
16.448.734 #150 AIR SCOUR UPGRADE WTRPLNT	250,000.00	.00	.00	250,000.00	0
16.448.735 #2245 LT2 COMPLIANCE UV WTP	900,000.00	.00	.00	900,000.00	0
16.448.736 #2236 WTP VALVE REPLACEMENT	150,000.00	.00	.00	150,000.00	0
TOTAL WATER PURIFICATION	1,367,500.00	.00	.00	1,367,500.00	0
<u>WATER DISTRIBUTION</u>					
16.449.724 #2210 WATER MAINS - 2023	150,000.00	.00	.00	150,000.00	0
TOTAL WATER DISTRIBUTION	150,000.00	.00	.00	150,000.00	0
<u>DEBT - INTEREST</u>					
16.472.100 INTEREST EXPENSE - BONDS	145,000.00	.00	91,129.90	53,870.10	63
TOTAL DEBT - INTEREST	145,000.00	.00	91,129.90	53,870.10	63
<u>AMORT/DEPREC</u>					
16.473.810 AMORTIZATION EXPENSE	35,000.00	3,412.30	30,710.70	4,289.30	88
16.473.811 DEPRECIATION EXPENSE	800,000.00	66,667.00	600,003.00	199,997.00	75
TOTAL AMORT/DEPREC	835,000.00	70,079.30	630,713.70	204,286.30	76
TOTAL FUND EXPENDITURES	2,497,500.00	70,079.30	721,843.60	1,775,656.40	29
NET REVENUE OVER EXPENDITURES	.00	( 879.76)	476,251.33	( 476,251.33)	0

BOROUGH OF POTTSTOWN  
 BALANCE SHEET  
 SEPTEMBER 30, 2022  
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SEWER CAPITAL FUND 17

ASSETS

17.100000	CASH - VIST BANK (7196) #7269	2,395,767.52	
17.161000	CAP. SEWER PROPERTY - LAND	36,650.00	
17.162000	CAP. SEWER PLANT IMPROVEMENTS	35,530,893.70	
17.162500	CAPITAL SEWER PLANT- ACC. DEP	( 21,572,130.76)	
17.164000	CAP. SEWER PLANT -MACH & EQUIP	6,468,687.53	
17.164500	ACCM DEPREC -MACH & EQUIP	( 1,120,770.18)	
17.165000	CAP. CONSTRUCTION IN PROGRESS	36,192.26	
17.166000	INFRASTRUCTURE	13,515,561.41	
17.166500	ACC. DEPRECIATI INFRASTRUCTURE	( 3,643,797.44)	
17.170105	2012 LOSS ON REFUNDING	24,832.00	
	TOTAL ASSETS		31,671,886.04

LIABILITIES AND EQUITY

LIABILITIES

17.245201	BOND ISSUE PREMIUM - 2012	11,883.70	
17.246100	ACCRUED INTEREST ON BONDS	7,908.00	
	TOTAL LIABILITIES		19,791.70

FUND EQUITY

17.279990	UNRESERVED FUND BALANCE	32,134,753.93	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	( 482,659.59)	
	BALANCE - CURRENT DATE	( 482,659.59)	
	TOTAL FUND EQUITY		31,652,094.34
	TOTAL LIABILITIES AND EQUITY		31,671,886.04

BOROUGH OF POTTSTOWN  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
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SEWER CAPITAL FUND 17

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>INTEREST, RENTS, ROYALTIES</u>					
17.340.100 OPERATING CONTRIBUTION TO DEBT	409,413.00	.00	.00	409,413.00	0
17.340.200 INVESTMENT ACCT EARNINGS	2,000.00	.00	51.31	1,948.69	3
TOTAL INTEREST, RENTS, ROYALTIES	411,413.00	.00	51.31	411,361.69	0
<u>OTHER GOVERNMENTS</u>					
17.350.100 UPPER POTTS GROVE HAN.ST SIPHON	.00	.00	470,184.00	( 470,184.00)	0
TOTAL OTHER GOVERNMENTS	.00	.00	470,184.00	( 470,184.00)	0
<u>COLLECTIONS</u>					
17.364.600 LOWER POTTS GROVE CAPITAL PROJ	60,444.00	.00	.00	60,444.00	0
17.364.601 UPPER POTTS GROVE CAPITAL PROJ	23,598.00	.00	.00	23,598.00	0
17.364.602 WEST POTTS GROVE CAPITAL PROJ.	8,740.00	.00	.00	8,740.00	0
TOTAL COLLECTIONS	92,782.00	.00	.00	92,782.00	0
<u>INTERFUND OPERATING TRSFS</u>					
17.392.008 TRANSFER FROM SEWER FUND 08	1,274,305.00	.00	.00	1,274,305.00	0
TOTAL INTERFUND OPERATING TRSFS	1,274,305.00	.00	.00	1,274,305.00	0
TOTAL FUND REVENUE	1,778,500.00	.00	470,235.31	1,308,264.69	26

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
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SEWER CAPITAL FUND 17

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WASTE WATER TREATMENT</u>					
17.429.724 #1801 - SEWER MAINS 2023	150,000.00	.00	.00	150,000.00	0
17.429.726 #2326 WWTP HYDRAULIC BYPASS	230,000.00	.00	.00	230,000.00	0
TOTAL WASTE WATER TREATMENT	380,000.00	.00	.00	380,000.00	0
<u>DEBT SERVICE</u>					
17.471.100 BOND ADMINISTRATIVE FEES	6,000.00	.00	.00	6,000.00	0
17.471.200 BOND INTEREST EXPENSE	50,000.00	.00	9,144.90	40,855.10	18
TOTAL DEBT SERVICE	56,000.00	.00	9,144.90	46,855.10	16
<u>AMORT/DEPREC</u>					
17.473.810 AMORTIZATION EXPENSE	117,500.00	.00	.00	117,500.00	0
17.473.811 DEPRECIATION EXPENSE	1,125,000.00	93,750.00	843,750.00	281,250.00	75
TOTAL AMORT/DEPREC	1,242,500.00	93,750.00	843,750.00	398,750.00	68
<u>OTHER UNCLASSIFIED EXPENSES</u>					
17.489.313 1/2 ANNUAL CONTRIB BORO GARAGE	100,000.00	100,000.00	100,000.00	.00	100
TOTAL OTHER UNCLASSIFIED EXPENSES	100,000.00	100,000.00	100,000.00	.00	100
TOTAL FUND EXPENDITURES	1,778,500.00	193,750.00	952,894.90	825,605.10	54
NET REVENUE OVER EXPENDITURES	.00	( 193,750.00)	( 482,659.59)	482,659.59	0

BOROUGH OF POTTSTOWN  
 BALANCE SHEET  
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SEWER LINES FUND 18

ASSETS

18.100000	CASH - VIST BANK #7269	4,808.54	
18.155000	PREPAID ITEMS	12,092.39	
18.158000	DEFRRD OUTFLOW RESRCS- PENSION	31,502.00	
18.158200	DEFRRD OUTFLOW RESRCS - OPEB	3,943.00	
	TOTAL ASSETS		52,345.93

LIABILITIES AND EQUITY

LIABILITIES

18.246000	COMPENSATED BALANCES	19,943.53	
18.257000	NET PENSION LIAB.-PROPRT.SHARE	9,039.00	
18.257200	NET OPEB LIAB.-PROPRT.SHARE	33,920.00	
18.258000	DEFRRD INFLOWS RESRCS-PENSION	80,960.00	
18.258200	DEFRRD INFLOWS RESRCS - OPEB	11,338.00	
	TOTAL LIABILITIES		155,200.53

FUND EQUITY

18.279990	UNRESERVED FUND BALANCE	261,657.00	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	( 364,511.60)	
	BALANCE - CURRENT DATE	( 364,511.60)	
	TOTAL FUND EQUITY		( 102,854.60)
	TOTAL LIABILITIES AND EQUITY		52,345.93

BOROUGH OF POTTSTOWN  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
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SEWER LINES FUND 18

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>INTEREST EARNINGS</u>					
18.341.100 INTEREST EARNINGS	500.00	.00	133.42	366.58	27
TOTAL INTEREST EARNINGS	500.00	.00	133.42	366.58	27
<u>UNCLASSIFIED OPERATING REVENUE</u>					
18.389.300 SALE OF SCRAP METAL	500.00	.00	1,500.00	( 1,000.00)	300
TOTAL UNCLASSIFIED OPERATING REVENUE	500.00	.00	1,500.00	( 1,000.00)	300
<u>INTERFUND OPERATING TRSFS</u>					
18.392.008 TRANSFER FROM SEWER FUND 08	604,378.00	50,000.00	50,000.00	554,378.00	8
TOTAL INTERFUND OPERATING TRSFS	604,378.00	50,000.00	50,000.00	554,378.00	8
<u>REFUNDS OF EXPENSES</u>					
18.395.100 REFUND - CURRENT YEAR EXPENSES	.00	10.46	10.46	( 10.46)	0
18.395.300 REFUND - COBRA & HEALTH PREM.	.00	.00	442.67	( 442.67)	0
TOTAL REFUNDS OF EXPENSES	.00	10.46	453.13	( 453.13)	0
TOTAL FUND REVENUE	605,378.00	50,010.46	52,086.55	553,291.45	9



BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
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SEWER LINES FUND 18

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>FINANCE</u>					
18.402.311 ACCOUNTING & AUDIT SERVICES	1,100.00	.00	1,142.50	( 42.50)	104
TOTAL FINANCE	1,100.00	.00	1,142.50	( 42.50)	104
<u>IT - WEB NETWORK SRVCS</u>					
18.407.115 WEB ADMINISTRATION WAGES	160.00	.00	80.00	80.00	50
18.407.451 IT - HARDWARE AND EQUIPMENT	727.00	126.78	554.92	172.08	76
18.407.452 IT - TECHNICAL SUPPORT SERVICE	1,136.00	73.08	620.80	515.20	55
18.407.453 IT - SOFTWARE SUPPORT SERVICES	900.00	41.05	1,132.72	( 232.72)	126
TOTAL IT - WEB NETWORK SRVCS	2,923.00	240.91	2,388.44	534.56	82
<u>ENGINEERING</u>					
18.408.313 ENGINEERING	2,500.00	.00	.00	2,500.00	0
TOTAL ENGINEERING	2,500.00	.00	.00	2,500.00	0
<u>PUBLIC WORKS</u>					
18.430.110 PUBLIC WORKS WAGES	87,070.00	8,450.99	51,858.59	35,211.41	60
18.430.180 OVERTIME	350.00	10.03	203.42	146.58	58
18.430.192 FICA TAX	6,663.00	625.36	3,988.93	2,674.07	60
18.430.195 WORKERS COMP. EXP.	7,701.00	.00	.00	7,701.00	0
TOTAL PUBLIC WORKS	101,784.00	9,086.38	56,050.94	45,733.06	55

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022  
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SEWER LINES FUND 18

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>STORM SEWERS/DRAINS</u>					
18.436.110 PW - SEWER LINES WAGES	174,955.00	19,909.76	126,814.22	48,140.78	72
18.436.180 OVERTIME	6,000.00	84.00	3,753.06	2,246.94	63
18.436.184 EMPLOYEE WELLNESS PROGRAM	500.00	.00	.00	500.00	0
18.436.192 FICA TAX	13,881.00	1,489.86	10,115.20	3,765.80	73
18.436.194 UNEMPLOYMENT COMP. EXP.	.00	.00	32.05	( 32.05)	0
18.436.195 WORKERS COMP. EXP.	7,053.00	.00	7,053.00	.00	100
18.436.196 MEDICAL/RX/DENTAL/VISION	33,068.00	4,307.33	41,208.14	( 8,140.14)	125
18.436.198 NON-UNIFORM - LIFE, AD&D, DISB	1,186.00	93.32	840.12	345.88	71
18.436.210 OFFICE SUPPLIES	100.00	.00	77.54	22.46	78
18.436.231 VEHICLE FUEL - GASOLINE	3,500.00	397.86	4,690.74	( 1,190.74)	134
18.436.236 BUILDING & CLEANING SUPPLIES	1,800.00	.00	71.58	1,728.42	4
18.436.238 CLOTHING/UNIFORMS	1,000.00	21.21	1,006.57	( 6.57)	101
18.436.251 VEHICLE PARTS & REPAIRS	2,500.00	.00	2,095.20	404.80	84
18.436.321 TELEPHONES	1,100.00	307.52	595.98	504.02	54
18.436.324 INTERNET AND WIRELESS	1,000.00	120.50	841.90	158.10	84
18.436.361 ELECTRIC -FLOW METERS & ALARMS	1,200.00	65.25	517.29	682.71	43
18.436.374 REPAIRS - MACH. & EQUIPMENT	2,000.00	.00	.00	2,000.00	0
18.436.375 MAINT REPAIRS OF SEWER LINES	190,000.00	1,153.30	105,943.39	84,056.61	56
18.436.376 MAINTENANCE OF METERS	500.00	.00	140.00	360.00	28
18.436.381 RENT OF LAND- REDEVAUTHBERKSRR	1,800.00	.00	.00	1,800.00	0
18.436.420 DUES, LICEN, SUBS, MEMBERSHIPS	100.00	.00	.00	100.00	0
18.436.425 MEETING, SEMINAR, CONFERENCES	100.00	.00	.00	100.00	0
18.436.461 DEPART. TRAINING EXP	100.00	.00	55.17	44.83	55
<b>TOTAL STORM SEWERS/DRAINS</b>	<b>443,443.00</b>	<b>27,949.91</b>	<b>305,851.15</b>	<b>137,591.85</b>	<b>69</b>
<u>MISCELLANEOUS</u>					
18.480.100 MISCELLANEOUS EXPENSE	3,339.00	.00	.00	3,339.00	0
<b>TOTAL MISCELLANEOUS</b>	<b>3,339.00</b>	<b>.00</b>	<b>.00</b>	<b>3,339.00</b>	<b>0</b>
<u>PENSION PAID BENEFITS</u>					
18.483.196 NON-UNIF. 401A SAVINGS PLAN	.00	291.73	1,943.57	( 1,943.57)	0
18.483.198 NON-UNIFORMED PENSION EXP.	26,089.00	26,089.00	26,089.00	.00	100
<b>TOTAL PENSION PAID BENEFITS</b>	<b>26,089.00</b>	<b>26,380.73</b>	<b>28,032.57</b>	<b>( 1,943.57)</b>	<b>107</b>
<u>INSURANCES</u>					
18.486.100 INSURANCE - LIABILITY	9,450.00	.00	9,012.02	437.98	95
18.486.200 INSURANCE - PROPERTY	8,700.00	.00	9,129.56	( 429.56)	105
18.486.600 INSURANCE - ERRORS & OMISSIONS	5,000.00	.00	4,827.38	172.62	97
<b>TOTAL INSURANCES</b>	<b>23,150.00</b>	<b>.00</b>	<b>22,968.96</b>	<b>181.04</b>	<b>99</b>

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
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09/22

SEWER LINES FUND 18

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>HEALTH &amp; OTHER BENEFITS</u>					
18.487.194 UNEMPLOYMENT COMPENSATION	800.00	.00	.00	800.00	0
18.487.196 HEALTH/HOSPITALIZATION	250.00	.00	163.59	86.41	65
TOTAL HEALTH & OTHER BENEFITS	1,050.00	.00	163.59	886.41	16
TOTAL FUND EXPENDITURES	605,378.00	63,657.93	416,598.15	188,779.85	69
NET REVENUE OVER EXPENDITURES	.00	( 13,647.47)	( 364,511.60)	364,511.60	0