

BOROUGH OF POTTSTOWN
COMBINED CASH INVESTMENT
DECEMBER 31, 2022
13/22

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

6 ALLOCATION TO WATER FUND 06	531,748.74
8 ALLOCATION TO SEWER OPERATING FUND 08	8,449,698.48
16 ALLOCATION TO WATER CAPITAL FUND 16	700,459.83
17 ALLOCATION TO SEWER CAPITAL FUND 17	2,371,529.29
18 ALLOCATION TO SEWER LINES FUND 18	4,125.16

TOTAL ALLOCATIONS TO OTHER FUNDS 12,057,561.50

ZERO PROOF IF ALLOCATIONS BALANCE 12,057,561.50

OTHER INVESTMENTS

TOTAL OTHER INVESTMENTS .00

BOROUGH OF POTTSTOWN
BALANCE SHEET
DECEMBER 31, 2022
13/22

WATER FUND 06

ASSETS

06.100000	CASH - VIST BANK #7269	531,748.74	
06.145000	ACCTS RECEIVABLE (NOT UTILITY)	8,844.96	
06.145100	UTILITY WATER RECEIVABLES	1,617,101.08	
06.145510	ALLOW.- UNCOLL ACCTS RECEIV.	(242,392.41)	
06.155000	PREPAID ITEMS	267,428.70	
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.	(2,852,848.25)	
06.164000	WATER PLANT - MACH & EQUIP.	822,102.56	
06.164500	ACCM DEPREC -MACH & EQUIP	(754,827.91)	
06.165000	CAP. CONSTRUCTION IN PROGRESS	2,051,383.10	
	TOTAL ASSETS		14,844,462.14

LIABILITIES AND EQUITY

LIABILITIES

06.200200	ACCOUNTS PAYABLE	69,224.92	
06.246000	COMPENSATED BALANCES	110,716.61	
06.257000	NET PENSION LIAB.-PROPRT.SHARE	101,790.00	
06.258000	DEFRRD INFLOWS RESRCS-PENSION	911,710.00	
	TOTAL LIABILITIES		1,193,441.53

FUND EQUITY

06.279990	UNRESERVED FUND BALANCE	12,562,715.18	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	1,088,305.43	
	BALANCE - CURRENT DATE	1,088,305.43	
	TOTAL FUND EQUITY		13,651,020.61
	TOTAL LIABILITIES AND EQUITY		14,844,462.14

BOROUGH OF POTTSTOWN
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
13/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>INTEREST EARNINGS</u>					
06.341.100 INTEREST EARNINGS	2,000.00	.00	2,558.12	(558.12)	128
TOTAL INTEREST EARNINGS	2,000.00	.00	2,558.12	(558.12)	128
<u>RENTS & ROYALTIES</u>					
06.342.100 JACKSON ST. CELL TOWER- WATER	96,000.00	.00	111,038.01	(15,038.01)	116
06.342.200 K-MART CELL TOWER - WATER	123,000.00	.00	118,089.32	4,910.68	96
TOTAL RENTS & ROYALTIES	219,000.00	.00	229,127.33	(10,127.33)	105
<u>WATER</u>					
06.378.010 METERED WATER USAGE FEES	6,545,615.00	.00	6,901,769.91	(356,154.91)	105
06.378.100 WATER CONNECTION/TAPPING FEES	17,400.00	.00	9,856.00	7,544.00	57
06.378.101 WATER CONNECT APPL. FEES	5,000.00	.00	6,446.00	(1,446.00)	129
06.378.105 TURN ON/OFF CHARGES	17,000.00	.00	29,893.21	(12,893.21)	176
06.378.110 PENALTIES & INTEREST UTILITIES	75,000.00	.00	87,286.90	(12,286.90)	116
06.378.120 BULK WATER TO COMM. CUSTOMERS	20,000.00	.00	22,957.88	(2,957.88)	115
06.378.130 BULK WATER TO NORTH COVENTRY	400,000.00	.00	396,792.24	3,207.76	99
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	.00	79,114.37	(9,114.37)	113
TOTAL WATER	7,160,015.00	.00	7,534,116.51	(374,101.51)	105
<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	.00	1,956.55	5,043.45	28
TOTAL MISCELLANEOUS INCOME	8,000.00	.00	5,854.16	2,145.84	73
<u>UNCLASSIFIED OPERATING REVENUE</u>					
06.389.100 UTILITY WATER CERTIFICATIONFEE	20,000.00	.00	24,725.00	(4,725.00)	124
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	.00	14,077.00	5,923.00	70
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	.00	54,795.46	(795.46)	101

BOROUGH OF POTTSTOWN
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
13/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>REFUNDS OF EXPENSES</u>					
06.395.100 REFUND - CURRENT YEAR EXPENSES	.00	.00	14,420.15	(14,420.15)	0
06.395.300 REFUND - COBRA & HEALTH PREM.	.00	.00	6,820.27	(6,820.27)	0
06.395.400 REFUND - ACC/LIAB. CLAIM PYMNT	.00	.00	20,332.54	(20,332.54)	0
TOTAL REFUNDS OF EXPENSES	.00	.00	41,572.96	(41,572.96)	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	.00	7,868,024.54	288,725.46	96

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
13/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>LEGISLATION - COUNCIL</u>					
06.400.112	6,000.00	.00	6,000.00	.00	100
06.400.113	2,900.00	.00	2,899.68	.32	100
06.400.114	8,900.00	.00	8,600.00	300.00	97
06.400.192	684.00	.00	680.79	3.21	100
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	282.40	(57.40)	126
06.400.241	950.00	.00	573.57	376.43	60
06.400.341	3,100.00	.00	1,219.04	1,880.96	39
06.400.342	200.00	.00	.00	200.00	0
06.400.420	4,500.00	.00	2,658.98	1,841.02	59
06.400.425	200.00	.00	91.96	108.04	46
TOTAL LEGISLATION - COUNCIL	29,563.00	.00	24,617.90	4,945.10	83
<u>EXECUTIVE - ADMIN</u>					
06.401.110	76,773.00	.00	71,038.90	5,734.10	93
06.401.180	1,500.00	.00	1,363.79	136.21	91
06.401.192	6,305.00	.00	5,693.56	611.44	90
06.401.195	92.00	.00	92.00	.00	100
06.401.196	15,956.00	.00	9,915.21	6,040.79	62
06.401.198	832.00	.00	519.84	312.16	62
06.401.210	300.00	1.96	652.37	(352.37)	217
06.401.211	800.00	.00	764.47	35.53	96
06.401.231	350.00	.00	307.04	42.96	88
06.401.241	50.00	.00	28.21	21.79	56
06.401.251	50.00	.00	15.40	34.60	31
06.401.260	100.00	.00	.00	100.00	0
06.401.321	350.00	.00	402.75	(52.75)	115
06.401.325	200.00	9.40	225.64	(25.64)	113
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	698.22	1.78	100
06.401.425	1,000.00	.00	762.20	237.80	76
TOTAL EXECUTIVE - ADMIN	106,258.00	11.36	92,513.75	13,744.25	87

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
13/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>FINANCE</u>					
06.402.110 FINANCE WAGES	151,882.00	.00	145,647.45	6,234.55	96
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	.00	11,511.03	343.97	97
06.402.195 WORKERS COMP. EXP.	163.00	.00	163.00	.00	100
06.402.196 MEDICAL/RX/DENTAL/VISION	38,137.00	.00	37,398.48	738.52	98
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	.00	827.25	168.75	83
06.402.210 OFFICE SUPPLIES	1,000.00	.00	598.70	401.30	60
06.402.211 COPIER USAGE SHARED COSTS	500.00	.00	687.91 (	187.91)	138
06.402.231 VEHICLE FUEL - GASOLINE	500.00	.00	7.80	492.20	2
06.402.241 GENERAL GOVERNMENTAL SUPPLIES	200.00	.00	412.15 (	212.15)	206
06.402.311 ACCOUNTING & AUDIT SERVICES	13,000.00	.00	12,337.50	662.50	95
06.402.321 TELEPHONES	1,500.00	.00	913.67	586.33	61
06.402.325 POSTAGE	8,000.00	9.40	8,823.11 (	823.11)	110
06.402.342 PRINTING/BINDING	5,000.00	.00	5,622.19 (	622.19)	112
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	.00	33,515.47 (	8,515.47)	134
06.402.420 DUES, LICEN, SUBS, MEMBERSHIPS	300.00	.00	148.57	151.43	50
06.402.425 MEETING, SEMINAR, CONFERENCES	750.00	.00	18.81	731.19	3
TOTAL FINANCE	264,133.00	9.40	260,508.27	3,624.73	99
<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	.00	13,640.07 (	4,140.07)	144
06.404.317 LEGAL - AFSCME	4,000.00	.00	62.72	3,937.28	2
TOTAL LEGAL	22,500.00	.00	13,702.79	8,797.21	61

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
13/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>HUMAN RESOURCES</u>					
06.406.110 HUMAN RESOURCES WAGES	66,601.00	.00	64,405.37	2,195.63	97
06.406.192 FICA TAX	5,095.00	.00	5,083.84	11.16	100
06.406.195 WORKERS COMP. EXP.	69.00	.00	69.00	.00	100
06.406.196 MEDICAL/RX/DENTAL/VISION	10,717.00	.00	12,538.22	(1,821.22)	117
06.406.198 NON-UNIFORM - LIFE, AD&D, DISB	416.00	.00	519.84	(103.84)	125
06.406.210 OFFICE SUPPLIES	420.00	.00	88.33	331.67	21
06.406.211 COPIER USAGE SHARED COSTS	.00	.00	764.47	(764.47)	0
06.406.241 GENERAL GOVERNMENTAL SUPPLIES	1,172.00	.00	1,455.71	(283.71)	124
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	.00	270.28	229.72	54
06.406.325 POSTAGE	224.00	9.40	143.67	80.33	64
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	.00	374.64	297.36	56
06.406.425 MEETING, SEMINAR, CONFERENCES	2,016.00	.00	906.97	1,109.03	45
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	22.42	3,837.60	9,000.40	30
06.406.472 EMPLOYEE ASSISTANCE PROGRAM	1,008.00	.00	771.12	236.88	77
06.406.473 SAFETY TRAINING EXPENSES	1,960.00	.00	985.60	974.40	50
TOTAL HUMAN RESOURCES	112,978.00	31.82	92,214.66	20,763.34	82
<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	.00	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	.00	24,979.81	220.19	99
06.407.452 IT - TECHNICAL SUPPORT SERVICE	25,819.20	.00	23,163.34	2,655.86	90
06.407.453 IT - SOFTWARE SUPPORT SERVICES	39,794.00	.00	36,803.88	2,990.12	92
TOTAL IT - WEB NETWORK SRVCS	94,613.20	.00	90,684.57	3,928.63	96
<u>ENGINEERING</u>					
06.408.313 ENGINEERING - AUTHORITY	95,000.00	.00	82,598.14	12,401.86	87
06.408.319 STORM WATER MANAGEMENT	20,000.00	.00	2,608.62	17,391.38	13
TOTAL ENGINEERING	115,000.00	.00	85,206.76	29,793.24	74

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
13/22

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	(15.74)	4,945.80	7,054.20	41
06.409.237 BUILDING PAPER SUPPLIES	1,000.00	.00	1,338.13	(338.13)	134
06.409.261 SHREDDING SERVICES	600.00	32.26	592.35	7.65	99
06.409.262 OTHER BLDG SUPPLIES/SERVICES	1,300.00	83.11	2,913.99	(1,613.99)	224
06.409.309 PROFESSIONAL SERVICES	12,000.00	.00	7,308.00	4,692.00	61
06.409.321 TELEPHONES	500.00	.00	473.14	26.86	95
06.409.324 INTERNET AND WIRELESS	2,500.00	139.50	2,359.82	140.18	94
06.409.361 ELECTRIC	16,000.00	.00	8,524.90	7,475.10	53
06.409.362 GAS HEAT	10,000.00	.00	5,941.90	4,058.10	59
06.409.373 BUILDING REPAIRS	12,000.00	657.37	9,398.38	2,601.62	78
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	.00	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
TOTAL GENERAL GOV'T BUILDING	95,500.00	896.50	56,982.57	38,517.43	60
<u>WASTE WATER TREATMENT</u>					
06.429.110 SEWER PLANT WAGES	83,412.00	.00	80,662.04	2,749.96	97
06.429.180 OVERTIME	5,500.00	.00	4,343.63	1,156.37	79
06.429.184 EMPLOYEE WELLNESS PROGRAM	2,000.00	.00	500.00	1,500.00	25
06.429.192 FICA TAX	7,376.00	.00	6,587.90	788.10	89
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	.00	22,622.04	(262.04)	101
06.429.198 NON-UNIFORM - LIFE, AD&D, DISB	742.00	.00	618.89	123.11	83
TOTAL WASTE WATER TREATMENT	123,742.00	.00	117,686.50	6,055.50	95

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EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
13/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>PUBLIC WORKS</u>					
06.430.110 PUBLIC WORKS WAGES	230,865.00	.00	140,798.34	90,066.66	61
06.430.112 PUBLIC WORKS WAGES - PT	.00	.00	31,672.88	(31,672.88)	0
06.430.180 OVERTIME	1,000.00	.00	390.57	609.43	39
06.430.192 FICA TAX	18,696.00	.00	13,336.19	5,359.81	71
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	.00	44,821.25	12,749.75	78
06.430.198 NON-UNIFORM - LIFE, AD&D, DISB	1,328.00	.00	1,089.32	238.68	82
06.430.210 OFFICE SUPPLIES	600.00	.00	812.94	(212.94)	135
06.430.211 COPIER USAGE SHARED COSTS	.00	.00	687.91	(687.91)	0
06.430.231 VEHICLE FUEL - GASOLINE	4,800.00	.00	5,178.55	(378.55)	108
06.430.238 CLOTHING/UNIFORMS	900.00	27.99	622.61	277.39	69
06.430.241 GENERAL GOVERNMENTAL SUPPLIES	3,500.00	27.60	1,893.90	1,606.10	54
06.430.251 VEHICLE PARTS & REPAIRS	6,000.00	.00	8,608.93	(2,608.93)	143
06.430.309 PROFESSIONAL CLEANING - GARAGE	4,566.80	.00	5,096.00	(529.20)	112
06.430.321 TELEPHONES	2,800.00	.00	1,557.71	1,242.29	56
06.430.324 INTERNET AND WIRELESS	1,300.00	.00	1,194.58	105.42	92
06.430.325 POSTAGE	300.00	14.86	159.19	140.81	53
06.430.327 PORTABLE RADIO EQUIP. MAINT.	4,000.00	.00	.00	4,000.00	0
06.430.341 ADVERTISING	1,500.00	97.48	1,163.67	336.33	78
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	.00	1,800.04	699.96	72
06.430.362 GAS	4,000.00	.00	2,283.38	1,716.62	57
06.430.371 PROPERTY MAINTENANCE	.00	116.20	1,195.76	(1,195.76)	0
06.430.373 BUILDING REPAIRS	2,700.00	22.12	3,076.23	(376.23)	114
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	.00	275.00	(175.00)	275
06.430.740 CAPITAL PURCHASE - MAJOR	11,200.00	.00	.00	11,200.00	0
TOTAL PUBLIC WORKS	370,488.80	306.25	277,623.74	92,865.06	75
<u>WATER/SEWER UTILITY MAINTENANCE</u>					
06.447.110 WTR/SWR UTILITY MAINT. WAGES	140,034.00	.00	132,983.14	7,050.86	95
06.447.179 LONGEVITY	.00	.00	390.00	(390.00)	0
06.447.180 OVERTIME	10,000.00	.00	26,074.09	(16,074.09)	261
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	.00	12,161.47	1,102.53	92
06.447.194 UNEMPLOYMENT COMP. EXP.	.00	.00	43.50	(43.50)	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	.00	53,917.00	10,064.00	84
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	.00	462.55	574.45	45
TOTAL WATER/SEWER UTILITY MAINTENANCE	238,048.00	.00	233,947.51	4,100.49	98

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
13/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WATER PURIFICATION</u>					
06.448.110	433,583.00	.00	399,701.23	33,881.77	92
06.448.180	70,000.00	.00	56,603.23	13,396.77	81
06.448.182	.00	.00	2,400.00	(2,400.00)	0
06.448.184	1,500.00	.00	1,000.00	500.00	67
06.448.187	6,560.00	.00	3,742.64	2,817.36	57
06.448.192	39,295.00	.00	35,256.04	4,038.96	90
06.448.195	18,808.00	.00	18,808.00	.00	100
06.448.196	121,150.00	.00	86,336.81	34,813.19	71
06.448.198	2,594.00	.00	1,641.81	952.19	63
06.448.210	6,000.00	.00	4,957.81	1,042.19	83
06.448.222	300,000.00	26,702.61	440,975.81	(140,975.81)	147
06.448.225	45,000.00	1,735.64	35,308.96	9,691.04	78
06.448.231	1,500.00	.00	487.61	1,012.39	33
06.448.232	8,000.00	.00	1,548.75	6,451.25	19
06.448.236	10,000.00	.00	8,356.00	1,644.00	84
06.448.238	6,500.00	.00	2,344.39	4,155.61	36
06.448.241	8,000.00	.00	2,321.19	5,678.81	29
06.448.251	3,000.00	.00	2,472.03	527.97	82
06.448.260	5,000.00	.00	3,692.61	1,307.39	74
06.448.265	4,000.00	.00	1,851.04	2,148.96	46
06.448.266	10,000.00	.00	11,784.87	(1,784.87)	118
06.448.268	55,000.00	.00	51,103.60	3,896.40	93
06.448.321	4,000.00	.00	1,774.87	2,225.13	44
06.448.324	3,000.00	139.50	2,740.12	259.88	91
06.448.325	750.00	13.60	190.18	559.82	25
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	13,099.75	134,617.53	382.47	100
06.448.362	23,000.00	.00	28,925.38	(5,925.38)	126
06.448.364	1,300.00	.00	1,091.60	208.40	84
06.448.371	25,000.00	.00	15,521.77	9,478.23	62
06.448.372	120,000.00	900.00	315,029.45	(195,029.45)	263
06.448.373	22,000.00	.00	58,782.79	(36,782.79)	267
06.448.374	105,000.00	.00	44,936.36	60,063.64	43
06.448.375	10,000.00	.00	.00	10,000.00	0
06.448.376	20,000.00	.00	17,329.44	2,670.56	87
06.448.377	15,000.00	.00	80,487.86	(65,487.86)	537
06.448.378	20,000.00	.00	6,755.38	13,244.62	34
06.448.379	35,000.00	.00	10,009.11	24,990.89	29
06.448.420	50,000.00	.00	48,477.97	1,522.03	97
06.448.425	2,000.00	.00	275.00	1,725.00	14
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	42,591.10	1,940,390.64	(184,350.64)	111

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
13/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WATER DISTRIBUTION</u>					
06.449.110 PW - WATER DISTRIBUTION WAGES	338,013.00	.00	244,964.12	93,048.88	72
06.449.180 OVERTIME	20,000.00	.00	12,961.73	7,038.27	65
06.449.184 EMPLOYEE WELLNESS PROGRAM	1,000.00	.00	300.00	700.00	30
06.449.192 FICA TAX	27,273.00	.00	19,746.84	7,526.16	72
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	.00	97,067.97	913.03	99
06.449.198 NON-UNIFORM - LIFE, AD&D, DISB	1,630.00	.00	1,471.35	158.65	90
06.449.231 VEHICLE FUEL - GASOLINE	15,000.00	405.02	21,116.51	(6,116.51)	141
06.449.236 BUILDING & CLEANING SUPPLIES	2,700.00	.00	79.56	2,620.44	3
06.449.238 CLOTHING/UNIFORMS	3,000.00	100.00	1,993.62	1,006.38	66
06.449.241 GENERAL GOVERNMENTAL SUPPLIES	2,500.00	.00	1,036.12	1,463.88	41
06.449.251 VEHICLE PARTS & REPAIRS	10,000.00	110.00	21,345.38	(11,345.38)	213
06.449.260 SMALL TOOLS/MINOR EQUIPMENT	5,000.00	196.47	4,888.34	111.66	98
06.449.321 TELEPHONES	1,700.00	.00	1,424.89	275.11	84
06.449.324 INTERNET AND WIRELESS	2,300.00	.00	2,311.00	(11.00)	100
06.449.325 POSTAGE	100.00	.00	5.83	94.17	6
06.449.361 ELECTRIC -BULK WATER STA	.00	.00	503.82	(503.82)	0
06.449.363 ELECTRIC - PUMP STATIONS	35,000.00	.00	31,795.77	3,204.23	91
06.449.368 ELECTRIC -WATER TANKS & METERS	23,000.00	.00	31,641.66	(8,641.66)	138
06.449.371 PROPERTY MAINTENANCE	9,500.00	.00	13,110.70	(3,610.70)	138
06.449.374 REPAIRS - MACH. & EQUIPMENT	3,500.00	.00	978.11	2,521.89	28
06.449.375 MAINTENANCE OF MAINS	157,622.00	2,848.15	118,824.75	38,797.25	75
06.449.376 MAINTENANCE OF METERS	8,000.00	315.00	32,635.28	(24,635.28)	408
06.449.377 MAINTENANCE OF HYDRANTS	23,000.00	2,369.00	26,827.66	(3,827.66)	117
06.449.378 MAINTENANCE OF PU STATIONS	35,000.00	.00	49,603.56	(14,603.56)	142
06.449.379 ROAD REPAIRS- MAIN BREAKS	100,000.00	434.85	4,634.85	95,365.15	5
06.449.420 DUES, LICEN, SUBS, MEMBERSHIPS	600.00	.00	157.00	443.00	26
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
TOTAL WATER DISTRIBUTION	963,225.00	6,778.49	756,655.98	206,569.02	79
<u>DEBT SERVICE</u>					
06.471.100 BOND ADMINISTRATIVE FEES	7,000.00	.00	2,000.00	5,000.00	29
06.471.354 2019 WATER BONDS	1,792,525.00	.00	1,295,073.06	497,451.94	72
06.471.356 2020 GTD WATER REV BONDS	14,200.00	.00	15,093.24	(893.24)	106
TOTAL DEBT SERVICE	1,813,725.00	.00	1,312,166.30	501,558.70	72
<u>AMORT/DEPREC</u>					
06.473.811 DEPRECIATION EXPENSE	370,000.00	(18,555.49)	351,440.51	18,559.49	95
TOTAL AMORT/DEPREC	370,000.00	(18,555.49)	351,440.51	18,559.49	95

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
13/22

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	.00	67,834.80	(62,834.80)	1357
TOTAL MISCELLANEOUS	11,000.00	.00	69,571.10	(58,571.10)	632
<u>PENSION PAID BENEFITS</u>					
06.483.196 NON-UNIF. 401A SAVINGS PLAN	4,000.00	.00	9,629.55	(5,629.55)	241
06.483.198 NON-UNIFORMED PENSION MMO	336,461.00	.00	336,461.00	.00	100
TOTAL PENSION PAID BENEFITS	340,461.00	.00	346,090.55	(5,629.55)	102
<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 & OTHER BENEFITS</u>					
06.487.194 UNEMPLOYMENT COMPENSATION	2,500.00	.00	3,364.20	(864.20)	135
06.487.196 HEALTH PKG -COBRA RETIREES	4,000.00	.00	2,784.81	1,215.19	70
06.487.197 MGMT RETIREE HLTH & MEDICARE	1,000.00	.00	.00	1,000.00	0
TOTAL HEALTH & OTHER BENEFITS	7,500.00	.00	6,149.01	1,350.99	82
<u>OTHER UNCLASSIFIED EXPENSES</u>					
06.489.312 PROF. SRVCS- BORO MGMT OPERAT.	460,000.00	.00	460,000.00	.00	100
06.489.313 1/2 ANNUAL CONTRIB BORO GARAGE	100,000.00	.00	100,000.00	.00	100
TOTAL OTHER UNCLASSIFIED EXPENSES	560,000.00	.00	560,000.00	.00	100
<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 12 MONTHS ENDING DECEMBER 31, 2022
 13/22

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>REFUNDS</u>					
06.495.100 REFUNDS OF REVENUES	.00	.00	3,390.50	(3,390.50)	0
TOTAL REFUNDS	.00	.00	3,390.50	(3,390.50)	0
TOTAL FUND EXPENDITURES	8,156,750.00	32,069.43	6,779,719.11	1,377,030.89	83
NET REVENUE OVER EXPENDITURES	.00	(32,069.43)	1,088,305.43	(1,088,305.43)	0

BOROUGH OF POTTSTOWN
BALANCE SHEET
DECEMBER 31, 2022
13/22

SEWER OPERATING FUND 08

ASSETS

08.100000	CASH - VIST BANK #7269	8,449,698.48	
08.145000	ACCTS RECEIVABLE (NOT UTILITY)	101,577.39	
08.145100	UTILITY SEWER RECEIVABLES	1,498,416.73	
08.145510	ALLOW.- UNCOLL ACCTS RECEIV.	(242,129.44)	
08.145706	UPPER POTTSRG SEWER RECEIVABLES	80.50	
08.145707	WEST POTTSGR SEWER RECEIVABLES	79,909.70	
08.155000	PREPAID ITEMS	109,835.55	
08.158000	DEFRRD OUTFLOW RESRCS- PENSION	207,703.00	
08.158200	DEFRRD OUTFLOW RESRCS - OPEB	17,332.00	
08.162500	SEWER PLANT - ACCUM DEPRECIAT.	(5,796,537.76)	
08.164000	SEWER PLANT - MACH. & EQUIP.	6,469,495.11	
		6,469,495.11	
	TOTAL ASSETS		10,895,381.26

LIABILITIES AND EQUITY

LIABILITIES

08.200200	ACCOUNTS PAYABLE	41,210.24	
08.235200	DUE TO UPPER POTTSRGROVE	2,774.78	
08.235300	DUE TO WEST POTTSRGROVE	173,985.06	
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	
		49,843.00	
	TOTAL LIABILITIES		1,090,277.30

FUND EQUITY

08.279990	UNRESERVED FUND BALANCE	6,242,579.10	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	3,562,524.86	
		3,562,524.86	
	BALANCE - CURRENT DATE		3,562,524.86
	TOTAL FUND EQUITY		9,805,103.96
	TOTAL LIABILITIES AND EQUITY		10,895,381.26

BOROUGH OF POTTSTOWN
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
13/22

SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>INTEREST EARNINGS</u>					
08.341.100 INTEREST EARNINGS	6,000.00	.00	28,287.99	(22,287.99)	471
TOTAL INTEREST EARNINGS	6,000.00	.00	28,287.99	(22,287.99)	471
<u>RENTS & ROYALTIES</u>					
08.342.100 P3 CELL TOWER - SEWER PLANT	30,000.00	.00	31,743.99	(1,743.99)	106
TOTAL RENTS & ROYALTIES	30,000.00	.00	31,743.99	(1,743.99)	106
<u>COLLECTIONS</u>					
08.364.010 EDU SEWER USAGE FEES	5,670,000.00	.00	5,883,485.38	(213,485.38)	104
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	.00	1,664.75	1,335.25	55
08.364.110 PENALTIES & INTEREST	20,000.00	.00	81,097.35	(61,097.35)	405
08.364.120 BULK SEWER COLLECTIONS	2,400,000.00	.00	2,708,099.01	(308,099.01)	113
08.364.130 WASTE MGMT LEACHATE	85,000.00	.00	106,853.94	(21,853.94)	126
08.364.140 MIPP - LAB ANALYTICAL	10,000.00	.00	6,117.60	3,882.40	61
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	.00	835,085.00	(206,899.00)	133
08.364.601 UPPER POTTS GROVE O & M PAYMENT	172,731.00	.00	109,243.00	63,488.00	63
08.364.602 WEST POTTS GROVE O & M PAYMENT	224,765.00	.00	299,905.00	(75,140.00)	133
08.364.603 PA AMERICAN O & M PAYMENT	.00	.00	77,208.00	(77,208.00)	0
TOTAL COLLECTIONS	9,225,282.00	.00	10,110,884.03	(885,602.03)	110
<u>MISCELLANEOUS INCOME</u>					
08.380.100 MISCELLANEOUS	100.00	.00	8,476.90	(8,376.90)	8477
08.380.170 PORTNOFF FILING FEES - OWNERS	7,000.00	.00	1,910.88	5,089.12	27
TOTAL MISCELLANEOUS INCOME	7,100.00	.00	10,387.78	(3,287.78)	146
<u>UNCLASSIFIED OPERATING REVENUE</u>					
08.389.100 UTILITY SEWER CERTIFICATION FEE	.00	.00	22,620.00	(22,620.00)	0
08.389.500 REFUND -RE TAXES - CELL TW SWR	.00	.00	6,001.08	(6,001.08)	0
TOTAL UNCLASSIFIED OPERATING REVENUE	.00	.00	28,621.08	(28,621.08)	0

BOROUGH OF POTTSTOWN
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
 13/22

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	46,080.82	(46,080.82)	0
08.395.300 REFUND - COBRA & HEALTH PREM.	.00	.00	6,988.98	(6,988.98)	0
TOTAL REFUNDS OF EXPENSES	.00	.00	53,069.80	(53,069.80)	0
TOTAL FUND REVENUE	9,268,382.00	.00	10,262,994.67	(994,612.67)	111

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
13/22

SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>LEGISLATION - COUNCIL</u>					
08.400.113 COUNCIL MEMBER WAGES	2,900.00	.00	2,899.80	.20	100
08.400.192 FICA TAX	224.00	.00	221.79	2.21	99
08.400.210 OFFICE SUPPLIES	250.00	.00	282.40	(32.40)	113
08.400.241 GENERAL GOVERNMENTAL SUPPLIES	750.00	.00	573.57	176.43	76
08.400.341 ADVERTISING	2,800.00	.00	1,219.04	1,580.96	44
08.400.342 PRINTING/BINDING	100.00	.00	.00	100.00	0
08.400.420 DUES, LICEN, SUBS, MEMBERSHIPS	4,700.00	.00	2,658.98	2,041.02	57
TOTAL LEGISLATION - COUNCIL	11,724.00	.00	7,855.58	3,868.42	67
<u>EXECUTIVE - ADMIN</u>					
08.401.110 EXECUTIVE WAGES	76,773.00	.00	71,039.34	5,733.66	93
08.401.180 OVERTIME	1,500.00	.00	1,363.85	136.15	91
08.401.192 FICA TAX	6,342.00	.00	5,693.65	648.35	90
08.401.195 WORKERS COMP. EXP.	92.00	.00	92.00	.00	100
08.401.196 MEDICAL/RX/DENTAL/VISION	15,956.00	.00	9,915.21	6,040.79	62
08.401.198 NON-UNIFORM - LIFE, AD&D, DISB	832.00	.00	519.84	312.16	62
08.401.210 OFFICE SUPPLIES	250.00	1.96	652.37	(402.37)	261
08.401.211 COPIER USAGE SHARED COSTS	700.00	.00	764.47	(64.47)	109
08.401.231 VEHICLE FUEL - GASOLINE	300.00	.00	307.04	(7.04)	102
08.401.241 GENERAL GOVERNMENTAL SUPPLIES	60.00	.00	28.21	31.79	47
08.401.251 VEHICLE PARTS & REPAIRS	50.00	.00	15.40	34.60	31
08.401.260 SMALL TOOLS/MINOR EQUIPMENT	100.00	.00	.00	100.00	0
08.401.321 TELEPHONES	300.00	.00	402.75	(102.75)	134
08.401.325 POSTAGE	300.00	9.40	225.64	74.36	75
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	698.22	201.78	78
08.401.425 MEETING, SEMINAR, CONFERENCES	750.00	.00	762.20	(12.20)	102
TOTAL EXECUTIVE - ADMIN	106,005.00	11.36	92,514.34	13,490.66	87

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
13/22

SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>FINANCE</u>					
08.402.110 FINANCE WAGES	151,893.00	.00	145,647.52	6,245.48	96
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	.00	11,511.19	401.81	97
08.402.195 WORKERS COMP. EXP.	163.00	.00	163.00	.00	100
08.402.196 MEDICAL/RX/DENTAL/VISION	38,380.00	.00	37,398.48	981.52	97
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	.00	827.25	171.75	83
08.402.210 OFFICE SUPPLIES	1,000.00	.00	591.84	408.16	59
08.402.211 COPIER USAGE SHARED COSTS	500.00	.00	687.91 (	187.91)	138
08.402.231 VEHICLE FUEL - GASOLINE	250.00	.00	7.80	242.20	3
08.402.241 GENERAL GOVERNMENTAL SUPPLIES	200.00	.00	412.15 (	212.15)	206
08.402.311 ACCOUNTING & AUDIT SERVICES	14,000.00	.00	12,337.50	1,662.50	88
08.402.321 TELEPHONES	1,100.00	.00	913.67	186.33	83
08.402.325 POSTAGE	8,000.00	9.40	8,929.09 (	929.09)	112
08.402.342 PRINTING/BINDING	5,500.00	.00	8,819.68 (	3,319.68)	160
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	.00	33,515.38 (	3,515.38)	112
08.402.420 DUES, LICEN, SUBS, MEMBERSHIPS	200.00	.00	148.52	51.48	74
08.402.425 MEETING, SEMINAR, CONFERENCES	600.00	.00	18.81	581.19	3
08.402.460 CONTINUING EDUCATION	500.00	.00	.00	500.00	0
TOTAL FINANCE	270,498.00	9.40	263,804.97	6,693.03	98
<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	.00	12,667.23	37,332.77	25
08.404.317 LEGAL - AFSCME	4,000.00	.00	62.72	3,937.28	2
TOTAL LEGAL	55,500.00	.00	16,419.35	39,080.65	30

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

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>HUMAN RESOURCES</u>					
08.406.110 HUMAN RESOURCES WAGES	66,601.00	.00	64,405.58	2,195.42	97
08.406.180 OVERTIME	1,000.00	.00	.00	1,000.00	0
08.406.192 FICA TAX	5,357.00	.00	5,083.88	273.12	95
08.406.195 WORKERS COMP. EXP.	69.00	.00	69.00	.00	100
08.406.196 MEDICAL/RX/DENTAL/VISION	10,717.00	.00	12,538.22	(1,821.22)	117
08.406.198 NON-UNIFORM - LIFE, AD&D, DISB	416.00	.00	519.84	(103.84)	125
08.406.210 OFFICE SUPPLIES	420.00	.00	95.19	324.81	23
08.406.211 COPIER USAGE SHARED COSTS	550.00	.00	764.47	(214.47)	139
08.406.241 GENERAL GOVERNMENTAL SUPPLIES	1,172.00	.00	986.71	185.29	84
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	.00	270.28	(20.28)	108
08.406.325 POSTAGE	224.00	9.40	143.67	80.33	64
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	.00	374.64	297.36	56
08.406.425 MEETING, SEMINAR, CONFERENCES	2,016.00	.00	906.97	1,109.03	45
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	22.42	3,837.60	9,000.40	30
08.406.472 EMPLOYEE ASSISTANCE PROGRAM	1,008.00	.00	771.12	236.88	77
08.406.473 SAFETY TRAINING EXPENSES	1,960.00	.00	985.60	974.40	50
TOTAL HUMAN RESOURCES	114,540.00	31.82	91,752.77	22,787.23	80
<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	.00	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	.00	24,264.05	935.95	96
08.407.452 IT - TECHNICAL SUPPORT SERVICE	25,819.20	.00	23,163.34	2,655.86	90
08.407.453 IT - SOFTWARE SUPPORT SERVICES	39,794.00	.00	34,537.20	5,256.80	87
TOTAL IT - WEB NETWORK SRVCS	95,173.20	.00	87,702.13	7,471.07	92
<u>ENGINEERING</u>					
08.408.313 ENGINEERING - GENERAL	112,783.00	.00	54,486.43	58,296.57	48
08.408.319 STORM WATER MANAGEMENT	43,898.00	.00	2,608.64	41,289.36	6
TOTAL ENGINEERING	156,681.00	.00	57,095.07	99,585.93	36

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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	(15.74)	4,945.80	10,054.20 33
08.409.237	BUILDING PAPER SUPPLIES	1,200.00	.00	1,338.13	(138.13) 112
08.409.261	SHREDDING SERVICES	700.00	32.26	592.35	107.65 85
08.409.262	OTHER BLDG SUPPLIES/SERVICES	2,000.00	83.11	2,913.99	(913.99) 146
08.409.309	PROFESSIONAL SERVICES	12,000.00	.00	7,308.00	4,692.00 61
08.409.321	TELEPHONES	300.00	.00	473.14	(173.14) 158
08.409.324	INTERNET AND WIRELESS	2,500.00	139.50	2,359.82	140.18 94
08.409.361	ELECTRIC	15,000.00	.00	8,534.42	6,465.58 57
08.409.362	GAS HEAT	10,000.00	.00	5,932.38	4,067.62 59
08.409.373	BUILDING REPAIRS	10,000.00	657.37	9,398.38	601.62 94
08.409.430	REAL ESTATE TAX - CELL TOWERS	6,000.00	.00	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	896.50	49,697.49	42,002.51 54

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EXPENDITURES WITH COMPARISON TO BUDGET
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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	.00	536,181.97	50,248.03	91
08.429.179 LONGEVITY	.00	.00	1,300.00	(1,300.00)	0
08.429.180 OVERTIME	50,000.00	.00	79,423.23	(29,423.23)	159
08.429.184 EMPLOYEE WELLNESS PROGRAM	3,500.00	.00	2,800.00	700.00	80
08.429.187 SHIFT DIFFERENTIAL	6,560.00	.00	4,366.30	2,193.70	67
08.429.192 FICA TAX	49,724.00	.00	48,192.52	1,531.48	97
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	.00	180,762.57	(6,811.57)	104
08.429.198 NON-UNIFORM - LIFE, AD&D, DISB	7,098.00	.00	4,158.20	2,939.80	59
08.429.210 OFFICE SUPPLIES	6,500.00	.00	7,963.73	(1,463.73)	123
08.429.222 CHEMICALS	570,000.00	10,098.42	661,180.37	(91,180.37)	116
08.429.225 LABORATORY SUPPLIES	120,000.00	3,477.56	148,996.64	(28,996.64)	124
08.429.231 VEHICLE FUEL - GASOLINE	12,745.00	.00	7,645.34	5,099.66	60
08.429.232 OFF ROAD/VEHICLE FUEL - DIESEL	2,500.00	.00	2,979.95	(479.95)	119
08.429.236 BUILDING & CLEANING SUPPLIES	7,500.00	.00	12,728.36	(5,228.36)	170
08.429.238 CLOTHING/UNIFORMS	9,000.00	.00	5,859.67	3,140.33	65
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	.00	10,570.18	429.82	96
08.429.260 SMALL TOOLS/MINOR EQUIPMENT	7,000.00	.00	5,736.49	1,263.51	82
08.429.265 COMPUTER MAINTENANCE	25,000.00	.00	9,691.59	15,308.41	39
08.429.268 EQUIPMENT CALIBRATION EXPENSES	3,000.00	609.90	2,100.40	899.60	70
08.429.321 TELEPHONES	9,500.00	.00	6,317.28	3,182.72	67
08.429.324 INTERNET AND WIRELESS	8,000.00	139.50	5,707.88	2,292.12	71
08.429.325 POSTAGE	1,500.00	.00	1,607.47	(107.47)	107
08.429.341 ADVERTISING	1,500.00	.00	231.28	1,268.72	15
08.429.361 ELECTRIC	550,000.00	.00	506,472.98	43,527.02	92
08.429.362 GAS - PROPANE	200,000.00	.00	132,273.88	67,726.12	66
08.429.363 ELECTRIC - PUMP STATIONS	25,000.00	.00	22,768.33	2,231.67	91
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	7,919.66	779,651.36	(129,651.36)	120
08.429.366 WATER	25,000.00	.00	34,555.50	(9,555.50)	138
08.429.367 SLUDGE DISPOSAL -MISCELLANEOUS	65,000.00	499.85	74,332.49	(9,332.49)	114
08.429.368 PROCESS TANKS CLEANING	.00	.00	411.75	(411.75)	0
08.429.371 PROPERTY MAINTENANCE	17,000.00	88.03	11,978.47	5,021.53	70
08.429.373 BUILDING REPAIRS	40,000.00	.00	63,282.54	(23,282.54)	158
08.429.374 REPAIRS - MACH. & EQUIPMENT	300,000.00	1,403.85	177,028.89	122,971.11	59
08.429.375 REPAIRS -MEMORIAL PARK PU STA	155,000.00	.00	96,220.84	58,779.16	62
08.429.376 REPAIRS -WWTP LOWER PUMP HOUSE	240,000.00	.00	207,308.02	32,691.98	86
08.429.377 REPAIRS -CIRCLE OF PROG PU STA	7,500.00	.00	273.50	7,226.50	4
08.429.378 REPAIRS - DRYER	150,000.00	15,338.10	259,707.19	(109,707.19)	173
08.429.379 REPAIRS - CENTRIFUGE	50,000.00	.00	109,360.14	(59,360.14)	219
08.429.380 REPAIRS - BLOWERS	150,000.00	.00	75,960.06	74,039.94	51
08.429.381 REPAIRS - SCREW PUMPS	190,000.00	.00	9,784.93	180,215.07	5
08.429.382 REPAIRS - CLARIFIERS	13,000.00	.00	29,170.96	(16,170.96)	224
08.429.383 REPAIRS - SUBSTATIONS	18,000.00	.00	26,070.00	(8,070.00)	145
08.429.384 EQUIPMENT RENTAL EXPENSE	13,000.00	.00	89,822.45	(76,822.45)	691
08.429.385 REPAIRS - INSTRUMENTATION	40,000.00	360.00	31,025.60	8,974.40	78
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	20.04	28,838.31	(3,838.31)	115
08.429.425 MEETING, SEMINAR, CONFERENCES	2,500.00	.00	360.42	2,139.58	14

BOROUGH OF POTTSTOWN
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08.429.460 CONTINUING EDUCATION	1,500.00	.00	.00	1,500.00	0
08.429.461 DEPART. TRAINING EXP	5,000.00	.00	984.68	4,015.32	20
TOTAL WASTE WATER TREATMENT	4,664,019.00	39,954.91	4,566,463.70	97,555.30	98
PUBLIC WORKS					
08.430.110 PUBLIC WORKS WAGES	33,721.00	.00	28,559.84	5,161.16	85
08.430.180 OVERTIME	.00	.00	59.99	(59.99)	0
08.430.192 FICA TAX	2,580.00	.00	2,221.63	358.37	86
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	.00	44,821.25	(27,369.25)	257
08.430.198 NON-UNIFORM - LIFE, AD&D, DISB	703.00	.00	1,089.32	(386.32)	155
08.430.210 OFFICE SUPPLIES	600.00	.00	812.94	(212.94)	135
08.430.211 COPIER USAGE SHARED COSTS	500.00	.00	687.91	(187.91)	138
08.430.231 VEHICLE FUEL - GASOLINE	4,600.00	.00	5,178.55	(578.55)	113
08.430.238 CLOTHING/UNIFORMS	750.00	27.99	622.60	127.40	83
08.430.241 GENERAL GOVERNMENTAL SUPPLIES	3,500.00	27.60	2,123.37	1,376.63	61
08.430.251 VEHICLE PARTS & REPAIRS	6,500.00	.00	8,608.91	(2,108.91)	132
08.430.309 PROFESSIONAL CLEANING - GARAGE	4,566.80	.00	5,096.00	(529.20)	112
08.430.321 TELEPHONES	1,200.00	.00	1,557.71	(357.71)	130
08.430.324 INTERNET AND WIRELESS	1,500.00	.00	1,182.76	317.24	79
08.430.325 POSTAGE	300.00	14.86	159.19	140.81	53
08.430.327 PORTABLE RADIO EQUIP. MAINT.	2,500.00	.00	.00	2,500.00	0
08.430.341 ADVERTISING	300.00	97.48	793.65	(493.65)	265
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	.00	1,800.04	299.96	86
08.430.362 GAS	3,500.00	.00	2,283.38	1,216.62	65
08.430.371 PROPERTY MAINTENANCE	.00	116.20	1,195.76	(1,195.76)	0
08.430.373 BUILDING REPAIRS	2,500.00	22.12	3,076.23	(576.23)	123
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	306.25	115,204.82	(21,682.02)	123

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	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WATER/SEWER UTLTY MAINTENANCE</u>					
08.447.110	274,986.00	.00	257,904.43	17,081.57	94
08.447.179	.00	.00	910.00	(910.00)	0
08.447.180	12,000.00	.00	53,466.83	(41,466.83)	446
08.447.184	1,500.00	.00	600.00	900.00	40
08.447.187	.00	.00	1.15	(1.15)	0
08.447.192	22,464.00	.00	23,918.69	(1,454.69)	106
08.447.195	8,232.00	.00	8,232.00	.00	100
08.447.196	63,981.00	.00	56,762.21	7,218.79	89
08.447.197	.00	.00	(1,672.40)	1,672.40	0
08.447.198	1,037.00	.00	738.29	298.71	71
TOTAL WATER/SEWER UTLTY MAINTENANCE	384,200.00	.00	400,861.20	(16,661.20)	104
<u>DEBT SERVICE</u>					
08.471.100	1,700.00	.00	.00	1,700.00	0
08.471.350	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	58,000.00	(4,828.16)	53,167.84	4,832.16	92
TOTAL AMORT/DEPREC	58,000.00	(4,828.16)	53,167.84	4,832.16	92
<u>MISCELLANEOUS</u>					
08.480.100	1,000.00	.00	1,780.87	(780.87)	178
08.480.170	6,000.00	.00	1,736.31	4,263.69	29
08.480.400	5,000.00	.00	181,368.37	(176,368.37)	3627
TOTAL MISCELLANEOUS	12,000.00	.00	184,885.55	(172,885.55)	1541
<u>PENSION PAID BENEFITS</u>					
08.483.196	6,000.00	.00	13,876.99	(7,876.99)	231
08.483.198	172,918.00	.00	172,918.00	.00	100
TOTAL PENSION PAID BENEFITS	178,918.00	.00	186,794.99	(7,876.99)	104

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<u>INSURANCES</u>					
08.486.001 INSUR. CLAIM EXP & DEDUCTIBLES	2,000.00	.00	(374.00)	2,374.00	(19)
08.486.100 INSURANCE - LIABILITY	24,000.00	.00	20,863.10	3,136.90	87
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	.00	79,510.50	12,489.50	86
<u>HEALTH & OTHER BENEFITS</u>					
08.487.194 UNEMPLOYMENT COMPENSATION	2,500.00	.00	63.22	2,436.78	3
08.487.196 HEALTH PKG -COBRA RETIREES	4,000.00	.00	2,731.05	1,268.95	68
08.487.197 MGMT RETIREE HLTH & MEDICARE	.00	.00	(710.76)	710.76	0
TOTAL HEALTH & OTHER BENEFITS	6,500.00	.00	2,083.51	4,416.49	32
<u>OTHER UNCLASSIFIED EXPENSES</u>					
08.489.313 SEWER ANNUAL CONTRIB TO F01	.00	.00	50,000.00	(50,000.00)	0
TOTAL OTHER UNCLASSIFIED EXPENSES	.00	.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	.00	140,000.00	464,378.00	23
TOTAL INTERFUND OPERT TRANSFERS	1,878,683.00	.00	140,000.00	1,738,683.00	7
<u>REFUNDS</u>					
08.495.100 REFUNDS OF REVENUES	.00	.00	254,656.00	(254,656.00)	0
TOTAL REFUNDS	.00	.00	254,656.00	(254,656.00)	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

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SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
TOTAL FUND EXPENDITURES	9,268,382.00	36,382.08	6,700,469.81	2,567,912.19	72
NET REVENUE OVER EXPENDITURES	.00	(36,382.08)	3,562,524.86	(3,562,524.86)	0

BOROUGH OF POTTSTOWN
BALANCE SHEET
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WATER CAPITAL FUND 16

ASSETS

16.100000	CASH - VIST BANK (7201)#7269	700,459.83	
16.107100	MAINTENANCE RESERVE FUND #704	2,356.82	
16.107101	BOND REDEMPTION FUND #713	42,133.03	
16.107102	ADMIN EXPENSE FUND #740	30,470.30	
16.107103	CLEARING FUND #731	491,313.19	
16.107107	2020 WATER CONSTRUCT FD #7000	572,590.20	
16.107202	DEBT SERVICE FUND #826	51,054.84	
16.120100	DEBT SERVICE RESERVE FUND #697	1,830,868.93	
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	(15,687,124.50)	
16.164000	CAP. WATER PLANT -MACH & EQUIP	391,517.54	
16.164500	ACCM DEPREC -MACH & EQUIP	(350,428.92)	
16.170106	DEFERRED LOSS 2019 SERIES	194,919.38	
	TOTAL ASSETS		19,288,290.83

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	
	TOTAL LIABILITIES		3,543,134.55

FUND EQUITY

16.279990	UNRESERVED FUND BALANCE	15,177,093.08	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	568,063.20	
	BALANCE - CURRENT DATE	568,063.20	
	TOTAL FUND EQUITY		15,745,156.28
	TOTAL LIABILITIES AND EQUITY		19,288,290.83

BOROUGH OF POTTSTOWN
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
13/22

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	.00	1,464,313.70	349,411.30	81
16.340.200 INVESTMENT ACCT EARNINGS	15,000.00	.00	35,708.23	(20,708.23)	238
TOTAL INTEREST, RENTS, ROYALTIES	1,828,725.00	.00	1,500,021.93	328,703.07	82
<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	.00	1,500,021.93	997,478.07	60

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
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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	.00	40,947.60	(5,947.60)	117
16.473.811 DEPRECIATION EXPENSE	800,000.00	(122.77)	799,881.23	118.77	100
TOTAL AMORT/DEPREC	835,000.00	(122.77)	840,828.83	(5,828.83)	101
TOTAL FUND EXPENDITURES	2,497,500.00	(122.77)	931,958.73	1,565,541.27	37
NET REVENUE OVER EXPENDITURES	.00	122.77	568,063.20	(568,063.20)	0

BOROUGH OF POTTSTOWN
 BALANCE SHEET
 DECEMBER 31, 2022
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SEWER CAPITAL FUND 17

ASSETS

17.100000	CASH - VIST BANK (7196) #7269	2,371,529.29	
17.145000	ACCOUNTS RECEIVABLE (OTHER)	22,591.00	
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	(21,794,749.98)	
17.164000	CAP. SEWER PLANT -MACH & EQUIP	6,468,687.53	
17.164500	ACCM DEPREC -MACH & EQUIP	(1,122,736.25)	
17.165000	CAP. CONSTRUCTION IN PROGRESS	65,789.49	
17.166000	INFRASTRUCTURE	13,515,561.41	
17.166500	ACC. DEPRECIATI INFRASTRUCTURE	(3,729,304.73)	
17.170105	2012 LOSS ON REFUNDING	24,832.00	
	TOTAL ASSETS		31,389,743.46

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	(764,802.17)	
	BALANCE - CURRENT DATE	(764,802.17)	
	TOTAL FUND EQUITY		31,369,951.76
	TOTAL LIABILITIES AND EQUITY		31,389,743.46

BOROUGH OF POTTSTOWN
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 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	18,208.00	42,236.00	30
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	7,109.00	1,631.00	81
17.364.604 PAWC UPT CAPITAL PROJ	.00	.00	2,633.00	(2,633.00)	0
TOTAL COLLECTIONS	92,782.00	.00	27,950.00	64,832.00	30
<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	498,185.31	1,280,314.69	28

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022
13/22

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	28,842.58	1,153,842.58	(28,842.58)	103
TOTAL AMORT/DEPREC	1,242,500.00	28,842.58	1,153,842.58	88,657.42	93
<u>OTHER UNCLASSIFIED EXPENSES</u>					
17.489.313 1/2 ANNUAL CONTRIB BORO GARAGE	100,000.00	.00	100,000.00	.00	100
TOTAL OTHER UNCLASSIFIED EXPENSES	100,000.00	.00	100,000.00	.00	100
TOTAL FUND EXPENDITURES	1,778,500.00	28,842.58	1,262,987.48	515,512.52	71
NET REVENUE OVER EXPENDITURES	.00	(28,842.58)	(764,802.17)	764,802.17	0

BOROUGH OF POTTSTOWN
BALANCE SHEET
DECEMBER 31, 2022
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SEWER LINES FUND 18

ASSETS

18.100000	CASH - VIST BANK #7269	4,125.16	
18.155000	PREPAID ITEMS	19,590.71	
18.158000	DEFRRD OUTFLOW RESRCS- PENSION	31,502.00	
18.158200	DEFRRD OUTFLOW RESRCS - OPEB	3,943.00	
	TOTAL ASSETS		59,160.87

LIABILITIES AND EQUITY

LIABILITIES

18.200200	ACCOUNTS PAYABLE	27.90	
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		155,228.43

FUND EQUITY

18.279990	UNRESERVED FUND BALANCE	261,657.00	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	(357,724.56)	
	BALANCE - CURRENT DATE	(357,724.56)	
	TOTAL FUND EQUITY		(96,067.56)
	TOTAL LIABILITIES AND EQUITY		59,160.87

BOROUGH OF POTTSTOWN
REVENUES WITH COMPARISON TO BUDGET
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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	136.34	363.66	27
TOTAL INTEREST EARNINGS	500.00	.00	136.34	363.66	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	.00	140,000.00	464,378.00	23
TOTAL INTERFUND OPERATING TRSFS	604,378.00	.00	140,000.00	464,378.00	23
<u>REFUNDS OF EXPENSES</u>					
18.395.100 REFUND - CURRENT YEAR EXPENSES	.00	.00	1,298.71	(1,298.71)	0
18.395.300 REFUND - COBRA & HEALTH PREM.	.00	.00	594.69	(594.69)	0
TOTAL REFUNDS OF EXPENSES	.00	.00	1,893.40	(1,893.40)	0
TOTAL FUND REVENUE	605,378.00	.00	143,529.74	461,848.26	24

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	.00	830.83	(103.83)	114
18.407.452 IT - TECHNICAL SUPPORT SERVICE	1,136.00	.00	827.24	308.76	73
18.407.453 IT - SOFTWARE SUPPORT SERVICES	900.00	.00	1,279.37	(379.37)	142
TOTAL IT - WEB NETWORK SRVCS	2,923.00	.00	3,017.44	(94.44)	103
<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	.00	69,096.87	17,973.13	79
18.430.180 OVERTIME	350.00	.00	206.41	143.59	59
18.430.192 FICA TAX	6,663.00	.00	5,294.90	1,368.10	79
18.430.195 WORKERS COMP. EXP.	7,701.00	.00	.00	7,701.00	0
TOTAL PUBLIC WORKS	101,784.00	.00	74,598.18	27,185.82	73

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 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	.00	167,548.27	7,406.73	96
18.436.180 OVERTIME	6,000.00	.00	4,347.16	1,652.84	72
18.436.184 EMPLOYEE WELLNESS PROGRAM	500.00	.00	.00	500.00	0
18.436.192 FICA TAX	13,881.00	.00	13,182.91	698.09	95
18.436.194 UNEMPLOYMENT COMP. EXP.	.00	.00	43.48 (	43.48)	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	.00	49,814.12 (	16,746.12)	151
18.436.198 NON-UNIFORM - LIFE, AD&D, DISB	1,186.00	.00	1,026.58	159.42	87
18.436.210 OFFICE SUPPLIES	100.00	.00	77.54	22.46	78
18.436.231 VEHICLE FUEL - GASOLINE	3,500.00	.00	6,290.62 (	2,790.62)	180
18.436.236 BUILDING & CLEANING SUPPLIES	1,800.00	.00	71.58	1,728.42	4
18.436.238 CLOTHING/UNIFORMS	1,000.00	.00	1,379.75 (	379.75)	138
18.436.251 VEHICLE PARTS & REPAIRS	2,500.00	.00	3,146.84 (	646.84)	126
18.436.321 TELEPHONES	1,100.00	.00	1,164.53 (	64.53)	106
18.436.324 INTERNET AND WIRELESS	1,000.00	27.90	1,260.08 (	260.08)	126
18.436.361 ELECTRIC -FLOW METERS & ALARMS	1,200.00	.00	715.08	484.92	60
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	.00	113,383.37	76,616.63	60
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
TOTAL STORM SEWERS/DRAINS	443,443.00	27.90	370,700.08	72,742.92	84
<u>MISCELLANEOUS</u>					
18.480.100 MISCELLANEOUS EXPENSE	3,339.00	.00	.00	3,339.00	0
TOTAL MISCELLANEOUS	3,339.00	.00	.00	3,339.00	0
<u>PENSION PAID BENEFITS</u>					
18.483.196 NON-UNIF. 401A SAVINGS PLAN	.00	.00	2,574.55 (	2,574.55)	0
18.483.198 NON-UNIFORMED PENSION EXP.	26,089.00	.00	26,089.00	.00	100
TOTAL PENSION PAID BENEFITS	26,089.00	.00	28,663.55	(2,574.55)	110
<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
TOTAL INSURANCES	23,150.00	.00	22,968.96	181.04	99

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

		BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>HEALTH & 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	27.90	501,254.30	104,123.70	83
NET REVENUE OVER EXPENDITURES		.00	(27.90)	(357,724.56)	357,724.56	0