

BOROUGH OF POTTSTOWN  
COMBINED CASH INVESTMENT  
FEBRUARY 28, 2023  
02/23

COMBINED CASH ACCOUNTS

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CASH ALLOCATION RECONCILIATION

6 ALLOCATION TO WATER FUND 06	225,546.76
8 ALLOCATION TO SEWER OPERATING FUND 08	8,199,874.80
16 ALLOCATION TO WATER CAPITAL FUND 16	908,055.35
17 ALLOCATION TO SEWER CAPITAL FUND 17	2,289,519.80
18 ALLOCATION TO SEWER LINES FUND 18	456,505.87

TOTAL ALLOCATIONS TO OTHER FUNDS 12,079,502.58

ZERO PROOF IF ALLOCATIONS BALANCE 12,079,502.58

OTHER INVESTMENTS

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TOTAL OTHER INVESTMENTS .00

BOROUGH OF POTTSTOWN  
BALANCE SHEET  
FEBRUARY 28, 2023  
02/23

WATER FUND 06

ASSETS

06.100000	CASH - VIST BANK #7269	225,546.76	
06.145000	ACCTS RECEIVABLE (NOT UTILITY)	1,895.89	
06.145100	UTILITY WATER RECEIVABLES	1,507,024.42	
06.145510	ALLOW.- UNCOLL ACCTS RECEIV.	( 242,565.41)	
06.155000	PREPAID ITEMS	215,815.71	
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.	( 2,910,682.25)	
06.164000	WATER PLANT - MACH & EQUIP.	822,102.56	
06.164500	ACCM DEPREC -MACH & EQUIP	( 759,493.91)	
06.165000	CAP. CONSTRUCTION IN PROGRESS	2,112,087.90	
	TOTAL ASSETS		14,367,653.24

LIABILITIES AND EQUITY

LIABILITIES

06.200210	ACCT PAY -ACCRUALS NEW YEAR	16,666.00	
06.246000	COMPENSATED BALANCES	114,279.51	
06.257000	NET PENSION LIAB.-PROPRT.SHARE	101,790.00	
06.258000	DEFRRD INFLOWS RESRCS-PENSION	911,710.00	
	TOTAL LIABILITIES		1,144,445.51

FUND EQUITY

06.279990	UNRESERVED FUND BALANCE	13,347,033.01	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	( 123,825.28)	
	BALANCE - CURRENT DATE	( 123,825.28)	
	TOTAL FUND EQUITY		13,223,207.73
	TOTAL LIABILITIES AND EQUITY		14,367,653.24

BOROUGH OF POTTSTOWN  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
02/23

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>INTEREST EARNINGS</u>					
06.341.100 INTEREST EARNINGS	1,000.00	.00	463.20	536.80	46
TOTAL INTEREST EARNINGS	1,000.00	.00	463.20	536.80	46
<u>RENTS &amp; ROYALTIES</u>					
06.342.100 JACKSON ST. CELL TOWER- WATER	96,000.00	6,646.72	17,478.69	78,521.31	18
06.342.200 K-MART CELL TOWER - WATER	87,000.00	4,350.47	12,992.72	74,007.28	15
TOTAL RENTS & ROYALTIES	183,000.00	10,997.19	30,471.41	152,528.59	17
<u>WATER</u>					
06.378.010 METERED WATER USAGE FEES	6,570,000.00	663,699.41	1,151,041.98	5,418,958.02	18
06.378.100 WATER CONNECTION/TAPPING FEES	17,400.00	3,528.00	3,528.00	13,872.00	20
06.378.101 WATER CONNECT APPL. FEES	5,000.00	605.00	605.00	4,395.00	12
06.378.105 TURN ON/OFF CHARGES	17,000.00	2,160.22	5,017.70	11,982.30	30
06.378.110 PENALTIES & INTEREST UTILITIES	75,000.00	5,329.63	18,921.73	56,078.27	25
06.378.120 BULK WATER TO COMM. CUSTOMERS	20,000.00	( 1,806.40)	( 1,679.51)	21,679.51	( 8)
06.378.130 BULK WATER TO NORTH COVENTRY	400,000.00	33,970.08	62,872.80	337,127.20	16
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	8,775.00	9,045.00	60,955.00	13
TOTAL WATER	7,184,400.00	716,260.94	1,249,352.70	5,935,047.30	17
<u>MISCELLANEOUS INCOME</u>					
06.380.100 MISCELLANEOUS	1,000.00	.00	.00	1,000.00	0
06.380.170 PORTNOFF FILING FEES - OWNERS	2,000.00	60.07	60.07	1,939.93	3
TOTAL MISCELLANEOUS INCOME	3,000.00	60.07	60.07	2,939.93	2
<u>UNCLASSIFIED OPERATING REVENUE</u>					
06.389.100 UTILITY WATER CERTIFICATIONFEE	20,000.00	1,295.00	2,635.00	17,365.00	13
06.389.200 ENERGY CAPACITY PYMNTS	1,500.00	.00	.00	1,500.00	0
06.389.300 SALE OF SCRAP METAL	500.00	.00	.00	500.00	0
06.389.400 NEW WATER METER SALES	20,000.00	684.00	1,197.00	18,803.00	6
06.389.500 REFUND -R EST TAX-CELL TW WTR	12,000.00	.00	.00	12,000.00	0
TOTAL UNCLASSIFIED OPERATING REVENUE	54,000.00	1,979.00	3,832.00	50,168.00	7

BOROUGH OF POTTSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
 02/23

WATER FUND 06

		<u>BUDGET</u>	<u>PERIOD ACTUA</u>	<u>YTD ACTUAL</u>	<u>UNEARNED</u>	<u>PRC</u>
<u>REFUNDS OF EXPENSES</u>						
06.395.300	REFUND - COBRA & HEALTH PREM.	.00	.00	1,708.68	( 1,708.68)	0
	TOTAL REFUNDS OF EXPENSES	.00	.00	1,708.68	( 1,708.68)	0
<u>RESERVES</u>						
06.399.100	BALANCE FORWARD FR RESERVES	1,257,021.00	.00	.00	1,257,021.00	0
	TOTAL RESERVES	1,257,021.00	.00	.00	1,257,021.00	0
	TOTAL FUND REVENUE	8,682,421.00	729,297.20	1,285,888.06	7,396,532.94	15

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
02/23

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>LEGISLATION - COUNCIL</u>					
06.400.112	6,000.00	.00	.00	6,000.00	0
06.400.113	2,900.00	274.97	289.85	2,610.15	10
06.400.114	8,900.00	.00	.00	8,900.00	0
06.400.192	684.00	21.04	36.97	647.03	5
06.400.195	189.00	.00	.00	189.00	0
06.400.198	1,715.00	1,422.48	1,422.48	292.52	83
06.400.210	350.00	133.48	133.48	216.52	38
06.400.241	950.00	.00	148.87	801.13	16
06.400.341	2,000.00	.00	303.40	1,696.60	15
06.400.342	200.00	.00	11.19	188.81	6
06.400.420	4,500.00	167.72	1,791.76	2,708.24	40
06.400.425	200.00	.00	.00	200.00	0
<b>TOTAL LEGISLATION - COUNCIL</b>	<b>28,588.00</b>	<b>2,019.69</b>	<b>4,138.00</b>	<b>24,450.00</b>	<b>14</b>
<u>EXECUTIVE - ADMIN</u>					
06.401.110	100,567.00	6,364.17	9,569.56	90,997.44	10
06.401.180	1,500.00	115.95	212.68	1,287.32	14
06.401.192	8,125.00	488.03	959.37	7,165.63	12
06.401.195	192.00	.00	.00	192.00	0
06.401.196	18,432.00	933.25	2,806.50	15,625.50	15
06.401.198	832.00	.00	94.46	737.54	11
06.401.210	450.00	45.29	45.29	404.71	10
06.401.211	800.00	96.85	192.33	607.67	24
06.401.231	400.00	25.82	25.82	374.18	6
06.401.241	50.00	.00	.00	50.00	0
06.401.251	250.00	.00	.00	250.00	0
06.401.260	100.00	.00	.00	100.00	0
06.401.321	350.00	30.57	30.57	319.43	9
06.401.325	200.00	9.40	18.80	181.20	9
06.401.341	150.00	.00	.00	150.00	0
06.401.342	50.00	.00	.00	50.00	0
06.401.353	700.00	.00	.00	700.00	0
06.401.420	700.00	.00	240.94	459.06	34
06.401.425	1,000.00	78.23	78.23	921.77	8
<b>TOTAL EXECUTIVE - ADMIN</b>	<b>134,848.00</b>	<b>8,187.56</b>	<b>14,274.55</b>	<b>120,573.45</b>	<b>11</b>

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
02/23

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>FINANCE</u>					
06.402.110 FINANCE WAGES	158,245.00	13,041.38	19,502.59	138,742.41	12
06.402.180 OVERTIME	800.00	3.10	3.10	796.90	0
06.402.184 EMPLOYEE WELLNESS PROGRAM	1,000.00	.00	466.65	533.35	47
06.402.192 FICA TAX	12,343.00	960.19	1,880.85	10,462.15	15
06.402.195 WORKERS COMP. EXP.	259.00	.00	.00	259.00	0
06.402.196 MEDICAL/RX/DENTAL/VISION	42,538.00	3,616.53	10,910.22	31,627.78	26
06.402.197 MGMT RETIREE HLTH & MEDICARE	2,500.00	.00	.00	2,500.00	0
06.402.198 NON-UNIFORM - LIFE, AD&D, DISB	984.00	.00	150.34	833.66	15
06.402.210 OFFICE SUPPLIES	825.00	28.43	106.53	718.47	13
06.402.211 COPIER USAGE SHARED COSTS	650.00	90.47	173.19	476.81	27
06.402.231 VEHICLE FUEL - GASOLINE	100.00	.00	.00	100.00	0
06.402.241 GENERAL GOVERNMENTAL SUPPLIES	250.00	.00	.00	250.00	0
06.402.260 SMALL TOOLS/MINOR EQUIPMENT	364.00	55.00	55.00	309.00	15
06.402.311 ACCOUNTING & AUDIT SERVICES	18,000.00	.00	.00	18,000.00	0
06.402.321 TELEPHONES	1,500.00	54.25	54.25	1,445.75	4
06.402.325 POSTAGE	8,000.00	1,112.19	1,121.59	6,878.41	14
06.402.342 PRINTING/BINDING	5,000.00	.00	264.99	4,735.01	5
06.402.353 SURETY BOND	500.00	.00	.00	500.00	0
06.402.374 REPAIRS - MACH. & EQUIPMENT	136.00	.00	.00	136.00	0
06.402.390 BANK CHARGES	25,900.00	( 476.91)	2,487.22	23,412.78	10
06.402.420 DUES, LICEN, SUBS, MEMBERSHIPS	200.00	.00	.00	200.00	0
06.402.425 MEETING, SEMINAR, CONFERENCES	2,300.00	4.15	4.15	2,295.85	0
06.402.750 CAPITAL PURCHASE - MINOR	.00	540.33	540.33	( 540.33)	0
<b>TOTAL FINANCE</b>	<b>282,394.00</b>	<b>19,029.11</b>	<b>37,721.00</b>	<b>244,673.00</b>	<b>13</b>
<u>LEGAL</u>					
06.404.314 LEGAL - GENERAL	4,000.00	.00	.00	4,000.00	0
06.404.315 LEGAL - AUTHORITY	10,000.00	110.00	110.00	9,890.00	1
06.404.317 LEGAL - AFSCME	4,000.00	.00	.00	4,000.00	0
<b>TOTAL LEGAL</b>	<b>18,000.00</b>	<b>110.00</b>	<b>110.00</b>	<b>17,890.00</b>	<b>1</b>

BOROUGH OF POTTSTOWN  
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FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
02/23

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>HUMAN RESOURCES</u>					
06.406.110 HUMAN RESOURCES WAGES	74,315.00	6,185.03	9,085.18	65,229.82	12
06.406.192 FICA TAX	5,686.00	459.39	944.14	4,741.86	17
06.406.195 WORKERS COMP. EXP.	169.00	.00	.00	169.00	0
06.406.196 MEDICAL/RX/DENTAL/VISION	11,225.00	1,199.57	4,381.75	6,843.25	39
06.406.198 NON-UNIFORM - LIFE, AD&D, DISB	624.00	.00	94.46	529.54	15
06.406.210 OFFICE SUPPLIES	560.00	.00	.00	560.00	0
06.406.211 COPIER USAGE SHARED COSTS	864.00	96.85	192.33	671.67	22
06.406.241 GENERAL GOVERNMENTAL SUPPLIES	2,100.00	.00	.00	2,100.00	0
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	456.00	54.26	54.26	401.74	12
06.406.325 POSTAGE	168.00	9.40	18.80	149.20	11
06.406.341 ADVERTISING	490.00	.00	.00	490.00	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	26.71	166.43	505.57	25
06.406.425 MEETING, SEMINAR, CONFERENCES	2,372.00	22.40	22.40	2,349.60	1
06.406.460 CONTINUING EDUCATION	546.00	.00	.00	546.00	0
06.406.461 DEPART. TRAINING EXP	1,120.00	.00	.00	1,120.00	0
06.406.471 HUMAN RESOURCES INITIATIVE	9,198.00	58.30	58.30	9,139.70	1
06.406.472 EMPLOYEE ASSISTANCE PROGRAM	952.00	.00	192.78	759.22	20
06.406.473 SAFETY TRAINING EXPENSES	1,176.00	.00	.00	1,176.00	0
<b>TOTAL HUMAN RESOURCES</b>	<b>119,329.00</b>	<b>8,111.91</b>	<b>15,210.83</b>	<b>104,118.17</b>	<b>13</b>
<u>IT - WEB NETWORK SRVCS</u>					
06.407.312 DOCUMENT IMAGING KDI	2,793.00	.00	.00	2,793.00	0
06.407.314 CIVIC PLUS	2,800.00	.00	.00	2,800.00	0
06.407.402 XPRESS BILL PAY	8,000.00	1,374.39	1,374.39	6,625.61	17
06.407.451 IT - HARDWARE AND EQUIPMENT	38,200.00	2,056.26	5,441.35	32,758.65	14
06.407.452 IT - TECHNICAL SUPPORT SERVICE	32,500.00	2,206.40	4,513.60	27,986.40	14
06.407.453 IT - SOFTWARE SUPPORT SERVICES	44,000.00	2,288.18	30,808.02	13,191.98	70
<b>TOTAL IT - WEB NETWORK SRVCS</b>	<b>128,293.00</b>	<b>7,925.23</b>	<b>42,137.36</b>	<b>86,155.64</b>	<b>33</b>
<u>ENGINEERING</u>					
06.408.313 ENGINEERING - AUTHORITY	75,000.00	5,461.00	5,461.00	69,539.00	7
06.408.319 STORM WATER MANAGEMENT	10,000.00	222.33	222.33	9,777.67	2
<b>TOTAL ENGINEERING</b>	<b>85,000.00</b>	<b>5,683.33</b>	<b>5,683.33</b>	<b>79,316.67</b>	<b>7</b>

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
02/23

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>GENERAL GOV'T BUILDING</u>					
06.409.236	8,000.00	201.14	201.14	7,798.86	3
06.409.237	1,000.00	770.84	770.84	229.16	77
06.409.261	600.00	64.52	96.78	503.22	16
06.409.262	1,300.00	173.68	265.57	1,034.43	20
06.409.309	10,000.00	3,541.44	3,541.44	6,458.56	35
06.409.321	500.00	.00	.00	500.00	0
06.409.324	2,500.00	71.08	71.08	2,428.92	3
06.409.361	13,000.00	1,270.61	1,270.61	11,729.39	10
06.409.362	10,000.00	956.00	956.00	9,044.00	10
06.409.373	12,000.00	27.01	27.01	11,972.99	0
06.409.381	1,600.00	.00	.00	1,600.00	0
06.409.430	10,000.00	961.00	961.00	9,039.00	10
TOTAL GENERAL GOV'T BUILDING	70,500.00	8,037.32	8,161.47	62,338.53	12
<u>WASTE WATER TREATMENT</u>					
06.429.110	87,582.00	7,507.12	11,081.94	76,500.06	13
06.429.180	5,500.00	379.56	406.67	5,093.33	7
06.429.184	2,000.00	.00	400.00	1,600.00	20
06.429.192	7,694.00	588.11	1,143.02	6,550.98	15
06.429.195	2,352.00	.00	.00	2,352.00	0
06.429.196	25,568.00	2,099.30	6,305.94	19,262.06	25
06.429.198	742.00	.00	112.45	629.55	15
TOTAL WASTE WATER TREATMENT	131,438.00	10,574.09	19,450.02	111,987.98	15

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WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>PUBLIC WORKS</u>					
06.430.110 PUBLIC WORKS WAGES	170,686.00	11,279.48	16,809.93	153,876.07	10
06.430.112 PUBLIC WORKS WAGES - PT	.00	1,329.00	2,040.96	( 2,040.96)	0
06.430.180 OVERTIME	5,000.00	.00	.14	4,999.86	0
06.430.192 FICA TAX	14,092.00	939.74	1,938.82	12,153.18	14
06.430.195 WORKERS COMP. EXP.	6,649.00	.00	.00	6,649.00	0
06.430.196 MEDICAL/RX/DENTAL/VISION	61,494.00	4,783.24	13,745.69	47,748.31	22
06.430.198 NON-UNIFORM - LIFE, AD&D, DISB	1,142.00	.00	157.61	984.39	14
06.430.210 OFFICE SUPPLIES	700.00	19.49	19.49	680.51	3
06.430.211 COPIER USAGE SHARED COSTS	780.00	90.47	173.19	606.81	22
06.430.231 VEHICLE FUEL - GASOLINE	5,000.00	352.04	352.04	4,647.96	7
06.430.238 CLOTHING/UNIFORMS	1,000.00	210.62	317.01	682.99	32
06.430.241 GENERAL GOVERNMENTAL SUPPLIES	3,500.00	50.71	106.15	3,393.85	3
06.430.251 VEHICLE PARTS & REPAIRS	6,500.00	87.67	173.91	6,326.09	3
06.430.309 PROFESSIONAL CLEANING - GARAGE	7,050.00	2,360.96	9,347.96	( 2,297.96)	133
06.430.321 TELEPHONES	2,196.00	133.61	133.61	2,062.39	6
06.430.324 INTERNET AND WIRELESS	1,455.00	119.03	119.03	1,335.97	8
06.430.325 POSTAGE	300.00	9.40	18.80	281.20	6
06.430.327 PORTABLE RADIO EQUIP. MAINT.	3,000.00	.00	.00	3,000.00	0
06.430.341 ADVERTISING	1,500.00	.00	.00	1,500.00	0
06.430.342 PRINTING/BINDING	50.00	.00	.00	50.00	0
06.430.353 SURETY BOND	100.00	.00	.00	100.00	0
06.430.361 ELECTRIC	3,000.00	224.20	224.20	2,775.80	7
06.430.362 GAS	4,000.00	560.79	560.79	3,439.21	14
06.430.371 PROPERTY MAINTENANCE	500.00	279.45	390.33	109.67	78
06.430.373 BUILDING REPAIRS	2,800.00	506.47	506.47	2,293.53	18
06.430.374 REPAIRS - MACH. & EQUIPMENT	500.00	.00	.00	500.00	0
06.430.420 DUES, LICEN, SUBS, MEMBERSHIPS	350.00	.00	.00	350.00	0
06.430.425 MEETING, SEMINAR, CONFERENCES	400.00	.00	.00	400.00	0
06.430.461 DEPART. TRAINING EXP	300.00	.00	.00	300.00	0
06.430.740 CAPITAL PURCHASE - MAJOR	15,000.00	.00	.00	15,000.00	0
<b>TOTAL PUBLIC WORKS</b>	<b>319,044.00</b>	<b>23,336.37</b>	<b>47,136.13</b>	<b>271,907.87</b>	<b>15</b>
<u>WATER/SEWER UTILITY MAINTENANCE</u>					
06.447.110 WTR/SWR UTILITY MAINT. WAGES	177,932.00	10,218.79	15,485.19	162,446.81	9
06.447.179 LONGEVITY	1,300.00	.00	.00	1,300.00	0
06.447.180 OVERTIME	10,000.00	1,617.00	2,973.03	7,026.97	30
06.447.184 EMPLOYEE WELLNESS PROGRAM	400.00	.00	700.00	( 300.00)	175
06.447.187 SHIFT DIFFERENTIAL	.00	.00	.43	( .43)	0
06.447.192 FICA TAX	16,261.00	872.79	1,819.75	14,441.25	11
06.447.195 WORKERS COMP. EXP.	6,584.00	.00	.00	6,584.00	0
06.447.196 MEDICAL/RX/DENTAL/VISION	88,127.00	5,032.05	14,252.95	73,874.05	16
06.447.198 NON-UNIFORM - LIFE, AD&D, DISB	1,259.00	.00	73.97	1,185.03	6
<b>TOTAL WATER/SEWER UTILITY MAINTENANCE</b>	<b>301,863.00</b>	<b>17,740.63</b>	<b>35,305.32</b>	<b>266,557.68</b>	<b>12</b>

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
02/23

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WATER PURIFICATION</u>					
06.448.110	476,010.00	37,513.82	56,893.58	419,116.42	12
06.448.180	40,000.00	5,847.33	7,443.64	32,556.36	19
06.448.182	3,000.00	.00	.00	3,000.00	0
06.448.184	1,500.00	.00	1,500.00	.00	100
06.448.187	6,560.00	427.00	710.11	5,849.89	11
06.448.192	40,092.00	3,238.93	6,387.03	33,704.97	16
06.448.195	13,808.00	.00	.00	13,808.00	0
06.448.196	133,284.00	12,236.69	28,639.84	104,644.16	21
06.448.198	2,816.00	.00	410.23	2,405.77	15
06.448.210	6,000.00	1,582.31	1,582.31	4,417.69	26
06.448.222	320,000.00	41,425.87	53,182.49	266,817.51	17
06.448.225	45,000.00	3,472.52	3,472.52	41,527.48	8
06.448.231	1,500.00	60.74	60.74	1,439.26	4
06.448.232	8,000.00	.00	.00	8,000.00	0
06.448.236	8,000.00	463.74	463.74	7,536.26	6
06.448.238	6,500.00	257.23	257.23	6,242.77	4
06.448.241	8,000.00	.00	.00	8,000.00	0
06.448.251	3,000.00	.00	.00	3,000.00	0
06.448.260	5,000.00	71.96	71.96	4,928.04	1
06.448.265	4,000.00	.00	.00	4,000.00	0
06.448.266	10,000.00	.00	.00	10,000.00	0
06.448.268	45,000.00	.00	34,804.00	10,196.00	77
06.448.321	4,000.00	60.00	60.00	3,940.00	2
06.448.324	3,000.00	106.25	106.25	2,893.75	4
06.448.325	500.00	.00	.00	500.00	0
06.448.341	500.00	190.64	190.64	309.36	38
06.448.343	500.00	.00	.00	500.00	0
06.448.361	198,000.00	12,901.12	26,300.90	171,699.10	13
06.448.362	30,000.00	6,515.60	6,515.60	23,484.40	22
06.448.364	1,300.00	.00	.00	1,300.00	0
06.448.371	25,000.00	.00	.00	25,000.00	0
06.448.372	260,000.00	2,100.00	4,200.00	255,800.00	2
06.448.373	25,000.00	3,015.59	3,015.59	21,984.41	12
06.448.374	115,000.00	1,767.04	2,246.13	112,753.87	2
06.448.375	10,000.00	.00	.00	10,000.00	0
06.448.376	20,000.00	.00	.00	20,000.00	0
06.448.377	25,000.00	1,240.53	1,240.53	23,759.47	5
06.448.378	40,000.00	.00	.00	40,000.00	0
06.448.379	35,000.00	9,744.41	9,744.41	25,255.59	28
06.448.380	20,000.00	16,813.14	25,815.40	( 5,815.40)	129
06.448.420	50,000.00	26,113.00	26,551.98	23,448.02	53
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	.00	6,500.00	0
TOTAL WATER PURIFICATION	2,059,870.00	187,165.46	301,866.85	1,758,003.15	15

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
02/23

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WATER DISTRIBUTION</u>					
06.449.110 PW - WATER DISTRIBUTION WAGES	346,434.00	27,145.78	39,341.21	307,092.79	11
06.449.180 OVERTIME	17,000.00	111.40	2,254.52	14,745.48	13
06.449.184 EMPLOYEE WELLNESS PROGRAM	1,000.00	.00	.00	1,000.00	0
06.449.192 FICA TAX	27,917.00	2,016.82	3,994.19	23,922.81	14
06.449.195 WORKERS COMP. EXP.	12,106.00	.00	.00	12,106.00	0
06.449.196 MEDICAL/RX/DENTAL/VISION	116,259.00	10,543.53	27,092.06	89,166.94	23
06.449.198 NON-UNIFORM - LIFE, AD&D, DISB	1,852.00	.00	297.77	1,554.23	16
06.449.231 VEHICLE FUEL - GASOLINE	16,000.00	1,596.80	1,596.80	14,403.20	10
06.449.236 BUILDING & CLEANING SUPPLIES	2,500.00	.00	.00	2,500.00	0
06.449.238 CLOTHING/UNIFORMS	3,000.00	1,039.13	1,124.12	1,875.88	37
06.449.241 GENERAL GOVERNMENTAL SUPPLIES	2,500.00	.00	.00	2,500.00	0
06.449.251 VEHICLE PARTS & REPAIRS	12,000.00	299.08	507.38	11,492.62	4
06.449.260 SMALL TOOLS/MINOR EQUIPMENT	5,000.00	359.96	359.96	4,640.04	7
06.449.321 TELEPHONES	1,700.00	133.79	133.79	1,566.21	8
06.449.324 INTERNET AND WIRELESS	3,000.00	231.50	231.50	2,768.50	8
06.449.325 POSTAGE	100.00	.00	.00	100.00	0
06.449.361 ELECTRIC -BULK WATER STA	.00	50.59	50.59	( 50.59)	0
06.449.363 ELECTRIC - PUMP STATIONS	25,000.00	4,249.26	4,249.26	20,750.74	17
06.449.368 ELECTRIC -WATER TANKS & METERS	26,000.00	3,025.42	3,025.42	22,974.58	12
06.449.371 PROPERTY MAINTENANCE	9,500.00	.00	.00	9,500.00	0
06.449.374 REPAIRS - MACH. & EQUIPMENT	6,000.00	.00	.00	6,000.00	0
06.449.375 MAINTENANCE OF MAINS	157,000.00	15,078.82	18,065.83	138,934.17	12
06.449.376 MAINTENANCE OF METERS	35,000.00	6.90	56.27	34,943.73	0
06.449.377 MAINTENANCE OF HYDRANTS	25,000.00	356.00	356.00	24,644.00	1
06.449.378 MAINTENANCE OF PU STATIONS	35,000.00	.00	.00	35,000.00	0
06.449.379 ROAD REPAIRS- MAIN BREAKS	100,000.00	112,904.82	112,904.82	( 12,904.82)	113
06.449.420 DUES, LICEN, SUBS, MEMBERSHIPS	5,100.00	.00	.00	5,100.00	0
06.449.460 CONTINUING EDUCATION	100.00	.00	.00	100.00	0
06.449.461 DEPART. TRAINING EXP	1,000.00	.00	.00	1,000.00	0
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>1,018,068.00</b>	<b>179,149.60</b>	<b>215,641.49</b>	<b>802,426.51</b>	<b>21</b>
<u>DEBT SERVICE</u>					
06.471.100 BOND ADMINISTRATIVE FEES	5,000.00	.00	.00	5,000.00	0
06.471.354 2019 WATER BONDS	739,150.00	62,991.66	188,974.98	550,175.02	26
06.471.356 2020 GTD WATER REV BONDS	1,067,100.00	88,924.97	266,774.91	800,325.09	25
<b>TOTAL DEBT SERVICE</b>	<b>1,811,250.00</b>	<b>151,916.63</b>	<b>455,749.89</b>	<b>1,355,500.11</b>	<b>25</b>
<u>AMORT/DEPREC</u>					
06.473.811 DEPRECIATION EXPENSE	375,000.00	31,250.00	62,500.00	312,500.00	17
<b>TOTAL AMORT/DEPREC</b>	<b>375,000.00</b>	<b>31,250.00</b>	<b>62,500.00</b>	<b>312,500.00</b>	<b>17</b>

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
02/23

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>MISCELLANEOUS</u>					
06.480.100 MISCELLANEOUS EXPENSE	883.00	.00	.00	883.00	0
06.480.170 PORTNOFF FILING FEES -OWNERS	5,000.00	.00	.00	5,000.00	0
06.480.400 BAD DEBT EXPENSE	5,000.00	.00	.00	5,000.00	0
TOTAL MISCELLANEOUS	10,883.00	.00	.00	10,883.00	0
<u>PENSION PAID BENEFITS</u>					
06.483.196 NON-UNIF. 401A SAVINGS PLAN	27,000.00	1,489.32	2,820.46	24,179.54	10
06.483.198 NON-UNIFORMED PENSION MMO	335,903.00	.00	.00	335,903.00	0
TOTAL PENSION PAID BENEFITS	362,903.00	1,489.32	2,820.46	360,082.54	1
<u>INSURANCES</u>					
06.486.100 INSURANCE - LIABILITY	23,700.00	.00	11,844.70	11,855.30	50
06.486.200 INSURANCE - PROPERTY	33,800.00	351.00	12,111.80	21,688.20	36
06.486.300 INSURANCE - VEHICLES	21,400.00	.00	10,715.40	10,684.60	50
06.486.600 INSURANCE - ERRORS & OMISSIONS	12,700.00	.00	6,352.90	6,347.10	50
06.486.800 INSURANCE - FLOOD	10,300.00	.00	5,157.00	5,143.00	50
TOTAL INSURANCES	101,900.00	351.00	46,181.80	55,718.20	45
<u>HEALTH &amp; OTHER BENEFITS</u>					
06.487.194 UNEMPLOYMENT COMPENSATION	2,500.00	.00	22.84	2,477.16	1
06.487.196 HEALTH PKG -COBRA RETIREES	4,000.00	2,186.00	2,210.00	1,790.00	55
TOTAL HEALTH & OTHER BENEFITS	6,500.00	2,186.00	2,232.84	4,267.16	34
<u>OTHER UNCLASSIFIED EXPENSES</u>					
06.489.312 PROF. SRVCS- BORO MGMT OPERAT.	460,000.00	38,333.00	76,666.00	383,334.00	17
06.489.313 1/2 ANNUAL CONTRIB BORO GARAGE	100,000.00	8,333.00	16,666.00	83,334.00	17
TOTAL OTHER UNCLASSIFIED EXPENSES	560,000.00	46,666.00	93,332.00	466,668.00	17
<u>INTERFUND OPERT TRANSFERS</u>					
06.492.016 TRSFR TO WATER CAPITAL FUND 16	756,750.00	.00	.00	756,750.00	0
TOTAL INTERFUND OPERT TRANSFERS	756,750.00	.00	.00	756,750.00	0

BOROUGH OF POTTSTOWN  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
 02/23

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>REFUNDS</u>					
06.495.100 REFUNDS OF REVENUES	.00	60.00	60.00	( 60.00)	0
TOTAL REFUNDS	.00	60.00	60.00	( 60.00)	0
TOTAL FUND EXPENDITURES	8,682,421.00	710,989.25	1,409,713.34	7,272,707.66	16
NET REVENUE OVER EXPENDITURES	.00	18,307.95	( 123,825.28)	123,825.28	0

BOROUGH OF POTTSTOWN  
BALANCE SHEET  
FEBRUARY 28, 2023  
02/23

SEWER OPERATING FUND 08

ASSETS

08.100000	CASH - VIST BANK #7269	8,199,874.80	
08.145000	ACCTS RECEIVABLE (NOT UTILITY)	140,282.26	
08.145100	UTILITY SEWER RECEIVABLES	1,387,131.10	
08.145510	ALLOW.- UNCOLL ACCTS RECEIV.	( 224,762.44)	
08.145706	UPPER POTTSG SEWER RECEIVABLES	( 130.00)	
08.145707	WEST POTTSGR SEWER RECEIVABLES	147,615.17	
08.155000	PREPAID ITEMS	3,094.18	
08.158000	DEFRRD OUTFLOW RESRCS- PENSION	207,703.00	
08.158200	DEFRRD OUTFLOW RESRCS - OPEB	17,332.00	
08.162500	SEWER PLANT - ACCUM DEPRECIAT.	( 5,807,371.76)	
08.164000	SEWER PLANT - MACH. & EQUIP.	6,469,495.11	
	TOTAL ASSETS		10,540,263.42

LIABILITIES AND EQUITY

LIABILITIES

08.235300	DUE TO WEST POTTSGROVE	174,930.82	
08.246000	COMPENSATED BALANCES	93,108.64	
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		1,060,385.46

FUND EQUITY

08.279990	UNRESERVED FUND BALANCE	8,874,656.89	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	605,221.07	
	BALANCE - CURRENT DATE	605,221.07	
	TOTAL FUND EQUITY		9,479,877.96
	TOTAL LIABILITIES AND EQUITY		10,540,263.42

BOROUGH OF POTTSTOWN  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
02/23

SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>INTEREST EARNINGS</u>					
08.341.100 INTEREST EARNINGS	6,000.00	.00	6,663.64	( 663.64)	111
TOTAL INTEREST EARNINGS	6,000.00	.00	6,663.64	( 663.64)	111
<u>RENTS &amp; ROYALTIES</u>					
08.342.100 P3 CELL TOWER - SEWER PLANT	30,000.00	2,959.61	5,919.22	24,080.78	20
TOTAL RENTS & ROYALTIES	30,000.00	2,959.61	5,919.22	24,080.78	20
<u>COLLECTIONS</u>					
08.364.010 EDU SEWER USAGE FEES	5,768,080.00	447,359.33	999,456.97	4,768,623.03	17
08.364.100 SEWER TAPPING FEE	10,000.00	.00	.00	10,000.00	0
08.364.101 SEWER CONNECT APPL. FEES	1,500.00	.00	.00	1,500.00	0
08.364.105 VIOLATIONS, INSPECTS & PERMITS	3,000.00	120.00	120.00	2,880.00	4
08.364.110 PENALTIES & INTEREST	25,000.00	4,893.32	15,364.93	9,635.07	61
08.364.120 BULK SEWER COLLECTIONS	2,400,000.00	223,716.76	450,522.59	1,949,477.41	19
08.364.130 WASTE MGMT LEACHATE	85,000.00	26,927.03	26,927.03	58,072.97	32
08.364.140 MIPP - LAB ANALYTICAL	10,000.00	75.00	1,120.00	8,880.00	11
08.364.141 MIPP -CONCENTRATION SURCHARGE	100.00	.00	.00	100.00	0
08.364.600 LOWER POTTS GROVE O & M PAYMENT	724,629.00	.00	181,157.00	543,472.00	25
08.364.602 WEST POTTS GROVE O & M PAYMENT	214,138.00	.00	53,534.00	160,604.00	25
08.364.603 PAAMERICAN O & M PAYMENT	185,055.00	.00	46,264.00	138,791.00	25
TOTAL COLLECTIONS	9,426,502.00	703,091.44	1,774,466.52	7,652,035.48	19
<u>MISCELLANEOUS INCOME</u>					
08.380.100 MISCELLANEOUS	1,117.00	.00	92.50	1,024.50	8
08.380.170 PORTNOFF FILING FEES - OWNERS	1,000.00	60.07	60.07	939.93	6
TOTAL MISCELLANEOUS INCOME	2,117.00	60.07	152.57	1,964.43	7
<u>UNCLASSIFIED OPERATING REVENUE</u>					
08.389.100 UTILITY SEWER CERTIFICATIONFEE	.00	1,060.00	2,220.00	( 2,220.00)	0
08.389.500 REFUND -RE TAXES - CELL TW SWR	.00	1,849.00	1,949.00	( 1,949.00)	0
TOTAL UNCLASSIFIED OPERATING REVENUE	.00	2,909.00	4,169.00	( 4,169.00)	0

BOROUGH OF POTTSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
 02/23

SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>REFUNDS OF EXPENSES</u>					
08.395.300 REFUND - COBRA & HEALTH PREM.	.00	.00	1,648.51	( 1,648.51)	0
TOTAL REFUNDS OF EXPENSES	.00	.00	1,648.51	( 1,648.51)	0
TOTAL FUND REVENUE	9,464,619.00	709,020.12	1,793,019.46	7,671,599.54	19

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
02/23

SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>LEGISLATION - COUNCIL</u>					
08.400.113 COUNCIL MEMBER WAGES	2,900.00	275.05	289.93	2,610.07	10
08.400.192 FICA TAX	224.00	21.04	36.97	187.03	17
08.400.210 OFFICE SUPPLIES	300.00	133.48	133.48	166.52	44
08.400.241 GENERAL GOVERNMENTAL SUPPLIES	750.00	.00	148.87	601.13	20
08.400.341 ADVERTISING	2,800.00	.00	303.40	2,496.60	11
08.400.342 PRINTING/BINDING	100.00	.00	11.19	88.81	11
08.400.420 DUES, LICEN, SUBS, MEMBERSHIPS	4,700.00	167.72	1,791.76	2,908.24	38
<b>TOTAL LEGISLATION - COUNCIL</b>	<b>11,774.00</b>	<b>597.29</b>	<b>2,715.60</b>	<b>9,058.40</b>	<b>23</b>
<u>EXECUTIVE - ADMIN</u>					
08.401.110 EXECUTIVE WAGES	100,567.00	6,364.32	9,569.82	90,997.18	10
08.401.180 OVERTIME	1,500.00	115.96	212.67	1,287.33	14
08.401.192 FICA TAX	8,162.00	488.03	959.40	7,202.60	12
08.401.195 WORKERS COMP. EXP.	192.00	.00	.00	192.00	0
08.401.196 MEDICAL/RX/DENTAL/VISION	18,432.00	933.25	2,806.50	15,625.50	15
08.401.198 NON-UNIFORM - LIFE, AD&D, DISB	832.00	.00	94.46	737.54	11
08.401.210 OFFICE SUPPLIES	500.00	45.29	45.29	454.71	9
08.401.211 COPIER USAGE SHARED COSTS	700.00	96.85	192.33	507.67	27
08.401.231 VEHICLE FUEL - GASOLINE	300.00	25.82	25.82	274.18	9
08.401.241 GENERAL GOVERNMENTAL SUPPLIES	60.00	.00	.00	60.00	0
08.401.251 VEHICLE PARTS & REPAIRS	200.00	.00	.00	200.00	0
08.401.260 SMALL TOOLS/MINOR EQUIPMENT	100.00	.00	.00	100.00	0
08.401.321 TELEPHONES	588.00	.00	.00	588.00	0
08.401.325 POSTAGE	300.00	9.40	18.80	281.20	6
08.401.342 PRINTING/BINDING	100.00	.00	.00	100.00	0
08.401.353 SURETY BOND	700.00	.00	.00	700.00	0
08.401.420 DUES, LICEN, SUBS, MEMBERSHIPS	900.00	.00	240.94	659.06	27
08.401.425 MEETING, SEMINAR, CONFERENCES	750.00	78.23	78.23	671.77	10
<b>TOTAL EXECUTIVE - ADMIN</b>	<b>134,883.00</b>	<b>8,157.15</b>	<b>14,244.26</b>	<b>120,638.74</b>	<b>11</b>

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
02/23

SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>FINANCE</u>					
08.402.110 FINANCE WAGES	158,245.00	13,041.39	19,502.95	138,742.05	12
08.402.180 OVERTIME	800.00	3.09	3.09	796.91	0
08.402.184 EMPLOYEE WELLNESS PROGRAM	1,000.00	.00	466.70	533.30	47
08.402.192 FICA TAX	12,400.00	960.22	1,880.97	10,519.03	15
08.402.195 WORKERS COMP. EXP.	259.00	.00	.00	259.00	0
08.402.196 MEDICAL/RX/DENTAL/VISION	42,632.00	3,616.53	10,910.22	31,721.78	26
08.402.197 MGMT RETIREE HLTH & MEDICARE	2,300.00	.00	.00	2,300.00	0
08.402.198 NON-UNIFORM - LIFE, AD&D, DISB	986.00	.00	150.34	835.66	15
08.402.210 OFFICE SUPPLIES	800.00	28.43	106.53	693.47	13
08.402.211 COPIER USAGE SHARED COSTS	800.00	90.47	173.19	626.81	22
08.402.231 VEHICLE FUEL - GASOLINE	100.00	.00	.00	100.00	0
08.402.241 GENERAL GOVERNMENTAL SUPPLIES	200.00	.00	.00	200.00	0
08.402.260 SMALL TOOLS/MINOR EQUIPMENT	364.00	55.00	55.00	309.00	15
08.402.311 ACCOUNTING & AUDIT SERVICES	18,000.00	.00	.00	18,000.00	0
08.402.321 TELEPHONES	1,200.00	54.25	54.25	1,145.75	5
08.402.325 POSTAGE	8,000.00	1,112.19	1,121.59	6,878.41	14
08.402.342 PRINTING/BINDING	8,000.00	.00	264.99	7,735.01	3
08.402.353 SURETY BOND	500.00	.00	.00	500.00	0
08.402.390 BANK CHARGES	25,900.00	( 476.91)	2,487.22	23,412.78	10
08.402.420 DUES, LICEN, SUBS, MEMBERSHIPS	200.00	.00	.00	200.00	0
08.402.425 MEETING, SEMINAR, CONFERENCES	2,136.00	4.15	4.15	2,131.85	0
08.402.750 CAPITAL PURCHASE - MINOR	.00	540.33	540.33	( 540.33)	0
<b>TOTAL FINANCE</b>	<b>284,822.00</b>	<b>19,029.14</b>	<b>37,721.52</b>	<b>247,100.48</b>	<b>13</b>
<u>LEGAL</u>					
08.404.314 LEGAL - GENERAL	4,000.00	.00	.00	4,000.00	0
08.404.315 LEGAL - AUTHORITY	50,000.00	55.00	55.00	49,945.00	0
08.404.317 LEGAL - AFSCME	4,000.00	.00	.00	4,000.00	0
<b>TOTAL LEGAL</b>	<b>58,000.00</b>	<b>55.00</b>	<b>55.00</b>	<b>57,945.00</b>	<b>0</b>

BOROUGH OF POTTSTOWN  
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	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>HUMAN RESOURCES</u>					
08.406.110 HUMAN RESOURCES WAGES	74,315.00	6,185.04	9,085.19	65,229.81	12
08.406.192 FICA TAX	5,948.00	459.39	944.13	5,003.87	16
08.406.195 WORKERS COMP. EXP.	169.00	.00	.00	169.00	0
08.406.196 MEDICAL/RX/DENTAL/VISION	11,225.00	1,199.57	4,381.75	6,843.25	39
08.406.198 NON-UNIFORM - LIFE, AD&D, DISB	624.00	.00	94.46	529.54	15
08.406.210 OFFICE SUPPLIES	560.00	.00	.00	560.00	0
08.406.211 COPIER USAGE SHARED COSTS	864.00	96.85	192.33	671.67	22
08.406.241 GENERAL GOVERNMENTAL SUPPLIES	2,100.00	.00	.00	2,100.00	0
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	456.00	54.26	54.26	401.74	12
08.406.325 POSTAGE	168.00	9.40	18.80	149.20	11
08.406.341 ADVERTISING	490.00	.00	.00	490.00	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	26.71	166.43	505.57	25
08.406.425 MEETING, SEMINAR, CONFERENCES	2,372.00	22.40	22.40	2,349.60	1
08.406.460 CONTINUING EDUCATION	546.00	.00	.00	546.00	0
08.406.461 DEPART. TRAINING EXP	1,120.00	.00	.00	1,120.00	0
08.406.471 HUMAN RESOURCES INITIATIVE	9,198.00	58.30	58.30	9,139.70	1
08.406.472 EMPLOYEE ASSISTANCE PROGRAM	952.00	.00	192.78	759.22	20
08.406.473 SAFETY TRAINING EXPENSES	1,176.00	.00	.00	1,176.00	0
<b>TOTAL HUMAN RESOURCES</b>	<b>119,591.00</b>	<b>8,111.92</b>	<b>15,210.83</b>	<b>104,380.17</b>	<b>13</b>
<u>IT - WEB NETWORK SRVCS</u>					
08.407.312 DOCUMENT IMAGING KDI	2,793.00	.00	.00	2,793.00	0
08.407.314 CIVIC PLUS	2,800.00	.00	.00	2,800.00	0
08.407.402 XPRESS BILL PAY	8,000.00	1,374.39	1,374.39	6,625.61	17
08.407.451 IT - HARDWARE AND EQUIPMENT	38,200.00	2,056.26	5,441.35	32,758.65	14
08.407.452 IT - TECHNICAL SUPPORT SERVICE	32,500.00	2,206.40	4,513.60	27,986.40	14
08.407.453 IT - SOFTWARE SUPPORT SERVICES	44,000.00	2,288.18	30,808.02	13,191.98	70
<b>TOTAL IT - WEB NETWORK SRVCS</b>	<b>128,293.00</b>	<b>7,925.23</b>	<b>42,137.36</b>	<b>86,155.64</b>	<b>33</b>
<u>ENGINEERING</u>					
08.408.313 ENGINEERING - GENERAL	95,000.00	1,625.50	1,625.50	93,374.50	2
08.408.319 STORM WATER MANAGEMENT	40,000.00	222.34	222.34	39,777.66	1
<b>TOTAL ENGINEERING</b>	<b>135,000.00</b>	<b>1,847.84</b>	<b>1,847.84</b>	<b>133,152.16</b>	<b>1</b>

BOROUGH OF POTTSTOWN  
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	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>GENERAL GOV'T BUILDING</u>					
08.409.236 BUILDING & CLEANING SUPPLIES	15,000.00	201.14	201.14	14,798.86	1
08.409.237 BUILDING PAPER SUPPLIES	1,200.00	770.84	770.84	429.16	64
08.409.261 SHREDDING SERVICES	700.00	64.52	96.78	603.22	14
08.409.262 OTHER BLDG SUPPLIES/SERVICES	2,500.00	173.68	265.57	2,234.43	11
08.409.309 PROFESSIONAL SERVICES	1,200.00	3,541.44	3,541.44	( 2,341.44)	295
08.409.321 TELEPHONES	300.00	.00	.00	300.00	0
08.409.324 INTERNET AND WIRELESS	2,500.00	71.08	71.08	2,428.92	3
08.409.361 ELECTRIC	15,000.00	1,270.61	1,270.61	13,729.39	8
08.409.362 GAS HEAT	10,000.00	956.00	956.00	9,044.00	10
08.409.373 BUILDING REPAIRS	10,000.00	27.01	27.01	9,972.99	0
08.409.430 REAL ESTATE TAX - CELL TOWERS	6,000.00	.00	.00	6,000.00	0
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	 81,400.00	 7,076.32	 7,200.47	 74,199.53	 9

BOROUGH OF POTTSTOWN  
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	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WASTE WATER TREATMENT</u>					
08.429.110 SEWER PLANT WAGES	614,647.00	46,065.81	69,289.13	545,357.87	11
08.429.179 LONGEVITY	1,300.00	.00	.00	1,300.00	0
08.429.180 OVERTIME	55,000.00	9,004.87	14,686.57	40,313.43	27
08.429.184 EMPLOYEE WELLNESS PROGRAM	3,500.00	.00	1,200.00	2,300.00	34
08.429.187 SHIFT DIFFERENTIAL	6,560.00	320.40	502.50	6,057.50	8
08.429.192 FICA TAX	51,981.00	4,098.16	8,162.73	43,818.27	16
08.429.195 WORKERS COMP. EXP.	17,511.00	.00	.00	17,511.00	0
08.429.196 MEDICAL/RX/DENTAL/VISION	200,588.00	16,314.52	49,879.20	150,708.80	25
08.429.198 NON-UNIFORM - LIFE, AD&D, DISB	7,320.00	.00	722.07	6,597.93	10
08.429.210 OFFICE SUPPLIES	6,500.00	718.15	1,048.24	5,451.76	16
08.429.222 CHEMICALS	684,000.00	86,202.46	97,163.92	586,836.08	14
08.429.225 LABORATORY SUPPLIES	120,000.00	3,154.07	4,107.15	115,892.85	3
08.429.231 VEHICLE FUEL - GASOLINE	4,500.00	641.82	641.82	3,858.18	14
08.429.232 OFF ROAD/VEHICLE FUEL - DIESEL	2,500.00	.00	.00	2,500.00	0
08.429.236 BUILDING & CLEANING SUPPLIES	7,500.00	335.68	335.68	7,164.32	4
08.429.238 CLOTHING/UNIFORMS	7,500.00	406.88	406.88	7,093.12	5
08.429.239 GROUNDS - SUPPLIES & MATERIALS	1,500.00	.00	.00	1,500.00	0
08.429.241 GENERAL GOVERNMENTAL SUPPLIES	1,500.00	12.00	12.00	1,488.00	1
08.429.251 VEHICLE PARTS & REPAIRS	6,000.00	863.20	1,873.88	4,126.12	31
08.429.260 SMALL TOOLS/MINOR EQUIPMENT	7,000.00	.00	.00	7,000.00	0
08.429.265 COMPUTER MAINTENANCE	25,000.00	.00	.00	25,000.00	0
08.429.268 EQUIPMENT CALIBRATION EXPENSES	3,000.00	.00	.00	3,000.00	0
08.429.321 TELEPHONES	9,500.00	393.81	393.81	9,106.19	4
08.429.324 INTERNET AND WIRELESS	8,000.00	235.06	235.06	7,764.94	3
08.429.325 POSTAGE	1,500.00	.00	.00	1,500.00	0
08.429.341 ADVERTISING	1,500.00	.00	.00	1,500.00	0
08.429.361 ELECTRIC	530,000.00	49,966.99	49,966.99	480,033.01	9
08.429.362 GAS - PROPANE	200,000.00	16,924.49	16,924.49	183,075.51	8
08.429.363 ELECTRIC - PUMP STATIONS	25,000.00	2,160.14	2,160.14	22,839.86	9
08.429.364 PORTER RD PUSTAT SHARED COSTS	25,000.00	.00	.00	25,000.00	0
08.429.365 SLUDGE DISPOSAL -BIO & SCREEN	750,000.00	61,856.27	106,195.49	643,804.51	14
08.429.366 WATER	25,000.00	.00	.00	25,000.00	0
08.429.367 SLUDGE DISPOSAL -MISCELLANEOUS	75,000.00	4,792.35	4,917.20	70,082.80	7
08.429.368 PROCESS TANKS CLEANING	2,000.00	.00	.00	2,000.00	0
08.429.371 PROPERTY MAINTENANCE	37,000.00	617.43	3,874.86	33,125.14	10
08.429.373 BUILDING REPAIRS	50,000.00	1,208.68	1,208.68	48,791.32	2
08.429.374 REPAIRS - MACH. & EQUIPMENT	245,000.00	13,676.90	15,383.26	229,616.74	6
08.429.375 REPAIRS -MEMORIAL PARK PU STA	165,000.00	5,535.00	90,168.00	74,832.00	55
08.429.376 REPAIRS -WWTP LOWER PUMP HOUSE	180,000.00	27,407.57	27,407.57	152,592.43	15
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	9,603.43	9,603.43	140,396.57	6
08.429.379 REPAIRS - CENTRIFUGE	125,000.00	.00	5,060.00	119,940.00	4
08.429.380 REPAIRS - BLOWERS	150,000.00	10,472.64	10,472.64	139,527.36	7
08.429.381 REPAIRS - SCREW PUMPS	200,000.00	33,967.01	54,398.01	145,601.99	27
08.429.382 REPAIRS - CLARIFIERS	13,000.00	.00	.00	13,000.00	0
08.429.383 REPAIRS - SUBSTATIONS	18,000.00	6,451.00	6,451.00	11,549.00	36
08.429.384 EQUIPMENT RENTAL EXPENSE	13,000.00	.00	.00	13,000.00	0
08.429.385 REPAIRS - INSTRUMENTATION	40,000.00	1,596.66	1,596.66	38,403.34	4
08.429.386 LEASE - SEWER METERS	14,000.00	.00	.00	14,000.00	0
08.429.410 DEP FINES, JUDGMNTS, DAMAGES	25,000.00	.00	.00	25,000.00	0
08.429.420 DUES, LICEN, SUBS, MEMBERSHIPS	29,500.00	2,587.72	2,912.72	26,587.28	10

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	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
08.429.425 MEETING, SEMINAR, CONFERENCES	2,500.00	.00	135.00	2,365.00	5
08.429.460 CONTINUING EDUCATION	1,500.00	.00	.00	1,500.00	0
08.429.461 DEPART. TRAINING EXP	5,000.00	.00	.00	5,000.00	0
08.429.740 CAPITAL PURCHASE - MAJOR	235,000.00	.00	150,182.64	84,817.36	64
<b>TOTAL WASTE WATER TREATMENT</b>	<b>5,193,407.00</b>	<b>417,591.17</b>	<b>809,679.42</b>	<b>4,383,727.58</b>	<b>16</b>
<b>PUBLIC WORKS</b>					
08.430.110 PUBLIC WORKS WAGES	19,277.00	118.52	177.66	19,099.34	1
08.430.112 PUBLIC WORKS WAGES - PT	.00	1,329.00	2,040.97	( 2,040.97)	0
08.430.192 FICA TAX	1,475.00	110.51	118.72	1,356.28	8
08.430.195 WORKERS COMP. EXP.	5,150.00	.00	.00	5,150.00	0
08.430.196 MEDICAL/RX/DENTAL/VISION	16,458.00	4,783.24	13,745.69	2,712.31	84
08.430.198 NON-UNIFORM - LIFE, AD&D, DISB	332.00	.00	157.61	174.39	47
08.430.210 OFFICE SUPPLIES	600.00	19.49	19.49	580.51	3
08.430.211 COPIER USAGE SHARED COSTS	864.00	90.47	173.19	690.81	20
08.430.231 VEHICLE FUEL - GASOLINE	4,600.00	352.04	352.04	4,247.96	8
08.430.238 CLOTHING/UNIFORMS	750.00	210.62	317.01	432.99	42
08.430.241 GENERAL GOVERNMENTAL SUPPLIES	3,500.00	50.71	106.15	3,393.85	3
08.430.251 VEHICLE PARTS & REPAIRS	7,500.00	87.67	173.91	7,326.09	2
08.430.309 PROFESSIONAL CLEANING - GARAGE	7,000.00	2,360.96	9,347.96	( 2,347.96)	134
08.430.321 TELEPHONES	2,196.00	164.18	164.18	2,031.82	7
08.430.324 INTERNET AND WIRELESS	1,200.00	119.03	119.03	1,080.97	10
08.430.325 POSTAGE	250.00	9.40	18.80	231.20	8
08.430.327 PORTABLE RADIO EQUIP. MAINT.	2,000.00	.00	.00	2,000.00	0
08.430.341 ADVERTISING	500.00	.00	.00	500.00	0
08.430.342 PRINTING/BINDING	100.00	.00	.00	100.00	0
08.430.361 ELECTRIC	2,100.00	224.20	224.20	1,875.80	11
08.430.362 GAS	3,500.00	560.79	560.79	2,939.21	16
08.430.371 PROPERTY MAINTENANCE	600.00	279.45	390.33	209.67	65
08.430.373 BUILDING REPAIRS	2,500.00	506.47	506.47	1,993.53	20
08.430.420 DUES, LICEN, SUBS, MEMBERSHIPS	200.00	.00	.00	200.00	0
08.430.425 MEETING, SEMINAR, CONFERENCES	100.00	.00	.00	100.00	0
08.430.461 DEPART. TRAINING EXP	100.00	.00	.00	100.00	0
<b>TOTAL PUBLIC WORKS</b>	<b>82,852.00</b>	<b>11,376.75</b>	<b>28,714.20</b>	<b>54,137.80</b>	<b>35</b>
<b>WATER/SEWER UTLTY MAINTENANCE</b>					
08.447.110 WTR/SWR UTILITY MAINT. WAGES	360,831.00	19,185.98	29,256.23	331,574.77	8
08.447.180 OVERTIME	12,000.00	3,022.35	5,890.61	6,109.39	49
08.447.184 EMPLOYEE WELLNESS PROGRAM	1,500.00	.00	1,300.00	200.00	87
08.447.187 SHIFT DIFFERENTIAL	.00	.00	1.00	( 1.00)	0
08.447.192 FICA TAX	29,028.00	1,630.11	3,458.17	25,569.83	12
08.447.195 WORKERS COMP. EXP.	11,584.00	.00	.00	11,584.00	0
08.447.196 MEDICAL/RX/DENTAL/VISION	88,127.00	5,215.99	14,857.90	73,269.10	17
08.447.198 NON-UNIFORM - LIFE, AD&D, DISB	1,259.00	.00	124.08	1,134.92	10
<b>TOTAL WATER/SEWER UTLTY MAINTENANCE</b>	<b>504,329.00</b>	<b>29,054.43</b>	<b>54,887.99</b>	<b>449,441.01</b>	<b>11</b>

BOROUGH OF POTTSTOWN  
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	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>DEBT SERVICE</u>					
08.471.100 BOND ADMINISTRATIVE FEES	2,000.00	.00	.00	2,000.00	0
TOTAL DEBT SERVICE	2,000.00	.00	.00	2,000.00	0
<u>AMORT/DEPREC</u>					
08.473.811 DEPRECIATION EXPENSE	65,000.00	5,417.00	10,834.00	54,166.00	17
TOTAL AMORT/DEPREC	65,000.00	5,417.00	10,834.00	54,166.00	17
<u>MISCELLANEOUS</u>					
08.480.100 MISCELLANEOUS EXPENSE	2,000.00	.00	92.50	1,907.50	5
08.480.170 PORTNOFF FILING FEES -OWNERS	5,000.00	.00	.00	5,000.00	0
08.480.400 BAD DEBT EXPENSE	5,000.00	.00	.00	5,000.00	0
TOTAL MISCELLANEOUS	12,000.00	.00	92.50	11,907.50	1
<u>PENSION PAID BENEFITS</u>					
08.483.196 NON UNIF. 401A SAVINGS PLAN	20,000.00	927.20	1,902.53	18,097.47	10
08.483.198 NON-UNIFORMED PENSION MMO	172,612.00	.00	.00	172,612.00	0
TOTAL PENSION PAID BENEFITS	192,612.00	927.20	1,902.53	190,709.47	1
<u>INSURANCES</u>					
08.486.100 INSURANCE - LIABILITY	23,700.00	.00	11,844.70	11,855.30	50
08.486.200 INSURANCE - PROPERTY	33,800.00	.00	11,760.80	22,039.20	35
08.486.300 INSURANCE - VEHICLES	21,400.00	.00	11,335.40	10,064.60	53
08.486.600 INSURANCE - ERRORS & OMISSIONS	12,700.00	.00	6,352.90	6,347.10	50
08.486.800 INSURANCE - FLOOD	3,150.00	( 1,740.00)	.00	3,150.00	0
TOTAL INSURANCES	94,750.00	( 1,740.00)	41,293.80	53,456.20	44
<u>HEALTH &amp; OTHER BENEFITS</u>					
08.487.194 UNEMPLOYMENT COMPENSATION	2,500.00	.00	30.56	2,469.44	1
08.487.196 HEALTH PKG -COBRA RETIREES	4,000.00	2,074.00	2,134.00	1,866.00	53
TOTAL HEALTH & OTHER BENEFITS	6,500.00	2,074.00	2,164.56	4,335.44	33

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	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>OTHER UNCLASSIFIED EXPENSES</u>					
08.489.025 BULK HAULER TIPPING TO F01	.00	17,036.51	17,036.51	( 17,036.51)	0
08.489.313 SEWER ANNUAL CONTRIB TO F01	50,000.00	.00	50,000.00	.00	100
TOTAL OTHER UNCLASSIFIED EXPENSES	50,000.00	17,036.51	67,036.51	( 17,036.51)	134
<u>INTERFUND OPERT TRANSFERS</u>					
08.492.018 TRSFR TO SEWER LINES FUND 18	966,216.00	.00	50,000.00	916,216.00	5
TOTAL INTERFUND OPERT TRANSFERS	966,216.00	.00	50,000.00	916,216.00	5
<u>REFUNDS</u>					
08.495.100 REFUNDS OF REVENUES	.00	60.00	60.00	( 60.00)	0
TOTAL REFUNDS	.00	60.00	60.00	( 60.00)	0
<u>RESERVES</u>					
08.499.100 TRANSFER TO RESERVES	1,341,190.00	.00	.00	1,341,190.00	0
TOTAL RESERVES	1,341,190.00	.00	.00	1,341,190.00	0
TOTAL FUND EXPENDITURES	9,464,619.00	534,596.95	1,187,798.39	8,276,820.61	13
NET REVENUE OVER EXPENDITURES	.00	174,423.17	605,221.07	( 605,221.07)	0

BOROUGH OF POTTSTOWN  
 BALANCE SHEET  
 FEBRUARY 28, 2023  
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WATER CAPITAL FUND 16

ASSETS

16.100000	CASH - VIST BANK (7201)#7269	908,055.35	
16.107100	MAINTENANCE RESERVE FUND #704	2,372.17	
16.107101	BOND REDEMPTION FUND #713	45,509.19	
16.107102	ADMIN EXPENSE FUND #740	30,668.74	
16.107103	CLEARING FUND #731	796,193.27	
16.107107	2020 WATER CONSTRUCT FD #7000	369,752.24	
16.107202	DEBT SERVICE FUND #826	553.53	
16.120100	DEBT SERVICE RESERVE FUND #697	1,842,792.79	
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	( 15,817,958.50)	
16.164000	CAP. WATER PLANT -MACH & EQUIP	391,517.54	
16.164500	ACCM DEPREC -MACH & EQUIP	( 352,928.92)	
16.170106	DEFERRED LOSS 2019 SERIES	188,094.78	
		19,422,782.37	
	TOTAL ASSETS		19,422,782.37

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	15,696,103.26	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	183,544.56	
		183,544.56	
	BALANCE - CURRENT DATE		183,544.56
	TOTAL FUND EQUITY		15,879,647.82
	TOTAL LIABILITIES AND EQUITY		19,422,782.37

BOROUGH OF POTTSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
 02/23

WATER CAPITAL FUND 16

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>INTEREST, RENTS, ROYALTIES</u>					
16.340.100 OPERATING CONTRIB TO DEBT SRVC	1,811,250.00	151,916.63	303,833.26	1,507,416.74	17
16.340.200 INVESTMENT ACCT EARNINGS	5,000.00	9,819.12	19,869.90	( 14,869.90)	397
TOTAL INTEREST, RENTS, ROYALTIES	1,816,250.00	161,735.75	323,703.16	1,492,546.84	18
<u>INTERFUND OPERATING TRSFS</u>					
16.392.006 TRANSFER FROM WATER FUND 06	756,750.00	.00	.00	756,750.00	0
TOTAL INTERFUND OPERATING TRSFS	756,750.00	.00	.00	756,750.00	0
TOTAL FUND REVENUE	2,573,000.00	161,735.75	323,703.16	2,249,296.84	13

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
02/23

WATER CAPITAL FUND 16

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WATER PURIFICATION</u>					
16.448.736 #2236 WTP VALVE REPLACEMENT	150,000.00	.00	.00	150,000.00	0
TOTAL WATER PURIFICATION	150,000.00	.00	.00	150,000.00	0
<u>WATER DISTRIBUTION</u>					
16.449.724 #2210 WATER MAINS - 2023	1,150,000.00	.00	.00	1,150,000.00	0
16.449.732 #2214 AUTOMATED METER READING	350,000.00	.00	.00	350,000.00	0
TOTAL WATER DISTRIBUTION	1,500,000.00	.00	.00	1,500,000.00	0
<u>DEBT - INTEREST</u>					
16.472.100 INTEREST EXPENSE - BONDS	83,000.00	.00	.00	83,000.00	0
TOTAL DEBT - INTEREST	83,000.00	.00	.00	83,000.00	0
<u>AMORT/DEPREC</u>					
16.473.810 AMORTIZATION EXPENSE	40,000.00	3,412.30	6,824.60	33,175.40	17
16.473.811 DEPRECIATION EXPENSE	800,000.00	66,667.00	133,334.00	666,666.00	17
TOTAL AMORT/DEPREC	840,000.00	70,079.30	140,158.60	699,841.40	17
TOTAL FUND EXPENDITURES	2,573,000.00	70,079.30	140,158.60	2,432,841.40	5
NET REVENUE OVER EXPENDITURES	.00	91,656.45	183,544.56	( 183,544.56)	0

BOROUGH OF POTTSTOWN  
BALANCE SHEET  
FEBRUARY 28, 2023  
02/23

SEWER CAPITAL FUND 17

ASSETS

17.100000	CASH - VIST BANK (7196) #7269	2,289,519.80	
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	( 21,933,083.98)	
17.164000	CAP. SEWER PLANT -MACH & EQUIP	6,468,687.53	
17.164500	ACCM DEPREC -MACH & EQUIP	( 1,132,402.25)	
17.165000	CAP. CONSTRUCTION IN PROGRESS	170,389.98	
17.166000	INFRASTRUCTURE	13,515,561.41	
17.166500	ACC. DEPRECIATI INFRASTRUCTURE	( 3,768,804.73)	
17.170105	2012 LOSS ON REFUNDING	24,832.00	
	TOTAL ASSETS		31,202,243.46

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	31,369,951.76	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	( 187,500.00)	
	BALANCE - CURRENT DATE	( 187,500.00)	
	TOTAL FUND EQUITY		31,182,451.76
	TOTAL LIABILITIES AND EQUITY		31,202,243.46

BOROUGH OF POTTSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
 02/23

SEWER CAPITAL FUND 17

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>COLLECTIONS</u>					
17.364.600 LOWER POTTS GROVE CAPITAL PROJ	162,563.00	.00	.00	162,563.00	0
17.364.602 WEST POTTS GROVE CAPITAL PROJ.	58,188.00	.00	.00	58,188.00	0
17.364.604 PAWC UPT CAPITAL PROJ	44,688.00	.00	.00	44,688.00	0
<b>TOTAL COLLECTIONS</b>	<b>265,439.00</b>	<b>.00</b>	<b>.00</b>	<b>265,439.00</b>	<b>0</b>
<u>RESERVES</u>					
17.399.100 BALANCE FORWARD FR RESERVES	3,206,561.00	.00	.00	3,206,561.00	0
<b>TOTAL RESERVES</b>	<b>3,206,561.00</b>	<b>.00</b>	<b>.00</b>	<b>3,206,561.00</b>	<b>0</b>
<b>TOTAL FUND REVENUE</b>	<b>3,472,000.00</b>	<b>.00</b>	<b>.00</b>	<b>3,472,000.00</b>	<b>0</b>

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
02/23

SEWER CAPITAL FUND 17

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WASTE WATER TREATMENT</u>					
17.429.724 #1801 - SEWER MAINS 2023	1,150,000.00	.00	.00	1,150,000.00	0
17.429.728 #2327 WWTP- RAS VALVE REPLACE	625,000.00	.00	.00	625,000.00	0
17.429.734 #2314 AUTOMATED METER READING	350,000.00	.00	.00	350,000.00	0
TOTAL WASTE WATER TREATMENT	2,125,000.00	.00	.00	2,125,000.00	0
<u>DEBT SERVICE</u>					
17.471.100 BOND ADMINISTRATIVE FEES	5,000.00	.00	.00	5,000.00	0
TOTAL DEBT SERVICE	5,000.00	.00	.00	5,000.00	0
<u>AMORT/DEPREC</u>					
17.473.810 AMORTIZATION EXPENSE	117,000.00	.00	.00	117,000.00	0
17.473.811 DEPRECIATION EXPENSE	1,125,000.00	93,750.00	187,500.00	937,500.00	17
TOTAL AMORT/DEPREC	1,242,000.00	93,750.00	187,500.00	1,054,500.00	15
<u>OTHER UNCLASSIFIED EXPENSES</u>					
17.489.313 1/2 ANNUAL CONTRIB BORO GARAGE	100,000.00	.00	.00	100,000.00	0
TOTAL OTHER UNCLASSIFIED EXPENSES	100,000.00	.00	.00	100,000.00	0
TOTAL FUND EXPENDITURES	3,472,000.00	93,750.00	187,500.00	3,284,500.00	5
NET REVENUE OVER EXPENDITURES	.00	( 93,750.00)	( 187,500.00)	187,500.00	0

BOROUGH OF POTTSTOWN  
BALANCE SHEET  
FEBRUARY 28, 2023  
02/23

SEWER LINES FUND 18

ASSETS

18.100000	CASH - VIST BANK #7269	456,505.87	
18.155000	PREPAID ITEMS	109.03	
18.158000	DEFRRD OUTFLOW RESRCS- PENSION	31,502.00	
18.158200	DEFRRD OUTFLOW RESRCS - OPEB	3,943.00	
	TOTAL ASSETS		492,059.90

LIABILITIES AND EQUITY

LIABILITIES

18.246000	COMPENSATED BALANCES	19,184.35	
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		154,441.35

FUND EQUITY

18.279990	UNRESERVED FUND BALANCE	358,382.45	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	( 20,763.90)	
	BALANCE - CURRENT DATE	( 20,763.90)	
	TOTAL FUND EQUITY		337,618.55
	TOTAL LIABILITIES AND EQUITY		492,059.90

BOROUGH OF POTTSTOWN  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
02/23

SEWER LINES FUND 18

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>INTEREST EARNINGS</u>					
18.341.100 INTEREST EARNINGS	500.00	.00	13.41	486.59	3
TOTAL INTEREST EARNINGS	500.00	.00	13.41	486.59	3
<u>UNCLASSIFIED OPERATING REVENUE</u>					
18.389.300 SALE OF SCRAP METAL	500.00	.00	.00	500.00	0
TOTAL UNCLASSIFIED OPERATING REVENUE	500.00	.00	.00	500.00	0
<u>INTERFUND OPERATING TRSFS</u>					
18.392.008 TRANSFER FROM SEWER FUND 08	966,216.00	.00	50,000.00	916,216.00	5
TOTAL INTERFUND OPERATING TRSFS	966,216.00	.00	50,000.00	916,216.00	5
<u>REFUNDS OF EXPENSES</u>					
18.395.300 REFUND - COBRA & HEALTH PREM.	.00	.00	180.51	( 180.51)	0
TOTAL REFUNDS OF EXPENSES	.00	.00	180.51	( 180.51)	0
TOTAL FUND REVENUE	967,216.00	.00	50,193.92	917,022.08	5

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
02/23

SEWER LINES FUND 18

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>FINANCE</u>					
18.402.311 ACCOUNTING & AUDIT SERVICES	1,500.00	.00	.00	1,500.00	0
TOTAL FINANCE	1,500.00	.00	.00	1,500.00	0
<u>IT - WEB NETWORK SRVCS</u>					
18.407.451 IT - HARDWARE AND EQUIPMENT	1,300.00	73.44	183.38	1,116.62	14
18.407.452 IT - TECHNICAL SUPPORT SERVICE	1,200.00	78.80	161.20	1,038.80	13
18.407.453 IT - SOFTWARE SUPPORT SERVICES	1,600.00	48.77	1,067.35	532.65	67
TOTAL IT - WEB NETWORK SRVCS	4,100.00	201.01	1,411.93	2,688.07	34
<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	89,633.00	6,556.79	9,763.03	79,869.97	11
18.430.180 OVERTIME	350.00	.00	.07	349.93	0
18.430.192 FICA TAX	6,856.00	487.55	949.82	5,906.18	14
18.430.195 WORKERS COMP. EXP.	1,410.00	.00	.00	1,410.00	0
18.430.196 MEDICAL/RX/DENTAL/VISION	11,934.00	.00	.00	11,934.00	0
18.430.198 NON-UNIFORM - LIFE, AD&D, DISB	279.00	.00	.00	279.00	0
TOTAL PUBLIC WORKS	110,462.00	7,044.34	10,712.92	99,749.08	10

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
02/23

SEWER LINES FUND 18

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>STORM SEWERS/DRAINS</u>					
18.436.110 PW - SEWER LINES WAGES	184,735.00	10,282.05	27,435.74	157,299.26	15
18.436.180 OVERTIME	6,000.00	268.34	281.12	5,718.88	5
18.436.184 EMPLOYEE WELLNESS PROGRAM	500.00	.00	500.00	.00	100
18.436.192 FICA TAX	14,629.00	791.55	2,628.94	12,000.06	18
18.436.194 UNEMPLOYMENT COMP. EXP.	.00	.00	3.87	( 3.87)	0
18.436.195 WORKERS COMP. EXP.	5,353.00	.00	.00	5,353.00	0
18.436.196 MEDICAL/RX/DENTAL/VISION	54,358.00	3,730.75	11,274.37	43,083.63	21
18.436.198 NON-UNIFORM - LIFE, AD&D, DISB	1,186.00	.00	186.60	999.40	16
18.436.210 OFFICE SUPPLIES	100.00	.00	.00	100.00	0
18.436.231 VEHICLE FUEL - GASOLINE	6,000.00	515.63	515.63	5,484.37	9
18.436.236 BUILDING & CLEANING SUPPLIES	1,800.00	.00	.00	1,800.00	0
18.436.238 CLOTHING/UNIFORMS	1,500.00	452.20	452.20	1,047.80	30
18.436.251 VEHICLE PARTS & REPAIRS	2,700.00	.00	294.29	2,405.71	11
18.436.321 TELEPHONES	1,100.00	.00	.00	1,100.00	0
18.436.324 INTERNET AND WIRELESS	1,200.00	92.60	92.60	1,107.40	8
18.436.361 ELECTRIC -FLOW METERS & ALARMS	500.00	65.34	65.34	434.66	13
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	414.90	2,512.15	187,487.85	1
18.436.376 MAINTENANCE OF METERS	500.00	43.94	43.94	456.06	9
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	.00	100.00	0
18.436.740 CAPITAL PURCHASE - MAJOR	314,000.00	.00	.00	314,000.00	0
<b>TOTAL STORM SEWERS/DRAINS</b>	<b>790,261.00</b>	<b>16,657.30</b>	<b>46,286.79</b>	<b>743,974.21</b>	<b>6</b>
<u>PENSION PAID BENEFITS</u>					
18.483.196 NON-UNIF. 401A SAVINGS PLAN	4,000.00	215.71	429.82	3,570.18	11
18.483.198 NON-UNIFORMED PENSION EXP.	26,043.00	.00	.00	26,043.00	0
<b>TOTAL PENSION PAID BENEFITS</b>	<b>30,043.00</b>	<b>215.71</b>	<b>429.82</b>	<b>29,613.18</b>	<b>1</b>
<u>INSURANCES</u>					
18.486.100 INSURANCE - LIABILITY	9,500.00	.00	4,737.88	4,762.12	50
18.486.200 INSURANCE - PROPERTY	13,500.00	.00	4,704.32	8,795.68	35
18.486.600 INSURANCE - ERRORS & OMISSIONS	5,100.00	.00	2,541.16	2,558.84	50
<b>TOTAL INSURANCES</b>	<b>28,100.00</b>	<b>.00</b>	<b>11,983.36</b>	<b>16,116.64</b>	<b>43</b>

BOROUGH OF POTTSTOWN  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023  
 02/23

SEWER LINES FUND 18

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>HEALTH &amp; OTHER BENEFITS</u>					
18.487.196 HEALTH/HOSPITALIZATION	250.00	133.00	133.00	117.00	53
TOTAL HEALTH & OTHER BENEFITS	250.00	133.00	133.00	117.00	53
TOTAL FUND EXPENDITURES	967,216.00	24,251.36	70,957.82	896,258.18	7
NET REVENUE OVER EXPENDITURES	.00	( 24,251.36)	( 20,763.90)	20,763.90	0