



BOROUGH OF POTTSTOWN

BALANCE SHEET

MARCH 31, 2019

03/19

WATER FUND 06

ASSETS

06.100000	CASH - VIST BANK #7269	1,107,399.72	
06.109100	WATER 06 - VFAM BB&T INVESTS	508,981.49	
06.145000	ACCTS RECEIVABLE (NOT UTILITY)	41,674.23	
06.145100	UTILITY WATER RECEIVABLES	1,262,176.44	
06.145510	ALLOW.- UNCOLL ACCTS RECEIV.	( 182,639.41)	
06.155000	PREPAID ITEMS	283.08	
06.158000	DEFRRD OUTFLOW RESRCS- PENSION	993,241.00	
06.161000	WATER PROPERTY - LAND	17,500.00	
06.162000	WATER PLANT IMPROVEMENTS	10,295,789.25	
06.162500	WATER PLANT - ACCUM DEPRECIAT.	( 1,520,713.69)	
06.164000	WATER PLANT - MACH & EQUIP.	822,102.56	
06.164500	ACCM DEPREC -MACH & EQUIP	( 652,920.16)	
06.165000	CAP. CONSTRUCTION IN PROGRESS	1,289,069.22	
	TOTAL ASSETS		<u>13,981,943.73</u>

LIABILITIES AND EQUITY

LIABILITIES

06.246000	COMPENSATED BALANCES	50,271.76	
06.257000	NET PENSION LIAB.-PROPRT.SHARE	2,266,537.00	
	TOTAL LIABILITIES		2,316,808.76

FUND EQUITY

06.279990	UNRESERVED FUND BALANCE	11,509,145.88	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>155,989.09</u>	
	BALANCE - CURRENT DATE	<u>155,989.09</u>	
	TOTAL FUND EQUITY		<u>11,665,134.97</u>
	TOTAL LIABILITIES AND EQUITY		<u>13,981,943.73</u>

BOROUGH OF POTTSTOWN  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2019  
03/19

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>INTEREST, RENTS, ROYALTIES</u>					
06.340.200 VFAM DIV./INTEREST	100.00	.00	3,447.78	( 3,347.78)	3448
06.340.400 VFAM UNREALIZED GAIN (LOSS)	100.00	.00	3,827.86	( 3,727.86)	3828
TOTAL INTEREST, RENTS, ROYALTIES	200.00	.00	7,275.64	( 7,075.64)	3638
<u>INTEREST EARNINGS</u>					
06.341.100 INTEREST EARNINGS	2,200.00	1,574.12	4,558.24	( 2,358.24)	207
TOTAL INTEREST EARNINGS	2,200.00	1,574.12	4,558.24	( 2,358.24)	207
<u>RENTS &amp; ROYALTIES</u>					
06.342.100 JACKSON ST. CELL TOWER- WATER	95,411.00	9,917.76	26,110.79	69,300.21	27
06.342.200 K-MART CELL TOWER - WATER	121,370.00	12,679.85	32,469.13	88,900.87	27
TOTAL RENTS & ROYALTIES	216,781.00	22,597.61	58,579.92	158,201.08	27
<u>WATER</u>					
06.378.010 METERED WATER USAGE FEES	5,920,000.00	421,682.91	1,451,736.12	4,468,263.88	25
06.378.100 WATER CONNECTION/TAPPING FEES	77,616.00	.00	.00	77,616.00	0
06.378.101 WATER CONNECT APPL. FEES	1,500.00	2,320.00	4,640.00	( 3,140.00)	309
06.378.105 TURN ON/OFF CHARGES	22,000.00	1,625.00	6,165.00	15,835.00	28
06.378.110 PENALTIES & INTEREST UTILITIES	85,000.00	6,472.12	19,862.70	65,137.30	23
06.378.120 BULK WATER TO COMM. CUSTOMERS	19,500.00	1,000.00	1,165.82	18,334.18	6
06.378.130 BULK WATER TO NORTH COVENTRY	398,000.00	39,395.08	116,147.80	281,852.20	29
06.378.400 FIRE HYDRANT FEES	75,000.00	10,234.00	18,736.30	56,263.70	25
TOTAL WATER	6,598,616.00	482,729.11	1,618,453.74	4,980,162.26	25
<u>MISCELLANEOUS INCOME</u>					
06.380.100 MISCELLANEOUS	100.00	.00	.00	100.00	0
06.380.170 PORTNOFF FILING FEES - OWNERS	7,500.00	363.21	816.96	6,683.04	11
TOTAL MISCELLANEOUS INCOME	7,600.00	363.21	816.96	6,783.04	11

BOROUGH OF POTTSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING MARCH 31, 2019  
 03/19

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>UNCLASSIFIED OPERATING REVENUE</u>					
06.389.100 UTILITY WATER CERTIFICATIONFEE	15,000.00	1,980.00	5,313.00	9,687.00	35
06.389.300 SALE OF SCRAP METAL	500.00	682.40	682.40	( 182.40)	136
06.389.400 NEW WATER METER SALES	9,000.00	3,496.00	7,899.00	1,101.00	88
06.389.500 REFUND -R EST TAX-CELL TW WTR	13,000.00	2,930.00	2,930.00	10,070.00	23
TOTAL UNCLASSIFIED OPERATING REVENUE	37,500.00	9,088.40	16,824.40	20,675.60	45
<u>REFUNDS OF EXPENSES</u>					
06.395.100 REFUND - CURRENT YEAR EXPENSES	100.00	.00	.00	100.00	0
06.395.200 REFUND - PRIOR YEAR EXPENSES	100.00	.00	.00	100.00	0
TOTAL REFUNDS OF EXPENSES	200.00	.00	.00	200.00	0
TOTAL FUND REVENUE	6,863,097.00	516,352.45	1,706,508.90	5,156,588.10	25

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2019  
03/19

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>LEGISLATION - COUNCIL</u>					
06.400.112	6,000.00	1,500.00	1,500.00	4,500.00	25
06.400.113	2,900.00	241.64	586.84	2,313.16	20
06.400.114	8,600.00	2,150.00	2,150.00	6,450.00	25
06.400.192	1,339.00	133.23	170.19	1,168.81	13
06.400.195	5,220.00	1,218.20	2,351.17	2,868.83	45
06.400.198	16,212.00	.00	1,368.36	14,843.64	8
06.400.210	575.00	.00	14.93	560.07	3
06.400.241	150.00	.00	.00	150.00	0
06.400.341	3,000.00	60.50	60.50	2,939.50	2
06.400.342	150.00	.00	.00	150.00	0
06.400.420	4,000.00	84.00	1,701.04	2,298.96	43
06.400.425	200.00	.00	.00	200.00	0
TOTAL LEGISLATION - COUNCIL	48,346.00	5,387.57	9,903.03	38,442.97	20
<u>EXECUTIVE - ADMIN</u>					
06.401.110	55,796.00	4,211.08	11,446.86	44,349.14	21
06.401.192	4,268.00	369.45	1,042.25	3,225.75	24
06.401.195	876.00	204.67	395.02	480.98	45
06.401.196	11,291.00	850.59	3,521.46	7,769.54	31
06.401.198	720.00	.00	137.18	582.82	19
06.401.210	400.00	74.17	111.62	288.38	28
06.401.211	630.00	88.21	155.89	474.11	25
06.401.231	286.00	24.35	52.25	233.75	18
06.401.241	60.00	.00	.00	60.00	0
06.401.251	210.00	.00	.00	210.00	0
06.401.260	30.00	.00	.00	30.00	0
06.401.321	591.00	46.39	92.53	498.47	16
06.401.325	280.00	32.56	32.56	247.44	12
06.401.342	170.00	32.20	32.20	137.80	19
06.401.353	700.00	.00	555.80	144.20	79
06.401.420	600.00	.00	309.96	290.04	52
06.401.425	500.00	8.53	44.48	455.52	9
TOTAL EXECUTIVE - ADMIN	77,408.00	5,942.20	17,930.06	59,477.94	23

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2019  
03/19

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>FINANCE</u>					
06.402.110 FINANCE WAGES	139,597.00	10,596.58	28,800.05	110,796.95	21
06.402.192 FICA TAX	10,679.00	800.94	2,410.59	8,268.41	23
06.402.195 WORKERS COMP. EXP.	1,981.00	463.01	893.62	1,087.38	45
06.402.196 MEDICAL/RX/DENTAL/VISION	44,290.00	3,256.63	13,295.93	30,994.07	30
06.402.198 NON-UNIFORM - LIFE, AD&D, DISB	1,076.00	.00	226.23	849.77	21
06.402.210 OFFICE SUPPLIES	800.00	9.82	81.33	718.67	10
06.402.211 COPIER USAGE SHARED COSTS	630.00	88.21	155.89	474.11	25
06.402.241 GENERAL GOVERNMENTAL SUPPLIES	200.00	.00	9.45	190.55	5
06.402.311 ACCOUNTING & AUDIT SERVICES	11,400.00	8,721.00	8,721.00	2,679.00	77
06.402.321 TELEPHONES	797.00	63.91	127.30	669.70	16
06.402.325 POSTAGE	9,000.00	454.84	648.50	8,351.50	7
06.402.342 PRINTING/BINDING	6,000.00	133.00	264.60	5,735.40	4
06.402.353 SURETY BOND	410.00	.00	399.25	10.75	97
06.402.374 REPAIRS - MACH. & EQUIPMENT	200.00	.00	113.40	86.60	57
06.402.390 BANK CHARGES	30,201.00	2,098.00	5,502.41	24,698.59	18
06.402.420 DUES, LICEN, SUBS, MEMBERSHIPS	200.00	53.20	74.20	125.80	37
06.402.425 MEETING, SEMINAR, CONFERENCES	700.00	.00	8.94	691.06	1
<b>TOTAL FINANCE</b>	<b>258,161.00</b>	<b>26,739.14</b>	<b>61,732.69</b>	<b>196,428.31</b>	<b>24</b>
<u>LEGAL</u>					
06.404.314 LEGAL - GENERAL	6,000.00	660.00	660.00	5,340.00	11
06.404.315 LEGAL - AUTHORITY	15,000.00	865.12	865.12	14,134.88	6
06.404.317 LEGAL - AFSCME	10,000.00	1,281.00	1,281.00	8,719.00	13
<b>TOTAL LEGAL</b>	<b>31,000.00</b>	<b>2,806.12</b>	<b>2,806.12</b>	<b>28,193.88</b>	<b>9</b>

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
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03/19

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>HUMAN RESOURCES</u>					
06.406.110 HUMAN RESOURCES WAGES	56,842.00	4,330.09	11,778.26	45,063.74	21
06.406.192 FICA TAX	4,348.00	351.01	1,017.72	3,330.28	23
06.406.195 WORKERS COMP. EXP.	877.00	204.67	395.02	481.98	45
06.406.196 MEDICAL/RX/DENTAL/VISION	12,398.00	967.26	3,948.45	8,449.55	32
06.406.198 NON-UNIFORM - LIFE, AD&D, DISB	720.00	.00	137.18	582.82	19
06.406.210 OFFICE SUPPLIES	518.00	7.89	7.89	510.11	2
06.406.211 COPIER USAGE SHARED COSTS	630.00	88.21	155.89	474.11	25
06.406.241 GENERAL GOVERNMENTAL SUPPLIES	580.00	.00	.00	580.00	0
06.406.260 SMALL TOOLS/MINOR EQUIPMENT	1,260.00	.00	.00	1,260.00	0
06.406.310 PROFESSIONAL SERVICES	1,400.00	.00	.00	1,400.00	0
06.406.321 TELEPHONES	247.00	18.58	37.03	209.97	15
06.406.325 POSTAGE	336.00	23.40	23.40	312.60	7
06.406.341 ADVERTISING	4,564.00	.00	.00	4,564.00	0
06.406.342 PRINTING/BINDING	112.00	.00	.00	112.00	0
06.406.374 REPAIRS - MACH. & EQUIPMENT	280.00	.00	.00	280.00	0
06.406.420 DUES, LICEN, SUBS, MEMBERSHIPS	588.00	52.92	132.72	455.28	23
06.406.425 MEETING, SEMINAR, CONFERENCES	1,708.00	21.00	84.00	1,624.00	5
06.406.460 CONTINUING EDUCATION	560.00	.00	.00	560.00	0
06.406.461 DEPART. TRAINING EXP	100.00	.00	.00	100.00	0
06.406.471 HUMAN RESOURCES INITIATIVE	3,000.00	.00	.00	3,000.00	0
06.406.472 EMPLOYEE ASSISTANCE PROGRAM	824.00	192.78	385.56	438.44	47
06.406.473 SAFETY TRAINING EXPENSES	1,120.00	.00	.00	1,120.00	0
<b>TOTAL HUMAN RESOURCES</b>	<b>93,012.00</b>	<b>6,257.81</b>	<b>18,103.12</b>	<b>74,908.88</b>	<b>19</b>
<u>IT - WEB NETWORK SRVCS</u>					
06.407.115 WEB ADMINISTRATION WAGES	1,200.00	.00	.00	1,200.00	0
06.407.192 FICA TAX	92.00	.00	.00	92.00	0
06.407.312 DOCUMENT IMAGING KDI	1,680.00	83.07	249.21	1,430.79	15
06.407.314 CIVIC PLUS	2,184.00	.00	2,164.05	19.95	99
06.407.315 OPEN GOV	3,080.00	.00	3,059.00	21.00	99
06.407.451 IT - HARDWARE AND EQUIPMENT	21,626.00	1,044.79	1,272.71	20,353.29	6
06.407.452 IT - TECHNICAL SUPPORT SERVICE	28,616.00	2,193.75	7,126.43	21,489.57	25
06.407.453 IT - SOFTWARE SUPPORT SERVICES	29,840.00	.00	30,289.76	( 449.76)	102
<b>TOTAL IT - WEB NETWORK SRVCS</b>	<b>88,318.00</b>	<b>3,321.61</b>	<b>44,161.16</b>	<b>44,156.84</b>	<b>50</b>
<u>ENGINEERING</u>					
06.408.313 ENGINEERING - AUTHORITY	20,000.00	930.94	5,991.55	14,008.45	30
06.408.319 STORM WATER MANAGEMENT	40,000.00	266.67	4,491.95	35,508.05	11
<b>TOTAL ENGINEERING</b>	<b>60,000.00</b>	<b>1,197.61</b>	<b>10,483.50</b>	<b>49,516.50</b>	<b>17</b>

BOROUGH OF POTTSTOWN  
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03/19

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>GENERAL GOV'T BUILDING</u>					
06.409.236 BUILDING & CLEANING SUPPLIES	3,668.00	458.99	1,105.82	2,562.18	30
06.409.237 BUILDING PAPER SUPPLIES	1,530.00	.00	221.69	1,308.31	14
06.409.261 SHREDDING SERVICES	500.00	37.73	37.73	462.27	8
06.409.262 OTHER BLDG SUPPLIES/SERVICES	2,500.00	44.80	99.47	2,400.53	4
06.409.309 PROFESSIONAL SERVICES	11,116.00	726.32	2,178.96	8,937.04	20
06.409.321 TELEPHONES	694.00	55.75	111.09	582.91	16
06.409.324 INTERNET AND WIRELESS	2,520.00	228.22	435.44	2,084.56	17
06.409.361 ELECTRIC	16,272.00	254.22	850.19	15,421.81	5
06.409.362 GAS HEAT	7,020.00	888.88	1,965.97	5,054.03	28
06.409.373 BUILDING REPAIRS	12,714.00	260.44	750.34	11,963.66	6
06.409.381 RENT OF LAND -NORFOLK SOUTHERN	1,500.00	.00	1,498.65	1.35	100
06.409.430 REAL ESTATE TAX - CELL TOWERS	13,000.00	844.60	844.60	12,155.40	7
06.409.740 CAPITAL PURCHASE - MAJOR	14,000.00	.00	.00	14,000.00	0
TOTAL GENERAL GOV'T BUILDING	87,034.00	3,799.95	10,099.95	76,934.05	12
<u>WASTE WATER TREATMENT</u>					
06.429.110 SEWER PLANT WAGES	75,626.00	5,760.80	15,668.93	59,957.07	21
06.429.180 OVERTIME	.00	93.63	93.63	( 93.63)	0
06.429.192 FICA TAX	5,786.00	438.08	1,330.50	4,455.50	23
06.429.195 WORKERS COMP. EXP.	5,268.00	1,229.63	2,373.23	2,894.77	45
06.429.196 MEDICAL/RX/DENTAL/VISION	26,490.00	2,242.87	8,658.74	17,831.26	33
06.429.198 NON-UNIFORM - LIFE, AD&D, DISB	857.00	.00	165.79	691.21	19
TOTAL WASTE WATER TREATMENT	114,027.00	9,765.01	28,290.82	85,736.18	25

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03/19

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>PUBLIC WORKS</u>					
06.430.110 PUBLIC WORKS WAGES	133,610.00	7,817.92	20,122.33	113,487.67	15
06.430.112 PUBLIC WORKS WAGES - PT	34,696.00	2,212.00	5,959.76	28,736.24	17
06.430.192 FICA TAX	12,875.00	768.57	2,215.14	10,659.86	17
06.430.195 WORKERS COMP. EXP.	14,441.00	3,370.11	6,504.44	7,936.56	45
06.430.196 MEDICAL/RX/DENTAL/VISION	74,987.00	4,099.78	16,835.85	58,151.15	22
06.430.198 NON-UNIFORM - LIFE, AD&D, DISB	1,415.00	.00	224.75	1,190.25	16
06.430.210 OFFICE SUPPLIES	600.00	38.76	114.40	485.60	19
06.430.211 COPIER USAGE SHARED COSTS	630.00	88.21	155.89	474.11	25
06.430.231 VEHICLE FUEL - GASOLINE	4,600.00	486.42	1,002.28	3,597.72	22
06.430.238 CLOTHING/UNIFORMS	750.00	50.61	50.61	699.39	7
06.430.241 GENERAL GOVERNMENTAL SUPPLIES	3,500.00	261.89	655.80	2,844.20	19
06.430.251 VEHICLE PARTS & REPAIRS	6,500.00	384.90	437.58	6,062.42	7
06.430.309 PROFESSIONAL CLEANING - GARAGE	2,903.00	481.04	721.56	2,181.44	25
06.430.321 TELEPHONES	1,232.00	97.83	195.17	1,036.83	16
06.430.324 INTERNET AND WIRELESS	2,063.00	146.55	395.92	1,667.08	19
06.430.325 POSTAGE	300.00	36.38	36.38	263.62	12
06.430.327 PORTABLE RADIO EQUIP. MAINT.	1,500.00	.00	.00	1,500.00	0
06.430.341 ADVERTISING	1,000.00	.00	.00	1,000.00	0
06.430.342 PRINTING/BINDING	100.00	.00	.00	100.00	0
06.430.353 SURETY BOND	100.00	.00	.00	100.00	0
06.430.361 ELECTRIC	2,100.00	168.40	309.89	1,790.11	15
06.430.362 GAS - PROPANE	3,500.00	525.32	961.06	2,538.94	27
06.430.371 PROPERTY MAINTENANCE	1,000.00	28.00	193.20	806.80	19
06.430.373 BUILDING REPAIRS	1,500.00	133.00	163.80	1,336.20	11
06.430.374 REPAIRS - MACH. & EQUIPMENT	500.00	.00	.00	500.00	0
06.430.420 DUES, LICEN, SUBS, MEMBERSHIPS	100.00	.00	228.00	( 128.00)	228
06.430.425 MEETING, SEMINAR, CONFERENCES	100.00	.00	.00	100.00	0
06.430.461 DEPART. TRAINING EXP	100.00	105.00	105.00	( 5.00)	105
<b>TOTAL PUBLIC WORKS</b>	<b>306,702.00</b>	<b>21,300.69</b>	<b>57,588.81</b>	<b>249,113.19</b>	<b>19</b>
<u>WATER/SEWER UTILITY MAINTENANCE</u>					
06.447.110 WTR/SWR UTILITY MAINT. WAGES	188,231.00	12,452.03	33,816.83	154,414.17	18
06.447.179 LONGEVITY	1,300.00	.00	.00	1,300.00	0
06.447.180 OVERTIME	16,000.00	1,346.64	2,173.95	13,826.05	14
06.447.182 LICENSE HOLDER STIPENDS	1,000.00	.00	.00	1,000.00	0
06.447.184 EMPLOYEE WELLNESS PROGRAM	500.00	.00	.00	500.00	0
06.447.192 FICA TAX	15,838.00	1,026.63	3,052.02	12,785.98	19
06.447.194 UNEMPLOYMENT COMP. EXP.	.00	.00	10.41	( 10.41)	0
06.447.195 WORKERS COMP. EXP.	18,441.00	4,303.60	8,306.10	10,134.90	45
06.447.196 MEDICAL/RX/DENTAL/VISION	74,714.00	4,694.86	18,934.78	55,779.22	25
06.447.198 NON-UNIFORM - LIFE, AD&D, DISB	1,032.00	.00	224.00	808.00	22
<b>TOTAL WATER/SEWER UTILITY MAINTENANCE</b>	<b>317,056.00</b>	<b>23,823.76</b>	<b>66,518.09</b>	<b>250,537.91</b>	<b>21</b>

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03/19

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WATER PURIFICATION</u>					
06.448.110	365,160.00	24,334.40	65,926.00	299,234.00	18
06.448.180	25,000.00	2,868.45	7,871.64	17,128.36	31
06.448.182	1,000.00	.00	.00	1,000.00	0
06.448.184	2,000.00	.00	.00	2,000.00	0
06.448.187	3,500.00	246.40	654.97	2,845.03	19
06.448.192	30,344.00	2,029.10	6,180.96	24,163.04	20
06.448.195	36,882.00	8,607.20	16,612.20	20,269.80	45
06.448.196	148,515.00	8,552.67	34,606.91	113,908.09	23
06.448.198	2,064.00	.00	448.99	1,615.01	22
06.448.210	6,000.00	1,082.12	1,493.42	4,506.58	25
06.448.222	180,000.00	5,176.41	48,991.13	131,008.87	27
06.448.225	60,000.00	2,861.82	5,145.20	54,854.80	9
06.448.231	2,000.00	.00	38.91	1,961.09	2
06.448.232	4,400.00	.00	.00	4,400.00	0
06.448.236	8,320.00	983.69	2,274.36	6,045.64	27
06.448.238	7,500.00	307.25	307.25	7,192.75	4
06.448.241	8,000.00	.00	58.91	7,941.09	1
06.448.251	5,500.00	1,283.20	1,283.20	4,216.80	23
06.448.260	20,000.00	.00	1,140.98	18,859.02	6
06.448.265	500.00	.00	8,068.01	( 7,568.01)	1614
06.448.266	5,000.00	.00	6,682.93	( 1,682.93)	134
06.448.268	4,000.00	.00	.00	4,000.00	0
06.448.321	4,068.00	336.61	672.30	3,395.70	17
06.448.324	2,974.00	245.35	536.60	2,437.40	18
06.448.325	750.00	.97	.97	749.03	0
06.448.341	500.00	.00	.00	500.00	0
06.448.343	1,000.00	.00	.00	1,000.00	0
06.448.361	150,000.00	12,557.47	25,459.71	124,540.29	17
06.448.362	16,000.00	3,411.25	3,411.25	12,588.75	21
06.448.364	1,300.00	.00	.00	1,300.00	0
06.448.371	10,000.00	.00	2,781.75	7,218.25	28
06.448.372	100,000.00	.00	.00	100,000.00	0
06.448.373	45,000.00	175.92	3,595.92	41,404.08	8
06.448.374	65,000.00	52,261.16	76,197.47	( 11,197.47)	117
06.448.375	35,000.00	.00	.00	35,000.00	0
06.448.376	35,000.00	.00	.00	35,000.00	0
06.448.377	35,000.00	666.30	666.30	34,333.70	2
06.448.378	40,000.00	.00	.00	40,000.00	0
06.448.379	40,000.00	.00	.00	40,000.00	0
06.448.420	4,000.00	26,097.00	31,140.56	( 27,140.56)	779
06.448.425	4,000.00	.00	.00	4,000.00	0
06.448.460	4,000.00	.00	.00	4,000.00	0
06.448.461	4,000.00	.00	115.31	3,884.69	3
<b>TOTAL WATER PURIFICATION</b>	<b>1,523,277.00</b>	<b>154,084.74</b>	<b>352,364.11</b>	<b>1,170,912.89</b>	<b>23</b>

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2019  
03/19

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WATER DISTRIBUTION</u>					
06.449.110 PW - WATER DISTRIBUTION WAGES	285,838.00	21,915.20	59,545.34	226,292.66	21
06.449.180 OVERTIME	28,000.00	2,452.61	4,217.51	23,782.49	15
06.449.184 EMPLOYEE WELLNESS PROGRAM	1,000.00	.00	.00	1,000.00	0
06.449.192 FICA TAX	24,085.00	1,788.69	5,205.19	18,879.81	22
06.449.195 WORKERS COMP. EXP.	31,614.00	7,377.80	14,239.41	17,374.59	45
06.449.196 MEDICAL/RX/DENTAL/VISION	127,589.00	10,343.53	41,048.16	86,540.84	32
06.449.198 NON-UNIFORM - LIFE, AD&D, DISB	1,863.00	.00	448.99	1,414.01	24
06.449.231 VEHICLE FUEL - GASOLINE	15,000.00	1,061.04	2,171.73	12,828.27	14
06.449.236 BUILDING & CLEANING SUPPLIES	2,000.00	.00	.00	2,000.00	0
06.449.238 CLOTHING/UNIFORMS	3,000.00	221.25	221.25	2,778.75	7
06.449.241 GENERAL GOVERNMENTAL SUPPLIES	2,500.00	.00	.00	2,500.00	0
06.449.251 VEHICLE PARTS & REPAIRS	8,000.00	2,630.48	5,618.60	2,381.40	70
06.449.260 SMALL TOOLS/MINOR EQUIPMENT	5,000.00	1,848.23	2,184.73	2,815.27	44
06.449.321 TELEPHONES	3,408.00	143.12	304.26	3,103.74	9
06.449.324 INTERNET AND WIRELESS	2,754.00	229.50	688.50	2,065.50	25
06.449.325 POSTAGE	100.00	.00	75.45	24.55	75
06.449.361 ELECTRIC -BULK WATER STA	500.00	54.88	88.73	411.27	18
06.449.363 ELECTRIC - PUMP STATIONS	60,000.00	3,414.17	6,730.95	53,269.05	11
06.449.368 ELECTRIC -WATER TANKS & METERS	25,000.00	2,110.30	3,893.85	21,106.15	16
06.449.371 PROPERTY MAINTENANCE	15,000.00	.00	.00	15,000.00	0
06.449.374 REPAIRS - MACH. & EQUIPMENT	3,500.00	21.94	( 273.17)	3,773.17	( 8)
06.449.375 MAINTENANCE OF MAINS	85,000.00	6,742.24	11,295.61	73,704.39	13
06.449.376 MAINTENANCE OF METERS	20,000.00	3,438.19	12,835.45	7,164.55	64
06.449.377 MAINTENANCE OF HYDRANTS	20,000.00	1,841.02	1,841.02	18,158.98	9
06.449.378 MAINTENANCE OF PU STATIONS	35,000.00	4,352.57	8,204.76	26,795.24	23
06.449.379 ROAD REPAIRS- MAIN BREAKS	85,000.00	.00	.00	85,000.00	0
06.449.420 DUES, LICEN, SUBS, MEMBERSHIPS	600.00	.00	.00	600.00	0
06.449.460 CONTINUING EDUCATION	100.00	.00	.00	100.00	0
06.449.461 DEPART. TRAINING EXP	100.00	.00	73.38	26.62	73
06.449.740 CAPITAL PURCHASE - MAJOR	12,000.00	.00	.00	12,000.00	0
06.449.750 CAPITAL PURCHASE - MINOR	5,000.00	.00	.00	5,000.00	0
<b>TOTAL WATER DISTRIBUTION</b>	<b>908,551.00</b>	<b>71,986.76</b>	<b>180,659.70</b>	<b>727,891.30</b>	<b>20</b>
<u>DEBT SERVICE</u>					
06.471.100 BOND ADMINISTRATIVE FEES	5,000.00	.00	3,232.50	1,767.50	65
06.471.320 2007 WATER REVENUE BONDS	320,875.00	26,739.55	106,958.20	213,916.80	33
06.471.350 2012 WATER BONDS	188,560.00	15,713.34	62,853.36	125,706.64	33
06.471.352 2016 A WATER BONDS	1,386,000.00	112,073.98	448,295.92	937,704.08	32
<b>TOTAL DEBT SERVICE</b>	<b>1,900,435.00</b>	<b>154,526.87</b>	<b>621,339.98</b>	<b>1,279,095.02</b>	<b>33</b>

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2019  
03/19

WATER FUND 06

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>MISCELLANEOUS</u>					
06.480.100 MISCELLANEOUS EXPENSE	100.00	21,327.00	21,327.00	( 21,227.00)	2132
06.480.170 PORTNOFF FILING FEES -OWNERS	13,000.00	.00	.00	13,000.00	0
06.480.400 BAD DEBT EXPENSE	9,500.00	.00	73.44	9,426.56	1
06.480.500 ACCTS PAYABLE INV. LATE FEES	20.00	21.26	21.26	( 1.26)	106
<b>TOTAL MISCELLANEOUS</b>	<b>22,620.00</b>	<b>21,348.26</b>	<b>21,421.70</b>	<b>1,198.30</b>	<b>95</b>
<u>PENSION PAID BENEFITS</u>					
06.483.198 NON-UNIFORMED PENSION MMO	340,334.00	.00	.00	340,334.00	0
<b>TOTAL PENSION PAID BENEFITS</b>	<b>340,334.00</b>	<b>.00</b>	<b>.00</b>	<b>340,334.00</b>	<b>0</b>
<u>INSURANCES</u>					
06.486.001 INSUR. CLAIM EXP & DEDUCTIBLES	2,500.00	.00	.00	2,500.00	0
06.486.100 INSURANCE - LIABILITY	24,300.00	.00	12,110.00	12,190.00	50
06.486.200 INSURANCE - PROPERTY	19,100.00	.00	9,380.50	9,719.50	49
06.486.300 INSURANCE - VEHICLES	11,450.00	.00	5,270.50	6,179.50	46
06.486.600 INSURANCE - ERRORS & OMISSIONS	12,304.00	.00	5,854.00	6,450.00	48
06.486.800 INSURANCE - FLOOD	8,794.00	.00	8,020.00	774.00	91
<b>TOTAL INSURANCES</b>	<b>78,448.00</b>	<b>.00</b>	<b>40,635.00</b>	<b>37,813.00</b>	<b>52</b>
<u>HEALTH &amp; OTHER BENEFITS</u>					
06.487.194 UNEMPLOYMENT COMPENSATION	2,180.00	.00	15.13	2,164.87	1
06.487.196 HEALTH/HOSPITALIZATION	.00	113.93	1,581.28	( 1,581.28)	0
06.487.197 MGMT RETIREE HLTH & MEDICARE	10,454.00	1,122.17	4,488.68	5,965.32	43
<b>TOTAL HEALTH &amp; OTHER BENEFITS</b>	<b>12,634.00</b>	<b>1,236.10</b>	<b>6,085.09</b>	<b>6,548.91</b>	<b>48</b>
<u>SHARED EMPLOYEE BENEFITS</u>					
06.488.196 INDIRECT HEALTH/HOSPITALIZATION	.00	.00	376.88	( 376.88)	0
<b>TOTAL SHARED EMPLOYEE BENEFITS</b>	<b>.00</b>	<b>.00</b>	<b>376.88</b>	<b>( 376.88)</b>	<b>0</b>
<u>OTHER UNCLASSIFIED EXPENSES</u>					
06.489.312 PROF. SRVCS- BORO MGMT OPERAT.	368,285.00	.00	.00	368,285.00	0
06.489.313 1/2 ANNUAL CONTRIB BORO GARAGE	100,000.00	.00	.00	100,000.00	0
<b>TOTAL OTHER UNCLASSIFIED EXPENSES</b>	<b>468,285.00</b>	<b>.00</b>	<b>.00</b>	<b>468,285.00</b>	<b>0</b>

BOROUGH OF POTTSTOWN  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING MARCH 31, 2019  
 03/19

WATER FUND 06

	<u>BUDGET</u>	<u>PERIOD ACTUA</u>	<u>YTD ACTUAL</u>	<u>UNEXPENDED</u>	<u>PRC</u>
<u>REFUNDS</u>					
06.495.100 REFUNDS OF REVENUES	100.00	20.00	20.00	80.00	20
TOTAL REFUNDS	100.00	20.00	20.00	80.00	20
<u>RESERVES</u>					
06.499.100 TRANSFER TO RESERVES	127,349.00	.00	.00	127,349.00	0
TOTAL RESERVES	127,349.00	.00	.00	127,349.00	0
TOTAL FUND EXPENDITURES	6,863,097.00	513,544.20	1,550,519.81	5,312,577.19	23
NET REVENUE OVER EXPENDITURES	.00	2,808.25	155,989.09	( 155,989.09)	0

BOROUGH OF POTTSTOWN  
BALANCE SHEET  
MARCH 31, 2019  
03/19

SEWER OPERATING FUND 08

ASSETS

08.100000	CASH - VIST BANK #7269	2,180,806.75
08.109100	SEWER 08 - VFAM BB&T INVESTS	3,356,207.53
08.145000	ACCTS RECEIVABLE (NOT UTILITY)	493,937.35
08.145100	UTILITY SEWER RECEIVABLES	1,405,748.70
08.145510	ALLOW.- UNCOLL ACCTS RECEIV.	( 186,909.44)
08.145706	UPPER POTTS G SEWER RECEIVABLES	194,772.53
08.145707	WEST POTTS GR SEWER RECEIVABLES	58,918.64
08.155000	PREPAID ITEMS	220.18
08.158000	DEFRRD OUTFLOW RESRCS- PENSION	395,113.00
08.162500	SEWER PLANT - ACCUM DEPRECIAT.	( 5,539,950.00)
08.164000	SEWER PLANT - MACH. & EQUIP.	6,249,355.86
		8,608,221.10
	TOTAL ASSETS	8,608,221.10

LIABILITIES AND EQUITY

LIABILITIES

08.200210	ACCT PAY -ACCRUALS NEW YEAR	664,266.00
08.235200	DUE TO UPPER POTTS GROVE	355,688.15
08.235300	DUE TO WEST POTTS GROVE	155,403.19
08.246000	COMPENSATED BALANCES	52,836.13
08.257000	NET PENSION LIAB.-PROPRT.SHARE	877,967.00
08.258000	DEFRRD INFLOWS RESRCS-PENSION	52,029.00
		2,158,189.47
	TOTAL LIABILITIES	2,158,189.47

FUND EQUITY

08.279990	UNRESERVED FUND BALANCE	6,043,321.31
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	406,710.32
	BALANCE - CURRENT DATE	406,710.32
	TOTAL FUND EQUITY	6,450,031.63
	TOTAL LIABILITIES AND EQUITY	8,608,221.10

BOROUGH OF POTTSTOWN  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2019  
03/19

SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>INTEREST, RENTS, ROYALTIES</u>					
08.340.200 VFAM DIV./INTEREST	100.00	.00	4,692.81	( 4,592.81)	4693
08.340.400 VFAM UNREALIZED GAIN (LOSS)	100.00	.00	5,210.13	( 5,110.13)	5210
TOTAL INTEREST, RENTS, ROYALTIES	200.00	.00	9,902.94	( 9,702.94)	4951
<u>INTEREST EARNINGS</u>					
08.341.100 INTEREST EARNINGS	17,000.00	3,099.92	9,312.12	7,687.88	55
TOTAL INTEREST EARNINGS	17,000.00	3,099.92	9,312.12	7,687.88	55
<u>RENTS &amp; ROYALTIES</u>					
08.342.100 P3 CELL TOWER - SEWER PLANT	23,640.00	2,029.10	6,087.30	17,552.70	26
TOTAL RENTS & ROYALTIES	23,640.00	2,029.10	6,087.30	17,552.70	26
<u>COLLECTIONS</u>					
08.364.010 EDU SEWER USAGE FEES	5,700,000.00	409,493.73	1,404,290.78	4,295,709.22	25
08.364.100 SEWER TAPPING FEE	27,810.00	.00	.00	27,810.00	0
08.364.101 SEWER CONNECT APPL. FEES	3,000.00	.00	.00	3,000.00	0
08.364.105 VIOLATIONS, INSPECTS & PERMITS	5,000.00	.00	.00	5,000.00	0
08.364.110 PENALTIES & INTEREST	90,000.00	7,902.42	19,962.45	70,037.55	22
08.364.120 BULK SEWER COLLECTIONS	2,400,000.00	256,582.26	761,104.25	1,638,895.75	32
08.364.130 WASTE MGMT LEACHATE	110,000.00	7,286.50	7,286.50	102,713.50	7
08.364.140 MIPP - LAB ANALYTICAL	7,000.00	.00	5,692.13	1,307.87	81
08.364.141 MIPP -CONCENTRATION SURCHARGE	100.00	.00	20.00	80.00	20
08.364.600 LOWER POTTS GROVE O & M PAYMENT	530,969.00	131,688.00	263,376.00	267,593.00	50
08.364.601 UPPER POTTS GROVE O & M PAYMENT	111,489.00	27,695.00	55,390.00	56,099.00	50
08.364.602 WEST POTTS GROVE O & M PAYMENT	223,481.00	55,517.00	111,034.00	112,447.00	50
TOTAL COLLECTIONS	9,208,849.00	896,164.91	2,628,156.11	6,580,692.89	29
<u>MISCELLANEOUS INCOME</u>					
08.380.100 MISCELLANEOUS	1,000.00	.00	.00	1,000.00	0
08.380.170 PORTNOFF FILING FEES - OWNERS	7,000.00	363.21	816.96	6,183.04	12
TOTAL MISCELLANEOUS INCOME	8,000.00	363.21	816.96	7,183.04	10

BOROUGH OF POTTSTOWN  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2019  
03/19

SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>UNCLASSIFIED OPERATING REVENUE</u>					
08.389.100 UTILITY SEWER CERTIFICATIONFEE	17,000.00	1,840.00	4,993.00	12,007.00	29
08.389.300 SALE OF SCRAP METAL	7,000.00	.00	.00	7,000.00	0
08.389.400 RESTITUTION FOR DEVELOPERSEWER	1.00	.00	.00	1.00	0
08.389.500 REFUND -RE TAXES - CELL TW SWR	6,000.00	1,620.00	1,720.00	4,280.00	29
TOTAL UNCLASSIFIED OPERATING REVENUE	30,001.00	3,460.00	6,713.00	23,288.00	22
<u>REFUNDS OF EXPENSES</u>					
08.395.100 REFUND - CURRENT YEAR EXPENSES	1.00	.00	.00	1.00	0
TOTAL REFUNDS OF EXPENSES	1.00	.00	.00	1.00	0
<u>RESERVES</u>					
08.399.100 BALANCE FORWARD FR RESERVES	225,021.00	.00	.00	225,021.00	0
TOTAL RESERVES	225,021.00	.00	.00	225,021.00	0
TOTAL FUND REVENUE	9,512,712.00	905,117.14	2,660,988.43	6,851,723.57	28

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2019  
03/19

SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>LEGISLATION - COUNCIL</u>					
08.400.113 COUNCIL MEMBER WAGES	2,900.00	241.72	587.03	2,312.97	20
08.400.192 FICA TAX	224.00	18.50	55.50	168.50	25
08.400.210 OFFICE SUPPLIES	575.00	.00	14.93	560.07	3
08.400.241 GENERAL GOVERNMENTAL SUPPLIES	150.00	.00	.00	150.00	0
08.400.341 ADVERTISING	2,175.00	60.50	60.50	2,114.50	3
08.400.342 PRINTING/BINDING	90.00	.00	.00	90.00	0
08.400.420 DUES, LICEN, SUBS, MEMBERSHIPS	4,000.00	84.00	1,701.04	2,298.96	43
08.400.425 MEETING, SEMINAR, CONFERENCES	190.00	.00	.00	190.00	0
TOTAL LEGISLATION - COUNCIL	10,304.00	404.72	2,419.00	7,885.00	23
<u>EXECUTIVE - ADMIN</u>					
08.401.110 EXECUTIVE WAGES	55,796.00	4,211.08	11,446.86	44,349.14	21
08.401.192 FICA TAX	4,268.00	369.45	1,042.25	3,225.75	24
08.401.195 WORKERS COMP. EXP.	876.00	204.67	395.02	480.98	45
08.401.196 MEDICAL/RX/DENTAL/VISION	11,291.00	850.59	3,521.46	7,769.54	31
08.401.198 NON-UNIFORM - LIFE, AD&D, DISB	720.00	.00	137.18	582.82	19
08.401.210 OFFICE SUPPLIES	350.00	74.17	111.62	238.38	32
08.401.211 COPIER USAGE SHARED COSTS	630.00	88.21	155.89	474.11	25
08.401.231 VEHICLE FUEL - GASOLINE	300.00	24.35	52.25	247.75	17
08.401.241 GENERAL GOVERNMENTAL SUPPLIES	58.00	.00	.00	58.00	0
08.401.251 VEHICLE PARTS & REPAIRS	152.00	.00	.00	152.00	0
08.401.260 SMALL TOOLS/MINOR EQUIPMENT	30.00	.00	.00	30.00	0
08.401.321 TELEPHONES	591.00	46.39	92.53	498.47	16
08.401.325 POSTAGE	280.00	32.56	32.56	247.44	12
08.401.341 ADVERTISING	20.00	.00	.00	20.00	0
08.401.342 PRINTING/BINDING	100.00	32.20	32.20	67.80	32
08.401.353 SURETY BOND	700.00	.00	555.80	144.20	79
08.401.420 DUES, LICEN, SUBS, MEMBERSHIPS	500.00	.00	309.96	190.04	62
08.401.425 MEETING, SEMINAR, CONFERENCES	450.00	8.53	44.48	405.52	10
08.401.461 DEPART. TRAINING EXP	100.00	.00	.00	100.00	0
TOTAL EXECUTIVE - ADMIN	77,212.00	5,942.20	17,930.06	59,281.94	23

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2019  
03/19

SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>FINANCE</u>					
08.402.110 FINANCE WAGES	139,597.00	10,596.95	28,801.00	110,796.00	21
08.402.192 FICA TAX	10,679.00	800.98	2,410.69	8,268.31	23
08.402.195 WORKERS COMP. EXP.	1,981.00	463.01	893.62	1,087.38	45
08.402.196 MEDICAL/RX/DENTAL/VISION	44,290.00	3,256.63	13,295.93	30,994.07	30
08.402.198 NON-UNIFORM - LIFE, AD&D, DISB	1,076.00	.00	226.23	849.77	21
08.402.210 OFFICE SUPPLIES	800.00	9.82	81.33	718.67	10
08.402.211 COPIER USAGE SHARED COSTS	630.00	88.21	155.89	474.11	25
08.402.241 GENERAL GOVERNMENTAL SUPPLIES	200.00	.00	9.45	190.55	5
08.402.311 ACCOUNTING & AUDIT SERVICES	11,400.00	8,721.00	8,721.00	2,679.00	77
08.402.321 TELEPHONES	797.00	63.91	127.30	669.70	16
08.402.325 POSTAGE	9,000.00	454.84	648.49	8,351.51	7
08.402.342 PRINTING/BINDING	6,000.00	133.00	264.60	5,735.40	4
08.402.353 SURETY BOND	410.00	.00	399.28	10.72	97
08.402.374 REPAIRS - MACH. & EQUIPMENT	200.00	400.00	513.40	( 313.40)	257
08.402.390 BANK CHARGES	32,133.00	2,098.00	5,752.35	26,380.65	18
08.402.420 DUES, LICEN, SUBS, MEMBERSHIPS	200.00	53.20	74.20	125.80	37
08.402.425 MEETING, SEMINAR, CONFERENCES	700.00	.00	8.94	691.06	1
08.402.461 DEPART. TRAINING EXP	100.00	.00	.00	100.00	0
<b>TOTAL FINANCE</b>	<b>260,193.00</b>	<b>27,139.55</b>	<b>62,383.70</b>	<b>197,809.30</b>	<b>24</b>
<u>LEGAL</u>					
08.404.314 LEGAL - GENERAL	6,000.00	65.00	65.00	5,935.00	1
08.404.315 LEGAL - AUTHORITY	15,000.00	865.12	865.12	14,134.88	6
08.404.317 LEGAL - AFSCME	10,000.00	1,281.00	1,281.00	8,719.00	13
<b>TOTAL LEGAL</b>	<b>31,000.00</b>	<b>2,211.12</b>	<b>2,211.12</b>	<b>28,788.88</b>	<b>7</b>

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	56,842.00	4,330.09	11,778.25	45,063.75	21
08.406.192 FICA TAX	4,348.00	351.01	1,017.72	3,330.28	23
08.406.195 WORKERS COMP. EXP.	877.00	204.67	395.02	481.98	45
08.406.196 MEDICAL/RX/DENTAL/VISION	12,398.00	967.26	3,948.45	8,449.55	32
08.406.198 NON-UNIFORM - LIFE, AD&D, DISB	720.00	.00	137.18	582.82	19
08.406.210 OFFICE SUPPLIES	518.00	7.89	7.89	510.11	2
08.406.211 COPIER USAGE SHARED COSTS	630.00	88.21	155.89	474.11	25
08.406.241 GENERAL GOVERNMENTAL SUPPLIES	460.00	.00	.00	460.00	0
08.406.260 SMALL TOOLS/MINOR EQUIPMENT	1,260.00	.00	.00	1,260.00	0
08.406.310 PROFESSIONAL SERVICES	1,400.00	.00	.00	1,400.00	0
08.406.321 TELEPHONES	247.00	18.58	37.03	209.97	15
08.406.325 POSTAGE	336.00	23.40	23.40	312.60	7
08.406.341 ADVERTISING	3,364.00	.00	.00	3,364.00	0
08.406.342 PRINTING/BINDING	112.00	.00	.00	112.00	0
08.406.374 REPAIRS - MACH. & EQUIPMENT	280.00	.00	.00	280.00	0
08.406.420 DUES, LICEN, SUBS, MEMBERSHIPS	588.00	52.92	132.72	455.28	23
08.406.425 MEETING, SEMINAR, CONFERENCES	1,708.00	21.00	84.00	1,624.00	5
08.406.460 CONTINUING EDUCATION	560.00	.00	.00	560.00	0
08.406.461 DEPART. TRAINING EXP	100.00	.00	.00	100.00	0
08.406.471 HUMAN RESOURCES INITIATIVE	3,000.00	.00	.00	3,000.00	0
08.406.472 EMPLOYEE ASSISTANCE PROGRAM	824.00	192.78	385.56	438.44	47
08.406.473 SAFETY TRAINING EXPENSES	1,120.00	.00	.00	1,120.00	0
<b>TOTAL HUMAN RESOURCES</b>	<b>91,692.00</b>	<b>6,257.81</b>	<b>18,103.11</b>	<b>73,588.89</b>	<b>20</b>
<u>IT - WEB NETWORK SRVCS</u>					
08.407.115 WEB ADMINISTRATION WAGES	1,200.00	.00	.00	1,200.00	0
08.407.192 FICA TAX	92.00	.00	.00	92.00	0
08.407.312 DOCUMENT IMAGING KDI	1,680.00	83.07	249.21	1,430.79	15
08.407.314 CIVIC PLUS	2,184.00	.00	2,164.05	19.95	99
08.407.315 OPEN GOV	3,080.00	.00	3,059.00	21.00	99
08.407.451 IT - HARDWARE AND EQUIPMENT	21,626.00	1,044.79	1,272.71	20,353.29	6
08.407.452 IT - TECHNICAL SUPPORT SERVICE	28,616.00	2,193.75	7,126.43	21,489.57	25
08.407.453 IT - SOFTWARE SUPPORT SERVICES	53,840.00	.00	54,789.76	( 949.76)	102
<b>TOTAL IT - WEB NETWORK SRVCS</b>	<b>112,318.00</b>	<b>3,321.61</b>	<b>68,661.16</b>	<b>43,656.84</b>	<b>61</b>
<u>ENGINEERING</u>					
08.408.313 ENGINEERING - GENERAL	40,000.00	1,243.00	3,213.44	36,786.56	8
08.408.319 STORM WATER MANAGEMENT	40,000.00	266.66	4,491.95	35,508.05	11
<b>TOTAL ENGINEERING</b>	<b>80,000.00</b>	<b>1,509.66</b>	<b>7,705.39</b>	<b>72,294.61</b>	<b>10</b>

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
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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	3,668.00	458.99	1,105.82	2,562.18	30
08.409.237	BUILDING PAPER SUPPLIES	1,530.00	.00	221.69	1,308.31	14
08.409.261	SHREDDING SERVICES	500.00	37.73	37.73	462.27	8
08.409.262	OTHER BLDG SUPPLIES/SERVICES	2,500.00	44.80	99.47	2,400.53	4
08.409.309	PROFESSIONAL SERVICES	11,116.00	726.32	2,178.96	8,937.04	20
08.409.321	TELEPHONES	694.00	55.75	111.09	582.91	16
08.409.324	INTERNET AND WIRELESS	2,520.00	228.22	435.44	2,084.56	17
08.409.361	ELECTRIC	16,272.00	254.22	850.19	15,421.81	5
08.409.362	GAS HEAT	7,020.00	888.88	1,965.97	5,054.03	28
08.409.373	BUILDING REPAIRS	12,714.00	260.44	750.34	11,963.66	6
08.409.381	RENT OF LAND -NORFOLK SOUTHERN	1,999.00	.00	1,998.20	.80	100
08.409.430	REAL ESTATE TAX - CELL TOWERS	6,000.00	.00	.00	6,000.00	0
08.409.740	CAPITAL PURCHASE - MAJOR	14,000.00	.00	.00	14,000.00	0
TOTAL GENERAL GOV'T BUILDING		80,533.00	2,955.35	9,754.90	70,778.10	12

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SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WASTE WATER TREATMENT</u>					
08.429.110 SEWER PLANT WAGES	533,380.00	40,314.40	108,801.23	424,578.77	20
08.429.179 LONGEVITY	1,300.00	.00	.00	1,300.00	0
08.429.180 OVERTIME	40,000.00	2,332.02	7,777.16	32,222.84	19
08.429.184 EMPLOYEE WELLNESS PROGRAM	5,000.00	.00	.00	5,000.00	0
08.429.187 SHIFT DIFFERENTIAL	3,000.00	311.30	700.29	2,299.71	23
08.429.192 FICA TAX	44,575.00	3,167.02	9,754.92	34,820.08	22
08.429.194 UNEMPLOYMENT COMP. EXP.	.00	.00	3.47	( 3.47)	0
08.429.195 WORKERS COMP. EXP.	52,689.00	12,296.09	23,731.90	28,957.10	45
08.429.196 MEDICAL/RX/DENTAL/VISION	251,118.00	15,681.01	62,707.88	188,410.12	25
08.429.198 NON-UNIFORM - LIFE, AD&D, DISB	4,633.00	.00	954.35	3,678.65	21
08.429.210 OFFICE SUPPLIES	4,500.00	608.93	1,089.60	3,410.40	24
08.429.222 CHEMICALS	450,000.00	8,316.81	71,691.33	378,308.67	16
08.429.225 LABORATORY SUPPLIES	75,000.00	6,296.13	7,436.08	67,563.92	10
08.429.231 VEHICLE FUEL - GASOLINE	3,250.00	412.27	770.20	2,479.80	24
08.429.232 OFF ROAD/VEHICLE FUEL - DIESEL	2,000.00	.00	.00	2,000.00	0
08.429.236 BUILDING & CLEANING SUPPLIES	10,120.00	1,315.60	3,165.81	6,954.19	31
08.429.238 CLOTHING/UNIFORMS	4,750.00	853.35	1,132.30	3,617.70	24
08.429.239 GROUNDS - SUPPLIES & MATERIALS	2,000.00	.00	.00	2,000.00	0
08.429.241 GENERAL GOVERNMENTAL SUPPLIES	3,000.00	.00	.00	3,000.00	0
08.429.251 VEHICLE PARTS & REPAIRS	5,000.00	106.34	437.44	4,562.56	9
08.429.260 SMALL TOOLS/MINOR EQUIPMENT	8,000.00	422.77	422.77	7,577.23	5
08.429.265 COMPUTER MAINTENANCE	2,500.00	14,700.96	20,042.65	( 17,542.65)	802
08.429.268 EQUIPMENT CALIBRATION EXPENSES	2,000.00	.00	.00	2,000.00	0
08.429.321 TELEPHONES	9,498.00	870.81	1,664.22	7,833.78	18
08.429.324 INTERNET AND WIRELESS	4,252.00	351.79	795.38	3,456.62	19
08.429.325 POSTAGE	2,000.00	229.82	229.82	1,770.18	11
08.429.341 ADVERTISING	1,000.00	.00	.00	1,000.00	0
08.429.361 ELECTRIC	475,000.00	.00	30,049.87	444,950.13	6
08.429.362 GAS - PROPANE	221,000.00	1,123.56	1,576.48	219,423.52	1
08.429.363 ELECTRIC - PUMP STATIONS	32,000.00	2,211.70	3,822.36	28,177.64	12
08.429.364 PORTER RD PUSTAT SHARED COSTS	25,000.00	.00	.00	25,000.00	0
08.429.365 SLUDGE DISPOSAL -BIO & SCREEN	850,000.00	73,263.34	323,539.13	526,460.87	38
08.429.366 WATER	4,500.00	.00	.00	4,500.00	0
08.429.371 PROPERTY MAINTENANCE	10,000.00	.00	1,191.47	8,808.53	12
08.429.373 BUILDING REPAIRS	20,000.00	1,642.94	1,805.44	18,194.56	9
08.429.374 REPAIRS - MACH. & EQUIPMENT	445,000.00	20,020.16	47,216.20	397,783.80	11
08.429.375 REPAIRS -MEMORIAL PARK PU STA	15,000.00	.00	16.76	14,983.24	0
08.429.376 REPAIRS -WWTP LOWER PUMP HOUSE	20,000.00	.00	.00	20,000.00	0
08.429.377 REPAIRS -CIRCLE OF PROG PU STA	15,000.00	.00	.00	15,000.00	0
08.429.378 REPAIRS - DRYER	200.00	4,145.74	7,328.38	( 7,128.38)	3664
08.429.379 REPAIRS - CENTRIFUGE	40,000.00	7,981.77	9,531.44	30,468.56	24
08.429.380 REPAIRS - BLOWERS	10,000.00	6,306.83	13,630.07	( 3,630.07)	136
08.429.381 REPAIRS - SCREW PUMPS	10,000.00	.00	.00	10,000.00	0
08.429.382 REPAIRS - CLARIFIERS	10,000.00	.00	.00	10,000.00	0
08.429.383 REPAIRS - SUBSTATIONS	10,000.00	.00	.00	10,000.00	0
08.429.384 EQUIPMENT RENTAL EXPENSE	1,000.00	.00	.00	1,000.00	0
08.429.385 REPAIRS - INSTRUMENTATION	15,000.00	.00	.00	15,000.00	0
08.429.410 DEP FINES, JUDGMNTS, DAMAGES	10,000.00	.00	.00	10,000.00	0
08.429.420 DUES, LICEN, SUBS, MEMBERSHIPS	7,500.00	1,477.00	5,964.65	1,535.35	80
08.429.425 MEETING, SEMINAR, CONFERENCES	3,500.00	.00	.00	3,500.00	0
08.429.460 CONTINUING EDUCATION	300.00	.00	.00	300.00	0

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

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
08.429.461 DEPART. TRAINING EXP	4,500.00	.00	146.76	4,353.24	3
TOTAL WASTE WATER TREATMENT	3,779,065.00	226,760.46	769,127.81	3,009,937.19	20
<u>PUBLIC WORKS</u>					
08.430.110 PUBLIC WORKS WAGES	39,185.00	128.25	348.69	38,836.31	1
08.430.192 FICA TAX	2,998.00	11.49	32.07	2,965.93	1
08.430.195 WORKERS COMP. EXP.	13,197.00	3,080.73	5,945.92	7,251.08	45
08.430.196 MEDICAL/RX/DENTAL/VISION	74,989.00	4,099.78	16,835.85	58,153.15	22
08.430.198 NON-UNIFORM - LIFE, AD&D, DISB	1,412.00	.00	224.75	1,187.25	16
08.430.210 OFFICE SUPPLIES	600.00	22.03	35.77	564.23	6
08.430.211 COPIER USAGE SHARED COSTS	630.00	88.21	155.89	474.11	25
08.430.231 VEHICLE FUEL - GASOLINE	4,600.00	486.42	1,002.28	3,597.72	22
08.430.238 CLOTHING/UNIFORMS	750.00	50.61	50.61	699.39	7
08.430.241 GENERAL GOVERNMENTAL SUPPLIES	3,500.00	186.73	491.77	3,008.23	14
08.430.251 VEHICLE PARTS & REPAIRS	6,500.00	384.90	423.97	6,076.03	7
08.430.309 PROFESSIONAL CLEANING - GARAGE	2,903.00	481.04	721.56	2,181.44	25
08.430.321 TELEPHONES	1,232.00	97.83	195.17	1,036.83	16
08.430.324 INTERNET AND WIRELESS	2,063.00	146.55	395.92	1,667.08	19
08.430.325 POSTAGE	300.00	36.38	36.38	263.62	12
08.430.327 PORTABLE RADIO EQUIP. MAINT.	1,500.00	.00	.00	1,500.00	0
08.430.341 ADVERTISING	1,000.00	.00	.00	1,000.00	0
08.430.342 PRINTING/BINDING	100.00	.00	.00	100.00	0
08.430.353 SURETY BOND	100.00	.00	.00	100.00	0
08.430.361 ELECTRIC	2,100.00	168.40	309.89	1,790.11	15
08.430.362 GAS - PROPANE	3,500.00	525.32	961.06	2,538.94	27
08.430.371 PROPERTY MAINTENANCE	1,000.00	28.00	193.20	806.80	19
08.430.373 BUILDING REPAIRS	1,500.00	133.00	163.80	1,336.20	11
08.430.374 REPAIRS - MACH. & EQUIPMENT	500.00	.00	.00	500.00	0
08.430.420 DUES, LICEN, SUBS, MEMBERSHIPS	100.00	.00	.00	100.00	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
TOTAL PUBLIC WORKS	166,459.00	10,155.67	28,524.55	137,934.45	17
<u>WATER/SEWER UTILITY MAINTENANCE</u>					
08.447.110 WTR/SWR UTILITY MAINT. WAGES	188,231.00	12,451.98	33,816.77	154,414.23	18
08.447.180 OVERTIME	.00	1,346.63	2,173.91	( 2,173.91)	0
08.447.192 FICA TAX	14,400.00	1,026.47	3,051.56	11,348.44	21
08.447.195 WORKERS COMP. EXP.	18,438.00	4,303.60	8,306.10	10,131.90	45
08.447.196 MEDICAL/RX/DENTAL/VISION	73,915.00	4,694.86	19,048.46	54,866.54	26
08.447.198 NON-UNIFORM - LIFE, AD&D, DISB	1,034.00	.00	224.00	810.00	22
TOTAL WATER/SEWER UTILITY MAINTENANCE	296,018.00	23,823.54	66,620.80	229,397.20	23

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SEWER OPERATING FUND 08

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>DEBT SERVICE</u>					
08.471.350 2012 SEWER BONDS	405,813.00	101,453.00	101,453.00	304,360.00	25
08.471.352 2016 A SEWER BONDS	2,251,250.00	562,813.00	562,813.00	1,688,437.00	25
TOTAL DEBT SERVICE	2,657,063.00	664,266.00	664,266.00	1,992,797.00	25
<u>MISCELLANEOUS</u>					
08.480.100 MISCELLANEOUS EXPENSE	200.00	.00	1.00	199.00	1
08.480.170 PORTNOFF FILING FEES -OWNERS	10,000.00	.00	.00	10,000.00	0
08.480.400 BAD DEBT EXPENSE	8,000.00	.00	115.75	7,884.25	1
08.480.500 ACCTS PAYABLE INV. LATE FEES	50.00	21.26	24.04	25.96	48
TOTAL MISCELLANEOUS	18,250.00	21.26	140.79	18,109.21	1
<u>PENSION PAID BENEFITS</u>					
08.483.198 NON-UNIFORMED PENSION MMO	120,174.00	.00	.00	120,174.00	0
TOTAL PENSION PAID BENEFITS	120,174.00	.00	.00	120,174.00	0
<u>INSURANCES</u>					
08.486.001 INSUR. CLAIM EXP & DEDUCTIBLES	2,500.00	.00	.00	2,500.00	0
08.486.100 INSURANCE - LIABILITY	24,300.00	.00	12,110.00	12,190.00	50
08.486.200 INSURANCE - PROPERTY	19,100.00	.00	9,380.50	9,719.50	49
08.486.300 INSURANCE - VEHICLES	9,303.00	.00	3,931.50	5,371.50	42
08.486.600 INSURANCE - ERRORS & OMISSIONS	12,304.00	.00	5,854.00	6,450.00	48
08.486.800 INSURANCE - FLOOD	2,743.00	.00	2,497.00	246.00	91
TOTAL INSURANCES	70,250.00	.00	33,773.00	36,477.00	48
<u>HEALTH &amp; OTHER BENEFITS</u>					
08.487.194 UNEMPLOYMENT COMPENSATION	2,180.00	.00	11.66	2,168.34	1
08.487.196 HEALTH/HOSPITALIZATION	.00	89.93	751.97	( 751.97)	0
08.487.197 MGMT RETIREE HLTH & MEDICARE	.00	374.06	1,496.21	( 1,496.21)	0
TOTAL HEALTH & OTHER BENEFITS	2,180.00	463.99	2,259.84	( 79.84)	104
<u>SHARED EMPLOYEE BENEFITS</u>					
08.488.196 INDIRECT HEALTH/HOSPITALIZATION	.00	.00	376.88	( 376.88)	0
TOTAL SHARED EMPLOYEE BENEFITS	.00	.00	376.88	( 376.88)	0

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	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>INTERFUND OPERT TRANSFERS</u>					
08.492.017 TRSFR TO SEWER CAPITAL FUND 17	1,050,000.00	.00	500,000.00	550,000.00	48
08.492.018 TRSFR TO SEWER LINES FUND 18	610,000.00	.00	.00	610,000.00	0
TOTAL INTERFUND OPERT TRANSFERS	1,660,000.00	.00	500,000.00	1,160,000.00	30
<u>REFUNDS</u>					
08.495.100 REFUNDS OF REVENUES	1.00	20.00	20.00	( 19.00)	2000
TOTAL REFUNDS	1.00	20.00	20.00	( 19.00)	2000
TOTAL FUND EXPENDITURES	9,512,712.00	975,252.94	2,254,278.11	7,258,433.89	24
NET REVENUE OVER EXPENDITURES	.00	( 70,135.80)	406,710.32	( 406,710.32)	0

BOROUGH OF POTTSTOWN  
BALANCE SHEET  
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WATER CAPITAL FUND 16

ASSETS

16.100000	CASH - VIST BANK (7201)#7269	26,701.23	
16.107100	MAINTENANCE RESERVE FUND #704	2,290.54	
16.107101	BOND REDEMPTION FUND #713	40,497.29	
16.107102	ADMIN EXPENSE FUND #740	29,613.15	
16.107103	CLEARING FUND #731	649,260.92	
16.107202	DEBT SERVICE FUND #826	13,439.44	
16.120100	DEBT SERVICE RESERVE FUND #697	1,923,340.10	
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	( 12,540,667.80)	
16.164000	CAP. WATER PLANT -MACH & EQUIP	391,517.54	
16.164500	ACCM DEPREC -MACH & EQUIP	( 308,609.19)	
16.170103	DEFERRED LOSS 2012 SERIES	253,271.00	
16.170104	BOND ISSUE DISCOUNT - 2012	4,916.00	
16.170105	DEFERRED LOSS 2016 SERIES	20,702.00	
	TOTAL ASSETS		21,524,432.41

LIABILITIES AND EQUITY

LIABILITIES

16.245100	BOND INTEREST EXPENSE	8,776.00	
16.255500	2007 SERIES BONDS	2,346,083.54	
16.255710	2012 SERIES BONDS	5,059,375.00	
16.255800	2016 SERIES BONDS	1,255,625.00	
16.255801	2016 BOND PREMIUM	91,659.65	
	TOTAL LIABILITIES		8,761,519.19

FUND EQUITY

16.279990	UNRESERVED FUND BALANCE	12,132,950.53	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	629,962.69	
	BALANCE - CURRENT DATE	629,962.69	
	TOTAL FUND EQUITY		12,762,913.22
	TOTAL LIABILITIES AND EQUITY		21,524,432.41

BOROUGH OF POTTSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING MARCH 31, 2019  
 03/19

WATER CAPITAL FUND 16

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEARNED	PRC
<u>INTEREST, RENTS, ROYALTIES</u>					
16.340.100 OPERATING CONTRIB TO DEBT SRVC	1,899,210.00	154,526.87	618,106.61	1,281,103.39	33
16.340.200 INVESTMENT ACCT EARNINGS	15,000.00	4,376.93	11,856.08	3,143.92	79
TOTAL INTEREST, RENTS, ROYALTIES	1,914,210.00	158,903.80	629,962.69	1,284,247.31	33
TOTAL FUND REVENUE	1,914,210.00	158,903.80	629,962.69	1,284,247.31	33

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2019  
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WATER CAPITAL FUND 16

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WATER DISTRIBUTION</u>					
16.449.724 #2210 WATER MAIN REPLACEMENT	760,000.00	.00	.00	760,000.00	0
16.449.730 #2240 WATER STORAGE TANKS	50,000.00	.00	.00	50,000.00	0
TOTAL WATER DISTRIBUTION	810,000.00	.00	.00	810,000.00	0
<u>DEBT - INTEREST</u>					
16.472.100 INTEREST EXPENSE - BONDS	196,000.00	.00	.00	196,000.00	0
TOTAL DEBT - INTEREST	196,000.00	.00	.00	196,000.00	0
<u>RESERVES</u>					
16.499.100 TRANSFER TO RESERVES	908,210.00	.00	.00	908,210.00	0
TOTAL RESERVES	908,210.00	.00	.00	908,210.00	0
TOTAL FUND EXPENDITURES	1,914,210.00	.00	.00	1,914,210.00	0
NET REVENUE OVER EXPENDITURES	.00	158,903.80	629,962.69	( 629,962.69)	0

BOROUGH OF POTTSTOWN  
BALANCE SHEET  
MARCH 31, 2019  
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SEWER CAPITAL FUND 17

ASSETS

17.100000	CASH - VIST BANK (7196) #7269	93,569.45	
17.107100	BOND REDEMPTION FUND #910	195,514.10	
17.107109	2016 DEBT SERVICE FD #586	1.15	
17.107201	ADMIN EXP. FUND #901	10,989.81	
17.107400	SEWER CLEARING FUND #466	1,046.26	
17.107401	REBATE RESERVE FUND - #902	660,428.39	
17.107402	2012 DEBT SERVICE - #197	134.95	
17.120100	1991 BOND ESCROW ACCT #908	6,524,377.00	
17.120101	DEBT SERVICE RESERVE FUND #906	2,720,769.15	
17.145000	ACCOUNTS RECEIVABLE (OTHER)	474,185.00	
17.161000	CAP. SEWER PROPERTY - LAND	36,650.00	
17.162000	CAP. SEWER PLANT IMPROVEMENTS	34,334,162.53	
17.162500	CAPITAL SEWER PLANT- ACC. DEP	( 18,431,228.41)	
17.164000	CAP. SEWER PLANT -MACH & EQUIP	1,480,095.70	
17.164500	ACCM DEPREC -MACH & EQUIP	( 910,008.11)	
17.165000	CAP. CONSTRUCTION IN PROGRESS	4,254,176.47	
17.166000	INFRASTRUCTURE	12,743,471.41	
17.166500	ACC. DEPRECIATI INFRASTRUCTURE	( 2,729,834.90)	
17.170105	2012 LOSS ON REFUNDING	43,453.00	
17.170106	DEFERRED LOSS 2016 SERIES	311,527.00	
		41,813,479.95	
	TOTAL ASSETS		41,813,479.95

LIABILITIES AND EQUITY

LIABILITIES

17.245201	BOND ISSUE PREMIUM - 2012	20,789.70	
17.246100	ACCRUED INTEREST ON BONDS	63,325.00	
17.255100	1991 SERIES BONDS	5,991,800.42	
17.255400	2012 SERIES BOND	2,529,999.75	
17.255500	2016 SERIES BOND	6,125,000.00	
17.255501	2016 BOND PREMIUM	663,396.00	
		15,394,310.87	
	TOTAL LIABILITIES		15,394,310.87

FUND EQUITY

17.279990	UNRESERVED FUND BALANCE	25,376,327.19	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	1,042,841.89	
	BALANCE - CURRENT DATE	1,042,841.89	
	TOTAL FUND EQUITY		26,419,169.08
	TOTAL LIABILITIES AND EQUITY		41,813,479.95

BOROUGH OF POTTSTOWN  
REVENUES WITH COMPARISON TO BUDGET  
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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	2,663,143.00	.00	.00	2,663,143.00	0
17.340.200 INVESTMENT ACCT EARNINGS	100.00	6,213.52	19,520.49	( 19,420.49)	1952
17.340.300 UNREALIZED GAIN (LOSS)	.00	25,418.75	49,136.40	( 49,136.40)	0
TOTAL INTEREST, RENTS, ROYALTIES	2,663,243.00	31,632.27	68,656.89	2,594,586.11	3
<u>INTEREST EARNINGS</u>					
17.341.100 INTEREST EARNINGS	7,000.00	.00	.00	7,000.00	0
TOTAL INTEREST EARNINGS	7,000.00	.00	.00	7,000.00	0
<u>COLLECTIONS</u>					
17.364.600 LOWER POTTS GROVE CAPITAL PROJ	500,012.00	308,914.00	308,914.00	191,098.00	62
17.364.601 UPPER POTTS GROVE CAPITAL PROJ	72,300.00	44,668.00	44,668.00	27,632.00	62
17.364.602 WEST POTTS GROVE CAPITAL PROJ.	195,210.00	120,603.00	120,603.00	74,607.00	62
TOTAL COLLECTIONS	767,522.00	474,185.00	474,185.00	293,337.00	62
<u>INTERFUND OPERATING TRSFS</u>					
17.392.008 TRANSFER FROM SEWER FUND 08	1,050,000.00	.00	500,000.00	550,000.00	48
TOTAL INTERFUND OPERATING TRSFS	1,050,000.00	.00	500,000.00	550,000.00	48
TOTAL FUND REVENUE	4,487,765.00	505,817.27	1,042,841.89	3,444,923.11	23

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2019  
03/19

SEWER CAPITAL FUND 17

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>WASTE WATER TREATMENT</u>					
17.429.710 #2310 - GRYPHON DRYER	1,420,054.00	.00	.00	1,420,054.00	0
17.429.724 #1801 - 2015 SEWER MAINS	760,000.00	.00	.00	760,000.00	0
TOTAL WASTE WATER TREATMENT	2,180,054.00	.00	.00	2,180,054.00	0
<u>DEBT SERVICE</u>					
17.471.100 BOND ADMINISTRATIVE FEES	6,100.00	.00	.00	6,100.00	0
17.471.200 BOND INTEREST EXPENSE	778,000.00	.00	.00	778,000.00	0
TOTAL DEBT SERVICE	784,100.00	.00	.00	784,100.00	0
<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
<u>RESERVES</u>					
17.499.100 TRANSFER TO RESERVES	1,423,611.00	.00	.00	1,423,611.00	0
TOTAL RESERVES	1,423,611.00	.00	.00	1,423,611.00	0
TOTAL FUND EXPENDITURES	4,487,765.00	.00	.00	4,487,765.00	0
NET REVENUE OVER EXPENDITURES	.00	505,817.27	1,042,841.89	( 1,042,841.89)	0

BOROUGH OF POTTSTOWN  
BALANCE SHEET  
MARCH 31, 2019  
03/19

SEWER LINES FUND 18

ASSETS

18.100000	CASH - VIST BANK #7269	169,904.09	
18.155000	PREPAID ITEMS	47.16	
18.158000	DEFRRD OUTFLOW RESRCS- PENSION	59,926.00	
		229,877.25	
	TOTAL ASSETS		229,877.25

LIABILITIES AND EQUITY

LIABILITIES

18.246000	COMPENSATED BALANCES	9,204.66	
18.257000	NET PENSION LIAB.-PROPRT.SHARE	133,160.00	
18.258000	DEFRRD INFLOWS RESRCS-PENSION	7,891.00	
		150,255.66	
	TOTAL LIABILITIES		150,255.66

FUND EQUITY

18.279990	UNRESERVED FUND BALANCE	203,929.89	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	( 124,308.30)	
		( 124,308.30)	
	BALANCE - CURRENT DATE		79,621.59
	TOTAL FUND EQUITY		79,621.59
	TOTAL LIABILITIES AND EQUITY		229,877.25

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

	<u>BUDGET</u>	<u>PERIOD ACTUA</u>	<u>YTD ACTUAL</u>	<u>UNEARNED</u>	<u>PRC</u>
<u>INTEREST EARNINGS</u>					
18.341.100 INTEREST EARNINGS	1,100.00	241.51	1,001.41	98.59	91
TOTAL INTEREST EARNINGS	1,100.00	241.51	1,001.41	98.59	91
<u>UNCLASSIFIED OPERATING REVENUE</u>					
18.389.300 SALE OF SCRAP METAL	1.00	.00	.00	1.00	0
TOTAL UNCLASSIFIED OPERATING REVENUE	1.00	.00	.00	1.00	0
<u>INTERFUND OPERATING TRSFS</u>					
18.392.008 TRANSFER FROM SEWER FUND 08	610,000.00	.00	.00	610,000.00	0
TOTAL INTERFUND OPERATING TRSFS	610,000.00	.00	.00	610,000.00	0
<u>REFUNDS OF EXPENSES</u>					
18.395.100 REFUND - CURRENT YEAR EXPENSES	1.00	.00	.00	1.00	0
TOTAL REFUNDS OF EXPENSES	1.00	.00	.00	1.00	0
TOTAL FUND REVENUE	611,102.00	241.51	1,001.41	610,100.59	0

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2019  
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SEWER LINES FUND 18

	BUDGET	PERIOD ACTUA	YTD ACTUAL	UNEXPENDED	PRC
<u>FINANCE</u>					
18.402.311 ACCOUNTING & AUDIT SERVICES	1,029.00	760.00	760.00	269.00	74
TOTAL FINANCE	1,029.00	760.00	760.00	269.00	74
<u>IT - WEB NETWORK SRVCS</u>					
18.407.115 WEB ADMINISTRATION WAGES	160.00	.00	.00	160.00	0
18.407.192 FICA TAX	12.00	.00	.00	12.00	0
18.407.451 IT - HARDWARE AND EQUIPMENT	772.00	37.32	45.46	726.54	6
18.407.452 IT - TECHNICAL SUPPORT SERVICE	1,022.00	77.05	217.57	804.43	21
18.407.453 IT - SOFTWARE SUPPORT SERVICES	530.00	.00	532.22	( 2.22)	100
TOTAL IT - WEB NETWORK SRVCS	2,496.00	114.37	795.25	1,700.75	32
<u>GENERAL GOV'T BUILDING</u>					
18.409.361 ELECTRIC	1,200.00	.00	.00	1,200.00	0
18.409.362 GAS HEAT	500.00	.00	.00	500.00	0
TOTAL GENERAL GOV'T BUILDING	1,700.00	.00	.00	1,700.00	0
<u>PUBLIC WORKS</u>					
18.430.110 PUBLIC WORKS WAGES	56,510.00	4,466.51	11,719.65	44,790.35	21
18.430.192 FICA TAX	4,323.00	339.65	995.65	3,327.35	23
TOTAL PUBLIC WORKS	60,833.00	4,806.16	12,715.30	48,117.70	21

BOROUGH OF POTTSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2019  
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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	155,780.00	11,726.40	31,856.88	123,923.12	20
18.436.180 OVERTIME	6,000.00	1,057.01	2,108.32	3,891.68	35
18.436.184 EMPLOYEE WELLNESS PROGRAM	500.00	.00	.00	500.00	0
18.436.192 FICA TAX	12,414.00	943.24	2,786.80	9,627.20	22
18.436.194 UNEMPLOYMENT COMP. EXP.	.00	.00	10.41	( 10.41)	0
18.436.195 WORKERS COMP. EXP.	15,807.00	3,688.90	7,119.70	8,687.30	45
18.436.196 MEDICAL/RX/DENTAL/VISION	42,037.00	3,342.87	13,372.43	28,664.57	32
18.436.198 NON-UNIFORM - LIFE, AD&D, DISB	1,259.00	.00	279.18	979.82	22
18.436.210 OFFICE SUPPLIES	400.00	.00	.00	400.00	0
18.436.231 VEHICLE FUEL - GASOLINE	3,500.00	219.69	438.55	3,061.45	13
18.436.236 BUILDING & CLEANING SUPPLIES	200.00	.00	.00	200.00	0
18.436.238 CLOTHING/UNIFORMS	1,500.00	80.00	80.00	1,420.00	5
18.436.251 VEHICLE PARTS & REPAIRS	4,000.00	50.00	538.00	3,462.00	13
18.436.321 TELEPHONES	1,346.00	101.72	216.72	1,129.28	16
18.436.324 INTERNET AND WIRELESS	1,584.00	119.70	331.20	1,252.80	21
18.436.361 ELECTRIC -FLOW METERS & ALARMS	2,500.00	49.37	68.65	2,431.35	3
18.436.374 REPAIRS - MACH. & EQUIPMENT	1,500.00	21.88	21.88	1,478.12	1
18.436.375 MAINT REPAIRS OF SEWER LINES	150,000.00	32,996.00	37,085.94	112,914.06	25
18.436.376 MAINTENANCE OF METERS	5,000.00	3,600.00	3,600.00	1,400.00	72
18.436.420 DUES, LICEN, SUBS, MEMBERSHIPS	200.00	.00	40.00	160.00	20
18.436.425 MEETING, SEMINAR, CONFERENCES	400.00	.00	.00	400.00	0
18.436.461 DEPART. TRAINING EXP	100.00	.00	31.46	68.54	31
18.436.740 CAPITAL PURCHASE - MAJOR	30,000.00	.00	.00	30,000.00	0
<b>TOTAL STORM SEWERS/DRAINS</b>	<b>436,027.00</b>	<b>57,996.78</b>	<b>99,986.12</b>	<b>336,040.88</b>	<b>23</b>
<u>PENSION PAID BENEFITS</u>					
18.483.198 NON-UNIFORMED PENSION EXP.	61,761.00	.00	.00	61,761.00	0
<b>TOTAL PENSION PAID BENEFITS</b>	<b>61,761.00</b>	<b>.00</b>	<b>.00</b>	<b>61,761.00</b>	<b>0</b>
<u>INSURANCES</u>					
18.486.001 INSUR. CLAIM EXP & DEDUCTIBLES	500.00	.00	.00	500.00	0
18.486.100 INSURANCE - LIABILITY	9,720.00	.00	4,744.00	4,976.00	49
18.486.200 INSURANCE - PROPERTY	7,640.00	.00	3,652.00	3,988.00	48
18.486.600 INSURANCE - ERRORS & OMISSIONS	4,720.00	.00	2,341.50	2,378.50	50
<b>TOTAL INSURANCES</b>	<b>22,580.00</b>	<b>.00</b>	<b>10,737.50</b>	<b>11,842.50</b>	<b>48</b>

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 &amp; OTHER BENEFITS</u>					
18.487.194 UNEMPLOYMENT COMPENSATION	1,500.00	.00	.00	1,500.00	0
18.487.196 HEALTH/HOSPITALIZATION	.00	24.00	185.06	( 185.06)	0
TOTAL HEALTH & OTHER BENEFITS	1,500.00	24.00	185.06	1,314.94	12
<u>SHARED EMPLOYEE BENEFITS</u>					
18.488.196 INDIRECT HEALTH/HOSPITALIZATION	.00	.00	130.48	( 130.48)	0
TOTAL SHARED EMPLOYEE BENEFITS	.00	.00	130.48	( 130.48)	0
<u>RESERVES</u>					
18.499.100 TRANSFER TO RESERVES	23,176.00	.00	.00	23,176.00	0
TOTAL RESERVES	23,176.00	.00	.00	23,176.00	0
TOTAL FUND EXPENDITURES	611,102.00	63,701.31	125,309.71	485,792.29	21
NET REVENUE OVER EXPENDITURES	.00	( 63,459.80)	( 124,308.30)	124,308.30	0