

BOROUGH OF POTTSTOWN

BALANCE SHEET

APRIL 30, 2019

04/19

WATER FUND 06

ASSETS

| | | | |
|-----------|--------------------------------|-----------------|----------------------|
| 06.100000 | CASH - VIST BANK #7269 | 1,657,087.24 | |
| 06.145000 | ACCTS RECEIVABLE (NOT UTILITY) | 81,032.34 | |
| 06.145100 | UTILITY WATER RECEIVABLES | 1,217,820.87 | |
| 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 | 1,294,244.91 | |
| | TOTAL ASSETS | | <u>14,022,827.99</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 | 196,873.35 | |
| | BALANCE - CURRENT DATE | 196,873.35 | |
| | TOTAL FUND EQUITY | | <u>11,706,019.23</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>14,022,827.99</u> |

BOROUGH OF POTTSTOWN
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

WATER FUND 06

| | BUDGET | PERIOD ACTUA | YTD ACTUAL | UNEARNED | PRC |
|---|--------------|--------------|--------------|--------------|------|
| <u>INTEREST, RENTS, ROYALTIES</u> | | | | | |
| 06.340.200 VFAM DIV./INTEREST | 100.00 | .00 | 9,265.87 | (9,165.87) | 9266 |
| 06.340.400 VFAM UNREALIZED GAIN (LOSS) | 100.00 | .00 | 4,754.95 | (4,654.95) | 4755 |
| TOTAL INTEREST, RENTS, ROYALTIES | 200.00 | .00 | 14,020.82 | (13,820.82) | 7010 |
| <u>INTEREST EARNINGS</u> | | | | | |
| 06.341.100 INTEREST EARNINGS | 2,200.00 | 1,688.51 | 6,246.75 | (4,046.75) | 284 |
| TOTAL INTEREST EARNINGS | 2,200.00 | 1,688.51 | 6,246.75 | (4,046.75) | 284 |
| <u>RENTS & ROYALTIES</u> | | | | | |
| 06.342.100 JACKSON ST. CELL TOWER- WATER | 95,411.00 | 7,890.24 | 34,001.03 | 61,409.97 | 36 |
| 06.342.200 K-MART CELL TOWER - WATER | 121,370.00 | 10,239.78 | 42,708.91 | 78,661.09 | 35 |
| TOTAL RENTS & ROYALTIES | 216,781.00 | 18,130.02 | 76,709.94 | 140,071.06 | 35 |
| <u>WATER</u> | | | | | |
| 06.378.010 METERED WATER USAGE FEES | 5,920,000.00 | 441,809.31 | 1,893,545.43 | 4,026,454.57 | 32 |
| 06.378.100 WATER CONNECTION/TAPPING FEES | 77,616.00 | 1,200.00 | 1,200.00 | 76,416.00 | 2 |
| 06.378.101 WATER CONNECT APPL. FEES | 1,500.00 | 580.00 | 5,220.00 | (3,720.00) | 348 |
| 06.378.105 TURN ON/OFF CHARGES | 22,000.00 | 2,105.00 | 8,270.00 | 13,730.00 | 38 |
| 06.378.110 PENALTIES & INTEREST UTILITIES | 85,000.00 | 8,205.96 | 28,068.66 | 56,931.34 | 33 |
| 06.378.120 BULK WATER TO COMM. CUSTOMERS | 19,500.00 | 4,930.00 | 6,095.82 | 13,404.18 | 31 |
| 06.378.130 BULK WATER TO NORTH COVENTRY | 398,000.00 | 40,098.96 | 156,246.76 | 241,753.24 | 39 |
| 06.378.400 FIRE HYDRANT FEES | 75,000.00 | 258.00 | 18,994.30 | 56,005.70 | 25 |
| TOTAL WATER | 6,598,616.00 | 499,187.23 | 2,117,640.97 | 4,480,975.03 | 32 |
| <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 | 424.05 | 1,241.01 | 6,258.99 | 17 |
| TOTAL MISCELLANEOUS INCOME | 7,600.00 | 424.05 | 1,241.01 | 6,358.99 | 16 |

BOROUGH OF POTTSTOWN
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2019
 04/19

WATER FUND 06

| | BUDGET | PERIOD ACTUA | YTD ACTUAL | UNEARNED | PRC |
|---|---------------------|-------------------|---------------------|---------------------|------------|
| <u>UNCLASSIFIED OPERATING REVENUE</u> | | | | | |
| 06.389.100 UTILITY WATER CERTIFICATIONFEE | 15,000.00 | 2,105.00 | 7,418.00 | 7,582.00 | 49 |
| 06.389.300 SALE OF SCRAP METAL | 500.00 | .00 | 682.40 | (182.40) | 136 |
| 06.389.400 NEW WATER METER SALES | 9,000.00 | 1,728.00 | 9,627.00 | (627.00) | 107 |
| 06.389.500 REFUND -R EST TAX-CELL TW WTR | 13,000.00 | .00 | 2,930.00 | 10,070.00 | 23 |
| TOTAL UNCLASSIFIED OPERATING REVENUE | 37,500.00 | 3,833.00 | 20,657.40 | 16,842.60 | 55 |
| <u>REFUNDS OF EXPENSES</u> | | | | | |
| 06.395.100 REFUND - CURRENT YEAR EXPENSES | 100.00 | 1,819.00 | 1,819.00 | (1,719.00) | 1819 |
| 06.395.200 REFUND - PRIOR YEAR EXPENSES | 100.00 | .00 | .00 | 100.00 | 0 |
| TOTAL REFUNDS OF EXPENSES | 200.00 | 1,819.00 | 1,819.00 | (1,619.00) | 910 |
| TOTAL FUND REVENUE | 6,863,097.00 | 525,081.81 | 2,238,335.89 | 4,624,761.11 | 33 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

WATER FUND 06

| | BUDGET | PERIOD ACTUA | YTD ACTUAL | UNEXPENDED | PRC |
|------------------------------|------------------|-----------------|------------------|------------------|-----------|
| <u>LEGISLATION - COUNCIL</u> | | | | | |
| 06.400.112 | 6,000.00 | .00 | 1,500.00 | 4,500.00 | 25 |
| 06.400.113 | 2,900.00 | 241.64 | 1,070.12 | 1,829.88 | 37 |
| 06.400.114 | 8,600.00 | .00 | 2,150.00 | 6,450.00 | 25 |
| 06.400.192 | 1,339.00 | 18.48 | 207.15 | 1,131.85 | 15 |
| 06.400.195 | 5,220.00 | .00 | 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 | 15.45 | 15.45 | 134.55 | 10 |
| 06.400.341 | 3,000.00 | 207.72 | 268.22 | 2,731.78 | 9 |
| 06.400.342 | 150.00 | .00 | .00 | 150.00 | 0 |
| 06.400.420 | 4,000.00 | .00 | 1,701.04 | 2,298.96 | 43 |
| 06.400.425 | 200.00 | .00 | .00 | 200.00 | 0 |
| | <u>48,346.00</u> | <u>483.29</u> | <u>10,646.44</u> | <u>37,699.56</u> | <u>22</u> |
| <u>EXECUTIVE - ADMIN</u> | | | | | |
| 06.401.110 | 55,796.00 | 4,211.09 | 17,763.50 | 38,032.50 | 32 |
| 06.401.192 | 4,268.00 | 338.88 | 1,575.28 | 2,692.72 | 37 |
| 06.401.195 | 876.00 | .00 | 395.02 | 480.98 | 45 |
| 06.401.196 | 11,291.00 | 850.59 | 4,372.05 | 6,918.95 | 39 |
| 06.401.198 | 720.00 | 91.85 | 229.03 | 490.97 | 32 |
| 06.401.210 | 400.00 | .00 | 111.62 | 288.38 | 28 |
| 06.401.211 | 630.00 | 38.64 | 194.53 | 435.47 | 31 |
| 06.401.231 | 286.00 | 28.06 | 80.31 | 205.69 | 28 |
| 06.401.241 | 60.00 | .00 | .00 | 60.00 | 0 |
| 06.401.251 | 210.00 | 8.40 | 8.40 | 201.60 | 4 |
| 06.401.260 | 30.00 | .00 | .00 | 30.00 | 0 |
| 06.401.321 | 591.00 | 49.19 | 141.72 | 449.28 | 24 |
| 06.401.325 | 280.00 | 4.34 | 36.90 | 243.10 | 13 |
| 06.401.342 | 170.00 | .00 | 32.20 | 137.80 | 19 |
| 06.401.353 | 700.00 | .00 | 555.80 | 144.20 | 79 |
| 06.401.420 | 600.00 | 7.00 | 316.96 | 283.04 | 53 |
| 06.401.425 | 500.00 | 123.44 | 167.92 | 332.08 | 34 |
| | <u>77,408.00</u> | <u>5,751.48</u> | <u>25,981.24</u> | <u>51,426.76</u> | <u>34</u> |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

WATER FUND 06

| | BUDGET | PERIOD ACTUA | YTD ACTUAL | UNEXPENDED | PRC |
|---|-------------------|------------------|------------------|-------------------|-----------|
| <u>FINANCE</u> | | | | | |
| 06.402.110 FINANCE WAGES | 139,597.00 | 10,596.56 | 44,694.89 | 94,902.11 | 32 |
| 06.402.192 FICA TAX | 10,679.00 | 781.30 | 3,582.03 | 7,096.97 | 34 |
| 06.402.195 WORKERS COMP. EXP. | 1,981.00 | .00 | 893.62 | 1,087.38 | 45 |
| 06.402.196 MEDICAL/RX/DENTAL/VISION | 44,290.00 | 3,256.63 | 16,552.56 | 27,737.44 | 37 |
| 06.402.198 NON-UNIFORM - LIFE, AD&D, DISB | 1,076.00 | 147.02 | 373.25 | 702.75 | 35 |
| 06.402.210 OFFICE SUPPLIES | 800.00 | 136.67 | 218.00 | 582.00 | 27 |
| 06.402.211 COPIER USAGE SHARED COSTS | 630.00 | 38.64 | 194.53 | 435.47 | 31 |
| 06.402.241 GENERAL GOVERNMENTAL SUPPLIES | 200.00 | .00 | 9.45 | 190.55 | 5 |
| 06.402.311 ACCOUNTING & AUDIT SERVICES | 11,400.00 | .00 | 8,721.00 | 2,679.00 | 77 |
| 06.402.321 TELEPHONES | 797.00 | 67.28 | 194.58 | 602.42 | 24 |
| 06.402.325 POSTAGE | 9,000.00 | 904.65 | 1,553.15 | 7,446.85 | 17 |
| 06.402.342 PRINTING/BINDING | 6,000.00 | 406.70 | 671.30 | 5,328.70 | 11 |
| 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 | 2,770.29 | 8,272.70 | 21,928.30 | 27 |
| 06.402.420 DUES, LICEN, SUBS, MEMBERSHIPS | 200.00 | .00 | 74.20 | 125.80 | 37 |
| 06.402.425 MEETING, SEMINAR, CONFERENCES | 700.00 | 112.00 | 120.94 | 579.06 | 17 |
| TOTAL FINANCE | 258,161.00 | 19,217.74 | 86,638.85 | 171,522.15 | 34 |
| <u>LEGAL</u> | | | | | |
| 06.404.314 LEGAL - GENERAL | 6,000.00 | 1,243.60 | 1,903.60 | 4,096.40 | 32 |
| 06.404.315 LEGAL - AUTHORITY | 15,000.00 | .00 | 865.12 | 14,134.88 | 6 |
| 06.404.317 LEGAL - AFSCME | 10,000.00 | 384.30 | 1,665.30 | 8,334.70 | 17 |
| TOTAL LEGAL | 31,000.00 | 1,627.90 | 4,434.02 | 26,565.98 | 14 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

WATER FUND 06

| | BUDGET | PERIOD ACTUA | YTD ACTUAL | UNEXPENDED | PRC |
|---|------------------|-----------------|------------------|------------------|-----------|
| <u>HUMAN RESOURCES</u> | | | | | |
| 06.406.110 HUMAN RESOURCES WAGES | 56,842.00 | 4,330.08 | 18,273.38 | 38,568.62 | 32 |
| 06.406.192 FICA TAX | 4,348.00 | 340.47 | 1,539.87 | 2,808.13 | 35 |
| 06.406.195 WORKERS COMP. EXP. | 877.00 | .00 | 395.02 | 481.98 | 45 |
| 06.406.196 MEDICAL/RX/DENTAL/VISION | 12,398.00 | 967.26 | 4,915.71 | 7,482.29 | 40 |
| 06.406.198 NON-UNIFORM - LIFE, AD&D, DISB | 720.00 | 91.85 | 229.03 | 490.97 | 32 |
| 06.406.210 OFFICE SUPPLIES | 518.00 | .00 | 7.89 | 510.11 | 2 |
| 06.406.211 COPIER USAGE SHARED COSTS | 630.00 | 38.64 | 194.53 | 435.47 | 31 |
| 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 | 20.26 | 57.29 | 189.71 | 23 |
| 06.406.325 POSTAGE | 336.00 | .28 | 23.68 | 312.32 | 7 |
| 06.406.341 ADVERTISING | 4,564.00 | 247.50 | 247.50 | 4,316.50 | 5 |
| 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 | 100.52 | 233.24 | 354.76 | 40 |
| 06.406.425 MEETING, SEMINAR, CONFERENCES | 1,708.00 | 14.00 | 98.00 | 1,610.00 | 6 |
| 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 | .00 | 385.56 | 438.44 | 47 |
| 06.406.473 SAFETY TRAINING EXPENSES | 1,120.00 | .00 | .00 | 1,120.00 | 0 |
| TOTAL HUMAN RESOURCES | 93,012.00 | 6,150.86 | 26,600.70 | 66,411.30 | 29 |
| <u>IT - WEB NETWORK SRVCS</u> | | | | | |
| 06.407.115 WEB ADMINISTRATION WAGES | 1,200.00 | .00 | 300.00 | 900.00 | 25 |
| 06.407.192 FICA TAX | 92.00 | .00 | .00 | 92.00 | 0 |
| 06.407.312 DOCUMENT IMAGING KDI | 1,680.00 | 83.07 | 332.28 | 1,347.72 | 20 |
| 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 | 3,527.40 | 4,800.11 | 16,825.89 | 22 |
| 06.407.452 IT - TECHNICAL SUPPORT SERVICE | 28,616.00 | 1,651.58 | 8,778.01 | 19,837.99 | 31 |
| 06.407.453 IT - SOFTWARE SUPPORT SERVICES | 29,840.00 | .00 | 30,289.76 | (449.76) | 102 |
| TOTAL IT - WEB NETWORK SRVCS | 88,318.00 | 5,262.05 | 49,723.21 | 38,594.79 | 56 |
| <u>ENGINEERING</u> | | | | | |
| 06.408.313 ENGINEERING - AUTHORITY | 20,000.00 | 3,782.37 | 9,773.92 | 10,226.08 | 49 |
| 06.408.319 STORM WATER MANAGEMENT | 40,000.00 | 5,127.16 | 9,619.11 | 30,380.89 | 24 |
| TOTAL ENGINEERING | 60,000.00 | 8,909.53 | 19,393.03 | 40,606.97 | 32 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

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 | 400.78 | 1,506.60 | 2,161.40 | 41 |
| 06.409.237 BUILDING PAPER SUPPLIES | 1,530.00 | .00 | 221.69 | 1,308.31 | 14 |
| 06.409.261 SHREDDING SERVICES | 500.00 | 29.33 | 67.06 | 432.94 | 13 |
| 06.409.262 OTHER BLDG SUPPLIES/SERVICES | 2,500.00 | 167.43 | 266.90 | 2,233.10 | 11 |
| 06.409.309 PROFESSIONAL SERVICES | 11,116.00 | 726.32 | 2,905.28 | 8,210.72 | 26 |
| 06.409.321 TELEPHONES | 694.00 | 60.78 | 171.87 | 522.13 | 25 |
| 06.409.324 INTERNET AND WIRELESS | 2,520.00 | 346.72 | 782.16 | 1,737.84 | 31 |
| 06.409.361 ELECTRIC | 16,272.00 | 247.33 | 1,097.52 | 15,174.48 | 7 |
| 06.409.362 GAS HEAT | 7,020.00 | 939.08 | 2,905.05 | 4,114.95 | 41 |
| 06.409.373 BUILDING REPAIRS | 12,714.00 | 194.39 | 944.73 | 11,769.27 | 7 |
| 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 | 2,197.00 | 3,041.60 | 9,958.40 | 23 |
| 06.409.740 CAPITAL PURCHASE - MAJOR | 14,000.00 | .00 | .00 | 14,000.00 | 0 |
| TOTAL GENERAL GOV'T BUILDING | 87,034.00 | 5,309.16 | 15,409.11 | 71,624.89 | 18 |
| <u>WASTE WATER TREATMENT</u> | | | | | |
| 06.429.110 SEWER PLANT WAGES | 75,626.00 | 5,760.80 | 24,310.13 | 51,315.87 | 32 |
| 06.429.180 OVERTIME | .00 | 253.58 | 347.21 | (347.21) | 0 |
| 06.429.192 FICA TAX | 5,786.00 | 450.32 | 1,996.28 | 3,789.72 | 35 |
| 06.429.195 WORKERS COMP. EXP. | 5,268.00 | .00 | 2,373.23 | 2,894.77 | 45 |
| 06.429.196 MEDICAL/RX/DENTAL/VISION | 26,490.00 | 2,015.60 | 10,674.34 | 15,815.66 | 40 |
| 06.429.198 NON-UNIFORM - LIFE, AD&D, DISB | 857.00 | 109.34 | 275.13 | 581.87 | 32 |
| TOTAL WASTE WATER TREATMENT | 114,027.00 | 8,589.64 | 39,976.32 | 74,050.68 | 35 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

WATER FUND 06

| | BUDGET | PERIOD ACTUA | YTD ACTUAL | UNEXPENDED | PRC |
|--|-------------------|------------------|------------------|-------------------|-----------|
| <u>PUBLIC WORKS</u> | | | | | |
| 06.430.110 PUBLIC WORKS WAGES | 133,610.00 | 6,927.33 | 30,531.06 | 103,078.94 | 23 |
| 06.430.112 PUBLIC WORKS WAGES - PT | 34,696.00 | 2,212.00 | 9,277.76 | 25,418.24 | 27 |
| 06.430.192 FICA TAX | 12,875.00 | 687.66 | 3,247.97 | 9,627.03 | 25 |
| 06.430.195 WORKERS COMP. EXP. | 14,441.00 | .00 | 6,504.44 | 7,936.56 | 45 |
| 06.430.196 MEDICAL/RX/DENTAL/VISION | 74,987.00 | 3,630.54 | 20,466.39 | 54,520.61 | 27 |
| 06.430.198 NON-UNIFORM - LIFE, AD&D, DISB | 1,415.00 | 137.44 | 362.19 | 1,052.81 | 26 |
| 06.430.210 OFFICE SUPPLIES | 600.00 | .00 | 114.40 | 485.60 | 19 |
| 06.430.211 COPIER USAGE SHARED COSTS | 630.00 | 38.64 | 194.53 | 435.47 | 31 |
| 06.430.231 VEHICLE FUEL - GASOLINE | 4,600.00 | 543.53 | 1,545.81 | 3,054.19 | 34 |
| 06.430.238 CLOTHING/UNIFORMS | 750.00 | 44.48 | 95.09 | 654.91 | 13 |
| 06.430.241 GENERAL GOVERNMENTAL SUPPLIES | 3,500.00 | 259.18 | 914.98 | 2,585.02 | 26 |
| 06.430.251 VEHICLE PARTS & REPAIRS | 6,500.00 | 366.36 | 803.94 | 5,696.06 | 12 |
| 06.430.309 PROFESSIONAL CLEANING - GARAGE | 2,903.00 | .00 | 721.56 | 2,181.44 | 25 |
| 06.430.321 TELEPHONES | 1,232.00 | 103.43 | 298.60 | 933.40 | 24 |
| 06.430.324 INTERNET AND WIRELESS | 2,063.00 | 138.04 | 533.96 | 1,529.04 | 26 |
| 06.430.325 POSTAGE | 300.00 | .32 | 36.70 | 263.30 | 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 | 163.41 | 473.30 | 1,626.70 | 23 |
| 06.430.362 GAS - PROPANE | 3,500.00 | 480.61 | 1,441.67 | 2,058.33 | 41 |
| 06.430.371 PROPERTY MAINTENANCE | 1,000.00 | 28.00 | 221.20 | 778.80 | 22 |
| 06.430.373 BUILDING REPAIRS | 1,500.00 | 126.22 | 290.02 | 1,209.98 | 19 |
| 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 | .00 | 105.00 | (5.00) | 105 |
| TOTAL PUBLIC WORKS | 306,702.00 | 15,887.19 | 78,408.57 | 228,293.43 | 26 |
| <u>WATER/SEWER UTILITY MAINTENANCE</u> | | | | | |
| 06.447.110 WTR/SWR UTILITY MAINT. WAGES | 188,231.00 | 12,452.02 | 52,516.85 | 135,714.15 | 28 |
| 06.447.179 LONGEVITY | 1,300.00 | .00 | .00 | 1,300.00 | 0 |
| 06.447.180 OVERTIME | 16,000.00 | 644.59 | 3,609.42 | 12,390.58 | 23 |
| 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 | 975.93 | 4,551.95 | 11,286.05 | 29 |
| 06.447.194 UNEMPLOYMENT COMP. EXP. | .00 | 123.74 | 134.15 | (134.15) | 0 |
| 06.447.195 WORKERS COMP. EXP. | 18,441.00 | .00 | 8,306.10 | 10,134.90 | 45 |
| 06.447.196 MEDICAL/RX/DENTAL/VISION | 74,714.00 | 4,581.22 | 23,516.00 | 51,198.00 | 31 |
| 06.447.198 NON-UNIFORM - LIFE, AD&D, DISB | 1,032.00 | 147.30 | 371.30 | 660.70 | 36 |
| TOTAL WATER/SEWER UTILITY MAINTENANCE | 317,056.00 | 18,924.80 | 93,005.77 | 224,050.23 | 29 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

WATER FUND 06

| | BUDGET | PERIOD ACTUA | YTD ACTUAL | UNEXPENDED | PRC |
|---|---------------------|-------------------|-------------------|---------------------|-----------|
| <u>WATER PURIFICATION</u> | | | | | |
| 06.448.110 WATER PLANT WAGES | 365,160.00 | 24,334.40 | 102,427.60 | 262,732.40 | 28 |
| 06.448.180 OVERTIME | 25,000.00 | 4,649.76 | 14,267.75 | 10,732.25 | 57 |
| 06.448.182 LICENSE HOLDER STIPENDS | 1,000.00 | .00 | .00 | 1,000.00 | 0 |
| 06.448.184 EMPLOYEE WELLNESS PROGRAM | 2,000.00 | .00 | .00 | 2,000.00 | 0 |
| 06.448.187 SHIFT DIFFERENTIAL | 3,500.00 | 224.40 | 998.17 | 2,501.83 | 29 |
| 06.448.192 FICA TAX | 30,344.00 | 2,165.44 | 9,384.50 | 20,959.50 | 31 |
| 06.448.195 WORKERS COMP. EXP. | 36,882.00 | .00 | 16,612.20 | 20,269.80 | 45 |
| 06.448.196 MEDICAL/RX/DENTAL/VISION | 148,515.00 | 7,485.66 | 42,092.57 | 106,422.43 | 28 |
| 06.448.198 NON-UNIFORM - LIFE, AD&D, DISB | 2,064.00 | 294.60 | 743.59 | 1,320.41 | 36 |
| 06.448.210 OFFICE SUPPLIES | 6,000.00 | 225.50 | 1,718.92 | 4,281.08 | 29 |
| 06.448.222 CHEMICALS | 180,000.00 | 16,600.78 | 65,591.91 | 114,408.09 | 36 |
| 06.448.225 LABORATORY SUPPLIES | 60,000.00 | 3,584.84 | 8,730.04 | 51,269.96 | 15 |
| 06.448.231 VEHICLE FUEL - GASOLINE | 2,000.00 | 29.49 | 68.40 | 1,931.60 | 3 |
| 06.448.232 OFF ROAD FUEL -DIESEL/PROPANE | 4,400.00 | .00 | .00 | 4,400.00 | 0 |
| 06.448.236 BUILDING & CLEANING SUPPLIES | 8,320.00 | 532.55 | 2,806.91 | 5,513.09 | 34 |
| 06.448.238 CLOTHING/UNIFORMS | 7,500.00 | 245.80 | 553.05 | 6,946.95 | 7 |
| 06.448.241 GENERAL GOVERNMENTAL SUPPLIES | 8,000.00 | 1,533.75 | 1,592.66 | 6,407.34 | 20 |
| 06.448.251 VEHICLE PARTS & REPAIRS | 5,500.00 | 36.00 | 1,319.20 | 4,180.80 | 24 |
| 06.448.260 SMALL TOOLS/ MINOR EQUIPMENT | 20,000.00 | 1,053.22 | 2,194.20 | 17,805.80 | 11 |
| 06.448.265 COMPUTER MAINTENANCE | 500.00 | 580.20 | 8,648.21 | (8,148.21) | 1730 |
| 06.448.266 PLANT SCADA COMPUTER EQUIP. | 5,000.00 | 4,430.68 | 11,113.61 | (6,113.61) | 222 |
| 06.448.268 EQUIPMENT CALIBRATION EXPENSES | 4,000.00 | .00 | .00 | 4,000.00 | 0 |
| 06.448.321 TELEPHONES | 4,068.00 | 344.95 | 1,017.25 | 3,050.75 | 25 |
| 06.448.324 INTERNET AND WIRELESS | 2,974.00 | 384.85 | 921.45 | 2,052.55 | 31 |
| 06.448.325 POSTAGE | 750.00 | .50 | 1.47 | 748.53 | 0 |
| 06.448.341 ADVERTISING | 500.00 | .00 | .00 | 500.00 | 0 |
| 06.448.343 CONSUMER CONFIDENCE REPORT | 1,000.00 | .00 | .00 | 1,000.00 | 0 |
| 06.448.361 ELECTRIC | 150,000.00 | 11,556.20 | 37,015.91 | 112,984.09 | 25 |
| 06.448.362 GAS - PROPANE | 16,000.00 | 4,257.64 | 7,668.89 | 8,331.11 | 48 |
| 06.448.364 SEWER | 1,300.00 | .00 | .00 | 1,300.00 | 0 |
| 06.448.371 PROPERTY MAINTENANCE | 10,000.00 | 195.81 | 2,977.56 | 7,022.44 | 30 |
| 06.448.372 MAINTENANCE - LAGOON SLUDGE | 100,000.00 | .00 | .00 | 100,000.00 | 0 |
| 06.448.373 BUILDING REPAIRS | 45,000.00 | 1,615.00 | 5,210.92 | 39,789.08 | 12 |
| 06.448.374 REPAIRS - MACH. & EQUIPMENT | 65,000.00 | 16,056.65 | 92,254.12 | (27,254.12) | 142 |
| 06.448.375 REPAIRS - HIGH SERVICE PUMPS | 35,000.00 | .00 | .00 | 35,000.00 | 0 |
| 06.448.376 REPAIRS - LOW DUTY PUMP HOUSE | 35,000.00 | .00 | .00 | 35,000.00 | 0 |
| 06.448.377 REPAIRS - FILTERS | 35,000.00 | 19,983.87 | 20,650.17 | 14,349.83 | 59 |
| 06.448.378 REPAIRS - CHEMICAL FEED SYSTEM | 40,000.00 | .00 | .00 | 40,000.00 | 0 |
| 06.448.379 REPAIRS - INSTRUMENTATION | 40,000.00 | 185.00 | 185.00 | 39,815.00 | 0 |
| 06.448.420 DUES, LICEN, SUBS, MEMBERSHIPS | 4,000.00 | 2,852.00 | 33,992.56 | (29,992.56) | 850 |
| 06.448.425 MEETING, SEMINAR, CONFERENCES | 4,000.00 | .00 | .00 | 4,000.00 | 0 |
| 06.448.460 CONTINUING EDUCATION | 4,000.00 | .00 | .00 | 4,000.00 | 0 |
| 06.448.461 DEPART. TRAINING EXP | 4,000.00 | 236.00 | 351.31 | 3,648.69 | 9 |
| TOTAL WATER PURIFICATION | 1,523,277.00 | 125,675.54 | 493,110.10 | 1,030,166.90 | 32 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

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 | 92,418.14 | 193,419.86 | 32 |
| 06.449.180 OVERTIME | 28,000.00 | 268.24 | 4,648.19 | 23,351.81 | 17 |
| 06.449.184 EMPLOYEE WELLNESS PROGRAM | 1,000.00 | .00 | .00 | 1,000.00 | 0 |
| 06.449.192 FICA TAX | 24,085.00 | 1,620.26 | 7,638.39 | 16,446.61 | 32 |
| 06.449.195 WORKERS COMP. EXP. | 31,614.00 | .00 | 14,239.41 | 17,374.59 | 45 |
| 06.449.196 MEDICAL/RX/DENTAL/VISION | 127,589.00 | 9,886.58 | 50,934.74 | 76,654.26 | 40 |
| 06.449.198 NON-UNIFORM - LIFE, AD&D, DISB | 1,863.00 | 294.60 | 743.59 | 1,119.41 | 40 |
| 06.449.231 VEHICLE FUEL - GASOLINE | 15,000.00 | 1,186.36 | 3,358.09 | 11,641.91 | 22 |
| 06.449.236 BUILDING & CLEANING SUPPLIES | 2,000.00 | 225.57 | 225.57 | 1,774.43 | 11 |
| 06.449.238 CLOTHING/UNIFORMS | 3,000.00 | 177.00 | 398.25 | 2,601.75 | 13 |
| 06.449.241 GENERAL GOVERNMENTAL SUPPLIES | 2,500.00 | .00 | .00 | 2,500.00 | 0 |
| 06.449.251 VEHICLE PARTS & REPAIRS | 8,000.00 | 1,216.96 | 6,835.56 | 1,164.44 | 85 |
| 06.449.260 SMALL TOOLS/MINOR EQUIPMENT | 5,000.00 | 101.33 | 2,286.06 | 2,713.94 | 46 |
| 06.449.321 TELEPHONES | 3,408.00 | 143.12 | 447.38 | 2,960.62 | 13 |
| 06.449.324 INTERNET AND WIRELESS | 2,754.00 | 229.50 | 918.00 | 1,836.00 | 33 |
| 06.449.325 POSTAGE | 100.00 | .00 | 75.45 | 24.55 | 75 |
| 06.449.361 ELECTRIC -BULK WATER STA | 500.00 | 27.58 | 116.31 | 383.69 | 23 |
| 06.449.363 ELECTRIC - PUMP STATIONS | 60,000.00 | 2,275.21 | 9,006.16 | 50,993.84 | 15 |
| 06.449.368 ELECTRIC -WATER TANKS & METERS | 25,000.00 | 1,018.98 | 4,912.83 | 20,087.17 | 20 |
| 06.449.371 PROPERTY MAINTENANCE | 15,000.00 | .00 | .00 | 15,000.00 | 0 |
| 06.449.374 REPAIRS - MACH. & EQUIPMENT | 3,500.00 | 375.77 | 102.60 | 3,397.40 | 3 |
| 06.449.375 MAINTENANCE OF MAINS | 85,000.00 | 2,717.23 | 14,012.84 | 70,987.16 | 16 |
| 06.449.376 MAINTENANCE OF METERS | 20,000.00 | 3,517.86 | 16,353.31 | 3,646.69 | 82 |
| 06.449.377 MAINTENANCE OF HYDRANTS | 20,000.00 | 181.76 | 2,022.78 | 17,977.22 | 10 |
| 06.449.378 MAINTENANCE OF PU STATIONS | 35,000.00 | 81.81 | 8,286.57 | 26,713.43 | 24 |
| 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 |
| TOTAL WATER DISTRIBUTION | 908,551.00 | 47,460.92 | 240,053.60 | 668,497.40 | 26 |
| <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 | 133,697.75 | 187,177.25 | 42 |
| 06.471.350 2012 WATER BONDS | 188,560.00 | 15,713.34 | 78,566.70 | 109,993.30 | 42 |
| 06.471.352 2016 A WATER BONDS | 1,386,000.00 | 112,073.98 | 560,369.90 | 825,630.10 | 40 |
| TOTAL DEBT SERVICE | 1,900,435.00 | 154,526.87 | 775,866.85 | 1,124,568.15 | 41 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

WATER FUND 06

| | BUDGET | PERIOD ACTUA | YTD ACTUAL | UNEXPENDED | PRC |
|--|------------|--------------|------------|--------------|------|
| <u>MISCELLANEOUS</u> | | | | | |
| 06.480.100 MISCELLANEOUS EXPENSE | 100.00 | 7,287.93 | 28,637.70 | (28,537.70) | 2863 |
| 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 | 42.52 | (22.52) | 213 |
| TOTAL MISCELLANEOUS | 22,620.00 | 7,309.19 | 28,753.66 | (6,133.66) | 127 |
| <u>PENSION PAID BENEFITS</u> | | | | | |
| 06.483.198 NON-UNIFORMED PENSION MMO | 340,334.00 | .00 | .00 | 340,334.00 | 0 |
| TOTAL PENSION PAID BENEFITS | 340,334.00 | .00 | .00 | 340,334.00 | 0 |
| <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 |
| TOTAL INSURANCES | 78,448.00 | .00 | 40,635.00 | 37,813.00 | 52 |
| <u>HEALTH & OTHER BENEFITS</u> | | | | | |
| 06.487.194 UNEMPLOYMENT COMPENSATION | 2,180.00 | 179.84 | 194.97 | 1,985.03 | 9 |
| 06.487.196 HEALTH/HOSPITALIZATION | .00 | 3,987.01 | 5,568.29 | (5,568.29) | 0 |
| 06.487.197 MGMT RETIREE HLTH & MEDICARE | 10,454.00 | 1,122.17 | 5,610.85 | 4,843.15 | 54 |
| TOTAL HEALTH & OTHER BENEFITS | 12,634.00 | 5,289.02 | 11,374.11 | 1,259.89 | 90 |
| <u>SHARED EMPLOYEE BENEFITS</u> | | | | | |
| 06.488.196 INDIRECT HEALTH/HOSPITALIZATION | .00 | 1,035.08 | 1,411.96 | (1,411.96) | 0 |
| TOTAL SHARED EMPLOYEE BENEFITS | .00 | 1,035.08 | 1,411.96 | (1,411.96) | 0 |
| <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 |
| TOTAL OTHER UNCLASSIFIED EXPENSES | 468,285.00 | .00 | .00 | 468,285.00 | 0 |

BOROUGH OF POTTSTOWN
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2019
 04/19

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 | 40.00 | 60.00 | 40 |
| TOTAL REFUNDS | 100.00 | 20.00 | 40.00 | 60.00 | 40 |
| <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 | 437,430.26 | 2,041,462.54 | 4,821,634.46 | 30 |
| NET REVENUE OVER EXPENDITURES | .00 | 87,651.55 | 196,873.35 | (196,873.35) | 0 |

BOROUGH OF POTTSTOWN
BALANCE SHEET
APRIL 30, 2019
04/19

SEWER OPERATING FUND 08

ASSETS

| | | | |
|-----------|--------------------------------|-----------------|--------------|
| 08.100000 | CASH - VIST BANK #7269 | 2,468,096.16 | |
| 08.109100 | SEWER 08 - VFAM BB&T INVESTS | 3,291,155.78 | |
| 08.145000 | ACCTS RECEIVABLE (NOT UTILITY) | 380,870.33 | |
| 08.145100 | UTILITY SEWER RECEIVABLES | 1,522,418.17 | |
| 08.145510 | ALLOW.- UNCOLL ACCTS RECEIV. | (186,909.44) | |
| 08.145706 | UPPER POTTSB SEWER RECEIVABLES | 233,379.87 | |
| 08.145707 | WEST POTTSB SEWER RECEIVABLES | 37,283.41 | |
| 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 | |
| | | 8,851,033.32 | |
| | TOTAL ASSETS | | 8,851,033.32 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|--------------------------------|--------------|--------------|
| 08.200210 | ACCT PAY -ACCRUALS NEW YEAR | 885,687.88 | |
| 08.235200 | DUE TO UPPER POTTSB GROVE | 322,810.56 | |
| 08.235300 | DUE TO WEST POTTSB GROVE | 82,351.12 | |
| 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 | |
| | | 2,273,681.69 | |
| | TOTAL LIABILITIES | | 2,273,681.69 |

FUND EQUITY

| | | | |
|-----------|---|--------------|--------------|
| 08.279990 | UNRESERVED FUND BALANCE | 6,043,321.31 | |
| | UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD | 534,030.32 | |
| | BALANCE - CURRENT DATE | 534,030.32 | |
| | TOTAL FUND EQUITY | | 6,577,351.63 |
| | TOTAL LIABILITIES AND EQUITY | | 8,851,033.32 |

BOROUGH OF POTTSTOWN
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

SEWER OPERATING FUND 08

| | BUDGET | PERIOD ACTUA | YTD ACTUAL | UNEARNED | PRC |
|--|--------------|--------------|--------------|--------------|------|
| <u>INTEREST, RENTS, ROYALTIES</u> | | | | | |
| 08.340.200 VFAM DIV./INTEREST | 100.00 | 7,972.74 | 20,584.63 | (20,484.63) | 2058 |
| 08.340.400 VFAM UNREALIZED GAIN (LOSS) | 100.00 | 3,469.58 | 9,941.58 | (9,841.58) | 9942 |
| TOTAL INTEREST, RENTS, ROYALTIES | 200.00 | 11,442.32 | 30,526.21 | (30,326.21) | 1526 |
| <u>INTEREST EARNINGS</u> | | | | | |
| 08.341.100 INTEREST EARNINGS | 17,000.00 | 2,514.90 | 11,827.02 | 5,172.98 | 70 |
| TOTAL INTEREST EARNINGS | 17,000.00 | 2,514.90 | 11,827.02 | 5,172.98 | 70 |
| <u>RENTS & ROYALTIES</u> | | | | | |
| 08.342.100 P3 CELL TOWER - SEWER PLANT | 23,640.00 | 1,929.10 | 8,016.40 | 15,623.60 | 34 |
| TOTAL RENTS & ROYALTIES | 23,640.00 | 1,929.10 | 8,016.40 | 15,623.60 | 34 |
| <u>COLLECTIONS</u> | | | | | |
| 08.364.010 EDU SEWER USAGE FEES | 5,700,000.00 | 546,312.81 | 1,950,603.59 | 3,749,396.41 | 34 |
| 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 | 6,546.78 | 26,509.23 | 63,490.77 | 29 |
| 08.364.120 BULK SEWER COLLECTIONS | 2,400,000.00 | 268,811.29 | 1,029,915.54 | 1,370,084.46 | 43 |
| 08.364.130 WASTE MGMT LEACHATE | 110,000.00 | .00 | 7,286.50 | 102,713.50 | 7 |
| 08.364.140 MIPP - LAB ANALYTICAL | 7,000.00 | 697.31 | 6,389.44 | 610.56 | 91 |
| 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 | .00 | 263,376.00 | 267,593.00 | 50 |
| 08.364.601 UPPER POTTS GROVE O & M PAYMENT | 111,489.00 | .00 | 55,390.00 | 56,099.00 | 50 |
| 08.364.602 WEST POTTS GROVE O & M PAYMENT | 223,481.00 | .00 | 111,034.00 | 112,447.00 | 50 |
| TOTAL COLLECTIONS | 9,208,849.00 | 822,368.19 | 3,450,524.30 | 5,758,324.70 | 37 |
| <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 | 424.05 | 1,241.01 | 5,758.99 | 18 |
| TOTAL MISCELLANEOUS INCOME | 8,000.00 | 424.05 | 1,241.01 | 6,758.99 | 16 |

BOROUGH OF POTTSTOWN
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

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 | 1,800.00 | 6,793.00 | 10,207.00 | 40 |
| 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 | .00 | 1,720.00 | 4,280.00 | 29 |
| TOTAL UNCLASSIFIED OPERATING REVENUE | 30,001.00 | 1,800.00 | 8,513.00 | 21,488.00 | 28 |
| <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 | 840,478.56 | 3,510,647.94 | 6,002,064.06 | 37 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

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 | 1,070.47 | 1,829.53 | 37 |
| 08.400.192 FICA TAX | 224.00 | 18.50 | 92.50 | 131.50 | 41 |
| 08.400.210 OFFICE SUPPLIES | 575.00 | .00 | 14.93 | 560.07 | 3 |
| 08.400.241 GENERAL GOVERNMENTAL SUPPLIES | 150.00 | 15.45 | 15.45 | 134.55 | 10 |
| 08.400.341 ADVERTISING | 2,175.00 | 207.72 | 268.22 | 1,906.78 | 12 |
| 08.400.342 PRINTING/BINDING | 90.00 | .00 | .00 | 90.00 | 0 |
| 08.400.420 DUES, LICEN, SUBS, MEMBERSHIPS | 4,000.00 | .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 | 483.39 | 3,162.61 | 7,141.39 | 31 |
| <u>EXECUTIVE - ADMIN</u> | | | | | |
| 08.401.110 EXECUTIVE WAGES | 55,796.00 | 4,211.09 | 17,763.50 | 38,032.50 | 32 |
| 08.401.192 FICA TAX | 4,268.00 | 338.88 | 1,575.28 | 2,692.72 | 37 |
| 08.401.195 WORKERS COMP. EXP. | 876.00 | .00 | 395.02 | 480.98 | 45 |
| 08.401.196 MEDICAL/RX/DENTAL/VISION | 11,291.00 | 850.59 | 4,372.05 | 6,918.95 | 39 |
| 08.401.198 NON-UNIFORM - LIFE, AD&D, DISB | 720.00 | 91.85 | 229.03 | 490.97 | 32 |
| 08.401.210 OFFICE SUPPLIES | 350.00 | .00 | 111.62 | 238.38 | 32 |
| 08.401.211 COPIER USAGE SHARED COSTS | 630.00 | 38.64 | 194.53 | 435.47 | 31 |
| 08.401.231 VEHICLE FUEL - GASOLINE | 300.00 | 28.06 | 80.31 | 219.69 | 27 |
| 08.401.241 GENERAL GOVERNMENTAL SUPPLIES | 58.00 | .00 | .00 | 58.00 | 0 |
| 08.401.251 VEHICLE PARTS & REPAIRS | 152.00 | 8.40 | 8.40 | 143.60 | 6 |
| 08.401.260 SMALL TOOLS/MINOR EQUIPMENT | 30.00 | .00 | .00 | 30.00 | 0 |
| 08.401.321 TELEPHONES | 591.00 | 49.19 | 141.72 | 449.28 | 24 |
| 08.401.325 POSTAGE | 280.00 | 4.34 | 36.90 | 243.10 | 13 |
| 08.401.341 ADVERTISING | 20.00 | .00 | .00 | 20.00 | 0 |
| 08.401.342 PRINTING/BINDING | 100.00 | .00 | 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 | 7.00 | 316.96 | 183.04 | 63 |
| 08.401.425 MEETING, SEMINAR, CONFERENCES | 450.00 | 123.44 | 167.92 | 282.08 | 37 |
| 08.401.461 DEPART. TRAINING EXP | 100.00 | .00 | .00 | 100.00 | 0 |
| TOTAL EXECUTIVE - ADMIN | 77,212.00 | 5,751.48 | 25,981.24 | 51,230.76 | 34 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

SEWER OPERATING FUND 08

| | BUDGET | PERIOD ACTUA | YTD ACTUAL | UNEXPENDED | PRC |
|---|-------------------|------------------|------------------|-------------------|-----------|
| <u>FINANCE</u> | | | | | |
| 08.402.110 FINANCE WAGES | 139,597.00 | 10,596.98 | 44,696.47 | 94,900.53 | 32 |
| 08.402.192 FICA TAX | 10,679.00 | 781.34 | 3,582.19 | 7,096.81 | 34 |
| 08.402.195 WORKERS COMP. EXP. | 1,981.00 | .00 | 893.62 | 1,087.38 | 45 |
| 08.402.196 MEDICAL/RX/DENTAL/VISION | 44,290.00 | 3,256.63 | 16,552.56 | 27,737.44 | 37 |
| 08.402.198 NON-UNIFORM - LIFE, AD&D, DISB | 1,076.00 | 147.02 | 373.25 | 702.75 | 35 |
| 08.402.210 OFFICE SUPPLIES | 800.00 | 136.67 | 218.00 | 582.00 | 27 |
| 08.402.211 COPIER USAGE SHARED COSTS | 630.00 | 38.64 | 194.53 | 435.47 | 31 |
| 08.402.241 GENERAL GOVERNMENTAL SUPPLIES | 200.00 | .00 | 9.45 | 190.55 | 5 |
| 08.402.311 ACCOUNTING & AUDIT SERVICES | 11,400.00 | .00 | 8,721.00 | 2,679.00 | 77 |
| 08.402.321 TELEPHONES | 797.00 | 67.28 | 194.58 | 602.42 | 24 |
| 08.402.325 POSTAGE | 9,000.00 | 904.65 | 1,553.14 | 7,446.86 | 17 |
| 08.402.342 PRINTING/BINDING | 6,000.00 | 406.71 | 671.31 | 5,328.69 | 11 |
| 08.402.353 SURETY BOND | 410.00 | .00 | 399.28 | 10.72 | 97 |
| 08.402.374 REPAIRS - MACH. & EQUIPMENT | 200.00 | .00 | 513.40 | (313.40) | 257 |
| 08.402.390 BANK CHARGES | 32,133.00 | 4,171.98 | 9,924.33 | 22,208.67 | 31 |
| 08.402.420 DUES, LICEN, SUBS, MEMBERSHIPS | 200.00 | .00 | 74.20 | 125.80 | 37 |
| 08.402.425 MEETING, SEMINAR, CONFERENCES | 700.00 | 143.93 | 152.87 | 547.13 | 22 |
| 08.402.461 DEPART. TRAINING EXP | 100.00 | .00 | .00 | 100.00 | 0 |
| TOTAL FINANCE | 260,193.00 | 20,651.83 | 88,724.18 | 171,468.82 | 34 |
| <u>LEGAL</u> | | | | | |
| 08.404.314 LEGAL - GENERAL | 6,000.00 | .00 | 65.00 | 5,935.00 | 1 |
| 08.404.315 LEGAL - AUTHORITY | 15,000.00 | .00 | 865.12 | 14,134.88 | 6 |
| 08.404.317 LEGAL - AFSCME | 10,000.00 | 417.90 | 1,698.90 | 8,301.10 | 17 |
| TOTAL LEGAL | 31,000.00 | 417.90 | 2,629.02 | 28,370.98 | 8 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

SEWER OPERATING FUND 08

| | BUDGET | PERIOD ACTUA | YTD ACTUAL | UNEXPENDED | PRC |
|---|-------------------|-----------------|------------------|------------------|-----------|
| <u>HUMAN RESOURCES</u> | | | | | |
| 08.406.110 HUMAN RESOURCES WAGES | 56,842.00 | 4,330.07 | 18,273.36 | 38,568.64 | 32 |
| 08.406.192 FICA TAX | 4,348.00 | 340.47 | 1,539.87 | 2,808.13 | 35 |
| 08.406.195 WORKERS COMP. EXP. | 877.00 | .00 | 395.02 | 481.98 | 45 |
| 08.406.196 MEDICAL/RX/DENTAL/VISION | 12,398.00 | 967.26 | 4,915.71 | 7,482.29 | 40 |
| 08.406.198 NON-UNIFORM - LIFE, AD&D, DISB | 720.00 | 91.85 | 229.03 | 490.97 | 32 |
| 08.406.210 OFFICE SUPPLIES | 518.00 | .00 | 7.89 | 510.11 | 2 |
| 08.406.211 COPIER USAGE SHARED COSTS | 630.00 | 38.64 | 194.53 | 435.47 | 31 |
| 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 | 20.26 | 57.29 | 189.71 | 23 |
| 08.406.325 POSTAGE | 336.00 | .28 | 23.68 | 312.32 | 7 |
| 08.406.341 ADVERTISING | 3,364.00 | 247.50 | 247.50 | 3,116.50 | 7 |
| 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 | 100.52 | 233.24 | 354.76 | 40 |
| 08.406.425 MEETING, SEMINAR, CONFERENCES | 1,708.00 | 14.00 | 98.00 | 1,610.00 | 6 |
| 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 | .00 | 385.56 | 438.44 | 47 |
| 08.406.473 SAFETY TRAINING EXPENSES | 1,120.00 | .00 | .00 | 1,120.00 | 0 |
| TOTAL HUMAN RESOURCES | 91,692.00 | 6,150.85 | 26,600.68 | 65,091.32 | 29 |
| <u>IT - WEB NETWORK SRVCS</u> | | | | | |
| 08.407.115 WEB ADMINISTRATION WAGES | 1,200.00 | .00 | 300.00 | 900.00 | 25 |
| 08.407.192 FICA TAX | 92.00 | .00 | .00 | 92.00 | 0 |
| 08.407.312 DOCUMENT IMAGING KDI | 1,680.00 | 83.07 | 332.28 | 1,347.72 | 20 |
| 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 | 1,408.40 | 2,681.11 | 18,944.89 | 12 |
| 08.407.452 IT - TECHNICAL SUPPORT SERVICE | 28,616.00 | 1,651.58 | 8,778.01 | 19,837.99 | 31 |
| 08.407.453 IT - SOFTWARE SUPPORT SERVICES | 53,840.00 | .00 | 54,789.76 | (949.76) | 102 |
| TOTAL IT - WEB NETWORK SRVCS | 112,318.00 | 3,143.05 | 72,104.21 | 40,213.79 | 64 |
| <u>ENGINEERING</u> | | | | | |
| 08.408.313 ENGINEERING - GENERAL | 40,000.00 | 5,951.14 | 9,164.58 | 30,835.42 | 23 |
| 08.408.319 STORM WATER MANAGEMENT | 40,000.00 | 2,372.15 | 6,864.10 | 33,135.90 | 17 |
| TOTAL ENGINEERING | 80,000.00 | 8,323.29 | 16,028.68 | 63,971.32 | 20 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

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 | 400.78 | 1,506.60 | 2,161.40 | 41 |
| 08.409.237 | BUILDING PAPER SUPPLIES | 1,530.00 | .00 | 221.69 | 1,308.31 | 14 |
| 08.409.261 | SHREDDING SERVICES | 500.00 | 29.33 | 67.06 | 432.94 | 13 |
| 08.409.262 | OTHER BLDG SUPPLIES/SERVICES | 2,500.00 | 167.43 | 266.90 | 2,233.10 | 11 |
| 08.409.309 | PROFESSIONAL SERVICES | 11,116.00 | 726.32 | 2,905.28 | 8,210.72 | 26 |
| 08.409.321 | TELEPHONES | 694.00 | 60.78 | 171.87 | 522.13 | 25 |
| 08.409.324 | INTERNET AND WIRELESS | 2,520.00 | 346.72 | 782.16 | 1,737.84 | 31 |
| 08.409.361 | ELECTRIC | 16,272.00 | 247.33 | 1,097.52 | 15,174.48 | 7 |
| 08.409.362 | GAS HEAT | 7,020.00 | 939.08 | 2,905.05 | 4,114.95 | 41 |
| 08.409.373 | BUILDING REPAIRS | 12,714.00 | 194.39 | 944.73 | 11,769.27 | 7 |
| 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 | 1,620.00 | 1,620.00 | 4,380.00 | 27 |
| 08.409.740 | CAPITAL PURCHASE - MAJOR | 14,000.00 | .00 | .00 | 14,000.00 | 0 |
| | TOTAL GENERAL GOV'T BUILDING | 80,533.00 | 4,732.16 | 14,487.06 | 66,045.94 | 18 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

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 | 40,213.64 | 169,172.09 | 364,207.91 | 32 |
| 08.429.179 LONGEVITY | 1,300.00 | .00 | .00 | 1,300.00 | 0 |
| 08.429.180 OVERTIME | 40,000.00 | 3,117.03 | 11,488.58 | 28,511.42 | 29 |
| 08.429.184 EMPLOYEE WELLNESS PROGRAM | 5,000.00 | .00 | .00 | 5,000.00 | 0 |
| 08.429.187 SHIFT DIFFERENTIAL | 3,000.00 | 298.39 | 1,167.94 | 1,832.06 | 39 |
| 08.429.192 FICA TAX | 44,575.00 | 3,215.32 | 14,511.07 | 30,063.93 | 33 |
| 08.429.194 UNEMPLOYMENT COMP. EXP. | .00 | 41.25 | 44.72 | (44.72) | 0 |
| 08.429.195 WORKERS COMP. EXP. | 52,689.00 | .00 | 23,731.90 | 28,957.10 | 45 |
| 08.429.196 MEDICAL/RX/DENTAL/VISION | 251,118.00 | 13,612.59 | 76,320.47 | 174,797.53 | 30 |
| 08.429.198 NON-UNIFORM - LIFE, AD&D, DISB | 4,633.00 | 659.56 | 1,613.91 | 3,019.09 | 35 |
| 08.429.210 OFFICE SUPPLIES | 4,500.00 | 3,755.13 | 4,844.73 | (344.73) | 108 |
| 08.429.222 CHEMICALS | 450,000.00 | 62,517.57 | 134,208.90 | 315,791.10 | 30 |
| 08.429.225 LABORATORY SUPPLIES | 75,000.00 | 6,662.35 | 14,098.43 | 60,901.57 | 19 |
| 08.429.231 VEHICLE FUEL - GASOLINE | 3,250.00 | 294.55 | 1,064.75 | 2,185.25 | 33 |
| 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 | 1,085.26 | 4,251.07 | 5,868.93 | 42 |
| 08.429.238 CLOTHING/UNIFORMS | 4,750.00 | 359.20 | 1,491.50 | 3,258.50 | 31 |
| 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 | 1,196.32 | 1,633.76 | 3,366.24 | 33 |
| 08.429.260 SMALL TOOLS/MINOR EQUIPMENT | 8,000.00 | 313.88 | 736.65 | 7,263.35 | 9 |
| 08.429.265 COMPUTER MAINTENANCE | 2,500.00 | 380.00 | 20,422.65 | (17,922.65) | 817 |
| 08.429.268 EQUIPMENT CALIBRATION EXPENSES | 2,000.00 | .00 | .00 | 2,000.00 | 0 |
| 08.429.321 TELEPHONES | 9,498.00 | 816.32 | 2,480.54 | 7,017.46 | 26 |
| 08.429.324 INTERNET AND WIRELESS | 4,252.00 | 491.29 | 1,286.67 | 2,965.33 | 30 |
| 08.429.325 POSTAGE | 2,000.00 | 55.00 | 284.82 | 1,715.18 | 14 |
| 08.429.341 ADVERTISING | 1,000.00 | .00 | .00 | 1,000.00 | 0 |
| 08.429.361 ELECTRIC | 475,000.00 | 6,073.51 | 36,123.38 | 438,876.62 | 8 |
| 08.429.362 GAS - PROPANE | 221,000.00 | 10,635.95 | 12,212.43 | 208,787.57 | 6 |
| 08.429.363 ELECTRIC - PUMP STATIONS | 32,000.00 | 166.31 | 3,988.67 | 28,011.33 | 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 | 131,062.23 | 454,601.36 | 395,398.64 | 53 |
| 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 | 714.83 | 2,520.27 | 17,479.73 | 13 |
| 08.429.374 REPAIRS - MACH. & EQUIPMENT | 445,000.00 | 10,395.29 | 57,611.49 | 387,388.51 | 13 |
| 08.429.375 REPAIRS -MEMORIAL PARK PU STA | 15,000.00 | 848.77 | 865.53 | 14,134.47 | 6 |
| 08.429.376 REPAIRS -WWTP LOWER PUMP HOUSE | 20,000.00 | 1,889.90 | 1,889.90 | 18,110.10 | 9 |
| 08.429.377 REPAIRS -CIRCLE OF PROG PU STA | 15,000.00 | 8,177.47 | 8,177.47 | 6,822.53 | 55 |
| 08.429.378 REPAIRS - DRYER | 200.00 | 46,117.32 | 53,445.70 | (53,245.70) | 2672 |
| 08.429.379 REPAIRS - CENTRIFUGE | 40,000.00 | 17,715.14 | 27,246.58 | 12,753.42 | 68 |
| 08.429.380 REPAIRS - BLOWERS | 10,000.00 | 5,498.69 | 19,128.76 | (9,128.76) | 191 |
| 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 | 925.00 | 925.00 | 14,075.00 | 6 |
| 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 | 983.00 | 6,947.65 | 552.35 | 93 |
| 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
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

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 | 380,288.06 | 1,171,877.57 | 2,607,187.43 | 31 |
| <u>PUBLIC WORKS</u> | | | | | |
| 08.430.110 PUBLIC WORKS WAGES | 39,185.00 | 128.26 | 541.07 | 38,643.93 | 1 |
| 08.430.192 FICA TAX | 2,998.00 | 9.45 | 46.24 | 2,951.76 | 2 |
| 08.430.195 WORKERS COMP. EXP. | 13,197.00 | .00 | 5,945.92 | 7,251.08 | 45 |
| 08.430.196 MEDICAL/RX/DENTAL/VISION | 74,989.00 | 3,630.54 | 20,466.39 | 54,522.61 | 27 |
| 08.430.198 NON-UNIFORM - LIFE, AD&D, DISB | 1,412.00 | 137.44 | 362.19 | 1,049.81 | 26 |
| 08.430.210 OFFICE SUPPLIES | 600.00 | .00 | 35.77 | 564.23 | 6 |
| 08.430.211 COPIER USAGE SHARED COSTS | 630.00 | 38.64 | 194.53 | 435.47 | 31 |
| 08.430.231 VEHICLE FUEL - GASOLINE | 4,600.00 | 543.53 | 1,545.81 | 3,054.19 | 34 |
| 08.430.238 CLOTHING/UNIFORMS | 750.00 | 44.48 | 95.09 | 654.91 | 13 |
| 08.430.241 GENERAL GOVERNMENTAL SUPPLIES | 3,500.00 | 259.18 | 750.95 | 2,749.05 | 21 |
| 08.430.251 VEHICLE PARTS & REPAIRS | 6,500.00 | 350.48 | 774.45 | 5,725.55 | 12 |
| 08.430.309 PROFESSIONAL CLEANING - GARAGE | 2,903.00 | .00 | 721.56 | 2,181.44 | 25 |
| 08.430.321 TELEPHONES | 1,232.00 | 103.43 | 298.60 | 933.40 | 24 |
| 08.430.324 INTERNET AND WIRELESS | 2,063.00 | 138.04 | 533.96 | 1,529.04 | 26 |
| 08.430.325 POSTAGE | 300.00 | .32 | 36.70 | 263.30 | 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 | 163.41 | 473.30 | 1,626.70 | 23 |
| 08.430.362 GAS - PROPANE | 3,500.00 | 480.61 | 1,441.67 | 2,058.33 | 41 |
| 08.430.371 PROPERTY MAINTENANCE | 1,000.00 | 28.00 | 221.20 | 778.80 | 22 |
| 08.430.373 BUILDING REPAIRS | 1,500.00 | 126.22 | 290.02 | 1,209.98 | 19 |
| 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 | 6,182.03 | 34,775.42 | 131,683.58 | 21 |
| <u>WATER/SEWER UTILITY MAINTENANCE</u> | | | | | |
| 08.447.110 WTR/SWR UTILITY MAINT. WAGES | 188,231.00 | 12,451.98 | 52,516.75 | 135,714.25 | 28 |
| 08.447.180 OVERTIME | .00 | 644.54 | 3,609.29 | (3,609.29) | 0 |
| 08.447.192 FICA TAX | 14,400.00 | 975.77 | 4,551.23 | 9,848.77 | 32 |
| 08.447.195 WORKERS COMP. EXP. | 18,438.00 | .00 | 8,306.10 | 10,131.90 | 45 |
| 08.447.196 MEDICAL/RX/DENTAL/VISION | 73,915.00 | 4,581.22 | 23,629.68 | 50,285.32 | 32 |
| 08.447.198 NON-UNIFORM - LIFE, AD&D, DISB | 1,034.00 | 147.25 | 371.25 | 662.75 | 36 |
| TOTAL WATER/SEWER UTILITY MAINTENANCE | 296,018.00 | 18,800.76 | 92,984.30 | 203,033.70 | 31 |

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

| | BUDGET | PERIOD ACTUA | YTD ACTUAL | UNEXPENDED | PRC |
|---|--------------|--------------|------------|--------------|-----|
| <u>DEBT SERVICE</u> | | | | | |
| 08.471.100 BOND ADMINISTRATIVE FEES | .00 | 1,640.00 | 1,640.00 | (1,640.00) | 0 |
| 08.471.350 2012 SEWER BONDS | 405,813.00 | 33,817.71 | 135,270.71 | 270,542.29 | 33 |
| 08.471.352 2016 A SEWER BONDS | 2,251,250.00 | 187,604.17 | 750,417.17 | 1,500,832.83 | 33 |
| TOTAL DEBT SERVICE | 2,657,063.00 | 223,061.88 | 887,327.88 | 1,769,735.12 | 33 |
| <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 | 45.30 | 4.70 | 91 |
| TOTAL MISCELLANEOUS | 18,250.00 | 21.26 | 162.05 | 18,087.95 | 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 & OTHER BENEFITS</u> | | | | | |
| 08.487.194 UNEMPLOYMENT COMPENSATION | 2,180.00 | 138.59 | 150.25 | 2,029.75 | 7 |
| 08.487.196 HEALTH/HOSPITALIZATION | .00 | 1,775.27 | 2,527.24 | (2,527.24) | 0 |
| 08.487.197 MGMT RETIREE HLTH & MEDICARE | .00 | 374.06 | 1,870.27 | (1,870.27) | 0 |
| TOTAL HEALTH & OTHER BENEFITS | 2,180.00 | 2,287.92 | 4,547.76 | (2,367.76) | 209 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

SEWER OPERATING FUND 08

| | <u>BUDGET</u> | <u>PERIOD ACTUA</u> | <u>YTD ACTUAL</u> | <u>UNEXPENDED</u> | <u>PRC</u> |
|----------------------------------|---------------|---------------------|-------------------|-------------------|------------|
| <u>SHARED EMPLOYEE BENEFITS</u> | | | | | |
| 08.488.196 | .00 | 1,035.08 | 1,411.96 | (1,411.96) | 0 |
| | .00 | 1,035.08 | 1,411.96 | (1,411.96) | 0 |
| <u>INTERFUND OPERT TRANSFERS</u> | | | | | |
| 08.492.017 | 1,050,000.00 | .00 | 500,000.00 | 550,000.00 | 48 |
| 08.492.018 | 610,000.00 | .00 | .00 | 610,000.00 | 0 |
| | 1,660,000.00 | .00 | 500,000.00 | 1,160,000.00 | 30 |
| <u>REFUNDS</u> | | | | | |
| 08.495.100 | 1.00 | 20.00 | 40.00 | (39.00) | 4000 |
| | 1.00 | 20.00 | 40.00 | (39.00) | 4000 |
| | 9,512,712.00 | 681,350.94 | 2,976,617.62 | 6,536,094.38 | 31 |
| | .00 | 159,127.62 | 534,030.32 | (534,030.32) | 0 |

BOROUGH OF POTTSTOWN
BALANCE SHEET
APRIL 30, 2019
04/19

WATER CAPITAL FUND 16

ASSETS

| | | | |
|-----------|--------------------------------|------------------|---------------|
| 16.100000 | CASH - VIST BANK (7201)#7269 | 26,701.23 | |
| 16.107100 | MAINTENANCE RESERVE FUND #704 | 2,294.37 | |
| 16.107101 | BOND REDEMPTION FUND #713 | 40,564.99 | |
| 16.107102 | ADMIN EXPENSE FUND #740 | 29,662.65 | |
| 16.107103 | CLEARING FUND #731 | 804,942.69 | |
| 16.107202 | DEBT SERVICE FUND #826 | 13,461.91 | |
| 16.120100 | DEBT SERVICE RESERVE FUND #697 | 1,926,555.35 | |
| 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 | |
| | | 21,683,472.93 | |
| | TOTAL ASSETS | | 21,683,472.93 |

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 | |
| | | 8,761,519.19 | |
| | TOTAL LIABILITIES | | 8,761,519.19 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|---------------|---------------|
| 16.279990 | UNRESERVED FUND BALANCE | 12,132,950.53 | |
| | UNAPPROPRIATED FUND BALANCE: | | |
| | REVENUE OVER EXPENDITURES - YTD | 789,003.21 | |
| | | 789,003.21 | |
| | BALANCE - CURRENT DATE | | 12,921,953.74 |
| | TOTAL FUND EQUITY | | 12,921,953.74 |
| | TOTAL LIABILITIES AND EQUITY | | 21,683,472.93 |

BOROUGH OF POTTSTOWN
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2019
 04/19

WATER CAPITAL FUND 16

| | | <u>BUDGET</u> | <u>PERIOD ACTUA</u> | <u>YTD ACTUAL</u> | <u>UNEARNED</u> | <u>PRC</u> |
|-----------------------------------|--------------------------------|---------------------|---------------------|-------------------|---------------------|------------|
| <u>INTEREST, RENTS, ROYALTIES</u> | | | | | | |
| 16.340.100 | OPERATING CONTRIB TO DEBT SRVC | 1,899,210.00 | 154,526.87 | 772,633.48 | 1,126,576.52 | 41 |
| 16.340.200 | INVESTMENT ACCT EARNINGS | 15,000.00 | 4,513.65 | 16,369.73 | (1,369.73) | 109 |
| TOTAL INTEREST, RENTS, ROYALTIES | | <u>1,914,210.00</u> | <u>159,040.52</u> | <u>789,003.21</u> | <u>1,125,206.79</u> | <u>41</u> |
| TOTAL FUND REVENUE | | <u>1,914,210.00</u> | <u>159,040.52</u> | <u>789,003.21</u> | <u>1,125,206.79</u> | <u>41</u> |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

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 | 159,040.52 | 789,003.21 | (789,003.21) | 0 |

BOROUGH OF POTTSTOWN
BALANCE SHEET
APRIL 30, 2019
04/19

SEWER CAPITAL FUND 17

ASSETS

| | | | |
|-----------|--------------------------------|------------------|---------------|
| 17.100000 | CASH - VIST BANK (7196) #7269 | 278,922.57 | |
| 17.107100 | BOND REDEMPTION FUND #910 | 195,891.26 | |
| 17.107109 | 2016 DEBT SERVICE FD #586 | 1.15 | |
| 17.107201 | ADMIN EXP. FUND #901 | 11,011.00 | |
| 17.107400 | SEWER CLEARING FUND #466 | 16,138.19 | |
| 17.107401 | REBATE RESERVE FUND - #902 | 661,702.40 | |
| 17.107402 | 2012 DEBT SERVICE - #197 | 38,041.51 | |
| 17.120100 | 1991 BOND ESCROW ACCT #908 | 6,545,661.30 | |
| 17.120101 | DEBT SERVICE RESERVE FUND #906 | 2,673,021.59 | |
| 17.145000 | ACCOUNTS RECEIVABLE (OTHER) | 120,603.00 | |
| 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 | 4,422,405.35 | |
| 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 | |
| | | | |
| | TOTAL ASSETS | | 41,841,687.54 |

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 | |
| | | | |
| | TOTAL LIABILITIES | | 15,394,310.87 |

FUND EQUITY

| | | | |
|-----------|---|---------------|---------------|
| 17.279990 | UNRESERVED FUND BALANCE | 25,376,327.19 | |
| | UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD | 1,071,049.48 | |
| | BALANCE - CURRENT DATE | 1,071,049.48 | |
| | TOTAL FUND EQUITY | | 26,447,376.67 |
| | TOTAL LIABILITIES AND EQUITY | | 41,841,687.54 |

BOROUGH OF POTTSTOWN
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

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 | 6,923.29 | 26,443.78 | (26,343.78) | 2644 |
| 17.340.300 UNREALIZED GAIN (LOSS) | .00 | 21,284.30 | 70,420.70 | (70,420.70) | 0 |
| TOTAL INTEREST, RENTS, ROYALTIES | 2,663,243.00 | 28,207.59 | 96,864.48 | 2,566,378.52 | 4 |
| <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 | .00 | 308,914.00 | 191,098.00 | 62 |
| 17.364.601 UPPER POTTS GROVE CAPITAL PROJ | 72,300.00 | .00 | 44,668.00 | 27,632.00 | 62 |
| 17.364.602 WEST POTTS GROVE CAPITAL PROJ. | 195,210.00 | .00 | 120,603.00 | 74,607.00 | 62 |
| TOTAL COLLECTIONS | 767,522.00 | .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 | 28,207.59 | 1,071,049.48 | 3,416,715.52 | 24 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

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 | 28,207.59 | 1,071,049.48 | (1,071,049.48) | 0 |

BOROUGH OF POTTSTOWN
BALANCE SHEET
APRIL 30, 2019
04/19

SEWER LINES FUND 18

ASSETS

| | | | |
|-----------|--------------------------------|------------|------------|
| 18.100000 | CASH - VIST BANK #7269 | 138,343.81 | |
| 18.155000 | PREPAID ITEMS | 47.16 | |
| 18.158000 | DEFRRD OUTFLOW RESRCS- PENSION | 59,926.00 | |
| | | | |
| | TOTAL ASSETS | | 198,316.97 |

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 | |
| | | | |
| | TOTAL LIABILITIES | | 150,255.66 |

FUND EQUITY

| | | | |
|-----------|---|---------------|------------|
| 18.279990 | UNRESERVED FUND BALANCE | 203,929.89 | |
| | UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD | (155,868.58) | |
| | | | |
| | BALANCE - CURRENT DATE | (155,868.58) | |
| | | | |
| | TOTAL FUND EQUITY | | 48,061.31 |
| | TOTAL LIABILITIES AND EQUITY | | 198,316.97 |

BOROUGH OF POTTSTOWN
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

SEWER LINES FUND 18

| | BUDGET | PERIOD ACTUA | YTD ACTUAL | UNEARNED | PRC |
|---|------------|--------------|------------|------------|-----|
| <u>INTEREST EARNINGS</u> | | | | | |
| 18.341.100 INTEREST EARNINGS | 1,100.00 | 140.97 | 1,142.38 | (42.38) | 104 |
| TOTAL INTEREST EARNINGS | 1,100.00 | 140.97 | 1,142.38 | (42.38) | 104 |
| <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 | 140.97 | 1,142.38 | 609,959.62 | 0 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

SEWER LINES FUND 18

| | BUDGET | PERIOD ACTUA | YTD ACTUAL | UNEXPENDED | PRC |
|---|-----------|--------------|------------|------------|-----|
| <u>FINANCE</u> | | | | | |
| 18.402.311 ACCOUNTING & AUDIT SERVICES | 1,029.00 | .00 | 760.00 | 269.00 | 74 |
| TOTAL FINANCE | 1,029.00 | .00 | 760.00 | 269.00 | 74 |
| <u>IT - WEB NETWORK SRVCS</u> | | | | | |
| 18.407.115 WEB ADMINISTRATION WAGES | 160.00 | .00 | 40.00 | 120.00 | 25 |
| 18.407.192 FICA TAX | 12.00 | .00 | .00 | 12.00 | 0 |
| 18.407.451 IT - HARDWARE AND EQUIPMENT | 772.00 | 7.64 | 53.10 | 718.90 | 7 |
| 18.407.452 IT - TECHNICAL SUPPORT SERVICE | 1,022.00 | 58.98 | 276.55 | 745.45 | 27 |
| 18.407.453 IT - SOFTWARE SUPPORT SERVICES | 530.00 | .00 | 532.22 | (2.22) | 100 |
| TOTAL IT - WEB NETWORK SRVCS | 2,496.00 | 66.62 | 901.87 | 1,594.13 | 36 |
| <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 | 4,110.29 | 17,892.14 | 38,617.86 | 32 |
| 18.430.192 FICA TAX | 4,323.00 | 308.15 | 1,458.39 | 2,864.61 | 34 |
| TOTAL PUBLIC WORKS | 60,833.00 | 4,418.44 | 19,350.53 | 41,482.47 | 32 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

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 | 49,446.48 | 106,333.52 | 32 |
| 18.436.180 OVERTIME | 6,000.00 | 63.78 | 2,411.28 | 3,588.72 | 40 |
| 18.436.184 EMPLOYEE WELLNESS PROGRAM | 500.00 | .00 | .00 | 500.00 | 0 |
| 18.436.192 FICA TAX | 12,414.00 | 873.44 | 4,109.71 | 8,304.29 | 33 |
| 18.436.194 UNEMPLOYMENT COMP. EXP. | .00 | 123.73 | 134.14 | (134.14) | 0 |
| 18.436.195 WORKERS COMP. EXP. | 15,807.00 | .00 | 7,119.70 | 8,687.30 | 45 |
| 18.436.196 MEDICAL/RX/DENTAL/VISION | 42,037.00 | 3,115.64 | 16,488.07 | 25,548.93 | 39 |
| 18.436.198 NON-UNIFORM - LIFE, AD&D, DISB | 1,259.00 | 183.47 | 462.65 | 796.35 | 37 |
| 18.436.210 OFFICE SUPPLIES | 400.00 | .00 | .00 | 400.00 | 0 |
| 18.436.231 VEHICLE FUEL - GASOLINE | 3,500.00 | 416.16 | 854.71 | 2,645.29 | 24 |
| 18.436.236 BUILDING & CLEANING SUPPLIES | 200.00 | .00 | .00 | 200.00 | 0 |
| 18.436.238 CLOTHING/UNIFORMS | 1,500.00 | 64.00 | 144.00 | 1,356.00 | 10 |
| 18.436.251 VEHICLE PARTS & REPAIRS | 4,000.00 | 100.00 | 638.00 | 3,362.00 | 16 |
| 18.436.321 TELEPHONES | 1,346.00 | 103.72 | 320.44 | 1,025.56 | 24 |
| 18.436.324 INTERNET AND WIRELESS | 1,584.00 | 147.60 | 478.80 | 1,105.20 | 30 |
| 18.436.361 ELECTRIC -FLOW METERS & ALARMS | 2,500.00 | 51.21 | 119.86 | 2,380.14 | 5 |
| 18.436.374 REPAIRS - MACH. & EQUIPMENT | 1,500.00 | .00 | 21.88 | 1,478.12 | 1 |
| 18.436.375 MAINT REPAIRS OF SEWER LINES | 150,000.00 | 637.72 | 37,723.66 | 112,276.34 | 25 |
| 18.436.376 MAINTENANCE OF METERS | 5,000.00 | .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 |
| TOTAL STORM SEWERS/DRAINS | 436,027.00 | 17,606.87 | 124,144.84 | 311,882.16 | 28 |
| <u>PENSION PAID BENEFITS</u> | | | | | |
| 18.483.198 NON-UNIFORMED PENSION EXP. | 61,761.00 | .00 | .00 | 61,761.00 | 0 |
| TOTAL PENSION PAID BENEFITS | 61,761.00 | .00 | .00 | 61,761.00 | 0 |
| <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 |
| TOTAL INSURANCES | 22,580.00 | .00 | 10,737.50 | 11,842.50 | 48 |

BOROUGH OF POTTSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019
04/19

SEWER LINES FUND 18

| | BUDGET | PERIOD ACTUA | YTD ACTUAL | UNEXPENDED | PRC |
|--|------------|--------------|---------------|------------|-----|
| <u>HEALTH & OTHER BENEFITS</u> | | | | | |
| 18.487.194 UNEMPLOYMENT COMPENSATION | 1,500.00 | .00 | .00 | 1,500.00 | 0 |
| 18.487.196 HEALTH/HOSPITALIZATION | .00 | 442.34 | 627.40 | (627.40) | 0 |
| TOTAL HEALTH & OTHER BENEFITS | 1,500.00 | 442.34 | 627.40 | 872.60 | 42 |
| <u>SHARED EMPLOYEE BENEFITS</u> | | | | | |
| 18.488.196 INDIRECT HEALTH/HOSPITALIZATION | .00 | 358.34 | 488.82 | (488.82) | 0 |
| TOTAL SHARED EMPLOYEE BENEFITS | .00 | 358.34 | 488.82 | (488.82) | 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 | 22,892.61 | 157,010.96 | 454,091.04 | 26 |
| NET REVENUE OVER EXPENDITURES | .00 | (22,751.64) | (155,868.58) | 155,868.58 | 0 |