

REPORT TO FOLCROFT BOROUGH

Date: April 15, 2021

Meeting: April 20, 2021

In March, \$956,012 of deposits were received into the Republic Bank General fund. Expenses of \$177,531 were disbursed. \$107,687 was deposited into M&T General Fund and \$200,000 was transferred to the Payroll account to cover of \$148,283.90. The additional \$50,000 transfer was to cover the April 1 payroll.

The Borough's cash is projected to have a surplus at year end. The Borough can afford to purchase the new fire truck.

The Clock Tower account has been added to the balance sheet.

The bank account balances are as follows:

FOLCROFT BOROUGH					
CASH REPORT					
March 31, 2021					
ACCOUNT	ACCOUNT ENDING	BANK	BALANCE	INTEREST	SERVICE CHARGES
General Account	7363	M&T	216,354.90	4.62	-
General Account	6921	Republic	905,815.65	25.31	-
Borough & Rec Project	2767	Republic	4,686,902.41	398.03	
Payroll Account	7348	M&T	31,938.62	-	-
Sewer Account	7355	M&T	8,253.17	0.14	-
Sewer Account	6956	Republic	483,851.64	8.05	-
State Highway Fund	7405	M&T	22,503.35	-	-
State Highway Fund	6964	Republic	400,556.78	34.02	-
Operation Falcon	0386	Republic	7,456.24	-	-

Status of Bank Account Reconciliations:

All bank accounts of which we are aware have been reconciled through March 31, 2021. There is \$25,587 of outstanding checks in the Republic Bank General Fund dated prior to 9/1/2020. Research needs to be done to clear these checks.

Liquid Fuels & Sewer Fund

The Liquid Fuels report must be filed with the state as soon as possible. This should be done by the meeting on Tuesday night.

Outstanding Audits

We have uploaded most of the documents and financial reports to Chris Herr. We are working to clean up the financials for 2020 and hope to finish this week.

I am also working with Jim Kennedy at TJ Anderson on the 2020 pension reporting.

Folcroft Borough
Balance Sheet
 As of March 31, 2021

	Mar 31, 21	Mar 31, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
100.000 · Checking - General - M&T	216,354.90	77,649.61	138,705.29
105.000 · Checking - General - Republic	780,275.24	173,986.89	606,288.35
110.000 · Payroll Fund - M&T Bank	59,283.44	92,755.07	-33,471.63
111.000 · Operation Falcon - Republic Bk	7,456.24	0.00	7,456.24
116.000 · Borough & Rec Project	4,686,902.41	0.00	4,686,902.41
Total Checking/Savings	5,750,272.23	344,391.57	5,405,880.66
Accounts Receivable			
11000 · Accounts Receivable	2,415.00	2,415.00	0.00
Total Accounts Receivable	2,415.00	2,415.00	0.00
Total Current Assets	5,752,687.23	346,806.57	5,405,880.66
TOTAL ASSETS	5,752,687.23	346,806.57	5,405,880.66
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 · Accounts Payable	8,007.24	123,191.83	-115,184.59
Total Accounts Payable	8,007.24	123,191.83	-115,184.59
Other Current Liabilities			
225.000 · FicalMedi Withholding Payable	0.00	31.87	-31.87
230.000 · State Withholding Payable	0.00	12.79	-12.79
235.000 · Local Withholding Payable	0.00	4.17	-4.17
240.000 · LST Withholding Payable	0.00	4.33	-4.33
245.000 · SUI Withholding Payable	0.00	0.25	-0.25
250.000 · Police Union Dues Payable	6,324.96	3,894.21	2,430.75
255.000 · Uniform Pension With Payable	21,613.62	1,784.33	19,829.29
256.000 · Non-Uniform Pension Payable	2,562.89	830.11	1,732.78
260.000 · 401-K Withholding Payable	-15,183.47	1,689.00	-16,872.47
261.000 · Colonial Life Withholding	1,617.07	742.16	874.91
265.000 · AFLAC Withholding Payable	-640.27	-1,448.80	808.53
275.000 · Support Withholding Payable	0.00	-85.09	85.09
280.000 · Non-Uniform Union Dues	-305.00	-205.00	-100.00
281.000 · Escrow Payable - Fol Dev Partne	33,000.00	33,000.00	0.00
285.000 · Due To\Due From Sewer Fund	-240,775.89	-240,775.89	0.00
290.000 · Due To\Due From Clock Tower	-31,773.62	-30,004.14	-1,769.48
295.000 · Due To\Due From Highway Fund	-31,815.26	-84,540.71	52,725.45
296.000 · Borough & Rec Project Loan	4,685,978.00	0.00	4,685,978.00
Total Other Current Liabilities	4,430,603.03	-315,066.41	4,745,669.44
Total Current Liabilities	4,438,610.27	-191,874.58	4,630,484.85
Total Liabilities	4,438,610.27	-191,874.58	4,630,484.85
Equity			
32000 · Retained Earnings	893,086.58	790,546.32	102,540.26
Net Income	420,990.38	-251,865.17	672,855.55
Total Equity	1,314,076.96	538,681.15	775,395.81
TOTAL LIABILITIES & EQUITY	5,752,687.23	346,806.57	5,405,880.66

Borough of Folcroft Liquid Fuels Fund
Balance Sheet
 As of March 31, 2021

	<u>Mar 31, 21</u>	<u>Mar 31, 20</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
100.000 · State Highway Fund - M&T Bank	22,503.35	18,163.60	4,339.75
110.000 · State Highway Fund - Republic	398,536.82	326,076.39	72,460.43
Total Checking/Savings	<u>421,040.17</u>	<u>344,239.99</u>	<u>76,800.18</u>
Total Current Assets	<u>421,040.17</u>	<u>344,239.99</u>	<u>76,800.18</u>
TOTAL ASSETS	<u>421,040.17</u>	<u>344,239.99</u>	<u>76,800.18</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
250.000 · Due To\Due From General Fund	31,815.26	69,604.91	-37,789.65
Total Other Current Liabilities	<u>31,815.26</u>	<u>69,604.91</u>	<u>-37,789.65</u>
Total Current Liabilities	<u>31,815.26</u>	<u>69,604.91</u>	<u>-37,789.65</u>
Total Liabilities	<u>31,815.26</u>	<u>69,604.91</u>	<u>-37,789.65</u>
Equity			
32000 · Retained Earnings	435,823.11	276,869.68	158,953.43
Net Income	<u>-46,598.20</u>	<u>-2,234.60</u>	<u>-44,363.60</u>
Total Equity	<u>389,224.91</u>	<u>274,635.08</u>	<u>114,589.83</u>
TOTAL LIABILITIES & EQUITY	<u>421,040.17</u>	<u>344,239.99</u>	<u>76,800.18</u>

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Folcroft Borough
A/P Aging Summary
As of March 31, 2021

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Matthew Bruder	0.00	7,022.00	0.00	0.00	0.00	7,022.00
OK Rentals, Inc.	0.00	775.00	0.00	0.00	0.00	775.00
R. Johnston & Sons, Inc.	0.00	186.50	0.00	0.00	0.00	186.50
W.B. Mason Co., Inc.	0.00	0.00	23.74	0.00	0.00	23.74
TOTAL	0.00	7,983.50	23.74	0.00	0.00	8,007.24

Folcroft Borough
Profit & Loss
January through March 2021

	Jan - Mar 21	Jan - Mar 20	\$ Change
Ordinary Income/Expense			
Income			
301.000 · Real Estate Taxes			
301.100 · Real Estate Taxes - Current	678,960.16	156,114.12	522,846.04
301.200 · Real Estate Tax - Prior Years	8,100.00	19,882.02	-11,782.02
Total 301.000 · Real Estate Taxes	687,060.16	175,996.14	511,064.02
310.000 · Local Enabling Taxes			
310.100 · Real Estate Transfer Taxes	25,158.56	31,706.50	-6,547.94
310.500 · LST Tax	319,892.40	15,661.12	304,231.28
310.800 · Business Privilege Taxes	28,982.03	42,020.28	-13,038.25
310.900 · Earned Income Taxes	151,577.99	419,538.29	-267,960.30
Total 310.000 · Local Enabling Taxes	525,610.98	508,926.19	16,684.79
320.000 · Licenses & Permits			
320.100 · Food Inspection & Licenses	2,275.00	1,200.00	1,075.00
320.300 · Street Excavation Permits	200.00	51,500.00	-51,300.00
320.400 · Contractors License	21,372.32	725.00	20,647.32
320.500 · Use and Occupancy - Owner Occup	3,039.50	6,000.00	-2,960.50
320.510 · Use & Occupancy - Rentals	66,824.25	55,975.00	10,849.25
320.550 · Vacant Prop Registration	150.00	0.00	150.00
320.600 · Sign Permits	109.50	0.00	109.50
320.000 · Licenses & Permits - Other	772.82	0.00	772.82
Total 320.000 · Licenses & Permits	94,743.39	115,400.00	-20,656.61
321.000 · Business License & Permits			
321.100 · Bus Shelters	0.00	2,700.00	-2,700.00
321.610 · Transient Retailers	900.00	0.00	900.00
321.800 · Cable Television Franchise	19,411.71	33,907.85	-14,496.14
321.000 · Business License & Permits - Other	6,059.17	0.00	6,059.17
Total 321.000 · Business License & Permits	26,370.88	36,607.85	-10,236.97
330.000 · Fines & Forfeits			
330.100 · Police Department	19,345.98	15,566.84	3,779.14
330.300 · Court House	11,366.43	15,118.84	-3,752.41
330.400 · Violations of Ordinances & Stat	978.94	0.00	978.94
Total 330.000 · Fines & Forfeits	31,691.35	30,685.68	1,005.67
341.000 · Interest Earnings			
341.100 · Interest Earnings	93.91	345.68	-251.77
341.000 · Interest Earnings - Other	924.41	0.00	924.41
Total 341.000 · Interest Earnings	1,018.32	345.68	672.64
355.000 · State Shared Revenue & Entitle			
355.080 · Alcoholic Beverage Taxes	1,000.00	0.00	1,000.00
Total 355.000 · State Shared Revenue & Entitle	1,000.00	0.00	1,000.00
362.000 · Public Safety			
362.410 · Building Permits	4,334.49	37,454.44	-33,119.95
362.500 · Code Violations/Abatements	100.00	850.00	-750.00
Total 362.000 · Public Safety	4,434.49	38,304.44	-33,869.95
364.300 · Sanitation			
364.301 · Current Year Trash Fee	173,746.00	35,084.00	138,662.00
364.302 · Prior Year Trash Fee	5,685.03	7,630.24	-1,945.21
364.304 · Appliance Removal Fee	50.00	0.00	50.00
Total 364.300 · Sanitation	179,481.03	42,714.24	136,766.79

Folcroft Borough
Profit & Loss
 January through March 2021

	Jan - Mar 21	Jan - Mar 20	\$ Change
380.000 · Miscellaneous Revenue			
380.100 · Miscellaneous Revenue	585.04	5,118.58	-4,533.54
380.000 · Miscellaneous Revenue - Other	3,259.05	0.00	3,259.05
Total 380.000 · Miscellaneous Revenue	3,844.09	5,118.58	-1,274.49
Total Income	1,555,254.69	954,098.80	601,155.89
Expense			
400.000 · General Administration			
400.113 · Salary - Mayor and Council	5,000.13	4,215.84	784.29
400.121 · Salary - Borough Secretary	8,800.00	14,807.65	-6,007.65
400.122 · Salary - Executive Director	1,250.01	0.00	1,250.01
400.123 · Salary - Borough Administration	16,153.80	13,860.00	2,293.80
400.124 · Financial Consultant	45,548.74	10,500.00	35,048.74
400.155 · Vision Insurance	0.00	16.29	-16.29
400.156 · Health/Hospital, RX Insurance	63,666.28	3,468.60	60,197.68
400.157 · Dental Insurance	0.00	115.80	-115.80
400.158 · Life Insurance	0.00	20.25	-20.25
400.159 · Medicare	452.46	477.44	-24.98
400.161 · Fica	1,934.60	2,041.73	-107.13
400.190 · Employee Payroll Services	3,691.57	4,071.85	-380.28
400.200 · Materials and Supplies	1,060.23	1,090.33	-30.10
400.260 · Office Equipment	630.31	1,682.24	-1,051.93
400.321 · Communication - Telephone	1,300.24	2,214.01	-913.77
400.325 · Communication - Postage	295.35	1,568.85	-1,273.50
400.341 · Advertising	1,872.45	475.36	1,397.09
400.342 · Financial Consulting Bond	0.00	650.00	-650.00
400.352 · Umbrella Liability	17,084.50	8,677.94	8,406.56
400.420 · Dues, Subscriptions, & Member.	7,040.00	850.00	6,190.00
400.900 · Miscellaneous Admin. Expenses	6,079.85	523.21	5,556.64
Total 400.000 · General Administration	181,860.52	71,327.39	110,533.13
401.000 · Executive			
401.213 · Copier	1,032.60	0.00	1,032.60
Total 401.000 · Executive	1,032.60	0.00	1,032.60
402.000 · Financial Administration			
402.310 · Professional Costs	1,195.00	0.00	1,195.00
402.000 · Financial Administration - Other	0.00	0.00	0.00
Total 402.000 · Financial Administration	1,195.00	0.00	1,195.00
403.000 · General Govt. Tax Collection			
403.114 · Salary - Tax Collector	999.99	666.66	333.33
403.159 · Medicare	14.49	9.66	4.83
403.161 · Fica	62.01	41.34	20.67
403.200 · Materials and Supplies	1,422.83	3,001.33	-1,578.50
Total 403.000 · General Govt. Tax Collection	2,499.32	3,718.99	-1,219.67
404.000 · General Govt. Legal			
404.199 · Solicitor Non-Retainer Fee	12,555.00	8,620.00	3,935.00
404.314 · Special Legal Services	9,122.72	0.00	9,122.72
404.000 · General Govt. Legal - Other	3,000.00	0.00	3,000.00
Total 404.000 · General Govt. Legal	24,677.72	8,620.00	16,057.72
406.000 · Personnel Administration			
406.325 · Postage	240.85	0.00	240.85
Total 406.000 · Personnel Administration	240.85	0.00	240.85
408.300 · Engineering Services			
408.313 · Engineer	7,309.14	0.00	7,309.14
Total 408.300 · Engineering Services	7,309.14	0.00	7,309.14

Folcroft Borough
Profit & Loss
 January through March 2021

	Jan - Mar 21	Jan - Mar 20	\$ Change
409.000 · General Govt. Munic. Bldg/Garag			
409.202 · Materials and Supplies	1,209.46	1,620.92	-411.46
409.361 · Electricity	16,157.67	23,775.58	-7,617.91
409.364 · Sewer/Water	4,797.87	2,290.13	2,507.74
409.370 · Maintenance and Repairs	3,516.45	5,011.45	-1,495.00
409.450 · Janitorial Services	4,144.48	3,000.00	1,144.48
409.700 · Capital Expenditures	30,579.00	31,275.00	-696.00
Total 409.000 · General Govt. Munic. Bldg/Garag	60,404.93	66,973.08	-6,568.15
410.000 · Police			
410.122 · Salary - Police Chief	30,151.83	28,922.30	1,229.53
410.130 · Salary - Police Officers	249,808.98	247,416.33	2,392.65
410.135 · Salary - Parttime Police	20,141.22	41,311.75	-21,170.53
410.136 · Salary - Animal Warden	0.00	5,449.86	-5,449.86
410.137 · Police Overtime	14,340.61	10,487.07	3,853.54
410.138 · Salary - Secretary	10,983.60	11,052.97	-69.37
410.145 · Crossing Guards	6,393.45	23,158.53	-16,765.08
410.155 · Vision Insurance	0.00	762.21	-762.21
410.156 · Health/Hospital, RX Insurance	1,713.25	140,804.94	-139,091.69
410.157 · Dental Insurance	9,674.68	6,617.35	3,057.33
410.158 · Life Insurance	3,584.58	1,648.94	1,935.64
410.159 · Medicare	5,131.14	5,289.70	-158.56
410.161 · Fica	21,939.97	22,618.54	-678.57
410.163 · Training	850.00	1,385.00	-535.00
410.191 · Cleaning Allowance	406.20	592.95	-186.75
410.192 · Clothing Allowance	500.00	0.00	500.00
410.193 · Other Service and Charges	168.00	0.00	168.00
410.210 · Office Supplies	1,393.97	2,982.56	-1,588.59
410.231 · Vehicle Fuel - Gasoline	4,057.64	4,712.14	-654.50
410.238 · Uniforms - Officers & Cross. Gu	235.96	2,099.89	-1,863.93
410.240 · Vehicle Detailing	1,000.00	0.00	1,000.00
410.242 · Police Supplies	315.00	1,032.00	-717.00
410.249 · Ammunition	489.75	0.00	489.75
410.321 · Communication - Telephone	2,517.03	3,768.11	-1,251.08
410.351 · Automobile Liability Insurance	6,214.75	31,400.70	-25,185.95
410.352 · General Liability Insurance	0.00	43,937.06	-43,937.06
410.354 · Worker's Compensation Insurance	-2,948.75	63,018.00	-65,966.75
410.355 · Commercial Crime	9,317.00	0.00	9,317.00
410.374 · Vehicle Repair Maintenance	13,587.66	-4,978.87	18,566.53
410.750 · Capital Purchases - Other Equip	2,995.00	5,584.00	-2,589.00
410.840 · Police Vehicles	0.00	44,417.94	-44,417.94
410.900 · Miscellaneous Police Expenses	4,228.28	7,290.17	-3,061.89
Total 410.000 · Police	419,190.80	752,782.14	-333,591.34
411.00 · Fire			
411.100 · Salary - Fire Marshall	2,500.02	0.00	2,500.02
411.159 · Medicare	36.25	0.00	36.25
411.161 · Fica	155.00	0.00	155.00
411.200 · Materials and Supplies	420.00	88.45	331.55
411.231 · Vehicle Fuel - Gasoline	0.00	67.26	-67.26
411.320 · Phones and Communications	0.00	71.28	-71.28
411.321 · Communication - Telephone	717.07	0.00	717.07
411.363 · Hydrant Rentals	4,732.38	4,732.38	0.00
411.374 · Vehicles - Maintenance	4,909.48	5,096.64	-187.16
411.900 · Miscellaneous Fire Expenses	1,500.00	3,000.00	-1,500.00
Total 411.00 · Fire	14,970.20	13,056.01	1,914.19

Folcroft Borough
Profit & Loss
January through March 2021

	Jan - Mar 21	Jan - Mar 20	\$ Change
413.000 · Public Safety - Regul.\Zoning			
413.131 · Salary - Code Enforcement	14,665.00	636.40	14,028.60
413.132 · Salary - Inspections	0.00	31,875.00	-31,875.00
413.159 · Medicare	40.67	9.22	31.45
413.161 · Fica	173.91	39.46	134.45
413.200 · Materials and Supplies	0.00	71.28	-71.28
Total 413.000 · Public Safety - Regul.\Zoning	14,879.58	32,631.36	-17,751.78
421.000 · General Health Services			
421.110 · Salary - Health Inspector	954.00	636.00	318.00
421.130 · Extermination Services	0.00	285.60	-285.60
421.159 · Medicare	13.83	9.22	4.61
421.161 · Fica	59.16	39.44	19.72
421.310 · Professional Serv - SPCA	2,822.52	0.00	2,822.52
421.317 · Animal Control	332.08	0.00	332.08
Total 421.000 · General Health Services	4,181.59	970.26	3,211.33
427.000 · Sanitation Collect. and Disposa			
427.450 · Special Sanitation Services	79,252.65	72,394.18	6,858.47
427.500 · DCSWA Surcharge	49,786.15	43,934.35	5,851.80
427.000 · Sanitation Collect. and Disposa - Other	2,014.48	0.00	2,014.48
Total 427.000 · Sanitation Collect. and Disposa	131,053.28	116,328.53	14,724.75
430.000 · Highway - General Services			
430.101 · Salary - Fulltime Workers	29,052.80	41,926.80	-12,874.00
430.102 · Salary - Overtime	7,631.93	3,812.95	3,818.98
430.155 · Vision Insurance	0.00	100.17	-100.17
430.156 · Health\Hospital, RX Insurance	1,027.95	18,521.67	-17,493.72
430.157 · Dental Insurance	0.00	744.81	-744.81
430.158 · Life Insurance	40.50	87.75	-47.25
430.159 · Medicare	531.94	663.26	-131.32
430.161 · Fica	2,274.47	2,835.87	-561.40
430.231 · Gasoline	0.00	651.13	-651.13
430.245 · Materials and Equipment	1,929.55	4,539.86	-2,610.31
430.313 · Engineering Services	0.00	27,554.91	-27,554.91
430.320 · Telephones	0.00	211.60	-211.60
430.374 · Vehicle Maintenance and Repairs	8,221.89	7,838.57	383.32
430.450 · Contracted Services	2,977.50	0.00	2,977.50
430.740 · Capital Outlay	3,221.84	0.00	3,221.84
Total 430.000 · Highway - General Services	56,910.37	109,489.35	-52,578.98
434.000 · Street Lighting			
434.100 · Highway Street Lighting	3,568.28	0.00	3,568.28
434.000 · Street Lighting - Other	120.00	0.00	120.00
Total 434.000 · Street Lighting	3,688.28	0.00	3,688.28
438.000 · Repairs to Highways & Bridges	650.00	0.00	650.00
450.000 · Parks and Playgrounds			
450.247 · Materials and Supplies	1,862.35	327.12	1,535.23
Total 450.000 · Parks and Playgrounds	1,862.35	327.12	1,535.23
456.000 · Library			
456.100 · Librarian	4,773.00	8,353.94	-3,580.94
456.120 · Library Clerks	12,805.23	15,808.40	-3,003.17
456.159 · Medicare	254.92	350.36	-95.44
456.161 · Fica	1,089.84	1,498.08	-408.24
456.361 · Utilities	1,508.97	655.72	853.25
456.370 · Maintenance and Repairs	931.54	234.45	697.09
456.740 · Capital Outlay - Library	0.00	1,404.00	-1,404.00
Total 456.000 · Library	21,363.50	28,304.95	-6,941.45

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Accrual Basis

Folcroft Borough
Profit & Loss
 January through March 2021

	Jan - Mar 21	Jan - Mar 20	\$ Change
486.000 · Insurance			
486.351 · Liability, Prop, General Insura	29,216.00	0.00	29,216.00
Total 486.000 · Insurance	29,216.00	0.00	29,216.00
487.000 · Employee Benefits			
487.159 · Medical Insurance	111,228.01	0.00	111,228.01
Total 487.000 · Employee Benefits	111,228.01	0.00	111,228.01
493.000 · Prior Year Unpaid Bills			
493.100 · Unpaid Bills - Prior Year	45,591.39	0.00	45,591.39
493.000 · Prior Year Unpaid Bills - Other	258.88	0.00	258.88
Total 493.000 · Prior Year Unpaid Bills	45,850.27	0.00	45,850.27
Total Expense	1,134,264.31	1,204,529.18	-70,264.87
Net Ordinary Income	420,990.38	-250,430.38	671,420.76
Other Income/Expense			
Other Expense			
405.000 · Fiduciary Expenses			
405.180 · Operation Falcon Expenses	0.00	1,434.79	-1,434.79
Total 405.000 · Fiduciary Expenses	0.00	1,434.79	-1,434.79
Total Other Expense	0.00	1,434.79	-1,434.79
Net Other Income	0.00	-1,434.79	1,434.79
Net Income	420,990.38	-251,865.17	672,855.55

**Folcroft Borough
Profit & Loss
January through March 2021**

	Jan - Mar 21	Jan - Mar 20	\$ Change
Ordinary Income/Expense			
Income			
301.000 · Real Estate Taxes			
301.100 · Real Estate Taxes - Current	678,960.16	156,114.12	522,846.04
301.200 · Real Estate Tax - Prior Years	8,100.00	19,882.02	-11,782.02
Total 301.000 · Real Estate Taxes	687,060.16	175,996.14	511,064.02
310.000 · Local Enabling Taxes			
310.100 · Real Estate Transfer Taxes	25,158.56	31,706.50	-6,547.94
310.500 · LST Tax	319,892.40	15,661.12	304,231.28
310.800 · Business Privilege Taxes	28,982.03	42,020.28	-13,038.25
310.900 · Earned Income Taxes	151,577.99	419,538.29	-267,960.30
Total 310.000 · Local Enabling Taxes	525,610.98	508,926.19	16,684.79
320.000 · Licenses & Permits			
320.100 · Food Inspection & Licenses	2,275.00	1,200.00	1,075.00
320.300 · Street Excavation Permits	200.00	51,500.00	-51,300.00
320.400 · Contractors License	21,372.32	725.00	20,647.32
320.500 · Use and Occupancy - Owner Occup	3,039.50	6,000.00	-2,960.50
320.510 · Use & Occupancy - Rentals	66,824.25	55,975.00	10,849.25
320.550 · Vacant Prop Registration	150.00	0.00	150.00
320.600 · Sign Permits	109.50	0.00	109.50
320.000 · Licenses & Permits - Other	772.82	0.00	772.82
Total 320.000 · Licenses & Permits	94,743.39	115,400.00	-20,656.61
321.000 · Business License & Permits			
321.100 · Bus Shelters	0.00	2,700.00	-2,700.00
321.610 · Transient Retailers	900.00	0.00	900.00
321.800 · Cable Television Franchise	19,411.71	33,907.85	-14,496.14
321.000 · Business License & Permits - Other	6,059.17	0.00	6,059.17
Total 321.000 · Business License & Permits	26,370.88	36,607.85	-10,236.97
330.000 · Fines & Forfeits			
330.100 · Police Department	19,345.98	15,566.84	3,779.14
330.300 · Court House	11,366.43	15,118.84	-3,752.41
330.400 · Violations of Ordinances & Stat	978.94	0.00	978.94
Total 330.000 · Fines & Forfeits	31,691.35	30,685.68	1,005.67
341.000 · Interest Earnings			
341.100 · Interest Earnings	93.91	345.68	-251.77
341.000 · Interest Earnings - Other	924.41	0.00	924.41
Total 341.000 · Interest Earnings	1,018.32	345.68	672.64
355.000 · State Shared Revenue & Entitle			
355.080 · Alcoholic Beverage Taxes	1,000.00	0.00	1,000.00
Total 355.000 · State Shared Revenue & Entitle	1,000.00	0.00	1,000.00
362.000 · Public Safety			
362.410 · Building Permits	4,334.49	37,454.44	-33,119.95
362.500 · Code Violations/Abatements	100.00	850.00	-750.00
Total 362.000 · Public Safety	4,434.49	38,304.44	-33,869.95
364.300 · Sanitation			
364.301 · Current Year Trash Fee	173,746.00	35,084.00	138,662.00
364.302 · Prior Year Trash Fee	5,685.03	7,630.24	-1,945.21
364.304 · Appliance Removal Fee	50.00	0.00	50.00
Total 364.300 · Sanitation	179,481.03	42,714.24	136,766.79

Folcroft Borough
Profit & Loss
 January through March 2021

	Jan - Mar 21	Jan - Mar 20	\$ Change
380.000 · Miscellaneous Revenue			
380.100 · Miscellaneous Revenue	585.04	5,118.58	-4,533.54
380.000 · Miscellaneous Revenue - Other	3,259.05	0.00	3,259.05
Total 380.000 · Miscellaneous Revenue	3,844.09	5,118.58	-1,274.49
Total Income	1,555,254.69	954,098.80	601,155.89
Expense			
400.000 · General Administration			
400.113 · Salary - Mayor and Council	5,000.13	4,215.84	784.29
400.121 · Salary - Borough Secretary	8,800.00	14,807.65	-6,007.65
400.122 · Salary - Executive Director	1,250.01	0.00	1,250.01
400.123 · Salary - Borough Administration	16,153.80	13,860.00	2,293.80
400.124 · Financial Consultant	45,548.74	10,500.00	35,048.74
400.155 · Vision Insurance	0.00	16.29	-16.29
400.156 · Health\Hospital, RX Insurance	63,666.28	3,468.60	60,197.68
400.157 · Dental Insurance	0.00	115.80	-115.80
400.158 · Life Insurance	0.00	20.25	-20.25
400.159 · Medicare	452.46	477.44	-24.98
400.161 · Fica	1,934.60	2,041.73	-107.13
400.190 · Employee Payroll Services	3,691.57	4,071.85	-380.28
400.200 · Materials and Supplies	1,060.23	1,090.33	-30.10
400.260 · Office Equipment	630.31	1,682.24	-1,051.93
400.321 · Communication - Telephone	1,300.24	2,214.01	-913.77
400.325 · Communication - Postage	295.35	1,568.85	-1,273.50
400.341 · Advertising	1,872.45	475.36	1,397.09
400.342 · Financial Consulting Bond	0.00	650.00	-650.00
400.352 · Umbrella Liability	17,084.50	8,677.94	8,406.56
400.420 · Dues, Subscriptions, & Member.	7,040.00	850.00	6,190.00
400.900 · Miscellaneous Admin. Expenses	6,079.85	523.21	5,556.64
Total 400.000 · General Administration	181,860.52	71,327.39	110,533.13
401.000 · Executive			
401.213 · Copier	1,032.60	0.00	1,032.60
Total 401.000 · Executive	1,032.60	0.00	1,032.60
402.000 · Financial Administration			
402.310 · Professional Costs	1,195.00	0.00	1,195.00
402.000 · Financial Administration - Other	0.00	0.00	0.00
Total 402.000 · Financial Administration	1,195.00	0.00	1,195.00
403.000 · General Govt. Tax Collection			
403.114 · Salary - Tax Collector	999.99	666.66	333.33
403.159 · Medicare	14.49	9.66	4.83
403.161 · Fica	62.01	41.34	20.67
403.200 · Materials and Supplies	1,422.83	3,001.33	-1,578.50
Total 403.000 · General Govt. Tax Collection	2,499.32	3,718.99	-1,219.67
404.000 · General Govt. Legal			
404.199 · Solicitor Non-Retainer Fee	12,555.00	8,620.00	3,935.00
404.314 · Special Legal Services	9,122.72	0.00	9,122.72
404.000 · General Govt. Legal - Other	3,000.00	0.00	3,000.00
Total 404.000 · General Govt. Legal	24,677.72	8,620.00	16,057.72
406.000 · Personnel Administration			
406.325 · Postage	240.85	0.00	240.85
Total 406.000 · Personnel Administration	240.85	0.00	240.85
408.300 · Engineering Services			
408.313 · Engineer	7,309.14	0.00	7,309.14
Total 408.300 · Engineering Services	7,309.14	0.00	7,309.14

Folcroft Borough
Profit & Loss
January through March 2021

	Jan - Mar 21	Jan - Mar 20	\$ Change
409.000 · General Govt. Munic. Bldg/Garag			
409.202 · Materials and Supplies	1,209.46	1,620.92	-411.46
409.361 · Electricity	16,157.67	23,775.58	-7,617.91
409.364 · Sewer/Water	4,797.87	2,290.13	2,507.74
409.370 · Maintenance and Repairs	3,516.45	5,011.45	-1,495.00
409.450 · Janitorial Services	4,144.48	3,000.00	1,144.48
409.700 · Capital Expenditures	30,579.00	31,275.00	-696.00
Total 409.000 · General Govt. Munic. Bldg/Garag	60,404.93	66,973.08	-6,568.15
410.000 · Police			
410.122 · Salary - Police Chief	30,151.83	28,922.30	1,229.53
410.130 · Salary - Police Officers	249,808.98	247,416.33	2,392.65
410.135 · Salary - Parttime Police	20,141.22	41,311.75	-21,170.53
410.136 · Salary - Animal Warden	0.00	5,449.86	-5,449.86
410.137 · Police Overtime	14,340.61	10,487.07	3,853.54
410.138 · Salary - Secretary	10,983.60	11,052.97	-69.37
410.145 · Crossing Guards	6,393.45	23,158.53	-16,765.08
410.155 · Vision Insurance	0.00	762.21	-762.21
410.156 · Health/Hospital, RX Insurance	1,713.25	140,804.94	-139,091.69
410.157 · Dental Insurance	9,674.68	6,617.35	3,057.33
410.158 · Life Insurance	3,584.58	1,648.94	1,935.64
410.159 · Medicare	5,131.14	5,289.70	-158.56
410.161 · Fica	21,939.97	22,618.54	-678.57
410.163 · Training	850.00	1,385.00	-535.00
410.191 · Cleaning Allowance	406.20	592.95	-186.75
410.192 · Clothing Allowance	500.00	0.00	500.00
410.193 · Other Service and Charges	168.00	0.00	168.00
410.210 · Office Supplies	1,393.97	2,982.56	-1,588.59
410.231 · Vehicle Fuel - Gasoline	4,057.64	4,712.14	-654.50
410.238 · Uniforms - Officers & Cross. Gu	235.96	2,099.89	-1,863.93
410.240 · Vehicle Detailing	1,000.00	0.00	1,000.00
410.242 · Police Supplies	315.00	1,032.00	-717.00
410.249 · Ammunition	489.75	0.00	489.75
410.321 · Communication - Telephone	2,517.03	3,768.11	-1,251.08
410.351 · Automobile Liability Insurance	6,214.75	31,400.70	-25,185.95
410.352 · General Liability Insurance	0.00	43,937.06	-43,937.06
410.354 · Worker's Compensation Insurance	-2,948.75	63,018.00	-65,966.75
410.355 · Commercial Crime	9,317.00	0.00	9,317.00
410.374 · Vehicle Repair Maintenance	13,587.66	-4,978.87	18,566.53
410.750 · Capital Purchases - Other Equip	2,995.00	5,584.00	-2,589.00
410.840 · Police Vehicles	0.00	44,417.94	-44,417.94
410.900 · Miscellaneous Police Expenses	4,228.28	7,290.17	-3,061.89
Total 410.000 · Police	419,190.80	752,782.14	-333,591.34
411.00 · Fire			
411.100 · Salary - Fire Marshall	2,500.02	0.00	2,500.02
411.159 · Medicare	36.25	0.00	36.25
411.161 · Fica	155.00	0.00	155.00
411.200 · Materials and Supplies	420.00	88.45	331.55
411.231 · Vehicle Fuel - Gasoline	0.00	67.26	-67.26
411.320 · Phones and Communications	0.00	71.28	-71.28
411.321 · Communication - Telephone	717.07	0.00	717.07
411.363 · Hydrant Rentals	4,732.38	4,732.38	0.00
411.374 · Vehicles - Maintenance	4,909.48	5,096.64	-187.16
411.900 · Miscellaneous Fire Expenses	1,500.00	3,000.00	-1,500.00
Total 411.00 · Fire	14,970.20	13,056.01	1,914.19

Folcroft Borough
Profit & Loss
January through March 2021

	Jan - Mar 21	Jan - Mar 20	\$ Change
413.000 · Public Safety - Regul.\Zoning			
413.131 · Salary - Code Enforcement	14,665.00	636.40	14,028.60
413.132 · Salary - Inspections	0.00	31,875.00	-31,875.00
413.159 · Medicare	40.67	9.22	31.45
413.161 · Fica	173.91	39.46	134.45
413.200 · Materials and Supplies	0.00	71.28	-71.28
Total 413.000 · Public Safety - Regul.\Zoning	14,879.58	32,631.36	-17,751.78
421.000 · General Health Services			
421.110 · Salary - Health Inspector	954.00	636.00	318.00
421.130 · Extermination Services	0.00	285.60	-285.60
421.159 · Medicare	13.83	9.22	4.61
421.161 · Fica	59.16	39.44	19.72
421.310 · Professional Serv - SPCA	2,822.52	0.00	2,822.52
421.317 · Animal Control	332.08	0.00	332.08
Total 421.000 · General Health Services	4,181.59	970.26	3,211.33
427.000 · Sanitation Collect. and Dispos			
427.450 · Special Sanitation Services	79,252.65	72,394.18	6,858.47
427.500 · DCSWA Surcharge	49,786.15	43,934.35	5,851.80
427.000 · Sanitation Collect. and Dispos - Other	2,014.48	0.00	2,014.48
Total 427.000 · Sanitation Collect. and Dispos	131,053.28	116,328.53	14,724.75
430.000 · Highway - General Services			
430.101 · Salary - Fulltime Workers	29,052.80	41,926.80	-12,874.00
430.102 · Salary - Overtime	7,631.93	3,812.95	3,818.98
430.155 · Vision Insurance	0.00	100.17	-100.17
430.156 · Health\Hospital, RX Insurance	1,027.95	18,521.67	-17,493.72
430.157 · Dental Insurance	0.00	744.81	-744.81
430.158 · Life Insurance	40.50	87.75	-47.25
430.159 · Medicare	531.94	663.26	-131.32
430.161 · Fica	2,274.47	2,835.87	-561.40
430.231 · Gasoline	0.00	651.13	-651.13
430.245 · Materials and Equipment	1,929.55	4,539.86	-2,610.31
430.313 · Engineering Services	0.00	27,554.91	-27,554.91
430.320 · Telephones	0.00	211.60	-211.60
430.374 · Vehicle Maintenance and Repairs	8,221.89	7,838.57	383.32
430.450 · Contracted Services	2,977.50	0.00	2,977.50
430.740 · Capital Outlay	3,221.84	0.00	3,221.84
Total 430.000 · Highway - General Services	56,910.37	109,489.35	-52,578.98
434.000 · Street Lighting			
434.100 · Highway Street Lighting	3,568.28	0.00	3,568.28
434.000 · Street Lighting - Other	120.00	0.00	120.00
Total 434.000 · Street Lighting	3,688.28	0.00	3,688.28
438.000 · Repairs to Highways & Bridges	650.00	0.00	650.00
450.000 · Parks and Playgrounds			
450.247 · Materials and Supplies	1,862.35	327.12	1,535.23
Total 450.000 · Parks and Playgrounds	1,862.35	327.12	1,535.23
456.000 · Library			
456.100 · Librarian	4,773.00	8,353.94	-3,580.94
456.120 · Library Clerks	12,805.23	15,808.40	-3,003.17
456.159 · Medicare	254.92	350.36	-95.44
456.161 · Fica	1,089.84	1,498.08	-408.24
456.361 · Utilities	1,508.97	655.72	853.25
456.370 · Maintenance and Repairs	931.54	234.45	697.09
456.740 · Capital Outlay - Library	0.00	1,404.00	-1,404.00
Total 456.000 · Library	21,363.50	28,304.95	-6,941.45

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04/12/21

Accrual Basis

Folcroft Borough
Profit & Loss
 January through March 2021

	Jan - Mar 21	Jan - Mar 20	\$ Change
486.000 · Insurance			
486.351 · Liability, Prop, General Insura	29,216.00	0.00	29,216.00
Total 486.000 · Insurance	29,216.00	0.00	29,216.00
487.000 · Employee Benefits			
487.159 · Medical Insurance	111,228.01	0.00	111,228.01
Total 487.000 · Employee Benefits	111,228.01	0.00	111,228.01
493.000 · Prior Year Unpaid Bills			
493.100 · Unpaid Bills - Prior Year	45,591.39	0.00	45,591.39
493.000 · Prior Year Unpaid Bills - Other	258.88	0.00	258.88
Total 493.000 · Prior Year Unpaid Bills	45,850.27	0.00	45,850.27
Total Expense	1,134,264.31	1,204,529.18	-70,264.87
Net Ordinary Income	420,990.38	-250,430.38	671,420.76
Other Income/Expense			
Other Expense			
405.000 · Fiduciary Expenses			
405.180 · Operation Falcon Expenses	0.00	1,434.79	-1,434.79
Total 405.000 · Fiduciary Expenses	0.00	1,434.79	-1,434.79
Total Other Expense	0.00	1,434.79	-1,434.79
Net Other Income	0.00	-1,434.79	1,434.79
Net Income	420,990.38	-251,865.17	672,855.55

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04/12/21

Accrual Basis

Borough of Folcroft Liquid Fuels Fund
Profit & Loss
January through March 2021

	<u>Jan - Mar 21</u>	<u>Jan - Mar 20</u>	<u>\$ Change</u>
Income			
355.000 · State Shared Revenue			
355.200 · Interest Earnings	98.76	218.13	-119.37
355.300 · Miscellaneous	1,000.00	0.00	1,000.00
Total 355.000 · State Shared Revenue	<u>1,098.76</u>	<u>218.13</u>	<u>880.63</u>
Total Income	1,098.76	218.13	880.63
Expense			
430.000 · Public Works - Roads & Streets			
432.100 · Winter Maintenance Services	5,447.37	0.00	5,447.37
433.100 · Traffic Control Devices	528.52	2,452.73	-1,924.21
434.100 · Street Lighting	41,721.07	0.00	41,721.07
Total 430.000 · Public Works - Roads & Streets	<u>47,696.96</u>	<u>2,452.73</u>	<u>45,244.23</u>
Total Expense	<u>47,696.96</u>	<u>2,452.73</u>	<u>45,244.23</u>
Net Income	<u><u>-46,598.20</u></u>	<u><u>-2,234.60</u></u>	<u><u>-44,363.60</u></u>