

Borough of New Salem

Financial Report – December 31, 2018

To Members of Council and Mayor:

General Fund

Financial Position:

At December 31, 2018, the current assets of the Borough of New Salem General Fund consisted of \$315,303.97 in bank accounts.

Income and Expense:

During December, the Borough received \$16,715.40 in revenues and paid \$21,261.79 of expenses; netting \$(4,546.39) for the month.

Sewer Fund

Financial Position:

At December 31, 2018, the current assets of the Borough of New Salem Sewer Fund consisted of \$321,725.27 in bank accounts.

Income and Expense:

During December, the Borough received \$13,313.77 in revenues and paid \$121,101.37 of expenses; netting \$(107,787.60) for the month.

Highway Aid Fund

Financial Position:

At December 31, 2018, the current assets of the Borough of New Salem Highway Aid Fund consisted of \$16,074.36 in bank accounts.

Income and Expense:

During December, the Borough received \$29.71 in revenues and paid \$1,389.56 of expenses; netting \$(1,359.85) for the month.

The following reports are enclosed for your review:

- 1) December 2018 – Balance Sheet – General Fund
- 2) December 2018 – Profit & Loss – General Fund
- 3) December 2018 – Check Detail – General Fund
- 4) December 2018 – Balance Sheet – Sewer Fund
- 5) December 2018 – Profit & Loss – Sewer Fund
- 6) December 2018 – Check Detail – Sewer Fund - None
- 7) December 2018 – Balance Sheet – Highway Aid Fund
- 8) December 2018 – Profit & Loss – Highway Aid Fund
- 9) December 2018 – Check Detail – Highway Aid Fund

Respectfully Submitted, Andrew N. Shaffer

New Salem Borough - General Fund

Balance Sheet

As of December 31, 2018

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100- · Cash	
100.1 · PBGR IMF GF	165,743.86
100.2 · PLGIT GEN F	16,423.73
109.3 · PLGIT - CD - 24 Month	133,136.38
Total 100- · Cash	<u>315,303.97</u>
Total Checking/Savings	<u>315,303.97</u>
Total Current Assets	<u>315,303.97</u>
TOTAL ASSETS	<u><u>315,303.97</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210 · Payroll Liabilities	
211 · Social Security	1,585.86
212 · EIT	97.89
213 · Medicare	371.00
217 · State Withholding	392.65
221.1 · State UC Employee	1.81
210 · Payroll Liabilities - Other	42.00
Total 210 · Payroll Liabilities	<u>2,491.21</u>
Total Other Current Liabilities	<u>2,491.21</u>
Total Current Liabilities	<u>2,491.21</u>
Total Liabilities	2,491.21
Equity	
3000 · Open Bal Equity	325,432.98
3900 · Retained Earnings	-38,081.15
Net Income	25,460.93
Total Equity	<u>312,812.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>315,303.97</u></u>

**New Salem Borough - General Fund
Profit & Loss
December 2018**

	Dec 18
Income	
310.100 · Real Estate Transfer Tax	5,680.60
310.210 · Earned Income - Current	6,805.74
310.220 · Earned Income - Prior	-176.73
310.230 · Earned Income - Delinq	1,194.50
331.120 · Fines - District Justice	867.16
331.130 · Fines - State Police Fines	179.68
341.000 · Interest	1,149.50
355.010 · Public Utility Real Tax	160.95
361.300 · Zoning/Subdivision/Fees/Reimbur	450.00
362.410 · Building/Occ Permits	404.00
Total Income	16,715.40
Expense	
400.100 · Council Salaries	6,370.00
401.100 · Mayor's Salary	910.00
402.460 · Conferences & Meetings	224.00
403.100 · Commissions Tax Collector	2,419.12
403.110 · YATB - Tax Collection Fees	144.74
403.200 · Tax Collector Supplies	30.00
404.100 · Legal Services	1,620.00
405.100 · Sec/Treas Salary	1,000.00
405.341 · Advertising	733.50
409.360 · Public Utilities	579.12
411.300 · Fire Hydrant Rental	553.68
413.100 · UCC & Code Enforcement	490.00
414.110 · Fee Zoning & Planning	90.00
414.300 · Zoning General Supplies	672.20
427.300 · MSW Annual Collection	4,600.00
487.161 · Social Security Match	668.93
487.163 · Medicare Match	156.50
6560 · Payroll Expenses/FICA	0.00
Total Expense	21,261.79
Net Income	-4,546.39

**New Salem Borough - General Fund
Check Detail
December 2018**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
14478	12/04/2018	Andrew N Shaffer	100.2 · PLGIT GEN F	
			405.100 · Sec/Treas Salary	-1,000.00
			210 · Payroll Liabilities	14.00
			487.161 · Social Security Match	-62.00
			211 · Social Security	62.00
			211 · Social Security	62.00
			487.163 · Medicare Match	-14.50
			213 · Medicare	14.50
			213 · Medicare	14.50
			217 · State Withholding	30.70
			221.1 · State UC Employee	0.60
				<u>-878.20</u>
14473	12/04/2018	Met-Ed	100.2 · PLGIT GEN F	
			409.360 · Public Uliilities	-32.52
				<u>-32.52</u>
14474	12/04/2018	The York Water Company	100.2 · PLGIT GEN F	
			411.300 · Fire Hydrant Rental	-553.68
			409.360 · Public Uliilities	-24.15
			409.360 · Public Uliilities	-243.75
				<u>-821.58</u>
14475	12/04/2018	Columbia Gas	100.2 · PLGIT GEN F	
			409.360 · Public Uliilities	-92.89
				<u>-92.89</u>
14476	12/04/2018	D. Michael Craley	100.2 · PLGIT GEN F	
			404.100 · Legal Services	-742.50
				<u>-742.50</u>
14477	12/04/2018	Stephanie J Mundorf	100.2 · PLGIT GEN F	
			403.200 · Tax Collector Supplies	-30.00
				<u>-30.00</u>

**New Salem Borough - General Fund
Check Detail
December 2018**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
14479	12/14/2018	CGA Law Firm	100.2 · PLGIT GEN F	
			414.300 · Zoning General Supplies	-165.00
				<u>-165.00</u>
14480	12/14/2018	Borough of Spring Grove	100.2 · PLGIT GEN F	
			413.100 · UCC & Code Enforcement	-490.00
				<u>-490.00</u>
14481	12/14/2018	YCBA	100.2 · PLGIT GEN F	
			402.460 · Conferences & Meetings	-224.00
				<u>-224.00</u>
14482	12/14/2018	Borough of Spring Grove	100.2 · PLGIT GEN F	
			427.300 · MSW Annual Collection	-4,600.00
				<u>-4,600.00</u>
14483	12/17/2018	C. RICHARD LLOYD	100.2 · PLGIT GEN F	
			401.100 · Mayor's Salary	-910.00
			212 · EIT	9.10
			487.161 · Social Security Match	-56.42
			211 · Social Security	56.42
			211 · Social Security	56.42
			487.163 · Medicare Match	-13.20
			213 · Medicare	13.20
			213 · Medicare	13.20
			217 · State Withholding	27.94
				<u>-803.34</u>

**New Salem Borough - General Fund
Check Detail
December 2018**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
14484	12/17/2018	Harvey E Thumma Jr.	100.2 · PLGIT GEN F	
			400.100 · Council Salaries	-910.00
			212 · EIT	9.10
			487.161 · Social Security Match	-56.42
			211 · Social Security	56.42
			211 · Social Security	56.42
			487.163 · Medicare Match	-13.20
			213 · Medicare	13.20
			213 · Medicare	13.20
			217 · State Withholding	27.94
				-803.34
14487	12/17/2018	KIM E MARTIN	100.2 · PLGIT GEN F	
			400.100 · Council Salaries	-910.00
			212 · EIT	9.10
			487.161 · Social Security Match	-56.42
			211 · Social Security	56.42
			211 · Social Security	56.42
			487.163 · Medicare Match	-13.20
			213 · Medicare	13.20
			213 · Medicare	13.20
			217 · State Withholding	27.94
				-803.34
14488	12/17/2018	PETER E PARTRIDGE	100.2 · PLGIT GEN F	
			400.100 · Council Salaries	-910.00
			212 · EIT	9.10
			487.161 · Social Security Match	-56.42
			211 · Social Security	56.42
			211 · Social Security	56.42
			487.163 · Medicare Match	-13.20
			213 · Medicare	13.20
			213 · Medicare	13.20
			217 · State Withholding	27.94
				-803.34

**New Salem Borough - General Fund
Check Detail
December 2018**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
14490	12/17/2018	SUSAN P BARLEY	100.2 · PLGIT GEN F	
			400.100 · Council Salaries	-910.00
			212 · EIT	9.10
			487.161 · Social Security Match	-56.42
			211 · Social Security	56.42
			211 · Social Security	56.42
			487.163 · Medicare Match	-13.20
			213 · Medicare	13.20
			213 · Medicare	13.20
			217 · State Withholding	27.94
				-803.34
14492	12/17/2018	VICKI M ROHRBAUGH	100.2 · PLGIT GEN F	
			400.100 · Council Salaries	-910.00
			212 · EIT	9.10
			487.161 · Social Security Match	-56.42
			211 · Social Security	56.42
			211 · Social Security	56.42
			487.163 · Medicare Match	-13.20
			213 · Medicare	13.20
			213 · Medicare	13.20
			217 · State Withholding	27.94
				-803.34
14485	12/17/2018	JOSEPH A. SHUBERT	100.2 · PLGIT GEN F	
			400.100 · Council Salaries	-910.00
			212 · EIT	9.10
			487.161 · Social Security Match	-56.42
			211 · Social Security	56.42
			211 · Social Security	56.42
			487.163 · Medicare Match	-13.20
			213 · Medicare	13.20
			213 · Medicare	13.20
			217 · State Withholding	27.94
				-803.34

New Salem Borough - General Fund
Check Detail
December 2018

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
14486	12/17/2018	KEITH M MARTIN	100.2 · PLGIT GEN F	
			414.110 · Fee Zoning & Planning	-30.00
			212 · EIT	0.30
			487.161 · Social Security Match	-1.86
			211 · Social Security	1.86
			211 · Social Security	1.86
			487.163 · Medicare Match	-0.44
			213 · Medicare	0.44
			213 · Medicare	0.44
			217 · State Withholding	0.92
				<hr style="width: 100%; border: 1px solid black;"/>
				-26.48
14489	12/17/2018	SUE A BECKER	100.2 · PLGIT GEN F	
			414.110 · Fee Zoning & Planning	-30.00
			212 · EIT	0.30
			487.161 · Social Security Match	-1.86
			211 · Social Security	1.86
			211 · Social Security	1.86
			487.163 · Medicare Match	-0.44
			213 · Medicare	0.44
			213 · Medicare	0.44
			217 · State Withholding	0.92
				<hr style="width: 100%; border: 1px solid black;"/>
				-26.48
14491	12/17/2018	TRACY S GOODYEAR	100.2 · PLGIT GEN F	
			414.110 · Fee Zoning & Planning	-30.00
			212 · EIT	0.30
			487.161 · Social Security Match	-1.86
			211 · Social Security	1.86
			211 · Social Security	1.86
			487.163 · Medicare Match	-0.44
			213 · Medicare	0.44
			213 · Medicare	0.44
			217 · State Withholding	0.92
				<hr style="width: 100%; border: 1px solid black;"/>
				-26.48

New Salem Borough - General Fund
Check Detail
December 2018

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
14493	12/27/2018	EDWARD R MUNDORF	100.2 · PLGIT GEN F	
			400.100 · Council Salaries	-910.00
			212 · EIT	9.10
			487.161 · Social Security Match	-56.42
			211 · Social Security	56.42
			211 · Social Security	56.42
			487.163 · Medicare Match	-13.20
			213 · Medicare	13.20
			213 · Medicare	13.20
			217 · State Withholding	27.94
				<u>-803.34</u>
14494	12/27/2018	Stephanie J Mundorf	100.2 · PLGIT GEN F	
			403.100 · Commissions Tax Collector	-2,419.12
			212 · EIT	24.19
			487.161 · Social Security Match	-149.99
			211 · Social Security	149.99
			211 · Social Security	149.99
			487.163 · Medicare Match	-35.08
			213 · Medicare	35.08
			213 · Medicare	35.08
			217 · State Withholding	74.27
				<u>-2,135.59</u>
14496	12/27/2018	Met-Ed	100.2 · PLGIT GEN F	
			409.360 · Public Utilities	-43.75
				<u>-43.75</u>
14497	12/27/2018	Media One	100.2 · PLGIT GEN F	
			414.300 · Zoning General Supplies	-507.20
			405.341 · Advertising	-380.60
			405.341 · Advertising	-239.90
			405.341 · Advertising	-113.00
				<u>-1,240.70</u>
14498	12/27/2018	Columbia Gas	100.2 · PLGIT GEN F	
			409.360 · Public Utilities	-142.06
				<u>-142.06</u>

New Salem Borough - General Fund
Check Detail
December 2018

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
14499	12/28/2018	D. Michael Craley	100.2 · PLGIT GEN F	
			404.100 · Legal Services	-877.50
				<u>-877.50</u>

New Salem Borough - Sewer Fund
Balance Sheet
As of December 31, 2018

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
100-PLGIT SEWER CONST FUND	17,035.68
107-PEOPLES BANK SEWER FUND	171,553.21
109.1 - PLGIT - CD - 24 Month	133,136.38
Total Checking/Savings	<u>321,725.27</u>
Total Current Assets	<u>321,725.27</u>
TOTAL ASSETS	<u><u>321,725.27</u></u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	4,116,600.00
3900 · Retained Earnings	-3,524,087.35
Net Income	<u>-270,787.38</u>
Total Equity	<u>321,725.27</u>
TOTAL LIABILITIES & EQUITY	<u><u>321,725.27</u></u>

New Salem Borough - Sewer Fund
Profit & Loss
December 2018

	<u>Dec 18</u>
Income	
341.000 · Interest	1,025.35
364.120 · Sewer Use Charge	<u>12,288.42</u>
Total Income	13,313.77
Expense	
429.311 · Billing	960.00
429.670 · NCTSA	24,837.50
471.200 · Note Principal Payment	67,500.00
472.300 · Note Interest Payment	<u>27,803.87</u>
Total Expense	121,101.37
Net Income	<u><u>-107,787.60</u></u>

New Salem Borough - Sewer Fund
Check Detail
 December 2018

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
629	12/04/2018	North Codorus Township	100-PLGIT SEWER CONST FUND	
			429.670 · NCTSA	-24,837.50
				<u>-24,837.50</u>
630	12/28/2018	Webster Bank	100-PLGIT SEWER CONST FUND	
			471.200 · Note Principal Payment	-67,500.00
			472.300 · Note Interest Payment	-27,803.87
				<u>-95,303.87</u>
631	12/28/2018	York Water Company	100-PLGIT SEWER CONST FUND	
			429.311 · Billing	-960.00
				<u>-960.00</u>

New Salem Borough - Highway Aid Fund
Balance Sheet
As of December 31, 2018

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
PLIGIT HAFUND	16,074.36
Total Checking/Savings	<u>16,074.36</u>
Total Current Assets	<u>16,074.36</u>
TOTAL ASSETS	<u><u>16,074.36</u></u>
LIABILITIES & EQUITY	
Equity	
3000 · Open Bal Equity	42,206.87
3900 · Earnings	-31,235.98
Net Income	<u>5,103.47</u>
Total Equity	<u>16,074.36</u>
TOTAL LIABILITIES & EQUITY	<u><u>16,074.36</u></u>

New Salem Borough - Highway Aid Fund
Profit & Loss
December 2018

	<u>Dec 18</u>
Income	
341.000 · Interest	29.71
Total Income	<u>29.71</u>
Expense	
432.000 · Snow Removal	968.75
433.360 · Traffic Signal	59.73
434.360 · Street Lights	361.08
Total Expense	<u>1,389.56</u>
Net Income	<u><u>-1,359.85</u></u>

New Salem Borough - Highway Aid Fund
Monthly Check Detail
 December 2018

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
1825	12/04/2018	Met Ed	PLIGIT HAFUND	
			433.360 · Traffic Signal	-29.49
				<u>-29.49</u>
1826	12/04/2018	Hersh Concepts	PLIGIT HAFUND	
			432.000 · Snow Removal	-968.75
				<u>-968.75</u>
1827	12/14/2018	Met Ed	PLIGIT HAFUND	
			434.360 · Street Lights	-361.08
				<u>-361.08</u>
1828	12/28/2018	Met Ed	PLIGIT HAFUND	
			433.360 · Traffic Signal	-30.24
				<u>-30.24</u>

BOROUGH OF NEW SALEM
END OF YEAR REPORT

January - December 2018

NEW SALEM BOROUGH
YORK NEW SALEM, PA. 17371



Submitted By: *Andrew N. Shaffer, Secretary*

January 8, 2019

General Fund - New Salem Borough
Profit & Loss Budget vs. Actual
 January through December 2018

	<u>Jan - Dec 18</u>	<u>Budget</u>
Income		
301.100 · Real Estate - Current	48,145.37	50,000.00
301.200 · Real Estate - Prior	1,418.88	1,000.00
301.300 · Real Estate - Delinquent	1,074.30	1,000.00
310.100 · Real Estate Transfer Tax	18,004.58	10,000.00
310.210 · Earned Income - Current	69,714.89	75,000.00
310.220 · Earned Income - Prior	29,924.20	10,000.00
310.230 · Earned Income - Delinq	3,407.29	1,000.00
310.240 · Earned Income - Unallocat	575.91	
321.800 · Licenses/ Permits/TV	6,147.60	6,000.00
331.110 · Fines - Clerk of Courts	0.00	1,200.00
331.120 · Fines - District Justice	3,030.96	2,500.00
331.130 · Fines - State Police Fines	384.52	250.00
341.000 · Interest	4,392.86	1,200.00
354.080 · Act 101 Recycling Grant	1,240.00	600.00
355.010 · Public Utility Real Tax	160.95	165.00
355.080 · Alcoholic Beverage Tax	150.00	150.00
355.130 · Foriegn Fire Ins Tax	3,873.75	4,500.00
361.300 · Zoning/Subdivision/Fees/Reimbur	450.00	
362.410 · Building/Occ Permits	7,112.50	1,000.00
380.000 · Miscellaneous Revenue	1,024.94	500.00
392 · Interfund Operating Trans	8,000.00	4,000.00
Total Income	<u>208,233.50</u>	<u>170,065.00</u>
Expense		
400.100 · Council Salaries	6,370.00	6,440.00
401.100 · Mayor's Salary	910.00	910.00
402.100 · Auditing Services	2,050.00	2,100.00
402.420 · Dues & Publications	195.00	400.00
402.460 · Conferences & Meetings	884.78	2,000.00
403.100 · Commissions Tax Collector	2,419.12	2,100.00
403.110 · YATB - Tax Collection Fees	1,906.36	1,250.00
403.200 · Tax Collector Supplies	306.80	250.00
404.100 · Legal Services	6,817.50	6,000.00
404.300 · Codification	995.00	2,500.00
405.100 · Sec/Treas Salary	12,000.00	12,000.00
405.200 · Material & Supplies	481.38	200.00
405.240 · General Expenses	2,469.97	1,500.00
405.260 · Office - Minor Equipment	0.00	1,000.00
405.300 · Rent - Office	2,500.00	3,000.00
405.325 · Postage	312.82	500.00
405.341 · Advertising	1,026.20	2,000.00
408.000 · Engineering	6,144.75	10,000.00
409.360 · Public Utilities	2,630.09	2,700.00

General Fund - New Salem Borough
Profit & Loss Budget vs. Actual
 January through December 2018

	<u>Jan - Dec 18</u>	<u>Budget</u>
409.370 · Maintenance & Repair	1,159.70	1,500.00
410.000 · Police Service	57,000.00	57,000.00
410.540 · York County Quick Response	0.00	500.00
411.300 · Fire Hydrant Rental	6,644.16	6,900.00
411.500 · Foreign Fire Insurance Premium	3,873.75	4,500.00
411.540 · Fire Company Contribution	14,800.00	14,800.00
412.500 · Volunteer Ambulance Contr	0.00	1,000.00
413.100 · UCC & Code Enforcement	6,512.35	5,500.00
414.110 · Fee Zoning & Planning	90.00	
414.300 · Zoning General Supplies	672.20	1,000.00
427.300 · MSW Annual Collection	4,600.00	3,900.00
430.000 · Highway Maintainence	12,958.00	5,000.00
446.000 · Stormwater Management	3,193.00	5,000.00
452.200 · Recreation	500.00	500.00
456.520 · Library	2,000.00	1,000.00
457.000 · Planters for Square	23.53	100.00
457.200 · Civil Celebration	0.00	1,000.00
459.540 · Contribution - SPCA	362.00	362.00
486.010 · Property & Bonds	603.00	625.00
486.020 · General Liability	4,394.00	4,600.00
486.030 · Worker's Compensation	11,300.18	9,000.00
487.161 · Social Security Match	1,350.93	1,200.00
487.163 · Medicare Match	316.00	281.00
Total Expense	<u>182,772.57</u>	<u>182,118.00</u>
Net Income	<u>25,460.93</u>	<u>-12,053.00</u>

NEW SALEM BOROUGH SEWER FUND

Budget vs. Actual

January through December 2018

	<u>Jan - Dec 18</u>	<u>Budget</u>
Income		
341.000 · Interest	8,838.66	2,000.00
364.110 · Sewer Connection/Tapping	0.00	2,500.00
364.120 · Sewer Use Charge	353,061.81	354,000.00
364.140 · Permit Fee	0.00	180.00
Total Income	<u>361,900.47</u>	<u>358,680.00</u>
Expense		
404.000 · Legal Services	53,547.62	2,000.00
429.100 · Secretary	8,000.00	4,000.00
429.210 · Office Supplies	0.00	100.00
429.230 · Postage	0.00	100.00
429.310 · System Operator	1,885.00	2,000.00
429.311 · Billing	2,928.00	3,000.00
429.370 · Repairs & Maintenance	8,811.00	25,000.00
429.390 · Charges/Collections	0.00	1,500.00
429.660 · Professional Fees	467.50	1,000.00
429.670 · NCTSA	94,799.97	75,000.00
471.200 · Note Principal Payment	403,879.19	147,000.00
472.300 · Note Interest Payment	58,369.57	60,389.00
Total Expense	<u>632,687.85</u>	<u>321,089.00</u>
Net Income	<u><u>-270,787.38</u></u>	<u><u>37,591.00</u></u>

New Salem Borough Highway Aid Fund
Budget vs. Actual
 January through December 2018

	<u>Jan - Dec 18</u>	<u>Budget</u>
Income		
341.000 · Interest	256.11	50.00
355.050 · Liquid Fuels	22,350.80	21,969.00
Total Income	<u>22,606.91</u>	<u>22,019.00</u>
Expense		
431.000 · Street Cleaning	672.00	600.00
432.000 · Snow Removal	11,906.25	12,500.00
433.000 · Signs	0.00	500.00
433.360 · Traffic Signal	376.32	400.00
433.370 · Signal Repair	0.00	500.00
434.360 · Street Lights	4,548.87	4,200.00
436.000 · Storm Sewers	0.00	1,000.00
Total Expense	<u>17,503.44</u>	<u>19,700.00</u>
Net Income	<u><u>5,103.47</u></u>	<u><u>2,319.00</u></u>