



1905

TREASURER'S REPORT

SEPTEMBER 2015

PREPARED

BY

GREG MYER, CPA, TREASURER

Matamoras Borough Fire Dept. Account
Profit & Loss Budget vs. Actual
 January through September 2015

	<u>Jan - Sep 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
301 · Real Property Taxes			
301.10 · Current	38,788.21		
301.40 · Delinquent from Tax Claim	1,766.07		
301 · Real Property Taxes - Other	<u>0.00</u>	<u>38,406.00</u>	<u>-38,406.00</u>
Total 301 · Real Property Taxes	40,554.28	38,406.00	2,148.28
391 · reimbursement insurance	<u>7,684.40</u>		
Total Income	<u>48,238.68</u>	<u>38,406.00</u>	<u>9,832.68</u>
Gross Profit	48,238.68	38,406.00	9,832.68
Expense			
409.000 · Borough Building utilities			
409.250 · Repairs - Generator	<u>510.75</u>		
Total 409.000 · Borough Building utilities	510.75		
421.000 · Public Safety - Fire			
411.000 · Fire			
411.230 · Gas & Oil	473.42	7,000.00	-6,526.58
411.251 · Truck Maintenance/Equipment	9,219.99		
411.350 · Insurance	9,252.43	19,775.00	-10,522.57
411.360 · Public Utility	5,875.37	6,500.00	-624.63
411.750 · Operation and Equipment	678.36		
421.320 · Telephone	<u>2,361.28</u>	<u>2,070.00</u>	<u>291.28</u>
Total 411.000 · Fire	27,860.85	35,345.00	-7,484.15
421.000 · Public Safety - Fire - Other	<u>0.00</u>		
Total 421.000 · Public Safety - Fire	<u>27,860.85</u>	<u>35,345.00</u>	<u>-7,484.15</u>
Total Expense	<u>28,371.60</u>	<u>35,345.00</u>	<u>-6,973.40</u>
Net Ordinary Income	19,867.08	3,061.00	16,806.08
Other Income/Expense			
Other Income			
341.000 · Interest			
341.010 · Interest	<u>8.36</u>		
Total 341.000 · Interest	<u>8.36</u>		
Total Other Income	<u>8.36</u>		
Net Other Income	<u>8.36</u>	<u>0.00</u>	<u>8.36</u>
Net Income	<u>19,875.44</u>	<u>3,061.00</u>	<u>16,814.44</u>

Matamoros Borough
Monthly Disbursements - GF
September 2015

Date	Num	Name	Memo	Credit
100.01 - PennStar General Fund				
09/01/2015	PR	Sigreto, Peter J		88.28
09/01/2015	2974	Clark, David A		88.28
09/01/2015	2975	Clark, Janet E		88.28
09/01/2015	2985	Greiner, Jr, Thomas E		88.28
09/01/2015	2976	Losee, Dayne D.		88.28
09/01/2015	PR	Madsen, Mark B		88.28
09/01/2015	PR	Rose, Kevin M		88.28
09/01/2015	PR	Sain, Joseph E.		88.28
09/02/2015	2984	PMRS.	52-021-3N	302.56
09/02/2015	E-pay	U S Treasury	24-6000620 QB Tracking # 20941264	1,665.64
09/02/2015	E-pay	PA DEPT OF REVENUE	15872823 QB Tracking # 209412832	241.82
09/03/2015	995	Verizon - 2200	570-491-2200	60.44
09/03/2015	995	Verizon - 4103	570-491-4103 021 20Y	75.39
09/03/2015	995	Verizon - 4211	570-491-4211	119.68
09/03/2015	995	verizon - 5177	570 491-5177	320.41
09/03/2015	eft	verizon - 5476	570-491-5476	61.32
09/04/2015	2956	Lamb, Jr, Thomas G	VOID:	
09/04/2015	2955	Genovas, Peter J	VOID:	
09/04/2015	2958	Madsen, Matthew S	VOID:	
09/04/2015	2957	Madsen, Lauren A	VOID:	
09/04/2015	2979	Bush, John Z		522.78
09/04/2015	PR	Ellison, Douglas J		40.95
09/04/2015	PR	Fitch, Robert		1,272.94
09/04/2015	2980	Genovas, Peter J		97.39
09/04/2015	PR	Howard, Jr., Roger		877.14
09/04/2015	2981	Lamb, Jr, Thomas G		155.61
09/04/2015	2982	Madsen, Lauren A		76.60
09/04/2015	2983	Madsen, Matthew S		89.39
09/04/2015	PR	Mandzy, Carl F		906.78
09/04/2015	PR	Rinaldo, Jr., Frank A		305.56
09/04/2015	PR	Rodriguez, Keith G		1,088.82
09/04/2015	PR	Thompson, Hannah K		60.80
09/08/2015	995598	AT&T Emergency Mgmt	1000-939-8792	9.09
09/08/2015	995599	Eastern Pike Regional Police Departme	District Court #14655	60.51
09/08/2015	995600	Freedom Business Machines,Inc		121.00
09/08/2015	995601	Schields Tire Service, Inc.		183.50
09/08/2015	559602	The Milford Law Office	Council meeting August,2015	1,250.00
09/11/2015	dm	Interstate Waste Services	A/C 4220001228	6,668.25
09/11/2015	dm	Verizon Wireless - 8384	821228384-00002	80.02
09/11/2015	dm	orange and rockland		280.19
09/13/2015	dn	Myer & Myer	Monthly Treasurer 2015	1,841.66
09/15/2015	dm	Shakelton Auto & Truck Center		1,411.80
09/15/2015	dm	Eastern Pike Regional Police Departme	Probation # 212.54	209.17
09/15/2015	995610	H.A. Berkheimer, Inc	A/C 00 52 200 012	6.30
09/15/2015	dm	MRM Workers Comp Fund	10/01/14-09/30/15	1,548.63
09/15/2015	995615	Wex Bank	a/c 5562-00-588430-9	6.00
09/16/2015	E-pay	U S Treasury	24-6000620 QB Tracking # 21174022	1,357.00
09/16/2015	995616	E.A. Morse & Co., Inc.		42.77
09/18/2015	2986	Bush, John Z		243.63
09/18/2015	PR	Fitch, Robert		1,272.94
09/18/2015	PR	Howard, Jr., Roger		877.14
09/18/2015	PR	Mandzy, Carl F		688.89
09/18/2015	PR	Rinaldo, Jr., Frank A		158.77
09/18/2015	PR	Rodriguez, Keith G		1,088.82
09/18/2015	2987	Bush, John Z		300.14
09/18/2015	E-pay	U S Treasury	24-6000620 QB Tracking # 28330314	84.92
09/18/2015	dm	First Priority Life	059102-000 Inv# 13192337	1,511.76
09/18/2015	dm	United Concordia	005364001132D000 Inv# 1039840	59.98
09/18/2015	dm	Eastern Pike Regional Police Departme	District Court - Ck# 14831	651.90
09/18/2015	dm	AIRGAS EAST	2556766	78.72
09/18/2015	dm	Home Depot	acct 601110005055165	107.84
09/18/2015	dm	Blue Cross of NE PA	032524-000 Inv# 1332659	8.34
09/21/2015	995617	Prosser Laboratories Inc		25.00
09/23/2015	2988	Commonwealth of PA	Duplicate Title - Tracto	51.00

Matamoras Borough
Monthly Disbursements - GF
 September 2015

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Credit</u>
09/24/2015	2990	Matamoras Borough Fire Department	August Fuel Reimbursement	526.30
09/25/2015	dm	Cicioni Radiator, Inc.		1,100.00
09/25/2015	dm	First Insurance Funding	A/C 12101-0066-1957363	2,651.03
09/25/2015	dm	Nationwide Employee Benefits	Group BV2595	88.50
09/30/2015	PR	Drake, Jane M.		2,494.80
09/30/2015	2989	Babb, Gary L.		88.21
09/30/2015	E-pay	U S Treasury	24-6000620 QB Tracking # 2852543€	1,145.80
09/30/2015	E-pay	PA DEPT OF REVENUE	15872823 QB Tracking # 285262107	295.50
09/30/2015	2996	PMRS.	52-021-3N	609.85
09/30/2015	2995	Void Check	VOID:	
09/30/2015	E-pay	U S Treasury	24-6000620 QB Tracking # 28538764	1,340.06
09/30/2015	E-pay	U S Treasury	24-6000620 QB Tracking # 2853878€	122.40
09/30/2015	2998	Eastern Pike Regional Police Departme	2015 Commonwealth Pension Contrib	22,088.04
09/30/2015	2999	Matamoras Borough Firemans Relief A:	2015 Allocation	14,171.83
Total 100.01 · PennStar General Fund				78,056.26
100.02 · Credit Account				
09/04/2015	dm	Pro Hosting		17.95
09/07/2015	dm	Vonage	A/C 102786 INV 462947	57.68
09/08/2015	dm	NCR Silver	Concession Software	59.00
09/18/2015	dm	Pro Hosting	12-months hosting through 9/2016 - 2	179.50
Total 100.02 · Credit Account				314.13
				78,370.39
				78,370.39

Matamoras Borough
Finance Committee Monthly Profit & Loss GF
September 2015

	<u>Sep 15</u>	<u>Budget</u>
Ordinary Income/Expense		
Income		
301 · Real Property Taxes	0.00	0.00
310 · Local Enabling Act Taxes	5,013.54	0.00
331 · Fines	-35.51	
342 · Rents/Royalties	750.00	0.00
355 · State Shared Revenue and Entitl	200.00	0.00
360/370 · Charges for Services	14,271.83	0.00
362.000 · Public Safety()	549.00	0.00
391.000 · Proceeds of General Fixed Asset	570.00	
392.000 · Interfund Operating Transfers	0.00	0.00
Total Income	<u>21,318.86</u>	<u>0.00</u>
Expense		
400-409 · General Government()	10,667.23	0.00
410-419 · - Public Safety	144.95	0.00
420-425 · Health and Human Services	0.00	0.00
426-429 · Public Works - Sanitation	8,794.59	0.00
430-439 · Public Works - Highways/Roads/S	7,913.61	0.00
450-459 · Culture-Recreation	592.56	
481-484 · Employer Paid Benefits	906.15	0.00
486-488 · Insurance, Casualty & Surety	3,494.33	0.00
487.000 · - Health Benefits	1,580.08	0.00
Total Expense	<u>34,093.50</u>	<u>0.00</u>
Net Ordinary Income	<u>-12,774.64</u>	<u>0.00</u>
Net Income	<u><u>-12,774.64</u></u>	<u><u>0.00</u></u>

Matamoras Borough
Detailed Profit & Loss vs. Budget
January through September 2015

	<u>Jan - Sep 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
301 · Real Property Taxes			
301.100 · Current	670,164.45	672,105.00	-1,940.55
301.400 · From Tax Claim	38,334.60	30,000.00	8,334.60
Total 301 · Real Property Taxes	708,499.05	702,105.00	6,394.05
310 · Local Enabling Act Taxes			
310.100 · Real Estate Transfer Taxes	10,254.39	20,000.00	-9,745.61
310.210 · Earned Income Tax	1,416.94		
Total 310 · Local Enabling Act Taxes	11,671.33	20,000.00	-8,328.67
331 · Fines			
331.100 · District Court	513.02		
331.130 · State Police Fine	-52.96		
331.500 · other Fines	557.26		
Total 331 · Fines	1,017.32		
341 · Interest Earnings			
341.010 · Interest	38.88		
341.04 · Dividend	4,321.21		
Total 341 · Interest Earnings	4,360.09		
342 · Rents/Royalties			
342.200 · Rent of Buildings - EPRPD	6,750.00	9,000.00	-2,250.00
342.410 · Voting Machine Rental	125.00	250.00	-125.00
342.420 · Safety Radio Income	0.00	1,000.00	-1,000.00
342.430 · Solloway Rental	600.00	600.00	0.00
342.540 · Sale of Electricity	0.00	600.00	-600.00
342 · Rents/Royalties - Other	1,000.00		
Total 342 · Rents/Royalties	8,475.00	11,450.00	-2,975.00
355 · State Shared Revenue and Entitl			
355.040 · Beverage Tax	400.00	200.00	200.00
355.080 · Television Cable Franchise	8,747.00	8,500.00	247.00
Total 355 · State Shared Revenue and Entitl	9,147.00	8,700.00	447.00
360/370 · Charges for Services			
361.000 · General Government			
361.710 · Photocopies-Hard copies of docu	3.00		
361.750 · Garbage/Recycle Cans	1,700.00	1,800.00	-100.00
361.800 · Miscellaneous Charges for servi	690.00	1,000.00	-310.00
361.000 · General Government - Other	14,171.83		
Total 361.000 · General Government	16,564.83	2,800.00	13,764.83
Total 360/370 · Charges for Services	16,564.83	2,800.00	13,764.83
362.000 · Public Safety()			
362.400 · Protective Inspection & UCC Fee			
362.410 · Building Permits	179,278.00	2,000.00	177,278.00
362.400 · Protective Inspection & UCC Fee - Other	375.00		
Total 362.400 · Protective Inspection & UCC Fee	179,653.00	2,000.00	177,653.00
362.440 · Sewage Permits	575.00	5,000.00	-4,425.00
362.470 · Zoning Permits	3,315.00	3,000.00	315.00
362.480 · Sign Permit	1,445.00		
Total 362.000 · Public Safety()	184,988.00	10,000.00	174,988.00
387.000 · Contributions	922.00		
391.000 · Proceeds of General Fixed Asset			
391.100 · Sale of Fixed Assets	570.00		
Total 391.000 · Proceeds of General Fixed Asset	570.00		
392.000 · Interfund Operating Transfers			
392.010 · Prior Year Surplus	0.00	74,279.00	-74,279.00
392.020 · Transfer from Street Improvemen	100,000.00		
392.340 · Capital Reserve	52,000.00		
392.350 · Transfer from Ice Jam	52,000.00		
392.372 · From Grant Account	1,141.10		
Total 392.000 · Interfund Operating Transfers	205,141.10	74,279.00	130,862.10
Total Income	1,151,355.72	829,334.00	322,021.72
Expense			
400-409 · General Government()			
Contingency	0.00	1,500.00	-1,500.00
400.000 · Legislative Body			
400.050 · Council Salary	6,200.00	8,400.00	-2,200.00
400.241 · General Expenses	1,162.93	200.00	962.93
400.350 · Officials Bond	100.00	700.00	-600.00
400.42C · PSAB COG NEPA Dues	145.00	500.00	-355.00
400.42M · Mayor's Association Dues	0.00	55.00	-55.00
400.480 · Website	2,952.18	300.00	2,652.18
401.050 · Mayor	900.00	1,200.00	-300.00
Total 400.000 · Legislative Body	11,460.11	11,355.00	105.11

Matamoras Borough
Detailed Profit & Loss vs. Budget
January through September 2015

	<u>Jan - Sep 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
402.000 · Auditing/Financial Administrati			
402.100 · Treasurer	16,574.94	22,100.00	-5,525.06
402.120 · Auditor	4,150.00	4,000.00	150.00
402.230 · Postage	67.43	400.00	-332.57
402.300 · Admin Expense/Office Supplies	251.93		
Total 402.000 · Auditing/Financial Administrati	21,044.30	26,500.00	-5,455.70
403.000 · Tax Collection			
403.050 · Tax collector	31,500.00	51,700.00	-20,200.00
403.240 · General Expense	213.04	150.00	63.04
Total 403.000 · Tax Collection	31,713.04	51,850.00	-20,136.96
404.000 · Solicitor/Legal Service			
404.310 · Solicitor Fees	11,679.00	15,450.00	-3,771.00
404.340 · Legal Advertising	2,128.80	2,300.00	-171.20
Total 404.000 · Solicitor/Legal Service	13,807.80	17,750.00	-3,942.20
405.000 · Secretary			
405.100 · Secretary Salary	26,842.19	36,716.00	-9,873.81
405.150 · Office Assistance	0.00	1,200.00	-1,200.00
405.210 · Office Supplies	787.72	1,500.00	-712.28
405.230 · Petty Cash Postage	-63.45	200.00	-263.45
405.320 · Telephone	1,502.63	2,500.00	-997.37
405.380 · Equipment Rental	1,118.00		
405.420 · COG Membership	0.00	195.00	-195.00
Total 405.000 · Secretary	30,187.09	42,311.00	-12,123.91
406.000 · Other Gov't Treasurer			
406.230 · Postage	8.06		
Total 406.000 · Other Gov't Treasurer	8.06		
409.000 · General Govt Buildings and Plan			
409.230 · Propane	0.00	750.00	-750.00
409.240 · Supplies	21.99		
409.250 · Repairs & Maintenance			
409.251 · Generator Service Contract	509.00	1,200.00	-691.00
409.250 · Repairs & Maintenance - Other	8,798.36	8,000.00	798.36
Total 409.250 · Repairs & Maintenance	9,307.36	9,200.00	107.36
409.310 · Engineering Fees	5,574.50	4,000.00	1,574.50
409.320 · Telephone	489.78		
409.360 · Utilities	84.90		
409.440 · Janitorial Annex	208.83	200.00	8.83
Total 409.000 · General Govt Buildings and Plan	15,687.36	14,150.00	1,537.36
Total 400-409 · General Government()	123,907.76	165,416.00	-41,508.24
410-419 · - Public Safety			
410.000 · Police			
410.450 · EPRPD Contract	272,688.75	363,585.00	-90,896.25
Total 410.000 · Police	272,688.75	363,585.00	-90,896.25
411.000 · Fire	52.38		
413.000 · UCC/Code Enforcement			
413.100 · Planning Commission Salary	1,100.00	1,200.00	-100.00
413.150 · Zoning Officer	5,130.00	7,020.00	-1,890.00
413.240 · General Expense	60.00	150.00	-90.00
413.310 · Building Inspector	100,769.20	1,800.00	98,969.20
413.45P · Planning Board Solicitor	0.00	4,000.00	-4,000.00
413.45Z · Zoning/Hearing Solicitor	0.00	1,000.00	-1,000.00
Total 413.000 · UCC/Code Enforcement	107,059.20	15,170.00	91,889.20
419.000 · Emergency Management			
419.100 · Stipend	900.00		
419.101 · Elected - Bonus	0.00	1,200.00	-1,200.00
419.210 · Office Supplies	65.49	1,400.00	-1,334.51
419.320 · Cable & Internet	541.47	1,200.00	-658.53
419.321 · Telephone	5,491.56	7,650.00	-2,158.44
419.460 · Training	0.00	1,000.00	-1,000.00
419.750 · Computer, Equipment, Radios	3,764.56	3,000.00	764.56
Total 419.000 · Emergency Management	10,763.08	15,450.00	-4,686.92
Total 410-419 · - Public Safety	390,563.41	394,205.00	-3,641.59
420-425 · Health and Human Services			
422.000 · Animal Control			

Matamoras Borough
Detailed Profit & Loss vs. Budget
January through September 2015

	<u>Jan - Sep 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
422.520 · Pike Humane Society Contract	0.00	400.00	-400.00
Total 422.000 · Animal Control	0.00	400.00	-400.00
Total 420-425 · Health and Human Services	0.00	400.00	-400.00
426-429 · Public Works - Sanitation			
427.000 · Solid Waste Collection & disposa			
427.120 · Garbage Collection Salary	16,206.00	31,200.00	-14,994.00
427.150 · SEO Fees	1,129.41	3,750.00	-2,620.59
427.227 · Garbage Truck Expense	4,237.29	5,000.00	-762.71
427.231 · Fuel	4,297.19	8,000.00	-3,702.81
427.239 · Tipping Fees	53,931.00	73,000.00	-19,069.00
Total 427.000 · Solid Waste Collection & disposa	79,800.89	120,950.00	-41,149.11
Total 426-429 · Public Works - Sanitation	79,800.89	120,950.00	-41,149.11
430-439 · Public Works - Highways/Roads/S			
430.000 · General Services Administration			
430.310 · Other Services	773.00	600.00	173.00
430.350 · Insurance - Street	0.00	12,000.00	-12,000.00
Total 430.000 · General Services Administration	773.00	12,600.00	-11,827.00
431.000 · Streets and Gutters			
431.121 · Streets Salary - FT	31,914.00	31,200.00	714.00
431.120 · Overtime - Street	378.29	2,900.00	-2,521.71
431.150 · Streets Salary PT	4,614.00	12,000.00	-7,386.00
431.191 · Uniforms	1,809.40	2,000.00	-190.60
431.240 · Spring Clean-up	1,893.99	2,500.00	-606.01
431.260 · Tools & Supplies	2,232.68	2,500.00	-267.32
431.315 · Other Services/Drug Screening	90.00	400.00	-310.00
431.320 · Telephone	710.31	1,800.00	-1,089.69
431.330 · Signs	706.27	600.00	106.27
Total 431.000 · Streets and Gutters	44,348.94	55,900.00	-11,551.06
438.000 · Repairs & Maintenance			
438.231 · Gas & Oil - Vehicles	2,688.95	9,000.00	-6,311.05
438.245 · Patch	69.68		
438.250 · Blacktop	1,065.86	500.00	565.86
438.251 · Vehicle Repair/Parts	84.02		
438.253 · Repair Supplies	116.11		
438.370 · Maintenance of Equipment	3,230.71	7,000.00	-3,769.29
438.750 · Equipment	0.00	3,700.00	-3,700.00
Total 438.000 · Repairs & Maintenance	7,255.33	20,200.00	-12,944.67
Total 430-439 · Public Works - Highways/Roads/S	52,377.27	88,700.00	-36,322.73
435 · Sidewalk and Crosswalks			
435.61 · General Construction Contracts	9,060.48		
Total 435 · Sidewalk and Crosswalks	9,060.48		
450-459 · Culture-Recreation			
451.000 · Culture-Recreation			
451.120 · Recreation Salary	592.56		
Total 451.000 · Culture-Recreation	592.56		
Total 450-459 · Culture-Recreation	592.56		
471-474 · Debt Service			
471.601 · Tax and Revenue Anticipation No	100,043.75		
Total 471-474 · Debt Service	100,043.75		
481-484 · Employer Paid Benefits			
481.100 · Social Security/Medicare	9,679.94	10,694.00	-1,014.06
481.300 · Pa Unemployment	2,932.82	4,000.00	-1,067.18
Total 481-484 · Employer Paid Benefits	12,612.76	14,694.00	-2,081.24
486-488 · Insurance, Casualty & Surety			
486.000 · Insurance - General Government	24,786.68	21,352.00	3,434.68
486.700 · Life Insurance	796.50	1,572.00	-775.50
486-488 · Insurance, Casualty & Surety - Other	-647.08		
Total 486-488 · Insurance, Casualty & Surety	24,936.10	22,924.00	2,012.10
487.000 · - Health Benefits			
487.100 · Dental Insurance	530.38	723.00	-192.62
487.200 · Health/Vision Insurance	13,609.19	19,322.00	-5,712.81
487.300 · Insurance Buy-out	0.00	2,000.00	-2,000.00
Total 487.000 · - Health Benefits	14,139.57	22,045.00	-7,905.43
492.960 · Transfer to Ice Jam	52,000.00		
492.970 · Transfer to Capital Reserve	52,000.00		
Total Expense	912,034.55	829,334.00	82,700.55
	239,321.17	0.00	239,321.17
	239,321.17	0.00	239,321.17

Matamoras Borough
Condensed Profit & Loss vs. Budget
 January through September 2015



	<u>Jan - Sep 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
301 - Real Property Taxes	708,499.05	702,105.00	6,394.05
310 - Local Enabling Act Taxes	11,671.33	20,000.00	-8,328.67
331 - Fines	1,017.32		
341 - Interest Earnings	4,360.09		
342 - Rents/Royalties	8,475.00	11,450.00	-2,975.00
355 - State Shared Revenue and Entitl	9,147.00	8,700.00	447.00
360/370 - Charges for Services	16,564.83	2,800.00	13,764.83
362.000 - Public Safety()	184,988.00	10,000.00	174,988.00
387.000 - Contributions	922.00		
391.000 - Proceeds of General Fixed Asset	570.00		
392.000 - Interfund Operating Transfers	<u>205,141.10</u>	<u>74,279.00</u>	<u>130,862.10</u>
Total Income	<u>1,151,355.72</u>	<u>829,334.00</u>	<u>322,021.72</u>
Expense			
400-409 - General Government()	123,907.76	165,416.00	-41,508.24
410-419 - - Public Safety	390,563.41	394,205.00	-3,641.59
420-425 - Health and Human Services	0.00	400.00	-400.00
426-429 - Public Works - Sanitation	79,800.89	120,950.00	-41,149.11
430-439 - Public Works - Highways/Roads/S	52,377.27	88,700.00	-36,322.73
435 - Sidewalk and Crosswalks	9,060.48		
450-459 - Culture-Recreation	592.56		
471-474 - Debt Service	100,043.75		
481-484 - Employer Paid Benefits	12,612.76	14,694.00	-2,081.24
486-488 - Insurance, Casualty & Surety	24,936.10	22,924.00	2,012.10
487.000 - - Health Benefits	14,139.57	22,045.00	-7,905.43
492.960 - Transfer to Ice Jam	52,000.00		
492.970 - Transfer to Capital Reserve	<u>52,000.00</u>		
Total Expense	<u>912,034.55</u>	<u>829,334.00</u>	<u>82,700.55</u>
Net Ordinary Income	<u>239,321.17</u>	<u>0.00</u>	<u>239,321.17</u>
Net Income	<u>239,321.17</u>	<u>0.00</u>	<u>239,321.17</u>

**Matamoras Borough Recreation Account
Profit & Loss Budget vs. Actual
January through September 2015**

	Jan - Sep 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.000 · Real Estate Tax			
301.100 · Current	57,688.69	57,609.00	79.69
301.200 · Real Estate Tax - Prior Year L	<u>2,574.79</u>	<u>1,350.00</u>	<u>1,224.79</u>
Total 301.000 · Real Estate Tax	60,263.48	58,959.00	1,304.48
331 · Receipts			
362.410 · permits & Fees	325.00		
367.000 · Recreation			
367.130 · Park and Recreation Concessions	4,600.44		
367.140 · Pavilion Rental	6,455.00	2,500.00	3,955.00
367.210 · Field Usage	2,200.00		
395.700 · Reimbursed Expenses	<u>652.79</u>		
Total 367.000 · Recreation	13,908.23	2,500.00	11,408.23
Total 331 · Receipts	14,233.23	2,500.00	11,733.23
387 · Contributions	13,044.04		
389.000 · Unclassified Operating Revenue			
389.001 · Increase/Decrease in Market Val	<u>-711.04</u>		
Total 389.000 · Unclassified Operating Revenue	-711.04		
Total Income	86,829.71	61,459.00	25,370.71
Gross Profit	86,829.71	61,459.00	25,370.71
Expense			
451 · Culture-Recreation - Administra			
451.240 · supplies	<u>358.25</u>		
Total 451 · Culture-Recreation - Administra	358.25		
452 · Culture - Recreation			
452.200 · New Recreation Program	<u>10,400.00</u>	<u>14,000.00</u>	<u>-3,600.00</u>
Total 452 · Culture - Recreation	10,400.00	14,000.00	-3,600.00
454 · Parks			
454.120 · Full-time Staff	1,981.25		
454.150 · Seasonal Employment	12,044.23	12,000.00	44.23
454.151 · Oper & Maint	2,656.92	2,000.00	656.92
454.174 · Training	0.00	1,000.00	-1,000.00
454.200 · Park Improvement	2,072.23	4,909.00	-2,836.77
454.201 · Supplies	2,888.31	4,750.00	-1,861.69
454.215 · Postage	-37.71	200.00	-237.71
454.231 · Fuel	980.13	1,500.00	-519.87
454.240 · Operating Supplie	1,522.90		
454.350 · Insurance	1,215.88	2,700.00	-1,484.12
454.370 · Repairs	2,747.79	2,000.00	747.79
454.450 · Contracted Services	3,205.00	8,400.00	-5,195.00
454.500 · Utilities	7,428.34	8,000.00	-571.66
454.600 · Concession			
454.601 · Employment	6,242.04		
454.620 · Concession Stand Expense	<u>5,856.24</u>		
Total 454.600 · Concession	12,098.28		
Total 454 · Parks	50,803.55	47,459.00	3,344.55
481 · Employer Paid Benefits			
481.100 · SS/MC	972.26		
481.300 · PA UC	<u>528.00</u>		
Total 481 · Employer Paid Benefits	1,500.26		
Total Expense	63,062.06	61,459.00	1,603.06
Net Ordinary Income	23,767.65	0.00	23,767.65
Other Income/Expense			
Other Income			
341 · Interest Earnings			
341.010 · Interest	<u>6.10</u>		
Total 341 · Interest Earnings	6.10		
Total Other Income	6.10		
Net Other Income	6.10	0.00	6.10
Net Income	23,773.75	0.00	23,773.75

Matamoras Borough Recreation Account
Profit & Loss by Class
January through September 2015

	<u>Concession (Recreation)</u>	<u>Dog park (Recreation)</u>	<u>Rec (Recreation)</u>	<u>Splash Park (Recreation)</u>	<u>Total Recreation</u>	<u>TOTAL</u>
Income						
301.000 · Real Estate Tax						
301.100 · Current	0.00	0.00	57,688.69	0.00	57,688.69	57,688.69
301.200 · Real Estate Tax - Prior Year L	0.00	0.00	2,574.79	0.00	2,574.79	2,574.79
Total 301.000 · Real Estate Tax	0.00	0.00	60,263.48	0.00	60,263.48	60,263.48
331 · Receipts						
362.410 · permits & Fees	0.00	0.00	325.00	0.00	325.00	325.00
367.000 · Recreation						
367.130 · Park and Recreation Concessions	4,600.44	0.00	0.00	0.00	4,600.44	4,600.44
367.140 · Pavilion Rental	0.00	0.00	6,455.00	0.00	6,455.00	6,455.00
367.210 · Field Usage	0.00	0.00	2,200.00	0.00	2,200.00	2,200.00
395.700 · Reimbursed Expenses	0.00	0.00	652.79	0.00	652.79	652.79
Total 367.000 · Recreation	4,600.44	0.00	9,307.79	0.00	13,908.23	13,908.23
Total 331 · Receipts	4,600.44	0.00	9,632.79	0.00	14,233.23	14,233.23
387 · Contributions	4,081.00	0.00	8,963.04	0.00	13,044.04	13,044.04
389.000 · Unclassified Operating Revenue						
389.001 · Increase/Decrease in Market Val	0.00	0.00	-711.04	0.00	-711.04	-711.04
Total 389.000 · Unclassified Operating Revenue	0.00	0.00	-711.04	0.00	-711.04	-711.04
Total Income	8,681.44	0.00	78,148.27	0.00	86,829.71	86,829.71
Gross Profit	8,681.44	0.00	78,148.27	0.00	86,829.71	86,829.71
Expense						
451 · Culture-Recreation - Administra						
451.240 · supplies	0.00	0.00	328.51	29.74	358.25	358.25
Total 451 · Culture-Recreation - Administra	0.00	0.00	328.51	29.74	358.25	358.25
452 · Culture - Recreation						
452.200 · New Recreation Program	0.00	0.00	10,400.00	0.00	10,400.00	10,400.00
Total 452 · Culture - Recreation	0.00	0.00	10,400.00	0.00	10,400.00	10,400.00
454 · Parks						
454.120 · Full-time Staff	1,981.25	0.00	0.00	0.00	1,981.25	1,981.25
454.150 · Seasonal Employment	1,725.12	0.00	11,358.90	0.00	13,084.02	13,084.02
454.151 · Oper & Maint	0.00	0.00	1,678.59	978.33	2,656.92	2,656.92
454.200 · Park Improvement	0.00	0.00	1,687.78	384.45	2,072.23	2,072.23
454.201 · Supplies	65.47	175.00	2,310.84	337.00	2,888.31	2,888.31
454.215 · Postage	0.00	0.00	-37.71	0.00	-37.71	-37.71
454.231 · Fuel	0.00	0.00	832.45	147.68	980.13	980.13
454.240 · Operating Supplie	0.00	0.00	0.00	1,522.90	1,522.90	1,522.90
454.350 · Insurance	0.00	0.00	1,215.88	0.00	1,215.88	1,215.88
454.370 · Repairs	300.00	0.00	1,277.79	2,020.00	3,597.79	3,597.79
454.450 · Contracted Services	0.00	0.00	3,165.00	280.00	3,445.00	3,445.00
454.500 · Utilities	0.00	0.00	7,428.34	0.00	7,428.34	7,428.34
454.600 · Concession						
454.601 · Employment	6,242.04	0.00	0.00	0.00	6,242.04	6,242.04
454.620 · Concession Stand Expense	5,669.74	0.00	0.00	186.50	5,856.24	5,856.24
Total 454.600 · Concession	11,911.78	0.00	0.00	186.50	12,098.28	12,098.28
Total 454 · Parks	15,983.62	175.00	30,917.86	5,856.86	52,933.34	52,933.34
481 · Employer Paid Benefits						
481.100 · SS/MC	841.76	0.00	221.08	0.00	1,062.84	1,062.84
481.300 · PA UC	390.68	0.00	232.82	0.00	623.50	623.50
Total 481 · Employer Paid Benefits	1,232.44	0.00	453.90	0.00	1,686.34	1,686.34
Total Expense	17,216.06	175.00	42,100.27	5,886.60	65,377.93	65,377.93
	-8,534.62	-175.00	36,048.00	-5,886.60	21,451.78	21,451.78
Other Income						
341 · Interest Earnings						
341.010 · Interest	0.00	0.00	6.10	0.00	6.10	6.10
Total 341 · Interest Earnings	0.00	0.00	6.10	0.00	6.10	6.10
Total Other Income	0.00	0.00	6.10	0.00	6.10	6.10
	0.00	0.00	6.10	0.00	6.10	6.10
	-8,534.62	-175.00	36,054.10	-5,886.60	21,457.88	21,457.88

**Borough of Matamoras
Budget vs. Actual All Other Funds
September, 2015**

	General*	Grant*	Debt*	Fire*	Liquid*		Special	Street*		Over	
	Fund	Fund	Service	Dept	Fuels	Recreation*	Impv	Light	Total	(Under)	Budget
Income											
General Fund	1151355.72	131817.01							1283172.73	453838.73	829334.00
Debt Service			83170.11						83170.11	3717.11	79453.00
Fire Department Fund				48247.04					48247.04	9841.04	38406.00
Liquid Fuels					72025.95				72025.95	2325.95	69700.00
Street Improvement							138759.42		138759.42	100359.42	38400.00
Street Light								52890.32	52890.32	-13109.68	66000.00
Recreation					0.00	86835.81			86835.81	25376.81	61459.00
Total Fund Income	1151355.72	131817.01	83170.11	48247.04	72025.95	86835.81	138759.42	52890.32	1765101.38	582349.38	1182752.00
Expense											
Grant		151336.48									
General Fund	912034.55								912034.55	82700.55	829334.00
Debt Service			78442.67						78442.67	-1010.33	79453.00
Fire Department Fund				28371.60					28371.60	-10034.40	38406.00
Liquid Fuels					11983.64				11983.64	-57716.36	69700.00
Street Improvement							102990.76		102990.76	64590.76	38400.00
Street Light								40304.07	40304.07	-25695.93	66000.00
Recreation						63062.06			63062.06	1603.06	61459.00
Total Fund Expense	912034.55	151336.48	78442.67	28371.60	11983.64	63062.06	102990.76	40304.07	1237189.35	54437.35	1182752.00
Net Fund Profit/(Loss)	239321.17	-19519.47	4727.44	19875.44	60042.31	23773.75	35768.66	12586.25	527912.03	0.00	
Bank Balance	332551.77	100.09	100069.39	55338.92	129349.25	44521.11	55891.96	20363.25	738185.74		

Capital Reserve 52615.62 *
Ice Jam 52194.95 *
Fuel Tank 4084.19 *
847080.5

*denotes bank account reconciled through reporting period