

**2018 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

520213 MATAMORAS BORO, PIKE COUNTY

MATAMORAS BORO, PIKE County

BALANCE SHEET

December 31, 2018

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		3,277	518								3,795

Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	602,304	123,594		148,672						874,570
291-299	Other Equity										
Total Fund and Account Group Equity		602,304	123,594		148,672						874,570

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											878,365
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MATAMORAS BORO, PIKE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes								
301.00	Real Estate Taxes	694,782	200,074		82,676			977,532
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	26,595						26,595
310.20	Earned Income Taxes / Wage Taxes	299,903						299,903
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,021,280	200,074		82,676			1,304,030

Licenses and Permits							
320-322	All Other Licenses and Permits						
321.80	Cable Television Franchise Fees	8,711					8,711
Total Licenses and Permits		8,711					8,711

Fines and Forfeits							
330-332	Fines and Forfeits	1,993					1,993
Total Fines and Forfeits		1,993					1,993

MATAMORAS BORO, PIKE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State/Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Interest, Rents and Royalties							
341.00	Interest Earnings	12,313	1,281		32		13,626
342.00	Rents and Royalties	10,426					10,426
Total Interest, Rents and Royalties		22,739	1,281		32		24,052

Federal							
351.03	Highways and Streets						
351.09	Community Development						
351.00	All Other Federal Capital and Operating Grants						
352.01	National Forest						
352.00	All Other Federal Shared Revenue and Entitlements						
353.00	Federal Payments in Lieu of Taxes						
Total Federal							

State							
354.03	Highways and Streets						
354.09	Community Development						
354.15	Recycling / Act 101						
354.00	All Other State Capital and Operating Grants						
355.01	Public Utility Realty Tax (PURTA)	1,373					1,373
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		92,214				92,214
355.04	Alcoholic Beverage Licenses						
355.05	General Municipal Pension System State Aid						
355.07	Foreign Fire Insurance Tax Distribution	11,429					11,429
355.08	Local Share Assessment/Gaming Proceeds		527,502				527,502
355.09	Marcellus Shale Impact Fee Distribution						

MATAMORAS BORO, PIKE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		12,802	619,716					632,518

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units								

Charges for Service								
361.00	General Government	8,589						8,589
362.00	Public Safety	23,119	12,124					35,243
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)							
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation		29,184					29,184
368.00	Airports							

MATAMORAS BORO, PIKE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
Total Charges for Service		31,708	41,308					73,016

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors		10,641					10,641
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	745	2,273					3,018
Total Unclassified Operating Revenues		745	12,914					13,659

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	170,629	136,334					306,963
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term Debt							

MATAMORAS BORO, PIKE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State, Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	5,050	1,219					6,269
Total Other Financing Sources		175,679	137,553					313,232
TOTAL REVENUES		1,275,657	1,012,846		82,708			2,371,211

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	10,830						10,830
401.00	Executive (Manager or Mayor)	1,200						1,200
402.00	Auditing Services / Financial Administration	32,558						32,558
403.00	Tax Collection	55,232						55,232
404.00	Solicitor / Legal Services	16,833						16,833
405.00	Secretary / Clerk	45,957						45,957
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	1,998	100					2,098
409.00	General Government Buildings and Plant	9,132	53,790					62,922
Total General Government		173,740	53,890					227,630

Public Safety

410.00	Police	471,384						471,384
411.00	Fire	11,492	46,770					58,262
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	2,634						2,634

MATAMORAS BORO, PIKE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Safety							
414.00	Planning and Zoning	24,600					24,600
415.00	Emergency Management and Communications	3,715					3,715
416.00	Militia and Armories						
417.00	Examination of Licensed Occupations						
418.00	Public Scales (weights and measures)						
419.00	Other Public Safety						
Total Public Safety		513,825	46,770				560,595

Health and Human Services							
420.00-425.00	Health and Human Services	400					400
Total Health and Human Services		400					400

Public Works - Sanitation							
426.00	Recycling Collection and Disposal						
427.00	Solid Waste Collection and Disposal (garbage)	113,628					113,628
428.00	Weed Control						
429.00	Wastewater / Sewage Treatment and Collection						
Total Public Works - Sanitation		113,628					113,628

Public Works - Highways and Streets							
430.00	General Services - Administration	83,475	17,636		100		101,211
431.00	Cleaning of Streets and Gutters						
432.00	Winter Maintenance - Snow Removal		9,494				9,494
433.00	Traffic Control Devices	983	3,711				4,694
434.00	Street Lighting						

MATAMORAS BORO, PIKE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets							
435.00	Sidewalks and Crosswalks		641,288				641,288
436.00	Storm Sewers and Drains						
437.00	Repairs of Tools and Machinery	14,423					14,423
438.00	Maintenance and Repairs of Roads and Bridges	2,946	20,679				23,625
439.00	Highway Construction and Rebuilding Projects		76,383				76,383
Total Public Works - Highways and Streets		101,827	769,191		100		871,118

Other Public Works Enterprises							
440.00	Airports						
441.00	Cemeteries						
442.00	Electric System						
443.00	Gas System						
444.00	Markets						
445.00	Parking						
446.00	Storm Water and Flood Control						
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						
Total Other Public Works Enterprises							

Culture and Recreation							
451.00	Culture-Recreation Administration	85					85
452.00	Participant Recreation		350				350
453.00	Spectator Recreation						
454.00	Parks		100,958				100,958

MATAMORAS BORO, PIKE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2018

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		85	101,308					101,393

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development								

Debt Service								
471.00	Debt Principal (short-term and long-term)				52,819			52,819
472.00	Debt Interest (short-term and long-term)				8,659			8,659
475.00	Fiscal Agent Fees							
Total Debt Service					61,478			61,478

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	18,793	6,284					25,077
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

MATAMORAS BORO, PIKE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items

484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits	34,674						34,674
Total Employer Paid Benefits and Withholding Items		53,467	6,284					59,751

Insurance

486.00	Insurance, Casualty, and Surety	24,880						24,880
Total Insurance		24,880						24,880

Unclassified Operating Expenditures

488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures								

Other Financing Uses

491.00	Refund of Prior Year Revenues	126						126
492.00	Interfund Operating Transfers	92,334	214,629					306,963
493.00	All Other Financing Uses							
Total Other Financing Uses		92,460	214,629					307,089

TOTAL EXPENDITURES	1,074,312	1,192,072		61,578				2,327,962
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	201,345	-179,226		21,130				43,249
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MATAMORAS BORO

December 31, 2018

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
Revenue Bonds and Notes											
Lease Rental Debt											
Fire Truck Loan	Note	2011	2020	470,364	171,165		52,819		118,346		118,346
Freightliner Loan	Note	2018	2023	99,000	0	99,000			99,000		99,000
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	217,346
Capitalized lease obligations	0
Net debt	217,346

MATAMORAS BORO, PIKE County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2018

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

278,186

Independent Public Accountant/Certified Public Accountant Submission Page
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SIGNATURE AND VERIFICATION

Signed:

Dale E Kirk Appointed Auditor/CPA

December 31, 2018

NOTES / COMMENTS