

**2018 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

650962 MONESSEN CITY, WESTMORELAND COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

MONESSEN CITY, WESTMORELAND 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
Assets and Other Debits											
100-120	Cash and Investments	389,266	356,596	199,174	60,037	281		5,457,398			6,462,752
140-144	Tax Receivable	1,412,432									1,412,432
121-129, 145-149	Accounts Receivable (excluding taxes)	165,469	56,815			246,097		245,237			713,618
130.00	Due From Other Funds	41,843	259,531		67,620						368,994
131-139, 150-159	Other Current Assets	45,557	483,793					182,458			711,808
160-169	Fixed Assets								10,389,568		10,389,568
180-189	Other Debits										
Total Assets and Other Debits		2,054,567	1,156,735	199,174	127,657	246,378		5,885,093	10,389,568		20,059,172

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	4,468									4,468
200-209, 231-239	All Other Current Liabilities	2,091,464	602,991			61,025					2,755,480
230.00	Due To Other Funds	327,151		36,370		5,473					368,994

MONESSEN CITY, WESTMORELAND County

BALANCE SHEET

December 31, 2018

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Liabilities and Other Credits											
260-269	Long-Term-Liabilities									6,968,353	6,968,353
240-259	Current Portion of Long-Term Debt and Other Credits									309,905	309,905
Total Liabilities and Other Credits		2,423,083	602,991	36,370		66,498				7,278,258	10,407,200
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	-368,516	553,744	162,804	127,657	179,880		5,885,093	10,389,568	-7,278,258	9,651,972
291-299	Other Equity										
Total Fund and Account Group Equity		-368,516	553,744	162,804	127,657	179,880		5,885,093	10,389,568	-7,278,258	9,651,972
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											20,059,172

MONESSEN CITY, WESTMORELAND 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	1,317,924	244,640		492,364			2,054,928
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	37,842						37,842
310.20	Earned Income Taxes / Wage Taxes	628,140						628,140
310.30	Business Gross Receipts Taxes	27,392						27,392
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	74,746						74,746
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		2,086,044	244,640		492,364			2,823,048

Licenses and Permits

320-322	All Other Licenses and Permits	199,295	5,200					204,495
321.80	Cable Television Franchise Fees	141,547						141,547
Total Licenses and Permits		340,842	5,200					346,042

Fines and Forfeits

330-332	Fines and Forfeits	46,797						46,797
Total Fines and Forfeits		46,797						46,797

MONESSEN CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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

REVENUES

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	1,150						1,150
Total State		422,366	297,018					719,384

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	45,743						45,743
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	6,908						6,908
Total Local Government Units		52,651						52,651

Charges for Service								
361.00	General Government	96,804						96,804
362.00	Public Safety	95,872						95,872
363.20	Parking	44,842						44,842
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)		520,272					520,272
364.30	Solid Waste Collection and Disposal Charge (trash)	564,066						564,066
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							
368.00	Airports							

MONESSEN CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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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		801,584	520,272					1,321,856

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	3,315	15,399					18,714
388.00	Fiduciary Fund Pension Contributions					494,810		494,810
389.00	All Other Unclassified Operating Revenues	7,820	12,124					19,944
Total Unclassified Operating Revenues		11,135	27,523			494,810		533,468

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	39,220						39,220
392.00	Interfund Operating Transfers	9,738						9,738
393.00	Proceeds of General Long-Term Debt			7,422,200				7,422,200
394.00	Proceeds of Short Term-Debt	500,000						500,000

MONESSEN CITY, WESTMORELAND 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							
415.00	Emergency Management and Communications							
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		940,658	2,868					943,526

Health and Human Services

420.00-425.00	Health and Human Services	21,634						21,634
Total Health and Human Services		21,634						21,634

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	518,103						518,103
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	61	452,913					452,974
Total Public Works - Sanitation		518,164	452,913					971,077

Public Works - Highways and Streets

430.00	General Services - Administration	349,075						349,075
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		116,058					116,058
433.00	Traffic Control Devices	871						871
434.00	Street Lighting	12,170	119,005					131,175

MONESSEN CITY, WESTMORELAND 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							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	26,768	92,441					119,209
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		388,884	327,504					716,388

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	4,260						4,260
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		4,260						4,260

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation		8,380					8,380
453.00	Spectator Recreation							
454.00	Parks		146,554					146,554

MONESSEN CITY, WESTMORELAND 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		51,398					51,398
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation			206,332					206,332

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing	40,443	19,664	110,000				170,107
463.00	Economic Development	23,534						23,534
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development		63,977	19,664	110,000				193,641

Debt Service								
471.00	Debt Principal (short-term and long-term)	510,243	41,806	6,800,000	244,000			7,596,049
472.00	Debt Interest (short-term and long-term)	11,069	5,902	71,492	169,525			257,988
475.00	Fiscal Agent Fees		859	102,782				103,641
Total Debt Service		521,312	48,567	6,974,274	413,525			7,957,678

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	57,775	8,611					66,386
482.00	Judgments and Losses	101,855					435,634	537,489
483.00	Pension / Retirement Fund Contributions	370,764	8,554					379,318

MONESSEN CITY, WESTMORELAND 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	244,605	299					244,904
487.00	Other Group Insurance Benefits	581,932	26,049					607,981
Total Employer Paid Benefits and Withholding Items		1,356,931	43,513				435,634	1,836,078

Insurance								
486.00	Insurance, Casualty, and Surety	131,595	1,054	107,487				240,136
Total Insurance		131,595	1,054	107,487				240,136

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						729,469	729,469
489.00	All Other Unclassified Expenditures	40,394					6,382	46,776
Total Unclassified Operating Expenditures		40,394					735,851	776,245

Other Financing Uses								
491.00	Refund of Prior Year Revenues	3,562	17,262					20,824
492.00	Interfund Operating Transfers				9,738			9,738
493.00	All Other Financing Uses							
Total Other Financing Uses		3,562	17,262		9,738			30,562

TOTAL EXPENDITURES	4,411,121	1,136,436	7,260,274	413,525	11,229		1,188,738	14,421,323
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-23,207	106,194	162,803	78,839	-7,429		-512,926	-195,726
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MONESSEN CITY
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											
General Obligation Bond, Series 2010	Bond	2010	2035	5,000,000	4,325,000		4,325,000		0		0
GO Bonds, Series 2012	Bond	2012	2040	2,500,000	2,475,000		2,475,000		0		0
GO Bond, Series A of 2018	Bond	2018	2035	4,782,200	0	4,782,200	215,200		4,567,000		4,567,000
GO Bond, Series B of 2018	Bond	2018	2040	2,640,000	0	2,640,000	28,800		2,611,200		2,611,200
Revenue Bonds and Notes											
Lease Rental Debt											
Ford Motor Credit Company	Capital Leases	2015	2020	257,145	131,148		41,806		89,342		89,342
KS Statebank	Capital Leases	2017	2019	35,715	20,960		10,243		10,717		10,717
Other											
Tax Anticipation Note	Note	2018	2018	500,000	0	500,000	500,000		0		0

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	7,178,201
Capitalized lease obligations	100,058
Net debt	7,278,259

MONESSEN CITY, WESTMORELAND County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2018

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	4,257		4,257
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	20,311		20,311
Recreation			
Sewer		79,595	79,595
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	24,568	79,595	104,163

EMPLOYEE COMPENSATION

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

1,306,012

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: Cypher & Cypher, CPAs Appointed Auditor/CPA

December 31, 2018

NOTES / COMMENTS