# **BOROUGH OF TRAINER**

# ANNUAL AUDIT AND FINANCIAL REPORT

**DECEMBER 31, 2015** 

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DCED-CLGS-30 (09-15)



## 2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
ph: 888-223-6837 | fax: 717-783-1402

City of:	County:
Borough of: Trainer	County: Delaware
Township of:	County:
Municipality of:	County:

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### Barbacane, Thornton & Company LLP

200 Springer Building 3411 Silverside Road Wilmington, Delaware 19810

### INDEPENDENT AUDITOR'S REPORT

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March 31, 2016

To the Members of Council Borough of Trainer Trainer, Pennsylvania

### Report on the Financial Statements

We have audited the accompanying annual audit and financial report ("financial statements") of the Borough of Trainer, Trainer, Pennsylvania, which comprise the balance sheet for each fund type as of December 31, 2015, and the related statement of revenues and expenditures for the year then ended.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed or permitted by the Department of Community and Economic Development of the Commonwealth of Pennsylvania ("DCED"); this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Borough's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Borough's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.



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To the Members of Council Borough of Trainer

### **Basis for Qualified Opinion**

Management has elected not to report the financial activities of the pension funds and has decided to report them separately. The effect on the financial statements cannot be determined.

### **Qualified Opinion**

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the annual audit and financial report referred to in the first paragraph presents fairly, in all material respects, the balance sheet of each of the fund types of the Borough of Trainer, Trainer, Pennsylvania as of December 31, 2015, and the revenues it received and the expenditures it paid for the year then ended on the basis of accounting described above.

### **Basis of Accounting**

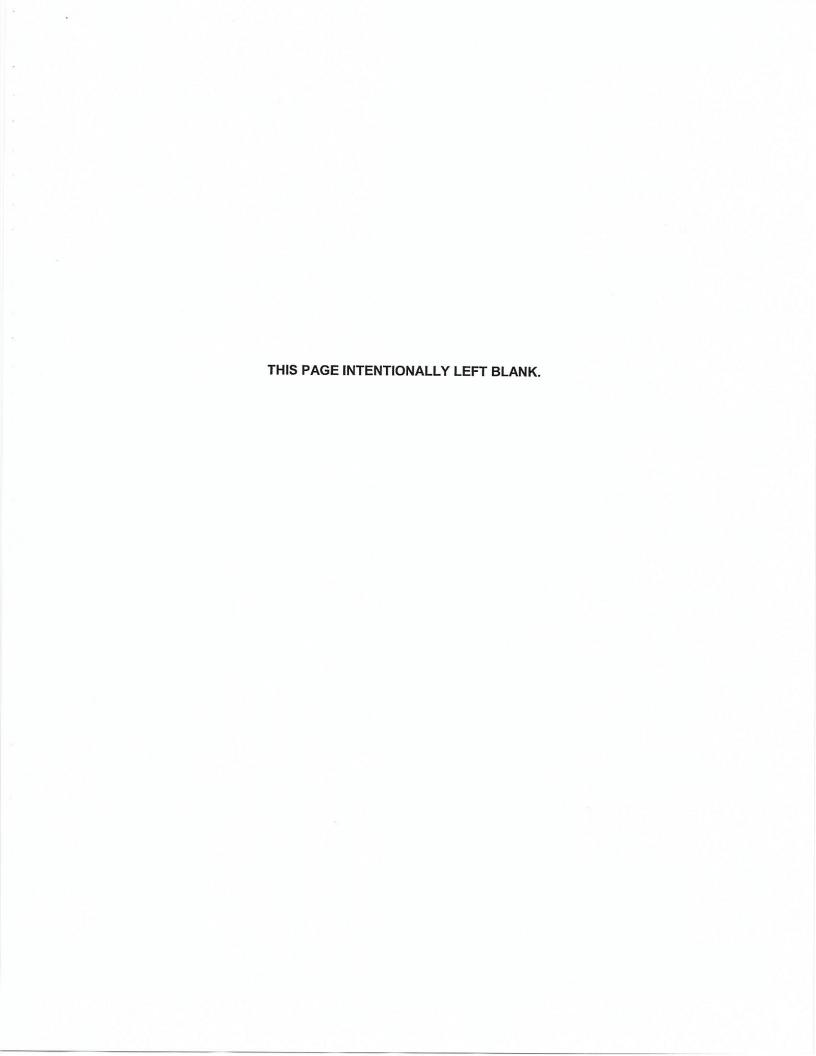
We draw attention to the basis of accounting, which is described in the second paragraph of this report. The financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by the DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the DCED. As permitted by the DCED, the Borough of Trainer, Trainer, Pennsylvania, prepares its annual audit and financial report on the cash basis of accounting; consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when a liability is incurred. Additionally, in accordance with the prescribed accounting practices permitted by the DCED, the Borough does not include footnote disclosures. Our opinion is not modified with respect to this matter.

### Restriction on Use

This report is intended solely for the information and use of the governing body and management of the Borough of Trainer, Trainer, Pennsylvania; for filing with the Department of Community and Economic Development and the County Courthouse; and is not intended to be and should not be used by anyone other than these specified parties.

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			Governme	ntal Funds	
Assets and Other Debits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	824,070	155,421		
140-144	Tax Receivable				
121-129 145-149	Accounts Receivable (excluding taxes)				
130	Due From Other Funds		- 1' II	.0.0	
131-139 150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits		×		
Total Ass	ets and Other Debits	\$ 824,070	\$ 155,421	<b>7\$</b>	\$

Liabilities	and Other Credits			
210-229	Payroll Taxes and Other Payroll Withholdings	1,951	;	
200-209 231-239	All Other Current Liabilities	200		
230	Due To Other Funds			
260-269	Long-term Liabilities			
240-259	Current Portion of Long-term Debt and Other Credits			
Total Liab	ilities and Other Credits	\$ 2,151	\$ \$	\$

Fund and	Account Group Equity				
281-284	Contributed Capital				
290	Investment in General Fixed Assets	4.			340
270-289	Fund Balance / Retained Earnings on 12/31	821,9	9 155,421		
291-299	Other Equity				
Total Fun	d and Account Group Equity	\$ 821,9	9 \$ 155,421	\$ -	s

Total Assets and Other Debits minus Total Liabilities and Other Credits must Equal the Total Fund and Account Group Equity.

		Proprieta	ry Funds	Fiduciary Fun	Accoun	it Groups	Total
Assets and Other Debits		Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long- term Debt	Memorandum Only
100-120	Cash and Investments						
140-144	Tax Receivable						979,491
121-129							
145-149	Accounts Receivable (excluding taxes)						
130	Due From Other Funds						
131-139 150-159	Other Current Assets						-
160-169	Fixed Assets						
180-189	Other Debits						-

and Other Credits						
Payroll Taxes and Other Payroll Withholdings					T	
			<del>                                     </del>			1,951
All Other Current Liabilities						200
Due To Other Funds						200
Long-term Liabilities						
Current Portion of Long-term Debt and Other Credits						-
	All Other Current Liabilities  Due To Other Funds  Long-term Liabilities  Current Portion of Long-term Debt and Other	Payroll Taxes and Other Payroll Withholdings  All Other Current Liabilities  Due To Other Funds  Long-term Liabilities  Current Portion of Long-term Debt and Other	Payroll Taxes and Other Payroll Withholdings  All Other Current Liabilities  Due To Other Funds  Long-term Liabilities  Current Portion of Long-term Debt and Other	Payroll Taxes and Other Payroll Withholdings  All Other Current Liabilities  Due To Other Funds  Long-term Liabilities  Current Portion of Long-term Debt and Other	Payroll Taxes and Other Payroll Withholdings  All Other Current Liabilities  Due To Other Funds  Long-term Liabilities  Current Portion of Long-term Debt and Other	Payroll Taxes and Other Payroll Withholdings  All Other Current Liabilities  Due To Other Funds  Long-term Liabilities  Current Portion of Long-term Debt and Other

Fund and	d Account Group Equity				
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31				977,340
291-299	Other Equity				377,340
Total Fur	nd and Account Group Equity	\$ \$	\$ \$ -	\$ -	\$ 977,340

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	
Total Assets and Other Debits minus Total Liabilities and Other Credits must Equal the Total Fund and Account Group Equity.	9,491
The Foundation of the Debits Hillias Total Liabilities and Other Credits must Equal the Total Fund and Account Group Equity.	

		of Revenues and December 31, 2015	Expenditures	3	
1.69 1.6	REVENUES		GOVERNMEN	NTAL FUNDS	Spell of the setting of the
Taxes		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
301.00	Real Estate Taxes	1,205,565			2021 0011100
305.00	Occupation Taxes (levied under municipal code)				
308.00 309.00	Residence Taxes (levied by cities of the third class) Regional Asset District Sales Tax (Allegheny County municipalities only)				
310.00	Per Capita Taxes				1
310.10	Real Estate Transfer Taxes	21,891			
310.20	Earned Income Taxes/Wage Taxes	751,777			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)	100000000000000000000000000000000000000			
310.50	Local Services Tax**	54,886			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)				
Total Ta	xes	\$ 2,034,119	\$ -	\$ -	\$

Licenses and Permits				
320-322 All Other Licenses and Permits	118,923			
321.80 Cable Television Franchise Fees	25,552			
Total Licenses and Permits	\$ 144,475	\$ - \$	- S	

Fines and Forfeits			
330-332 Fines and Forfeits	15,901		
Total Fines and Forfeits	\$ 15,901	\$ \$	-   \$ -

Interest, Rents, and Royalties				
341.00 Interest Earnings	510	79		
342.00 Rents and Royalties		9,575		
Total Interest, Rents, and Royalties	\$ 510	\$ 9.654	\$ _	\$

<sup>\*\*</sup> This tax was known as the Occupational Priveledge Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

	REVENUES	PROPRIE	TARY FUNDS	FIDUCIARY FUND	TOTAL	
Taxes		Enterprise	Internal Service	Trust and Agency	Memorandum Only	
301.00	Real Estate Taxes			Tract and Agency		
305.00	Occupation Taxes (levied under municipal code)				1,205,565	
308.00 309.00	Residence Taxes (levied by cities of the third class) Regional Asset District Sales Tax (Allegheny County municipalities only)				-	
310.00	Per Capita Taxes					
310.10	Real Estate Transfer Taxes					
310.20	Earned Income Taxes/Wage Taxes				21,891	
310.30	Business Gross Receipts Taxes				751,777	
310.40	Occupation Taxes (levied under Act 511)					
310.50	Local Services Tax**				E4.000	
310.60	Amusement/Admission Taxes				54,886	
310.70	Mechanical Device Taxes					
310.90	Other Local Tax Enabling Act/Act511/Taxes (Please List)				<u> </u>	
Total Ta	URA PARA MARA TERRA SELORI ANTANIA	\$ -	\$ -	\$ -	\$ 2,034,	

Licenses and Permits				
320-322 All Other Licenses and Permits				118,923
321.80 Cable Television Franchise Fees				25,552
Total Licenses and Permits	\$	\$	\$	\$ 144,475

Fines and Forfeits				
330-332 Fines and Forfeits				15,901
Total Fines and Forfeits	\$ - \$	- \$	W . W . #2	\$ 15,901

Interest, Rents, and Royalties		×		
341.00 Interest Earnings				589
342.00 Rents and Royalties				9,575
Total Interest, Rents, and Royalties  ** This tay was known as the Occupational Privaledge Tay (	\$ -	\$ -	\$ -	\$ 10,164

<sup>\*\*</sup> This tax was known as the Occupational Priveledge Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

Federa		General Fund	GOVERNMEN Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
351.03	Highways and Streets				2001 001 1/100
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				
otal Fe	deral	\$	\$ .	\$ <u>.</u>	<b>o</b>

State								
354.03	Highway and Streets		T				T	
354.09	Community Development							
354.15	Recycling/Act 101							
354.00	All Other State Capital and Operating Grants					7.00		
355.01	Public Utility Realty Tax (PURTA)	2,504			<del> </del>			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback			39,705				
355.04	Alcoholic Beverage Licenses	50		00,700				
355.05	General Municipal Pension System State Aid	43,129						
355.07	Foreign Fire Insurance Tax Distribution	9,798						
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution**							
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total Sta	ate	\$ 55,481	\$	39,705	\$		\$	

Local G	overnmental Units			
357.03	Highways and Streets			
357.00	All Other Local Governmental Units Capital and Operating Grants			
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services			
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes			
Total Lo	ocal Government Units	\$ \$	¢	

<sup>\*\*</sup> New line items in 2012

	INTERGOVERNMENTAL REVENUES	PROPRIE	TARY FUNDS	FIDUCIARY FUND	TOTAL
Federal		Enterprise	Internal Service	Trust and Agency	Memorandum Only
351.03	Highways and Streets			geney	memorandum Omy
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				
Fotal Fe	deral	\$ _	s.	\$	•

State							
354.03	Highway and Streets		1000	T		Γ	
354.09	Community Development						
354.15	Recycling/Act 101		500 july				
354.00	All Other State Capital and Operating Grants						
355.01 355.02- 355.03	Public Utility Realty Tax (PURTA)  Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback						2,504
355.04	Alcoholic Beverage Licenses						39,705
355.05	General Municipal Pension System State Aid						50
355.07	Foreign Fire Insurance Tax Distribution						43,129
355.08	Local Share Assessment/Gaming Proceeds						9,798
355.09	Marcellus Shale Impact Fee Distribution**						
355.00	All Other State Shared Revenues and Entitlements						
356.00	State Payments in Lieu of Taxes		w Copyright				_
otal Sta	ite	\$ - \$		\$	-	\$	95,186

Local G	overnmental Units			
357.03	Highways and Streets			T T
357.00	All Other Local Governmental Units Capital and Operating Grants			
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services			-
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes			-
Total Lo	cal Government Units		LWC 24.4	No. and the second second

NOT THE STATE OF A PROPERTY OF A SECOND STATE OF THE STAT	
TOTAL INTERGOVERNMENTAL REVENUES	
	\$ 95,186
** New line items in 2012	

5331	es For Service	General Fund	GOVERNMEN Special Revenue (Including State Liquid Fuels)	TAL FUNDS  Capital Projects	Debt Service
361.00	General Government	6,329			Debt der vice
362.00	Public Safety	90,115		-	
363.20	Parking				
363.00	All Other Charges for Highway and Streets Services				***
364.10	Wastewater/Sewage Charges				
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	1,525	12,750		0.00
368.00	Airports		12,100		***
369.00	Bars				
370.00	Cemeteries				
372.00	Electric System				
373.00	Gas System				****
374.00	Housing System				
75.00	Markets				
377.00	Transit Systems				
78.00	Water System		***		
79.00	All Other Charges for Service				

Unclass	sified Operating Revenues				
383.00	Assessments				T T
386.00	Escheats (sale of personal property)				
387.00	Contributions and Donations from Private Sectors				
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	6,978	_		
Total U	nclassified Operating Revenues	\$ 6,978	\$ 	\$ 	\$ -

Other F	inancing Sources				
391.00	Proceeds of General Fixed Asset Disposition				
392.00	Interfund Operating Transfers**				
393.00	Proceeds of General Long-term Debt				
394.00	Proceeds of Short-term Debt				
395.00	Refunds of Prior Year Expenditures				
Total O	her Financing Sources	\$ -	\$ -	\$ -	\$ -

Will be the state of the state				
TOTAL REVENUES \$	2,355,433	\$ 62,109	\$	\$
			The state of the state of	Ψ

<sup>\*\*</sup>The total of line 392.00 must match the total of line 492.00
\*\*\* This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

	REVENUES	PROPRIE	TARY FUNDS	FIDUCIARY FUND	TOTAL
Charge	es For Service	Enterprise	/mts 1 0		
361.00	General Government	Linciprise	Internal Service	Trust and Agency	Memorandum Only
362.00	Public Safety				6,329
363.20	Parking		+		90,115
363.00	All Other Charges for Highway and Streets Services				
364.10	Wastewater/Sewage Charges				
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				
866.00	Human Services				
67.00	Culture and Recreation				
68.00	Airports				14,275
69.00	Bars				
70.00	Cemeteries				
72.00	Electric System				
73.00	Gas System				
74.00	Housing System				
75.00	Markets				-
77.00	Transit Systems				-
78.00	Water System				
79.00	All Other Charges for Service				
otal Ch	arges for Service	\$ -	\$	\$ - \$	110,719

Unclass	sified Operating Revenues					
383.00	Assessments		T	 		
386.00	Escheats (sale of personal property)					
387.00	Contributions and Donations from Private Sectors					-
388.00	Fiduciary Fund Pension Contributions	<b></b>				 
389.00	All Other Unclassified Operating Revenues***					
Total Ur	classified Operating Revenues	\$ -	\$	 \$	_	\$ 6,978 6,978

Other F	inancing Sources				
391.00	Proceeds of General Fixed Asset Disposition			T	
392.00	Interfund Operating Transfers**				
393.00	Proceeds of General Long-term Debt	-			
394.00	Proceeds of Short-term Debt				-
395.00	Refunds of Prior Year Expenditures				 
	her Financing Sources	\$	- \$	- \$	

TOTAL REVENUES	\$ - \$	9	
The total of line 392.00 must match the total of line 4	102.00	<u>Ψ</u>	2,417,
This amount cannot be greater the 1% of "TOTAL	792.00 DEMENUTER		
This difficult calliot be greater the 1% of T() [A]	REVENUES" in each of the funds		
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Genera	al Government	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	13,594			Dest ocivice
401.00	Executive (Manager or Mayor)	2,716			
402.00	Auditing Services/Financial Administration	37,975			
403.00	Tax Collection	4,369			
404.00	Solicitor/Legal Services	20,188			
105.00	Secretary/Clerk	34,530			
406.00	Other General Government Administration	19,672			
107.00	IT - Networking Services - Data Processing				
108.00	Engineering Services	50,333			
09.00	General Government Buildings and Plant	59,908			
otal G	eneral Government	\$ 243,285	\$	\$	\$

Public	Safety						
410.00	Police	838,738				T	_
411.00	Fire	124,343	P. P. C.				-
412.00	Ambulance/Rescue						_
413.00	UCC and Code Enforcement	4,822					
414.00	Planning and Zoning	,,				-	_
415.00	Emergency Management and Communications				200) - 4-1		
416.00	Militia and Armories						
417.00	Examination of Licensed Occupations						-
418.00	Public Scales (weights and measures)						_
419.00	Other Public Safety	189					
Total Pu	blic Safety	\$ 968,092	\$	- \$		\$	

Health and Human Services		
420.00- 425.00 Health and Human Services	29,143	

Public 1	Works - Sanitation			
426.00	Recycling Collection and Disposal			
427.00	Solid Waste Collection and Disposal (trash)	95,747		
428.00	Weed Control			
429.00	Wastewater/Sewage Collection and Treatment			
Total Pu	ıblic Works - Sanitation	\$ 95,747	\$ -	\$ \$

	EXPENDITURES	PROPRIE	TARY FUNDS	FIDUCIARY FUND	TOTAL
Genera	al Government	Enterprise	Internal Service	Trust and Agency	Momentus 0.1
400.00	Legislative (Governing) Body			- act and Agency	Memorandum Only
401.00	Executive (Manager or Mayor)				13,594
402.00	Auditing Services/Financial Administration				2,716
403.00	Tax Collection				37,975
404.00	Solicitor/Legal Services				4,369
405.00	Secretary/Clerk				20,188
406.00	Other General Government Administration				34,530
107.00	IT - Networking Services - Data Processing		<del>                                     </del>		19,672
108.00	Engineering Services				-
109.00	General Government Buildings and Plant		<del>                                     </del>		50,333
- Pode and the	eneral Government				59,908
41.00		\$ -	\$ -	\$	\$ 243,285

Public	Safety						
410.00	Police				T	т	
411.00	Fire					_	838,738
412.00	Ambulance/Rescue	100					124,343
413.00	UCC and Code Enforcement						
414.00	Planning and Zoning			-			4,822
415.00	Emergency Management and Communications						
116.00	Militia and Armories					-	
417.00	Examination of Licensed Occupations						
118.00	Public Scales (weights and measures)						-
119.00	Other Public Safety						
	Other Public Safety blic Safety	\$	- \$		- \$	\$	9

Health and Human Services	
420.00- 425.00 Health and Human Services	
	29,14

Public \	Norks - Sanitation			
426.00	Recycling Collection and Disposal			T
427.00	Solid Waste Collection and Disposal (trash)			 
428.00	Weed Control			 95,747
429.00	Wastewater/Sewage Collection and Treatment			 -
	blic Works - Sanitation	\$ - \$	- \$	\$ 95,747

Public V	Vorks - Highways and Streets	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
430.00	General Services - Administration	110,225		- aprilar riojeots	Debt Service
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal		3,999		
433.00	Traffic Control Devices		6,599		
434.00	Street Lighting	34,378	0,000		
435.00	Sidewalks and Crosswalks		1000		
436.00	Storm Sewers and Drains				
437.00	Repairs of Tools and Machinery	10,303	1,976		
438.00	Maintenance and Repairs of Roads and Bridges	5,767	543		
	Highway Construction and Rebuilding Projects	9,01	040		
	blic Works - Highways and Streets	\$ 160,673	\$ 13,117	\$ -	\$

Public \	Vorks - Other Services	7				
440.00	Airports					T
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				776	
448.00	Water System			-		
449.00	Water Transport and Terminals					
Total Pu	blic Works - Other Services	\$	\$		\$ _	\$

Culture	and Recreation							
451.00	Culture - Recreation Administration	9,358	T			T		
452.00	Participant Recreation				-			
453.00	Spectator Recreation					-		
454.00	Parks	10,268				_		
455.00	Shade Trees					+		
456.00	Libraries					1		
457.00	Civil and Military Celebrations						***************************************	
458.00	Senior Citizens' Centers	1,000						
459.00	All Other Culture and Recreation			15,411				
Total C	Ilture and Recreation	\$ 20,626	\$	15,411	\$ -	\$	1.	

Commu	nity Development	1			
461.00	Conservation of Natural Resources			T T	T
462.00	Community Development and Housing	1,873			
463.00	Economic Development				
	Economic Opportunity				
465.00- 469.00	All Other Community Development				
	ommunity Development	\$ 1,873	\$ -	\$ -	\$ -

	EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL	
Public \	Norks - Highways and Streets	Enterprise	Internal Service	Trust and Agency		
430.00	General Services - Administration		micrial cervice	Trust and Agency	Memorandum Only	
431.00	Cleaning of Streets and Gutters				110,225	
					3,999	
434.00	Street Lighting				6,599	
	Sidewalks and Crosswalks				34,378	
	Storm Sewers and Drains					
437.00	Repairs of Tools and Machinery		+			
	Maintenance and Repairs of Roads and Bridges				12,279	
	Highway Construction and Rebuilding Projects				6,310	
	blic Works - Highways and Streets	\$	\$ -	\$	\$ 173,790	

Public '	Works - Other Services	1						
440.00	Airports		ī –		T			
441.00	Cemeteries							
442.00	Electric System				1			
443.00	Gas System				-			
444.00	Markets				-			
445.00	Parking				-			
446.00	Storm Water and Flood Control				1			
447.00	Transit System				_			
448.00	Water System			1000000	<b>_</b>			
449.00	Water Transport and Terminals				1			
	blic Works - Other Services	\$	\$	-	\$	± 1 . 2 . 1	- \$	

Culture	and Recreation							
451.00	Culture - Recreation Administration		T ===				T	0.050
452.00	Participant Recreation						-	9,358
453.00	Spectator Recreation						-	
454.00	Parks		<del> </del>					
455.00	Shade Trees							10,268
456.00	Libraries							
457.00	Civil and Military Celebrations							-
458.00	Senior Citizens' Centers					Value of the same		
459.00	All Other Culture and Recreation						-	1,000
	Ilture and Recreation							15,411
	7 7	\$ 	\$	0.0	\$	. 94. 1 M	\$	36,037

Commu	nity Development		
461.00	Conservation of Natural Resources		
462.00	Community Development and Housing		4.070
463.00	Economic Development		1,873
464.00	Economic Opportunity		-
	All Other Community Development	\$ s	 - \$ 1,873

Marie Pre-	EXPENDITURES		GOVERNMEN	ITAL FUNDS	
Debt Se	rvice	General Fund	Special Revenue (Including State Liquid Fuels	Capital Projects	Debt Service
471.00	Debt Principal (short-term and long-term)	91,674	15,149	, , , , , , , , , , , , , , , , , , , ,	Debt dervice
472.00	Debt Interest (short-term and long-term)	2,584			
	Fiscal Agent Fees				
Total De	bt Service	\$ 94,258	\$ 15,149	\$	\$

Employ	er Paid Benefits and Witholding Items	1			
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	81,634			
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	275,452			
484.00	Worker Compensation Insurance	74,456			
487.00	Group Insurance and Other Benefits	261,715			
Total Er	nployer Paid Benefits and Withholding Items	\$ 693,257	\$ -	\$ -	\$ -

Insurance		
486.00 Insurance, Casualty, and Surety	83,514	

Unclassified Operating Expenditures				
488.00 Fiduciary Fund Benefits and Refunds Paid	<b></b>			
489.00 All Other Unclassified Expenditures***	6,762			
Total Unclassified Operating Expenditures	\$ 6,762	\$ - \$	- \$	_

Other F	inancing Uses					
491.00	Refund of Prior Year Revenues	22,727				
492.00	Interfund Operating Transfers**					
493.00	All Other Financing Uses		4			
Total Of	her Financing Uses	\$ 22,727	\$	_	\$ -   \$	

TOTAL EXPENDITURES	\$ 2,419,957	\$ 43,677	\$	\$
EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (64,524	18,432	•	

EXPENDITURES

\*\* The total of line 492.00 must match the total of line 392.00

<sup>\*\*\*</sup> This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

	EXPENDITURES	PROPRIE	TARY FUNDS	FIDUCIARY FUND	TOTAL
Debt Se	ervice	Enterprise	Internal Service	Trust and Agency	Memorandum Only
471.00	Debt Principal (short-term and long-term)			, general	
472.00	Debt Interest (short-term and long-term)				106,823
475.00	Fiscal Agent Fees				2,584
Total De	ebt Service	\$	\$ -	\$	\$ 109,407

	er Paid Benefits and Witholding Items		
481.00	Employer Paid Withholding Taxes and Unemployment Compensation		24.004
182.00	Judgments and Losses		81,634
183.00	Pension/Retirement Fund Contributions		275,452
184.00	Worker Compensation Insurance	No. of the last of	74,456
187.00	Group Insurance and Other Benefits		261,715
otal Mis	scellaneous Expenditures		201,715

83,514

Unclassified Operating Expenditures				
488.00 Fiduciary Fund Benefits and Refunds Paid				
489.00 All Other Unclassified Expenditures***				6,762
Total Unclassified Operating Expenditures	\$ - \$	- \$	- \$	6,762

Other F	inancing Uses		
491.00	Refund of Prior Year Revenues		22,727
492.00	Interfund Operating Transfers**		ZZ,IZI
493.00	All Other Financing Uses		
Total O	ther Financing Uses	\$ - \$ -	\$ - \$ 22,727

TOTAL EXPENDITURES	\$ - \$	-   \$	- \$ 2,463,634
EXCESS / (DEFICIT) OF REVENUES OVER (UNDER)			
EXPENDITURES	e e		- \$ (46,092

<sup>\*\*</sup> The total of line 492.00 must match the total of line 392.00

\*\*\* This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

DCED-CLGS-30 (09-15) 2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | DEBT STATEMENT

•				DEB	<b>DEBT STATEMENT</b>	MENT					
Purpose	Bond (B) Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of	pal I This	Principal Paid This Year	Current Year Accretion of	Outstanding Year End	Plus (less) Unamortized	Total Balance
GENERAL OBLIGATION BONDS AND THE	OTTON GIAN OCT					real (Additions)		Compound Interest Bonds		Premium (Discount)	
NO NO TOTAL	AND MOLES										
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REVENUE BONDS AND NOTES	S								1		٠ ج
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									•		69
									•		69
									•		· •
LEASE RENTAL DEBT/GENERAL I FASES	AN LEASES								-		- 8
Police Cars - Dodge Charger (4		2013	2015	129,301	43,051		43,051		•		·
Dump Truck	(X)	2015	2017	69,297	,	69,297	53,250		16.047		1 1000
Dodge Police Pickup	ĵ	2015	2018	38,190		38,190	10,522		27,668		
									1		
OTHER									r		69
									•		5
									1		69
									•		•
									,	0,	- 9
									1	8	

Total bonds and notes outstanding
Capitalized lease obligations
Other debt
TOTAL OUTSTANDING DEBT

DEBT

'	43,715	43,715
÷		<del>s</del>

CATEGORY	STATEMENT OF CAPI	TAL EXPENDITURES	
CATEGORY:	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	17,927		17.02
Health			17,927
Housing			
Libraries			
Mass Transit			
Parks			
Police	55,413		
Recreation			55,413
Sewer			
Solid Waste			-
Streets/Highways	58,773		
Vater			58,773
Other (Please Specify)			
			_
			-
			-
	- Constant		
			-
			-
			-

TOTAL CAPITAL EXPENDITURES*		
TOTAL CAPITAL EXPENDITURES	1.8	132,113
	. Ψ	102,110

<sup>\*</sup> Capital expenditures are generally considered to be those which result in additions to the value of fixed assets (land, buildings and other structures, machinery and equipment.)

# EMPLOYEE COMPENSATION Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)\*\* \*\* Use income from box 16 of the W-3 Statement