ANNUAL AUDIT AND FINANCIAL REPORT

**BOROUGH OF TRAINER** 

**DECEMBER 31, 2017** 

#### **BOROUGH OF TRAINER**

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### LETTZELL & ECONOMIDIS, PC

CERTIFIED PUBLIC ACCOUNTANTS

#### INDEPENDENT AUDITOR'S REPORT

Members of Council Borough of Trainer Trainer, Pennsylvania

We have audited the Annual Audit and Financial Report, Form DCED-CLGS-30 of BOROUGH OF TRAINER as of and for the year ended December 31, 2017.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

Our responsibility is to express an opinion on this financial report 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 and disclosures 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 entity'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 entity'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 audit opinions.

#### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

The financial report was prepared in conformity with the accounting practices prescribed or permitted by the Department of Community and Economic Development (DCED). The BOROUGH OF TRAINER prepares its financial report on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial report of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial report referred to in the first paragraph does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of BOROUGH OF TRAINER as of December 31, 2017, nor the changes in its financial position for the year then ended.

#### **Opinion on Regulatory Basis of Accounting**

In our opinion the accompanying financial report referred to above presents fairly, in all material respects, the cash balances of BOROUGH OF TRAINER as of December 31, 2017 and the revenues it received and expenditures it paid for the year then ended on the basis of accounting described above and on the basis of the financial reporting provisions of the Commonwealth of Pennsylvania Department of Community and Economic Development as noted above.

### Leitzell & Economidis, PC

LEITZELL & ECONOMIDIS, PC Certified Public Accountants

July 30, 2018 Media, Pennsylvania

### **Balance Sheet**

ASSETS AND OTHER DEBITS		Governmental Funds							
		G	eneral Fund	L. Perit	cial Revenue ding State Liquid Fuels)	Capital Projects	De	bt Service	
100-120	Cash and Investments	\$	1,339,107	\$	223,513		\$	_	
40-144	Tax Receivable		=		-	=		-	
21-129 145-149	Account Receivable (excluding taxes)		-		-	-		-	
30	Due From Other Funds		~		_	-		-	
31-139 150-159	Other Current Assets		-		-	-		-	
60-169	Fixed Assets		3 <b>H</b>			=			
80-189	Other Debits/Amounts to be Provided		4		_	-		-	
OTAL ASSETS A	AND OTHER DEBITS	\$	1,339,107	\$	223,513	\$ -	\$		

LIABILITIES AND	OTHER CREDITS	THE PROPERTY OF THE PROPERTY O			
210-229	Payroll Taxes and Other Payroll Withholdings	608	-	-	_
200-209 231-239	All Other Current Liabilities	5,636	-	THE STATE OF THE S	-
230	Due To Other Funds	-	-	-	-
260-269	Long Term Liabilities	-	-	-	-
240-259	Current Portion Of Long-Term Debt & Other Credits		_	-	-
TOTAL LIABILITIE	ES AND OTHER CREDITS	\$ 6,244	\$ -	\$ -	\$ -

FUND AND A	CCOUNT GROUP EQUITY				
281-284	Contributed Capital	-	-	-	_
290	Investments in General Fixed Assets	-	-	-	-
270-289	Fund Balance / Retained Earnings 12/31	1,332,863	223,513	-	-
291-299	Other Equity	-	-	-	-
TOTAL FUND	AND ACCOUNT GROUP EQUITY	\$ 1,332,863	\$ 223,513	\$ -	\$ -

#### **Balance Sheet**

December 31st, 2017

		Proprietar	y Funds	Fiduciary Funds	Account	: Groups	Total
ASSETS AND OT	HER DEBITS	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
100-120	Cash and Investments	-	-	_	\$ -	\$ -	\$ 1,562,620
140-144	Tax Receivable	28	_	12	-		-
121-129 145-149	Account Receivable (excluding taxes)	-	-	-	5	-	-
130	Due From Other Funds	-	-	-		-	-
131-139 150-159	Other Current Assets	-	-	-	-	-	-
160-169	Fixed Assets	-	-	-	-	-	-
180-189	Other Debits/Amounts to be Provided	-	-	-	-	-	-
TOTAL ASSETS A	AND OTHER DEBITS	\$ -	\$ -	-	\$ -	\$ -	\$ 1,562,620

LIABILITIES AND	OTHER CREDITS						
210-229	Payroll Taxes and Other Payroll Withholdings	-	-	-	-	-	608
200-209 231-239	All Other Current Liabilities	-	-	-	-		5,636
230	Due To Other Funds	_	-	iu iu	-	-	-
260-269	Long Term Liabilities	-	-		-	-	-
240-259	Current Portion Of Long-Term Debt & Other Credits.	-	-	-	-	-	-
TOTAL LIABILITIE	ES AND OTHER CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,244

EUND AND A	CCOUNT GROUP EQUITY				1.0.100		
281-284	Contributed Capital		Τ -	T =		T	T -
290	Investments in General Fixed Assets	_	-	-	-		-
270-289	Fund Balance / Retained Earnings 12/31	_			-	-	1,556,376
291-299	Other Equity	-	-	-	-	-	-
TOTAL FUND	AND ACCOUNT GROUP EQUITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,556,376

TOTAL LIABII	LITIES AND FUND	AND ACCOUNT	GROUP FOUITY

\$ 1,562,620

	Decembe	r 31st, 2017			
REVENUES			GOVERNMENTA	AL FUNDS	
Taxes		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
301.00 Real Estate Taxes		1,254,267	\$ -	\$ -	\$ -
305.00 Occupation Taxes (levied under municipal co			_	-	_
308.00 Residence Taxes (levied by cities of 3rd class	s)	<u>u</u>		-	-
Regional Asset District Sales Tax					
309.00 (Allegheny County municipalities only)			-		-
310.00 Per Capita Taxes		13,365	-	-	<u> </u>
310.20 Earned Income Taxes/Wage Taxes		990,501	-		
310.30 Business Gross Receipts Taxes		-	-	-	_
310.40 Occupation Taxes (levied under act 511)		_	-	-	
310.50 Local Services Tax**		60,850	-	-	-
310.60 Amusement/Admission Taxes		-	-	-	-
310.70 Mechanical Device Taxes			-	-	-
310.90 Other Local Tax Enabling Act/Act511/Taxes.		-	-	-	-
TOTAL TAXES	\$	2,318,983	\$ -	\$ -	\$ -
LICENSES & PERMITS					
320-322 All Other Licenses and Permits		66,281		-	-
321.80 Cable Television Franchise Fees		25,209	-	-	-
TOTAL LICENSES & PERMITS	\$	91,490	\$ -	\$ -	\$ -
FINES AND FORFEITS				and the second s	
330-332 Fines and Forfeits		11,695	_	-	_
TOTAL FINES AND FORFEITS	\$	11,695	\$	\$	\$ -
WITTERSON DENTS & DOVALTIES			***************************************		
INTEREST, RENTS, & ROYALTIES			T	T	T
341.00 Interest Earnings		6,116	835	-	-
342.00 Rents and Royalties	Prince Land	-	6,952		
TOTAL INTEREST, RENTS, & ROYALTIES	\$	6,116	\$ 7,787	-	\$ -

Decem	her	31st.	2017
DCCCIII	$\sim$ $\sim$ 1	0 100	

REVENUES	PROPRIE	TARY FUNDS	FIDUCIARY FUND	TOTAL
Taxes	Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00 Real Estate Taxes	\$ -	\$ -	\$ -	\$ 1,254,267
305.00 Occupation Taxes (levied under municipal code).	-	-	-	-
308.00 Residence Taxes (levied by cities of 3rd class)	-		-	-
Regional Asset District Sales Tax				1=1, 1=1, 1=
309.00 (Allegheny County municipalities only)	-	_	-	
310.00 Per Capita Taxes	-	_	-	-
310.10 Real Estate Transfer Taxes	-	-	7	13,365
310.20 Earned Income Taxes/Wage Taxes	-		-	990,501
310.30 Business Gross Receipts Taxes			-	<del></del>
310.40 Occupation Taxes (levied under act 511)				60,850
310.50 Local Services Tax**				- 00,830
310.60 Amusement/Admission Taxes			<u> </u>	
310.70 Mechanical Device Taxes				-
310.90 Other Local Tax Enabling Act/Act511/Taxes	\$ -	\$ -	\$ -	\$ 2,318,983
TOTAL TAXES	ΙΨ		A Party Company	Section 2015 Annual Control of the C
LICENSES & PERMITS				
320-322 All Other Licenses and Permits	-	-	-	66,281
321.80 Cable Television Franchise Fees	_	-	-	25,209
TOTAL LICENSES & PERMITS	\$ =	- \$	\$ -	\$ 91,490
FINES AND FORFEITS				
				11,695
330-332 Fines and Forfeits	\$ -	\$ -	\$ -	\$ 11,695
TOTAL FINES AND FORFEITS	, Ψ	Į»Ψ	Y	
INTEREST, RENTS, & ROYALTIES				
341.00 Interest Earnings	-	-	72	6,951
342.00 Rents and Royalties	2999430	AND THE PROPERTY AND A SECRET	as the state and the state of t	6,952
TOTAL INTEREST, RENTS, & ROYALTIES	\$ -	\$ -	\$ -	\$ 13,903

INTERGO	OVERNMENTAL REVENUES		GOVERNMENTA	L FUNDS	
FEDEF	RAL	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
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 & Entitlements	_		-	_ 1
353.00	Federal Payments in Lieu of Taxes	_	-	-	-
TOTAL F	EDERAL	\$ -	\$ -	\$ -	\$ -

STATE					
354.03	Highway and Streets	_	_	_	1 -
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)	2,375	-	-	-
355.02 -	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State				
355.03	Road Turnback	- I	48,550	-	-
355.04	Alcoholic Beverage Beverage Licenses	_	_	_	-
355.05	General Municipal Pension System State Aid	50,471	-	-	_
355.07	Foreign Fire Insurance Tax Distribution**	8,884	-	-	-
355.08	Local Share Assessment/Gaming Proceeds**	-	-	-	-
355.00	All Other State Shared Revenues & Entitlements.	-	-	-	-
355.09	Marcellus Shale Impact Fee Distribution	_	-	7.5	_
356.00	State Payment in Lieu of Taxes	-	-	12 12	_
TOTAL S	TATE	\$ 61,730	\$ 48,550	\$ -	\$ -

LOCAL	GOVERNMENT UNITS				
357.03	Highways and Streets		72	_	-
	All Other Local Governmental Units Capital and				
357.00	Operating Grants	35,130	_	_	-
	Local Governmental Unit Shared Payments for				
358.00		74	-	-	-
	Local Governmental Units and Authorities Payments				
359.00	in Lieu of Taxes	14		_	-
TOTAL L	OCAL GOVERNMENT UNITS	\$ 35,130	\$ -	\$ -	\$ -

INTERGOVERNMENTAL REVENUES	PROPRIET	ARY FUNDS	FIDUCIARY FUND	TOTAL
FEDERAL	Enterprise	Internal Service	Trust and Agency	Memorandum Only
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 & Entitlements	-	-	-	
353.00 Federal Payments in Lieu of Taxes	-	-	-	-
TOTAL FEDERAL	\$ -	\$ -	\$ =	\$

STATE					
354.03	Highway and Streets	_	-	1-	-
354.09	Community Development	-	-	-	-
354.15	Recycling/Act 101	-	-	17	-
354.00	All Other State Capital and Operating Grants	=	-	_	-
355.01	Public Utility Realty Tax (PURTA)	-	-	-	2,375
355.02 -	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State				
355.03	Road Turnback	=	-	-	48,550
355.04	Alcoholic Beverage Beverage Licenses	-		-	_
355.05	General Municipal Pension System State Aid	_	-	E	50,471
355.07	Foreign Fire Insurance Tax Distribution**	-	-		8,884
355.08	Local Share Assessment/Gaming Proceeds**	-	-		-
355.00	All Other State Shared Revenues & Entitlements.	- "	_	-	=
355.09	Marcellus Shale Impact Fee Distribution	-		-	H 1
356.00	State Payment in Lieu of Taxes	-	-	-	-
TOTAL S	STATE	\$ -	\$ -	\$ -	\$ 110,280

LOCAL	GOVERNMENT UNITS					
THE RESERVE OF THE PARTY OF THE	Highways and Streets				T	
357.03			-		-	
1	All Other Local Governmental Units Capital and					
357.00	Operating Grants	04		1 12		35,130
	Local Governmental Unit Shared Payments for					
358.00	Contracted Intergovernmental Services	22	_	-		4
	Local Governmental Units and Authorities Payments					
359.00	in Lieu of Taxes		-	_		-
TOTAL L	OCAL GOVERNMENT UNITS	\$ -	\$ -	\$ -	\$	35,130

TOTAL INTERGOVERNMENTAL REVENUES	\$ 145,410
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TOTAL REVENUES.....

# Statement of Revenues and Expenditures

	Dece	mber 31st, 2017			
	REVENUES		GOVERNMENTA	L FUNDS	
CHARGES	S FOR SERVICE	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	-	-	_	_
362.00	Public Safety	112,321		-	
363.20	Parking	-	-	=	
363.00	All Other Charges for Highway & Street Services	_	-	-	
364.10	Wastewater/Sewage Charges	-	-	-	
364.30	Solid Waste Collection & Disposal Charge (trash)	-	-		
364.60	Host Municipality Fee for Solid Waste Facility	-	-	-	
364.00	All Other Charges for Sanitation Services		-	-	7
365.00	Health		-	-	
366.00	Human Services		-	-	
367.00	Culture and Recreation	5,648	-	-	
368.00	Airports	-	_	-	
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 Services	The street of the state of the street of the	\$ -	\$ -	\$ -
	CHARGES FOR SERVICE	\$ 117,969		- Ψ	Ψ -
383.00	Assessments	_		_	-
386.00	Escheats (sale of personal property)	-	-	-	-
387.00	Contributions & Donations from Private Sectors	99,585	-	-	_
					With the second second
388.00	Fiduciary Fund Pension Contributions			The state of the s	
	Fiduciary Fund Pension Contributions		<u>-</u>		-
388.00 389.00	Fiduciary Fund Pension Contributions  All Other Unclassified Operating Revenues  NCLASSIFIED OPERATING REVENUES	=	Wite Bully the published city to and some above	Supplier and profession of the Supplier and the Assessment	\$ -
388.00 389.00 OTAL UI	All Other Unclassified Operating Revenues NCLASSIFIED OPERATING REVENUES	9,676	-	graphic and the control of the contr	AND DESCRIPTION OF THE PARTY AND ADDRESS OF TH
388.00 389.00 OTAL UI	All Other Unclassified Operating Revenues  NCLASSIFIED OPERATING REVENUES  NANCING SOURCES	9,676 \$ 109,261	-	graphic and the control of the contr	AND DESCRIPTION OF THE PARTY AND ADDRESS OF TH
388.00 389.00 OTAL UI OTHER FI 391.00	All Other Unclassified Operating Revenues  NCLASSIFIED OPERATING REVENUES  NANCING SOURCES  Proceeds of General Fixed Asset Disposition	9,676		\$ -	\$ -
388.00 389.00 OTAL UI OTHER FI 391.00 392.00	All Other Unclassified Operating Revenues  NCLASSIFIED OPERATING REVENUES  NANCING SOURCES  Proceeds of General Fixed Asset Disposition  Interfund Operating Transfers	9,676 \$ 109,261 37,253	\$ -	\$ -	\$ -
388.00 389.00 TOTAL UI THER FI 391.00 392.00 393.00	All Other Unclassified Operating Revenues  NCLASSIFIED OPERATING REVENUES  NANCING SOURCES  Proceeds of General Fixed Asset Disposition  Interfund Operating Transfers  Proceeds of General Long Term Debt	9,676 \$ 109,261 37,253	- \$ - 24,379	\$ -	-
388.00 389.00 TOTAL UI OTHER FI 391.00 392.00	All Other Unclassified Operating Revenues  NCLASSIFIED OPERATING REVENUES  NANCING SOURCES  Proceeds of General Fixed Asset Disposition  Interfund Operating Transfers	9,676 \$ 109,261 37,253	- \$ - 24,379	\$ -	\$ -

\$ 2,792,846 \$ 80,716 \$ - \$ -

TOTAL REVENUES.....\$

# Statement of Revenues and Expenditures December 31st, 2017

	Decemb	oer 31st, 2017			
	REVENUES	PROPRIET	ARY FUNDS	FIDUCIARY FUND	TOTAL
CHARGE	S FOR SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government	_	_	-	_
362.00	Public Safety	-	-		112,321
363.20	Parking	-	-	-	-
363.00	All Other Charges for Highway & Street Services	_	-	-	-
364.10	Wastewater/Sewage Charges		-	-	-
364.30	Solid Waste Collection & Disposal Charge (trash)			-	-
364.60	Host Municipality Fee for Solid Waste Facility			=	-
364.00	All Other Charges for Sanitation Services			11 2 1	-
365.00	Health	-	-	-	-
366.00	Human Services	-	-	=	-
367.00	Culture and Recreation	-	-	-	5,648
368.00	Airports	-			-
369.00	Bars	-	-	-	-
370.00	Cemeteries	-	-	-	_
372.00	Electric System	_	_	-	_
373.00	Gas System	=	-	-	-
374.00	Housing System	-	_	-	_
375.00	Markets	-	_	72	-
377.00	Transit Systems	-	-		-
378.00	Water System	-	-		-
379.00	All Other Charges for Services			_	2
TOTAL C	CHARGES FOR SERVICE	\$ -	\$ -	\$ -	\$ 117,969
	SIFIED OPERATING REVENUES				
383.00	Assessments		-	-	
386.00	Escheats (sale of personal property)		= = = = = = = = = = = = = = = = = = = =		-
387.00	Contributions & Donations from Private Sectors	-	-		99,585
388.00	Fiduciary Fund Pension Contributions	-1-1	- 1	-	
389.00	All Other Unclassified Operating Revenues	-	THE RESERVE THE PROPERTY OF THE PERSON OF TH	NAME OF THE PROPERTY OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPER	9,676
TOTAL UI	NCLASSIFIED OPERATING REVENUES	\$ -	\$ -	\$ -	\$ 109,261
OTHER E	INANCING SOURCES		,		
		_	-	-	37,253
391.00	Proceeds of General Fixed Asset Disposition				01070
391.00 392.00	Interfund Operating Transfers	5	-		24,379
391.00 392.00 393.00	Interfund Operating TransfersProceeds of General Long Term Debt	-	-	-	24,379
391.00 392.00 393.00 394.00	Interfund Operating Transfers  Proceeds of General Long Term Debt  Proceeds of Short-Term debt		-	-	-
391.00 392.00 393.00 394.00 395.00	Interfund Operating TransfersProceeds of General Long Term Debt	-	-	-	24,379 - - 3,219 \$ 64,851

\$ 2,873,562

December 31st 2017

	Dece	mber 31st, 2017			
	EXPENDITURES		GOVERNMENTA	L FUNDS	
GENERA	LGOVERNMENT	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	13,750	-	-	-
401.00	Executive (Manager or Mayor)	3,247	-	-	.=
402.00	Auditing Services/Financial Administration	34,350	-	-	
403.00	Tax Collection	1,750	_	-	=
404.00	Solicitor/Legal Services	22,778	-	-	_
405.00	Secretary/Clerk	61,512	-	-	121
406.00	Other General Government Administration	13,048	-	-	- 4
407.00	IT-Networking Services-Data Processing	8,454	-	=	-
408.00	Engineering Services	78,920	-	-	-
409.00	General Government Buildings and Plant	83,212	-		
TOTAL C	SENERAL GOVERNMENT	\$ 321,021	\$ -	\$ -	\$ -
PUBLIC S	SAFETY				
410.00	Police	1,063,781	-	-	-
411.00	Fire	135,324	1	1	-
412.00	Ambulance/Rescue	_	120	-	-
413.00	UCC and Code Enforcement	6,608			_
414.00	Planning and Zoning	-	=	-	-
415.00	Emergency Management & 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 F	UBLIC SAFETY	\$ 1,205,713	\$ -	\$ -	\$ -
	AND HUMAN SERVICES	0	× III		
420.00 -					
425.00	Health and Human Services	26,764			-
					P
	VORKS - SANITATION	·			
426.00	Recycling Collection and Disposal	_	2	_	>_
427.00	Solid Waste Collection and Disposal (trash)	108,365	=	=	-
428.00	Weed Control		-	-	-
429.00	Wastewater/Sewage Collection and Treatment	-	H	-	-
TOTAL P	UBLIC WORKS - SANITATION	\$ 108,365	\$ -	\$ -	\$ -
	Andrew St. (1997) - Andrew	Transcription of the Control of the			- Total

TOTAL PUBLIC WORKS - SANITATION.....

# **Statement of Revenues and Expenditures**

	Decemb	oer 31st, 201	7		
	EXPENDITURES	PROPRIE	TARY FUNDS	FIDUCIARY FUND	Total
GENERA	L GOVERNMENT	Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body		_	_	13,750
401.00	Executive (Manager or Mayor)	-	-	_	3,247
402.00	Auditing Services/Financial Administration	32		_	34,350
403.00	Tax Collection	-	-	-	1,750
404.00	Solicitor/Legal Services	_	-	-	22,778
405.00	Secretary/Clerk	-			61,512
406.00	Other General Government Administration	-	-	F	13,048
407.00	IT-Networking Services-Data Processing	-	-	-	8,454
408.00	Engineering Services	-	-	-	78,920
409.00	General Government Buildings and Plant	-		-	83,212
TOTAL O	GENERAL GOVERNMENT	\$ -	\$ -	\$ -	\$ 321,021
PUBLIC S	AFETV				
410.00	Police	<u> </u>			1,063,781
411.00	Fire				135,324
412.00	Ambulance/Rescue		<del> </del>		100,024
413.00	UCC and Code Enforcement		-		6,608
414.00	Planning and Zoning	_		_	
415.00	Emergency Management & Communications	_	-	_	
416.00	Militia and Armories	_		_	-
417.00	Examination of Licensed Occupations	-		-	7-
418.00	Public Scales (weights and measures)		-	-	_
419.00	Other Public Safety	_	_	=	-
	PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ 1,205,713
	AND HUMAN SERVICES				
420.00 -					
425.00	Health and Human Services	-		-	\$ 26,764
DUBLIC	VORKS - SANITATION				_
426.00	Recycling Collection and Disposal	_	_		
427.00	Solid Waste Collection and Disposal (trash)		-	-	108,365
428.00	Weed Control	-	_	_	,
	Wastewater/Sewage Collection and Treatment		-	-	-
120.00	vastewaterroewage contention and rroadment	OPPRIORISE TRANSPORTATION OF THE	CONTRACTOR SERVICES	CONTRACTOR OF THE STATE OF THE	DESCRIPTION OF THE PROPERTY OF

### **Statement of Revenues and Expenditures**

December 31st, 2017

	Decemb	oer 31st, 2017			
	EXPENDITURES		GOVERNMENTA	AL FUNDS	
PUBLIC V	WORKS - HIGHWAYS AND STREETS	General Fund	Special Revenue (including State Liquid	Capital Projects	Debt Service
			Fuels)		
430.00	General Services - Administration	147,554	-	-	-
431.00	Cleaning of Streets and Gutters	-	-	-	-
432.00	Winter Maintenance - Snow Removal	-	3,006	_	-
433.00	Traffic Control Devices	-	3,671	-	÷
434.00	Street Lighting	32,157	-	-	12
435.00	Sidewalks and Crosswalks	14	12	-	1
436.00	Storm Sewers and Drains	-	-	-	-
437.00	Repairs of Tools and Machinery	14,674	3,069	-	-
438.00	Maintenance & Repairs of Roads and Bridges	-	21,335	-	
439.00	Highway Construction and Rebuilding Projects	80,280		-	-
TOTAL P	UBLIC WORKS - HIGHWAYS AND STREETS	\$ 274,665	\$ 31,081	\$ -	\$ -
	WORKS - OTHER SERVICES		T	1	
440.00	Airports		-		
441.00	Cemeteries	-	-	-	
442.00	Electric System	-	-	-	
443.00 444.00	Gas System	-	-	-	
445.00	Markets			-	-
446.00	Parking Storm Water and Flood Control	-	-		
447.00	Transit System				
448.00	Water System	-			
449.00	Water Transport and Terminals		_		
	UBLIC WORKS - OTHER SERVICES	1270 CAN DE AUGUSTA CONTRACTOR DE SENTENCIO		STOR COLUMN SOSCOMENIA	Sites orthography and sole
TOTAL	OBEIC WORKS - OTHER SERVICES		\$ -	\$ -	\$ -
III TURE	E AND RECREATION				
451.00	Culture-Recreation Administration	7,786			-
452.00	Participant Recreation	258			
453.00	Spectator Recreation	230			
454.00	Parks	7,102			
455.00	Shade Trees.	7,102		_	
456.00	Libraries	2	_		_
457.00	Civil and Military Celebrations			_	
458.00	Senior Citizen Centers	1,000		_	
459.00	Other Culture and Recreation	1,000	10,661		
10000000000000000	ULTURE AND RECREATION	\$ 16,146	\$ 10,661	\$ -	\$ -
J., (L 0		19,110	7 10,001	<b>-</b>	<b>T</b> .
OMMUN	IITY DEVELOPMENT		7 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (		
461.00	Conservation of Natural Resources		-	-	-
	Community Development and Housing	653	=		_
100.00					

653 \$

	EXPENDITURES	per 31st, 2017 PROPRIET	ARY FUNDS	FIDUCIARY FUND	) Total
					T
PUBLIC V	NORKS - HIGHWAYS AND STREETS	Enterprise	Internal Service	Trust and Agency	Memorandum On
430.00	General Services - Administration		-	-	147,554
431.00	Cleaning of Streets and Gutters	-	-	-	-
432.00	Winter Maintenance - Snow Removal	-	-	-	3,006
433.00	Traffic Control Devices	_	<u> </u>	-	3,67
434.00	Street Lighting	_		-	32,15
435.00	Sidewalks and Crosswalks	-	-	-	-
436.00	Storm Sewers and Drains		-	-	-
437.00	Repairs of Tools and Machinery	-	-	-	17,74
438.00	Maintenance & Repairs of Roads and Bridges	-	-	-	21,33
439.00	Highway Construction and Rebuilding Projects	-	-	-	80,28
	UBLIC WORKS - HIGHWAYS AND STREETS		\$ -	\$ -	\$ 305,746
			and the second s		
	WORKS - OTHER SERVICES	=			
440.00	Airports			-	
441.00	Cemeteries		-	-	
442.00	Electric System	_	-	-	
443.00	Gas System	<u> </u>	-	-	-
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 P	UBLIC WORKS - OTHER SERVICES	\$ -	\$ -	\$ -	-
	E AND RECREATION		I	T	7 70
451.00	Culture-Recreation Administration	-	-	12	7,786
452.00	Participant Recreation	-		-	258
453.00	Spectator Recreation	-	-	-	7.40
454.00	Parks	-			7,10
455.00	Shade Trees				
456.00	Libraries				
457.00	Civil and Military Celebrations	1	-	2	4.00
458.00	Senior Citizen Centers		1		1,000
	Other Culture and Recreation	-	-	-	10,66
TOTAL C	ULTURE AND RECREATION	\$ -	\$ -	\$ =	\$ 26,80
	NITY DEVELOPMENT				-
461.00	Conservation of Natural Resources		-	-	
462.00	Community Development and Housing				65:
463.00	Economic Development	7		-	
464.00	Economic Opportunity	-	-		-
	All other Community Development	-	-	-	- OF
OTAL C	OMMUNITY DEVELOPMENT	\$ -	\$ -	\$ -	\$ 65

EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES

# **Statement of Revenues and Expenditures**

December 31st, 2017

	EXPENDITURES		GOVERNMENTA	LEUNDS	
DEBT SE		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
471.00	Debt Principal (short-term and long-term)	49,133	-	-	-
472.00	Debt Interest (short-term and long-term)	6,519	-	-	
475.00 Fiscal Agent Fees		\$ 55,652	\$ -	\$ -	\$ -
FMPI	OYER PAID BENEFITS & WITHHOLDING ITEMS				
	Employer Paid Withholding Taxes and				
481.00	Unemployment Compensation	97,066	_	_	<u> </u>
482.00	Judgments and Losses	-		=	_
483.00	Pension/Retirement Fund Contributions	183,981	=:	-	-
484.00	Workers Compensation Insurance	68,198	7		_
487.00	Other Group Insurance Benefits	317,143	70	-	П
TOTAL E	MPLOYER PAID BENEFITS & WITHHOLDING				
TEMS		\$ 666,388	\$ -	\$ -	\$ -
		\$ 666,388	-	\$ -	-
NSURAN 486.00	CE		\$ -	-	-
NSURAN 486.00 JNCLASS	CE Insurance, Casualty, and Surety		-	-	-
NSURAN 486.00 JNCLASS 488.00	CE Insurance, Casualty, and Surety	66,662	-		-
NSURAN 486.00 JNCLASS 488.00 489.00	CE Insurance, Casualty, and Surety  SIFIED OPERATING EXPENDITURES Fiduciary Fund Benefits and Refunds Paid	66,662	-	\$ - - - \$ -	
NSURAN 486.00 JNCLASS 488.00 489.00 FOTAL U	CE Insurance, Casualty, and Surety	66,662 - 2,439	-		-
NSURAN 486.00 JNCLASS 488.00 489.00 FOTAL U	CE Insurance, Casualty, and Surety	66,662 - 2,439	-		-
NSURAN 486.00 UNCLASS 488.00 489.00 FOTAL UI DTHER F 491.00 492.00	CE Insurance, Casualty, and Surety	2,439 \$ 2,439	\$ -	- - - \$	- - - \$ -
NSURAN 486.00 UNCLASS 488.00 489.00 FOTAL UI DTHER F 491.00 492.00 493.00	CE Insurance, Casualty, and Surety	2,439 \$ 2,439 \$ 2,439	\$ -	- \$ - -	\$ -
UNCLASS 488.00 489.00 FOTAL UI  OTHER F 491.00 492.00 493.00	CE Insurance, Casualty, and Surety	- 2,439 \$ 2,439	\$ -		

23,999 \$

38,974 \$ - \$ -

EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES

### **Statement of Revenues and Expenditures**

	EXPENDITURES	PROPRIET	ARY FUNDS	FIDUCIARY FUND	Total
DEBT SER	VICE	Enterprise	Internal Service	Trust and Agency	Memorandum Onl
471.00	Debt Principal (short-term and long-term)	7 -	-		49,133
	Debt Interest (short-term and long-term)			-	6,519
	Fiscal Agent Fees	_		_	-
TOTAL DE	BT SERVICE	\$		\$ -	\$ 55,652
EMPLO	YER PAID BENEFITS & WITHHOLDING ITEMS				
	Employer Paid Withholding Taxes and				
	Unemployment Compensation	_		-	97,066
	Judgments and Losses	_	-	-	=
	Pension/Retirement Fund Contributions	-	-		183,981
	Workers Compensation Insurance	-		-	68,198
	Other Group Insurance Benefits	- 12	-	-	317,143
	PLOYER PAID BENEFITS & WITHHOLDING				
ITEMS		\$ -	\$ -	\$ -	\$ 666,388
INSURANC 486.00 I		_	_	-	66,662
486.00 I	nsurance, Casualty, and Surety	_	_	-	66,662
486.00 I	nsurance, Casualty, and Surety	-	-	-	66,662
486.00 I	risurance, Casualty, and Surety  FIED OPERATING EXPENDITURES  Fiduciary Fund Benefits and Refunds Paid	-	-	-	-
486.00 I UNCLASSII 488.00 I 489.00 /	FIED OPERATING EXPENDITURES Fiduciary Fund Benefits and Refunds Paid	_	-	-	2,439
486.00 I UNCLASSII 488.00 I 489.00 /	risurance, Casualty, and Surety  FIED OPERATING EXPENDITURES  Fiduciary Fund Benefits and Refunds Paid		- \$ -	\$ -	-
486.00 I UNCLASSII 488.00 F 489.00 A TOTAL UNG	FIED OPERATING EXPENDITURES  Fiduciary Fund Benefits and Refunds Paid	_	-	\$ -	2,439
UNCLASSII 488.00 F 489.00 A TOTAL UNC	FIED OPERATING EXPENDITURES Fiduciary Fund Benefits and Refunds PaidAll Other Unclassified ExpendituresCLASSIFIED OPERATING EXPENDITURES	_	-	\$ -	2,439
486.00 I UNCLASSII 488.00 F 489.00 A TOTAL UNC OTHER FIN 491.00 F	FIED OPERATING EXPENDITURES Fiduciary Fund Benefits and Refunds Paid All Other Unclassified Expenditures CLASSIFIED OPERATING EXPENDITURES  ANCING USES Refund of Prior Year Revenues	- \$	-	\$ -	2,439 \$ 2,439
486.00 I UNCLASSII 488.00 F 489.00 A TOTAL UNC OTHER FIN 491.00 F 492.00 I	FIED OPERATING EXPENDITURES Fiduciary Fund Benefits and Refunds Paid		\$ -		2,439
UNCLASSII 488.00 F 489.00 A TOTAL UNC OTHER FIN 491.00 F 492.00 I 493.00 C	FIED OPERATING EXPENDITURES Fiduciary Fund Benefits and Refunds Paid All Other Unclassified Expenditures CLASSIFIED OPERATING EXPENDITURES  ANCING USES Refund of Prior Year Revenues				2,439 \$ 2,439
486.00 I  UNCLASSII  488.00 F  489.00 F  TOTAL UNC  OTHER FIN  491.00 F  492.00 I  493.00 C	FIED OPERATING EXPENDITURES Fiduciary Fund Benefits and Refunds Paid				2,439 \$ 2,439 \$ 2,439

			[	DEBT STATE	EMENT					
Type Purpose Bond (B)Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes								T		
										-
Revenue Bonds and Notes									<u> </u>	
										-
										-
Lease Rental Debt/General Leases										
Dump Truck	2015	2017	69,297	8,150		8,150		-		-
Dode Police Pickup	2016	2018	38,190	19,053		9,209		9,844		9,844
Police Cars - Dodge Chargers	2016	2019	76,618	55,705		17,465		38,240		38,240
Dodge Durango	2017	2020	51,937	-	51,937	14,309		37,628		37,628
Tax and Revenue Anticipation Notes										
							-		-	
			-							-
										-
Other										
					-					-
	<del> </del>	-								
	-	-								2
										_

Total bonds and notes outstanding	\$ 85,712
Capitalized lease obligations	-
Other debt	-
TOTAL OUTSTANDING DEBT	\$ 85,712
Minus assets held in bond reserve funds, and bond redemption funds	-
Minus lease rental payments receivable	<u>"</u>
NET DEPT	\$ 85.712

STATEMENT OF CAPITAL EXPENDITURES							
Category	Capital Purchases	Capital Construction	Total				
Electric	\$ -	\$ -	\$ -				
Fire							
Gas System							
General Government		5,070	5,070				
Health			-				
Housing			-				
Libraries			-				
Mass Transit			-				
Parks			-				
Police	51,012		51,012				
Recreation	2,070		2,070				
Sewer							
Solid Waste			-				
Streets/Highways		36,440	36,440				
Water							
Other (Please Specify)		3	-				
Emergency Management Services			-				

#### TOTAL CAPITAL EXPENDITURES

\$ 94,592

#### **EMPLOYEE COMPENSATION**

#### **EMPLOYEE COMPENSATION:**

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

\$ 1,079,882

\* Use income from box 16 of the W-3 Statement