

**ANNUAL AUDIT AND
FINANCIAL REPORT**

BOROUGH OF TRAINER

DECEMBER 31, 2018



BOROUGH OF TRAINER

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CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & 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, 2018.

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 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 opinion.

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 regulatory (cash) basis of accounting, which is a 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, 2018, or the changes in its financial position for the year then ended.

Basis for Qualified Opinion on Regulatory Basis of Accounting

The Borough maintains its books and records on the cash basis of accounting and cash receipts and cash disbursements are reported as such within this report. Tax collections reflected in this report represent those amounts deposited by the tax collector to the Borough's accounts. We were unable to audit the tax collector's activities and are therefore unable to determine if all tax collections were deposited and reflected in this report. The effects on the financial report of the potential variances of the reported and actual tax collections although not reasonably determinable, are presumed to be material.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the possible effects of the matter discussed in the "Basis for Qualified Opinion on the Regulatory Basis of Accounting" paragraph, the accompanying financial report referred to above presents fairly, in all material respects, the cash balances of BOROUGH OF TRAINER as of December 31, 2018 and the revenues it received and expenditures it paid for the year then ended in accordance with 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 22, 2020
Media, Pennsylvania

Balance Sheet

December 31st, 2018

ASSETS AND OTHER DEBITS		Governmental Funds			
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments.....	\$ 783,998	\$ 261,226		\$ -
140-144	Tax Receivable.....	-	-	-	-
121-129 145-149	Account Receivable (excluding taxes).....	-	-	-	-
130	Due From Other Funds.....	-	-	-	-
131-139 150-159	Other Current Assets.....	24,425	-	-	-
160-169	Fixed Assets.....	-	-	-	-
180-189	Other Debits/Amounts to be Provided.....	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS.....		\$ 808,423	\$ 261,226	\$ -	\$ -

LIABILITIES AND OTHER CREDITS					
210-229	Payroll Taxes and Other Payroll Withholdings.....	452	-	-	-
200-209 231-239	All Other Current Liabilities.....	18,840	-	-	-
230	Due To Other Funds.....	-	-	-	-
260-269	Long Term Liabilities.....	-	-	-	-
240-259	Current Portion Of Long-Term Debt & Other Credits	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS.....		\$ 19,292	\$ -	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY					
281-284	Contributed Capital.....	-	-	-	-
290	Investments in General Fixed Assets.....	-	-	-	-
270-289	Fund Balance / Retained Earnings 12/31.....	789,131	261,226	-	-
291-299	Other Equity.....	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....		\$ 789,131	\$ 261,226	\$ -	\$ -

Balance Sheet

December 31st, 2018

	Proprietary Funds		Fiduciary Funds	Account Groups		Total	
	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only	
ASSETS AND OTHER DEBITS							
100-120	Cash and Investments.....	-	-	-	\$ -	\$ -	\$ 1,045,224
140-144	Tax Receivable.....	-	-	-	-	-	-
121-129 145-149	Account Receivable (excluding taxes).....	-	-	-	-	-	-
130	Due From Other Funds.....	-	-	-	-	-	-
131-139 150-159	Other Current Assets.....	-	-	-	-	-	24,425
160-169	Fixed Assets.....	-	-	-	-	-	-
180-189	Other Debits/Amounts to be Provided.....	-	-	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS.....		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,069,649

LIABILITIES AND OTHER CREDITS							
210-229	Payroll Taxes and Other Payroll Withholdings.....	-	-	-	-	-	452
200-209 231-239	All Other Current Liabilities.....	-	-	-	-	-	18,840
230	Due To Other Funds.....	-	-	-	-	-	-
260-269	Long Term Liabilities.....	-	-	-	-	-	-
240-259	Current Portion Of Long-Term Debt & Other Credits.....	-	-	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS.....		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,292

FUND AND ACCOUNT GROUP EQUITY							
281-284	Contributed Capital.....	-	-	-	-	-	-
290	Investments in General Fixed Assets.....	-	-	-	-	-	-
270-289	Fund Balance / Retained Earnings 12/31.....	-	-	-	-	-	1,050,357
291-299	Other Equity.....	-	-	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,050,357

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY**\$ 1,069,649**

Statement of Revenues and Expenditures

December 31st, 2018

REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
Taxes				
301.00 Real Estate Taxes.....	\$ 1,139,244	\$ -	\$ -	\$ -
305.00 Occupation Taxes (levied under municipal code)..	-	-	-	-
308.00 Residence Taxes (levied by cities of 3rd class).. Regional Asset District Sales Tax	-	-	-	-
309.00 (Allegheny County municipalities only).....	-	-	-	-
310.00 Per Capita Taxes.....	-	-	-	-
310.10 Real Estate Transfer Taxes.....	22,277	-	-	-
310.20 Earned Income Taxes/Wage Taxes.....	1,169,561	-	-	-
310.30 Business Gross Receipts Taxes.....	-	-	-	-
310.40 Occupation Taxes (levied under act 511).....	-	-	-	-
310.50 Local Services Tax**	67,080	-	-	-
310.60 Amusement/Admission Taxes.....	-	-	-	-
310.70 Mechanical Device Taxes.....	-	-	-	-
310.90 Other Local Tax Enabling Act/Act511/Taxes	-	-	-	-
TOTAL TAXES.....	\$ 2,398,162	\$ -	\$ -	\$ -

LICENSES & PERMITS				
320-322 All Other Licenses and Permits.....	104,746	-	-	-
321.80 Cable Television Franchise Fees.....	26,441	-	-	-
TOTAL LICENSES & PERMITS.....	\$ 131,187	\$ -	\$ -	\$ -

FINES AND FORFEITS				
330-332 Fines and Forfeits.....	9,973	-	-	-
TOTAL FINES AND FORFEITS	\$ 9,973	\$ -	\$ -	\$ -

INTEREST, RENTS, & ROYALTIES				
341.00 Interest Earnings.....	10,135	2,096	-	-
342.00 Rents and Royalties.....	-	8,448	-	-
TOTAL INTEREST, RENTS, & ROYALTIES.....	\$ 10,135	\$ 10,544	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2018

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
Taxes				
301.00 Real Estate Taxes.....	\$ -	\$ -	\$ -	\$ 1,139,244
305.00 Occupation Taxes (levied under municipal code).	-	-	-	-
308.00 Residence Taxes (levied by cities of 3rd class).. Regional Asset District Sales Tax	-	-	-	-
309.00 (Allegheny County municipalities only).....	-	-	-	-
310.00 Per Capita Taxes.....	-	-	-	22,277
310.10 Real Estate Transfer Taxes.....	-	-	-	1,169,561
310.20 Earned Income Taxes/Wage Taxes.....	-	-	-	-
310.30 Business Gross Receipts Taxes.....	-	-	-	-
310.40 Occupation Taxes (levied under act 511).....	-	-	-	67,080
310.50 Local Services Tax**	-	-	-	-
310.60 Amusement/Admission Taxes.....	-	-	-	-
310.70 Mechanical Device Taxes.....	-	-	-	-
310.90 Other Local Tax Enabling Act/Act511/Taxes	-	-	-	-
TOTAL TAXES	\$ -	\$ -	\$ -	\$ 2,398,162

LICENSES & PERMITS

320-322 All Other Licenses and Permits.....	-	-	-	104,746
321.80 Cable Television Franchise Fees.....	-	-	-	26,441
TOTAL LICENSES & PERMITS.....	\$ -	\$ -	\$ -	\$ 131,187

FINES AND FORFEITS

330-332 Fines and Forfeits.....	-	-	-	9,973
TOTAL FINES AND FORFEITS	\$ -	\$ -	\$ -	\$ 9,973

INTEREST, RENTS, & ROYALTIES

341.00 Interest Earnings.....	-	-	-	12,231
342.00 Rents and Royalties.....	-	-	-	8,448
TOTAL INTEREST, RENTS, & ROYALTIES	\$ -	\$ -	\$ -	\$ 20,679

Statement of Revenues and Expenditures

December 31st, 2018

INTERGOVERNMENTAL REVENUES	GOVERNMENTAL FUNDS			
FEDERAL	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	-	-	-	-
353.00 Federal Payments in Lieu of Taxes.....	-	-	-	-
TOTAL FEDERAL.....	\$ -	\$ -	\$ -	\$ -

STATE	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
354.03 Highway 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).....	2,336	-	-	-
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State 355.03 Road Turnback.....	-	50,910	-	-
355.04 Alcoholic Beverage Licenses.....	-	-	-	-
355.05 General Municipal Pension System State Aid.....	56,213	-	-	-
355.07 Foreign Fire Insurance Tax Distribution**	8,118	-	-	-
355.08 Local Share Assessment/Gaming Proceeds**	-	-	-	-
355.00 All Other State Shared Revenues & Entitlements.	-	-	-	-
355.09 Marcellus Shale Impact Fee Distribution	-	-	-	-
356.00 State Payment in Lieu of Taxes.....	-	-	-	-
TOTAL STATE.....	\$ 66,667	\$ 50,910	\$ -	\$ -

LOCAL GOVERNMENT UNITS	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
357.03 Highways and Streets.....	-	-	-	-
357.00 All Other Local Governmental Units Capital and Operating Grants.....	32,565	-	-	-
358.00 Local Governmental Unit Shared Payments for Contracted Intergovernmental Services.....	-	-	-	-
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....	\$ 32,565	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2018

INTERGOVERNMENTAL REVENUES	PROPRIETARY 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	Enterprise	Internal Service	FIDUCIARY FUND	TOTAL
354.03 Highway 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).....	-	-	-	2,336
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State 355.03 Road Turnback.....	-	-	-	50,910
355.04 Alcoholic Beverage Beverage Licenses.....	-	-	-	-
355.05 General Municipal Pension System State Aid.....	-	-	-	56,213
355.07 Foreign Fire Insurance Tax Distribution**	-	-	-	8,118
355.08 Local Share Assessment/Gaming Proceeds**	-	-	-	-
355.00 All Other State Shared Revenues & Entitlements.	-	-	-	-
355.09 Marcellus Shale Impact Fee Distribution	-	-	-	-
356.00 State Payment in Lieu of Taxes.....	-	-	-	-
TOTAL STATE.....	\$ -	\$ -	\$ -	\$ 117,577

LOCAL GOVERNMENT UNITS	Enterprise	Internal Service	FIDUCIARY FUND	TOTAL
357.03 Highways and Streets.....	-	-	-	-
357.00 All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	32,565
358.00 Local Governmental Unit Shared Payments for Contracted Intergovernmental Services.....	-	-	-	-
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....	\$ -	\$ -	\$ -	\$ 32,565

TOTAL INTERGOVERNMENTAL REVENUES				\$ 150,142
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Statement of Revenues and Expenditures

December 31st, 2018

REVENUES	GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
361.00 General Government.....	-	-	-	-
362.00 Public Safety.....	29,463	-	-	-
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.....	-	-	-	-
365.00 Health.....	-	-	-	-
366.00 Human Services.....	-	-	-	-
367.00 Culture and Recreation.....	9,741	400	-	-
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.....	-	-	-	-
TOTAL CHARGES FOR SERVICE.....	\$ 39,204	\$ 400	\$ -	\$ -
UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	55,000	-	-	-
388.00 Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00 All Other Unclassified Operating Revenues.....	510	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES.....	\$ 55,510	\$ -	\$ -	\$ -
OTHER FINANCING 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 OTHER FINANCING SOURCES.....	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES.....	\$ 2,743,403	\$ 61,854	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2018

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
CHARGES FOR SERVICE				
361.00 General Government.....	-	-	-	-
362.00 Public Safety.....	-	-	-	29,463
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.....	-	-	-	-
365.00 Health.....	-	-	-	-
366.00 Human Services.....	-	-	-	-
367.00 Culture and Recreation.....	-	-	-	10,141
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.....	-	-	-	-
TOTAL CHARGES FOR SERVICE.....	\$ -	\$ -	\$ -	\$ 39,604
UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	-	-	-	55,000
388.00 Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00 All Other Unclassified Operating Revenues.....	-	-	-	510
TOTAL UNCLASSIFIED OPERATING REVENUES.....	\$ -	\$ -	\$ -	\$ 55,510
OTHER FINANCING 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 OTHER FINANCING SOURCES.....	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES.....	\$ -	\$ -	\$ -	\$ 2,805,257

Statement of Revenues and Expenditures

December 31st, 2018

EXPENDITURES	GOVERNMENTAL FUNDS			
GENERAL GOVERNMENT	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).....	3,190	-	-	-
402.00 Auditing Services/Financial Administration.....	16,015	-	-	-
403.00 Tax Collection.....	4,769	-	-	-
404.00 Solicitor/Legal Services.....	18,377	-	-	-
405.00 Secretary/Clerk.....	70,171	-	-	-
406.00 Other General Government Administration.....	6,204	-	-	-
407.00 IT-Networking Services-Data Processing.....	6,799	-	-	-
408.00 Engineering Services.....	67,442	-	-	-
409.00 General Government Buildings and Plant.....	715,966	-	-	-
TOTAL GENERAL GOVERNMENT.....	\$ 922,683	\$ -	\$ -	\$ -
PUBLIC SAFETY				
410.00 Police.....	1,034,291	-	-	-
411.00 Fire	115,611	-	-	-
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	5,249	-	-	-
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 PUBLIC SAFETY.....	\$ 1,155,151	\$ -	\$ -	\$ -
HEALTH AND HUMAN SERVICES				
420.00 -				
425.00 Health and Human Services.....	30,807	-	-	-
PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal.....	-	-	-	-
427.00 Solid Waste Collection and Disposal (trash).....	110,150	-	-	-
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....	\$ 110,150	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2018

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body.....	-	-	-	13,750
401.00 Executive (Manager or Mayor).....	-	-	-	3,190
402.00 Auditing Services/Financial Administration.....	-	-	-	16,015
403.00 Tax Collection.....	-	-	-	4,769
404.00 Solicitor/Legal Services.....	-	-	-	18,377
405.00 Secretary/Clerk.....	-	-	-	70,171
406.00 Other General Government Administration.....	-	-	-	6,204
407.00 IT-Networking Services-Data Processing.....	-	-	-	6,799
408.00 Engineering Services.....	-	-	-	67,442
409.00 General Government Buildings and Plant.....	-	-	-	715,966
TOTAL GENERAL GOVERNMENT.....	\$ -	\$ -	\$ -	\$ 922,683
PUBLIC SAFETY				
410.00 Police.....	-	-	-	1,034,291
411.00 Fire	-	-	-	115,611
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	-	-	-	5,249
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 PUBLIC SAFETY.....	\$ -	\$ -	\$ -	\$ 1,155,151
HEALTH AND HUMAN SERVICES				
420.00 -	-	-	-	-
425.00 Health and Human Services.....	-	-	-	30,807
PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal.....	-	-	-	-
427.00 Solid Waste Collection and Disposal (trash).....	-	-	-	110,150
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....	\$ -	\$ -	\$ -	\$ 110,150

Statement of Revenues and Expenditures

December 31st, 2018

EXPENDITURES	GOVERNMENTAL FUNDS			
PUBLIC WORKS - HIGHWAYS AND STREETS	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
430.00 General Services - Administration.....	132,291	-	-	-
431.00 Cleaning of Streets and Gutters.....	-	-	-	-
432.00 Winter Maintenance - Snow Removal.....	-	7,812	-	-
433.00 Traffic Control Devices.....	7,080	5,721	-	-
434.00 Street Lighting.....	30,527	-	-	-
435.00 Sidewalks and Crosswalks.....	-	-	-	-
436.00 Storm Sewers and Drains.....	-	-	-	-
437.00 Repairs of Tools and Machinery.....	5,829	3,612	-	-
438.00 Maintenance & Repairs of Roads and Bridges.....	-	225	-	-
439.00 Highway Construction and Rebuilding Projects....	8,605	-	-	-
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS..	\$ 184,332	\$ 17,370	\$ -	\$ -

PUBLIC WORKS - OTHER SERVICES				
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 PUBLIC WORKS - OTHER SERVICES.....	\$ -	\$ -	\$ -	\$ -

CULTURE AND RECREATION				
451.00 Culture-Recreation Administration.....	13,853	-	-	-
452.00 Participant Recreation.....	1,119	-	-	-
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	3,181	-	-	-
455.00 Shade Trees.....	-	-	-	-
456.00 Libraries.....	-	-	-	-
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizen Centers.....	-	-	-	-
459.00 Other Culture and Recreation.....	-	6,771	-	-
TOTAL CULTURE AND RECREATION.....	\$ 18,153	\$ 6,771	\$ -	\$ -

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.....	\$ -	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2018

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
PUBLIC WORKS - HIGHWAYS AND STREETS				132,291
430.00 General Services - Administration.....		-	-	-
431.00 Cleaning of Streets and Gutters.....	-	-	-	7,812
432.00 Winter Maintenance - Snow Removal.....	-	-	-	12,801
433.00 Traffic Control Devices.....	-	-	-	30,527
434.00 Street Lighting.....	-	-	-	-
435.00 Sidewalks and Crosswalks.....	-	-	-	-
436.00 Storm Sewers and Drains.....	-	-	-	9,441
437.00 Repairs of Tools and Machinery.....	-	-	-	225
438.00 Maintenance & Repairs of Roads and Bridges.....	-	-	-	8,605
439.00 Highway Construction and Rebuilding Projects.....	-	-	-	201,702
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....	\$ -	\$ -	\$ -	\$ -
PUBLIC WORKS - OTHER SERVICES				
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 PUBLIC WORKS - OTHER SERVICES.....	\$ -	\$ -	\$ -	\$ -
CULTURE AND RECREATION				
451.00 Culture-Recreation Administration.....	-	-	-	13,853
452.00 Participant Recreation.....	-	-	-	1,119
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	-	-	-	3,181
455.00 Shade Trees.....	-	-	-	-
456.00 Libraries.....	-	-	-	-
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizen Centers.....	-	-	-	-
459.00 Other Culture and Recreation.....	-	-	-	6,771
TOTAL CULTURE AND RECREATION.....	\$ -	\$ -	\$ -	24,924
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.....	\$ -	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2018

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term).....	51,617	-	-	-
472.00 Debt Interest (short-term and long-term).....	5,638	-	-	-
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	\$ 57,255	\$ -	\$ -	\$ -
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
Employer Paid Withholding Taxes and				
481.00 Unemployment Compensation.....	88,555	-	-	-
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	266,257	-	-	-
484.00 Workers Compensation Insurance.....	58,666	-	-	-
487.00 Other Group Insurance Benefits.....	311,124	-	-	-
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	\$ 724,602	\$ -	\$ -	\$ -
INSURANCE				
486.00 Insurance, Casualty, and Surety.....	82,981	-	-	-
UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	-	-	-	-
489.00 All Other Unclassified Expenditures.....	1,021	-	-	-
TOTAL UNCLASSIFIED OPERATING EXPENDITURES...	\$ 1,021	\$ -	\$ -	\$ -
OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....	-	-	-	-
492.00 Interfund Operating Transfers.....	-	-	-	-
493.00 Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES.....	\$ 3,287,135	\$ 24,141	\$ -	\$ -
EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	\$ (543,732)	\$ 37,713	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2018

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term).....	-	-	-	51,617
472.00 Debt Interest (short-term and long-term).....	-	-	-	5,638
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	\$ -	\$ -	\$ -	\$ 57,255
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
Employer Paid Withholding Taxes and				
481.00 Unemployment Compensation.....	-	-	-	88,555
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	-	-	-	266,257
484.00 Workers Compensation Insurance.....	-	-	-	58,666
487.00 Other Group Insurance Benefits.....	-	-	-	311,124
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	\$ -	\$ -	\$ -	\$ 724,602
INSURANCE				
486.00 Insurance, Casualty, and Surety.....	-	-	-	82,981
UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	-	-	-	-
489.00 All Other Unclassified Expenditures.....	-	-	-	1,021
TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....	\$ -	\$ -	\$ -	\$ 1,021
OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....	-	-	-	-
492.00 Interfund Operating Transfers.....	-	-	-	-
493.00 Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES.....	\$ -	\$ -	\$ -	\$ 3,311,276
EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ (506,019)

