ANNUAL AUDIT AND FINANCIAL REPORT

BOROUGH OF TRAINER

DECEMBER 31, 2018



BOROUGH OF TRAINER

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	.1-2
BALANCE SHEET	.3-4
STATEMENT OF REVENUES AND EXPENDITURES	.5-16
DEBT STATEMENT	.17
STATEMENT OF CAPITAL EXPENDITURES	. 18

FELZER LEITZELL, CPA STELLA C. ECONOMIDIS, CPA

LETTZELL & ECONOMIDIS.

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 it 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

					Governmen	ntal Funds		
ASSETS AND OT	HER DEBITS	Ge	eneral Fund		cial Revenue ding 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		-		•			-
	AND OTHER DEBITS	\$	808,423	\$	261,226	\$ -	\$	-

LIABILITIES AND	OTHER CREDITS				,	
	Payroll Taxes and Other Payroll Withholdings	452	-		1	
		18,840	-	 -		-
30	Due To Other Funds	-	 -	-		-
260-269	Long Term Liabilities	-	-			
240-259	Current Portion Of Long-Term Debt & Other Credits	-	 -	-		
	ES AND OTHER CREDITS	\$ 19,292	\$ -	\$ *	\$	-

FUND AND A	CCOUNT 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	-		т.	-	
TOTAL FUND	AND ACCOUNT GROUP EQUITY	\$ 789,131	\$ 261,226	\$	-	\$

Balance Sheet

December 31st, 2018

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

LIABILITIES AND	OTHER CREDITS			,				1				_	450
210-229	Payroll Taxes and Other Payroll Withholdings		_	1	-				-		-		452
	2 × 2 × 3		-				-		-		-	1.	18,840
200-209 231-239				-	-						_		-
230	Due To Other Funds		-			-		-		-			_
260-269	Long Term Liabilities		-		-								
240-259	Current Portion Of Long-Term Debt & Other Credits.				-				-		-		(=)
		1		1		0	5.	0	7.	0	-	\$	19,292
TOTAL LIABILITIE	ES AND OTHER CREDITS	\$	-	1 \$		Ф		φ		Ψ		JΨ	10,202

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

		NAME AND ADDRESS OF THE OWNER, WHEN PERSON NAMED IN	
TOTAL LIABILITI	ES AND FLINE	AND ACCOL	INT GROUP EQUITY

\$ 1,069,649

Bood	IIIDCI	31St, 2010				PARKET BANKS	NAME AND DESCRIPTION OF THE PARTY OF THE PAR
REVENUES		AND THE REAL PROPERTY.	GOVERNMEN'	TAL F	JNDS		
Taxes	Ge	eneral Fund	Special Revenue (including State Liqu Fuels)		ital Projects	Debt	Service
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		_			_		-
		_	-		-		-
310.00 Per Capita 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	\$ -	\$	<u> </u>	\$	
FINES AND FORFEITS		0.070	1				
330-332 Fines and Forfeits	•	9,973 9,973		\$		\$	
TOTAL FINES AND FORFEITS	\$	9,973	- Ψ	ĮΨ		ΙΨ	
INTEREST, RENTS, & ROYALTIES			,				
OAA OO Juterent Formings		10,135	2,09	96	-		-
341.00 Interest Earnings	-	-	8,44				-
342.00 Rents and Royalties TOTAL INTEREST, RENTS, & ROYALTIES	\$	10,135		_		\$	-

	REVENUES		OPRIETA	ARY FU	NDS	FIDUCI	ARY FUND		TOTAL
Taxes	N-V-NO-C		terprise		l Service	Trust a	nd Agency	Mem	orandum Only
301.00	Real Estate Taxes	\$	-	\$	-	\$	-	\$	1,139,244
301.00	Occupation Taxes (levied under municipal code).	Ψ	-		-		-		-
308.00	Residence Taxes (levied by cities of 3rd class)		-		-		-		-
300.00	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 T	AXES	\$		\$		\$		\$	2,398,162
LICENS	SES & PERMITS								104,746
320-322	All Other Licenses and Permits		-	-				-	26,441
	Cable Television Franchise Fees		-		-				***
TOTAL L	ICENSES & PERMITS	\$		\$	-	\$		\$	131,187
FINES	AND FORFEITS					1			9,973
330-332	Fines and Forfeits							\$	9,973
TOTAL FI	NES AND FORFEITS	\$	-	\$		\$		φ.	9,913
INTER	EST, RENTS, & ROYALTIES					1			12,231
341.00	Interest Earnings		-	-				+	8,448
342.00			-			-		-	
TOTAL I	NTEREST, RENTS, & ROYALTIES	\$	-	\$		\$		\$	20,679

INTERGO	VERNMENTAL REVENUES		GOVERNMENTA	L FUNDS	
FEDER		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 F	EDERAL	\$ -	\$ -	\$ -	\$ -

STATE				,		_
354.03	Highway and Streets	-	-	-	-	4
354.09	Community Development	-	-	-		_
354.15	Recycling/Act 101	_		-	<u> </u>	
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 S		\$ 66,667	\$ 50,910	\$ -	\$ -	

LOCAL	GOVERNMENT UNITS			¥		
	Highways and Streets					
	All Other Local Governmental Units Capital and			v		
357.00	Operating Grants	32,565				 -
	Local Governmental Unit Shared Payments for	v	ı	.*		
358.00	Contracted Intergovernmental Services			-	-	 -
	Local Governmental Units and Authorities Payments					
359.00	in Lieu of Taxes	_		-	 	-
TOTAL L	OCAL GOVERNMENT UNITS	\$ 32,565	\$		\$ -	\$ -

Internal Service Internal Service Trust and Agency Memorandum Only		Decembe	er 31st, 2018			
STATE	INTERGO		PROPRIETA	ARY FUNDS	FIDUCIARY FUND	TOTAL
351.03 Highways and Streets	FEDER	RAL	Enterprise	Internal Service	Trust and Agency	Memorandum Only
351.09 Community Development	351.03	Highways and Streets	-	-	_	-
351.00		Community Development	¥ •	-		-
352.01 National Forest 352.00 All Other Federal Shared Revenue & Entitlements 353.00 Federal Payments in Lieu of Taxes	351.00			-	-	-
353.00 Federal Payments in Lieu of Taxes	352.01					-
STATE	352.00	All Other Federal Shared Revenue & Entitlements				
STATE				-		72
354.03	TOTAL F	EDERAL	\$ -	\$ -	\$ -	\$ -
354.03						
354.03	STATE					
354.09 Community Development	Service has in Section Services	* · · · · · · · · · · · · · · · · · · ·	-	-		-
354.15 Recycling/Act 101			-			-
354.00 All Other State Capital and Operating Grants			-	-	- 1-	-
355.01 Public Utility Realty Tax (PURTA)		All Other State Capital and Operating Grants	- 1	-		
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State 355.03 Road Turnback			<u> </u>	-		2,336
355.03 Road Turnback	MANUAL MORE NO. 12	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State				
355.04 Alcoholic Beverage Beverage Licenses		Road Turnback		-	-	50,910
355.05 General Municipal Pension System State Aid				-		200
355.07 Foreign Fire Insurance Tax Distribution** 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	2 1	General Municipal Pension System State Aid	-	-		
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	Colores Colore	Foreign Fire Insurance Tax Distribution**	-			
355.00 All Other State Shared Revenues & Entitlements. 355.09 Marcellus Shale Impact Fee Distribution 356.00 State Payment in Lieu of Taxes		Local Share Assessment/Gaming Proceeds**	-	-		
355.09 Marcellus Shale Impact Fee Distribution 356.00 State Payment in Lieu of Taxes	355.00		-			· -
TOTAL STATE\$ - \$ - \$ 117,577 LOCAL GOVERNMENT UNITS 357.03 Highways and Streets	355.09	Marcellus Shale Impact Fee Distribution			1	
LOCAL GOVERNMENT UNITS 357.03 Highways and Streets				-	-	- 117.577
All Other Local Governmental Units Capital and 357.00 Operating Grants	TOTAL S	STATE	\$ -	\$ -	\$ -	\$ 117,577
All Other Local Governmental Units Capital and 357.00 Operating Grants	L					
All Other Local Governmental Units Capital and 357.00 Operating Grants	LOCAL	GOVERNMENT UNITS				
All Other Local Governmental Units Capital and 357.00 Operating Grants		AND CONTRACT AND		-		-
357.00 Operating Grants	337.03				i.e	
Local Governmental Unit Shared Payments for 358.00 Contracted Intergovernmental Services Local Governmental Units and Authorities Payments 359.00 in Lieu of Taxes	257.00			.	-	32,565
358.00 Contracted Intergovernmental Services Local Governmental Units and Authorities Payments 359.00 in Lieu of Taxes	357.00					
Local Governmental Units and Authorities Payments 359.00 in Lieu of Taxes	250 00	Contracted Intergovernmental Services	_			_
359.00 in Lieu of Taxes	358.00	Local Governmental Units and Authorities Payments				
	359.00			-		-
			\$ -	\$ -	\$ -	\$ 32,565

TOTAL INTERGOVERNMENTAL REVENUES	•	\$ 150,142
TOTAL INTERGOVERNIVIENTAL REVENUES		

December 31st. 2018

	Decell	nber 31st, 2018			2.13 A 100 7 10 VC 200
	REVENUES		GOVERNMENTA	L FUNDS	Milet Table
Water Street Control of the			Special Revenue		
CHARGES	FOR SERVICE	General Fund	(including State Liquid	Capital Projects	Debt Service
0.0.000			Fuels)		
361.00	General Government	-			
362.00	Public Safety	29,463	-		
363.20	Parking	-		-	ı -
363.00	All Other Charges for Highway & Street Services	-	-	-	-
364.10	Wastewater/Sewage Charges	-		-	-
364.30	Solid Waste Collection & Disposal Charge (trash)	-	-	-	1-1
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	-			-
370.00	Electric System	_	_		-
373.00	Gas System		-	-	-
374.00	Housing System		-		-
374.00	Markets	_	-	-	-
	Transit Systems		-	-	
377.00	Water System	_			-
378.00 379.00	All Other Charges for Services	_	-	-	
		\$ 39,204	\$ 400	\$ -	\$ -
TOTAL	HARGES FOR SERVICE	ψ 55,204	, σσ	1	
UNCLASS	SIFIED 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 III	NCLASSIFIED OPERATING REVENUES	\$ 55,510	\$ -	\$ -	\$ -
101712 01	102/103/112				
OTUED E	NANCING SOURCES				
	Proceeds of General Fixed Asset Disposition	-	_	-	-
391.00	Interfund Operating Transfers		-	-	-
392.00	Interrund 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 C	OTHER FINANCING SOURCES	\$ -	\$ -	- Ψ	<u> Ψ</u>
		1	04.054	1 6	\$ -
	EVENUES	\$ 2,743,403	\$ 61,854	\$ -	Ι.Ψ

CHARGES FOR SERVICE		Decemb	er 31st, 2018			
Sac. 100 General Government	L. P. Y. A.	REVENUES	PROPRIET	ARY FUNDS	FIDUCIARY FUND	TOTAL
381.00 General Government - 29.4	CHARGES	S FOR SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
382.00 Public Safety	361.00	General Government		-	-	- 00.400
383.20 Parking		Public Safety		-		29,463
363.00 All Other Charges for Highway & Street Services. - - -	363.20	Parking	-		-	
384.10 Wastewater/Sewage Charges, 384.30 Solid Waste Collection & Disposal Charge (trash) 364.60 Host Municipality Fee for Solid Waste Facility. 364.60 Host Municipality Fee for Solid Waste Facility. 365.00 Health. 365.00 Health. 365.00 Health. 365.00 Human Services. 365.00 Human Services. 367.00 Culture and Recreation. 368.00 Airports. 369.00 Bars. 370.00 Cemeteries. 373.00 Gas System. 372.00 Electric System. 373.00 Gas System. 373.00 Housing System. 374.00 Housing System. 375.00 Markets. 375.00 Markets. 375.00 Markets. 375.00 Markets. 375.00 All Other Charges for Services. 379.00 All Other Charges for Services. 379.00 All Other Charges for Services. 379.00 All Other Charges for Services. 370.00 Contributions & Donations from Private Sectors. 388.00 Fiduciary Fund Pension Contributions. 387.00 Contributions & Donations from Private Sectors. 389.00 All Other Unclassified Operating Revenues. 50.00 Contributions & Donations from Private Sectors. 389.00 All Other Unclassified Operating Revenues. 50.00 Contributions of General Fixed Asset Disposition. 392.00 Interfund Operating Transfers. 50.00 Contribution Opera	363.00	All Other Charges for Highway & Street Services	-		-	
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. 367.00 Culture and Recreation. 369.00 Bars. 370.00 Cemeteries. 370.00 Cemeteries. 372.00 Electric System. 373.00 Gas System. 374.00 Housing System. 375.00 Markets. 376.00 Water Systems. 377.00 Transit Systems. 377.00 Transit Systems. 377.00 Transit Systems. 378.00 Water System. 379.00 All Other Charges for Services. TOTAL CHARGES FOR SERVICE. \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	364.10	Wastewater/Sewage Charges				
364.60 Host Municipality Fee for Solid Waste Facility	364.30	Solid Waste Collection & Disposal Charge (trash)		-	-	-
364.00 All Other Charges for Sanitation Services	364.60	Host Municipality Fee for Solid Waste Facility		-		
366.00 Human Services.	364.00	All Other Charges for Sanitation Services	·		-	
366.00 Human Services.	365.00				-	
368.00 Airports	366.00				-	. 10,141
368.00 Airports	367.00				-	- 10,1-11
369.00 Bars	368.00					_
370.00 Cemeteries - -	369.00	Bars				 - .
372.00 Electric System	370.00					
373.00 Gas System	372.00					-
374.00 Housing System	373.00	Gas System				
375.00 Markets 377.00 Transit Systems 378.00 Water System 378.00 Water System 379.00 All Other Charges for Services -	374.00	Housing System		-		
377.00 Transit Systems						
378.00 Water System		Transit Systems				
S		Water System				-
UNCLASSIFIED OPERATING REVENUES 383.00 Assessments		All Other Charges for Services			œ -	\$ 39,604
383.00 Assessments	TOTAL (CHARGES FOR SERVICE	φ -	ΙΦ -	Ψ	Ψ
383.00 Assessments	UNCLAS	SIFIED OPERATING REVENUES				
386.00 Escheats (sale of personal property)			-	-	-	-
387.00 Contributions & Donations from Private Sectors 388.00 Fiduciary Fund Pension Contributions		Escheats (sale of personal property)	-	-	-	-
388.00 Fiduciary Fund Pension Contributions		Contributions & Donations from Private Sectors	-	-	-	55,000
389.00 All Other Unclassified Operating Revenues	-	Fiduciary Fund Pension Contributions	_	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES\$ - \$ - \$ 55,5 OTHER FINANCING SOURCES 391.00 Proceeds of General Fixed Asset Disposition		All Other Unclassified Operating Revenues	-	-	-	. 510
391.00 Proceeds of General Fixed Asset Disposition	TOTAL U	NCLASSIFIED OPERATING REVENUES	\$ -	\$ -	\$ -	\$ 55,510
391.00 Proceeds of General Fixed Asset Disposition						
392.00 Interfund Operating Transfers		INANCING SOURCES	· · · · · · · · · · · · · · · · · · ·			_
393.00 Proceeds of General Long Term Debt		Proceeds of General Fixed Asset Disposition				
394.00 Proceeds of Short-Term debt 395.00 Refunds of Prior Year Expenditures		Interfund Operating Transfers				-
394.00 Proceeds of Short-Term debt 395.00 Refunds of Prior Year Expenditures	SHOW SOME				-	
TOTAL OTHER FINANCING SOURCES \$ - \$ - \$	NEWS AND A	Proceeds of Short-Term debt				
TOTAL OTHER FINANCING SOURCES	395.00	Refunds of Prior Year Expenditures				\$ -
S	TOTAL	OTHER FINANCING SOURCES	\$ -	1 4	- Ψ	ĮΨ
TOTAL REVENUES	TOTAL	REVENUES	\$ -	\$ -	\$ -	\$ 2,805,257

TOTAL PUBLIC WORKS - SANITATION.....

Statement of Revenues and Expenditures

December 31st, 2018

MENT e (Governing) Body(Manager or Mayor)	General Fund 13,750 3,190	GOVERNMENTA Special Revenue (including State Liquid Fuels)	L FUNDS Capital Projects	Debt Ser	
e (Governing) Body	13,750	(including State Liquid Fuels)		Debt Ser	
e (Governing) Body(Manager or Mayor)			-		
(Manager or Mayor)	3 190				-
		-	-		-
ervices/Financial Administration	16,015	-	-		-
ction	4,769	-	-		-
		-			-
Clerk		-			-
neral Government Administration		-			-
king Services-Data Processing		-	-		-
ng Services		-	-		-
overnment Buildings and Plant	715,966				-
	\$ 922,683	\$ -	\$ -	\$	-
e/Rescue	115,611 - 5,249 - - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	\$	-
					_
AN SERVICES		T			
d Human Services	30,807	_	-		_
i	ction	2,769 18,377 17,0171 18,377 1	1,034,291	A,769 - -	4,769 - -

110,150 \$

TOTAL PUBLIC WORKS - SANITATION.....

Statement of Revenues and Expenditures

December 31st 2018

De	ecember 31st, 20		A STATE OF THE RESIDENCE PROPERTY.	
EXPENDITURES	PROPRI	ETARY FUNDS	FIDUCIARY FUND	Total
GENERAL GOVERNMENT	Enterprise	Internal Service	Trust and Agency	Memorandum Only
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				1,034,291
410.00 Police			-	115,611
411.00 Fire		-	-	110,011
412.00 Ambulance/Rescue		-	-	5,249
413.00 UCC and Code Enforcement			-	5,243
414.00 Planning and Zoning			-	
415.00 Emergency Management & Communications	S			-
416.00 Militia and Armories	<u>-</u>		-	
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 -	0	\$ -	\$ -	\$ 30,807
425.00 Health and Human Services	\$ -	- Φ -	ΙΨ	Ψ
- UT LO WODE O CANITATION				
PUBLIC WORKS - SANITATION			-	-
426.00 Recycling Collection and Disposal			-	110,150
427.00 Solid Waste Collection and Disposal (trash)			_	
428.00 Weed Control			_	_
429.00 Wastewater/Sewage Collection and Treatme	ent	\$ -	\$ -	\$ 110,150
TOTAL DUDLIC MODICE CANITATION	1 4	1.55 -	1 JD -	ιψ 110,100

	Decembe	er 31s	t, 2018			
	EXPENDITURES		45.75.77	GOVERNMENTA	L FUNDS	
PUBLIC W	ORKS - HIGHWAYS AND STREETS	Ger	eral Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
420.00	General Services - Administration		132,291	-	-	-
430.00	Cleaning of Streets and Gutters		-	-	-	-
431.00 432.00	Winter Maintenance - Snow Removal		-	7,812	-	1
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 PL	JBLIC WORKS - HIGHWAYS AND STREETS	\$	184,332	\$ 17,370	\$ -	\$ -
PUBLIC Y	WORKS - OTHER SERVICES					
440.00	Airports		-	-	-	=
441.00	Cemeteries		-	-	-	-
442.00	Electric System		_	-	-	-
443.00	Gas System		-	-	n=	-
444.00	Markets		-	-	/=	-
445.00	Parking		-	-		-
446.00	Storm Water and Flood Control		3	-	-	-
447.00	Transit System		=	-	-	-
448.00	Water System		_	-	-	-
449.00	Water Transport and Terminals		_	-	-	
TOTAL PL	JBLIC WORKS - OTHER SERVICES	\$	Ε	\$ -	\$ -	\$ -
CUI TUDE	AND RECREATION					
_	Culture-Recreation Administration		13,853			-
451.00			1,119	_	_	-
452.00	Participant Recreation		- 1,110	-	-	-
453.00	Spectator Recreation		3,181	-	-	-
454.00	Shade Trees		-,	_	-	_
455.00	Libraries		_	-	-	-
456.00	Civil and Military Celebrations		-	-	-	-
457.00 458.00	Senior Citizen Centers		_	-	-	
459.00	Other Culture and Recreation			6,771	-	
	ULTURE AND RECREATION	\$	18,153	\$ 6,771	\$ -	\$ -
TOTAL	SETORE AND REGRESS TO	1		1		
0015151	UTV DEVEL ODMENT					
5 041 di - 080 Mai	ITY DEVELOPMENT			Т -		-
461.00	Conservation of Natural Resources		-		-	
462.00	Community Development and Housing		-			
463.00	Economic Development			-		
464.00	Economic Opportunity		-			_
	All other Community Development	œ.	-	\$ -	\$ -	\$ -
TOTAL C	OMMUNITY DEVELOPMENT	\$	<u> </u>	Ψ	7	1 -

	EXPENDITURES	er 31st, 201 PROPRIE	CONTRACT CAMPAC	RY FUNDS	FIDUCIARY FUND		Total
PUBLIC V	ORKS - HIGHWAYS AND STREETS	Enterprise	I	nternal Service	Trust and Agency	Memo	randum Only
			-			-	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 PI	JBLIC WORKS - HIGHWAYS AND STREETS	\$ -	4	-	Ψ	-	201,102
PUBLIC	WORKS - OTHER SERVICES						
440.00	Airports	-		E	-		-
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	-		-	-		-
	UBLIC WORKS - OTHER SERVICES	\$ -		\$ -	\$ -	\$	
CULTURE	E AND RECREATION				T		13,853
451.00	Culture-Recreation Administration	-	_			-	1,119
452.00	Participant Recreation		_	-		_	1,110
453.00	Spectator Recreation	_			-		3,181
454.00	Parks	-		-	-	+	3,10
455.00	Shade Trees		_		-	+	
456.00	Libraries	-			-	-	
457.00	Civil and Military Celebrations	-	_	_	-	-	
458.00	Senior Citizen Centers	-		-	-		G 77:
	Other Culture and Recreation	-				-	6,77° 24,924
TOTAL C	ULTURE AND RECREATION	\$ -		\$ -	-	\$	24,924
	UTV DEVEL ODMENT						
	AITY DEVELOPMENT	-			T -	T	_
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	-		<u>-</u>		\$	
TOTAL C	OMMUNITY DEVELOPMENT	\$ -		\$	-	ĮΨ	

EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES

Statement of Revenues and Expenditures

December 31st, 2018

EXPENDITURES	nber 3 ist, 2018	GOVERNMENTA	L FUNDS	
DEBT SERVICE	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	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	\$ -	\$ -	Φ -
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				r
Employer Paid Withholding Taxes and				
481.00 Unemployment Compensation	88,555	-	-	-
482.00 Judgments and Losses	266 257			-
483.00 Pension/Retirement Fund Contributions	266,257 58,666		_	-
484.00 Workers Compensation Insurance	311,124		-	-
487.00 Other Group Insurance Benefits TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING	011,121			3
ITEMS	\$ 724,602	\$ -	\$ -	\$ -
INSURANCE 486.00 Insurance, Casualty, and Surety	82,981		-	-
UNCLASSIFIED OPERATING EXPENDITURES				_
488.00 Fiduciary Fund Benefits and Refunds Paid	.61 X			
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	-		<u> </u>	
493.00 Other Financing Uses	\$ -	- \$ -	\$ -	\$ -
TOTAL OTHER FINANCING USES		1 4	1 7	
	\$ 3,287,135	\$ 24,141	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,287,135	\$ 24,141	Ψ -	Ψ

(543,732) \$

37,713 \$

EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES

Statement of Revenues and Expenditures

December 31st, 2018

EXPENDITURES	P	ROPRIETA	ARY FUNDS	FIDUCIARY FUNI		Total
DEBT SERVICE	. Er	iterprise	Internal Service	Trust and Agency	Mem	orandum Only
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			r			
Employer Paid Withholding Taxes and			6			00 555
481.00 Unemployment Compensation		-	-		-	88,555
482.00 Judgments and Losses	-	-	-		+	266,257
483.00 Pension/Retirement Fund Contributions			-			58,666
484.00 Workers Compensation Insurance		-	_	_	-	311,124
487.00 Other Group Insurance Benefits	-				5	1 1
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING			\$ -	\$ -	\$	724,602
ITEMS	\$	-	Ψ -	Ψ	Ι Ψ	
INSURANCE						20.004
486.00 Insurance, Casualty, and Surety		_	-	_		82,981
UNCLASSIFIED OPERATING EXPENDITURES				1		100
488.00 Fiduciary Fund Benefits and Refunds Paid			-	-	+-	1,021
489.00 All Other Unclassified Expenditures	•		-	\$ -	\$	1,021
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	\$		\$ -	Ψ	Ι. Ψ	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	\$				ŢΨ	
TOTAL EXPENDITURES	\$	-	\$ -	\$ -	\$	3,311,276
TOTAL DA ENDITORIZA						

(506,019)

				DEBT STATE	MENT					
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 Balances
General Obligation Bonds and Notes										
					_					
					_					-
										-
Revenue Bonds and Notes										
										-
										-
										-
										-
			L							
Lease Rental Debt/General Leases							r			T
				0.044		9,844				-
Dode Police Pickup	2016	2018	38,190	9,844	-	18,546		19,694		19,694
Police Cars - Dodge Chargers	2016	2019	76,618	38,240 37,628	-	11,717		25,911		25,911
Dodge Durango	2017	2020	51,937 42,541	37,020	42,541	11,510		31,031		31,031
Dodge Charger	2018	2021	42,541	_	42,041	11,010				
Tax and Revenue Anticipation Notes										
							-	-	-	-
										-
										-
										-
										-
Other										
0.1101										-
			_							-
	_									-

Total bonds and notes outstanding	\$ -
Capitalized lease obligations	76,636
Other debt	
TOTAL OUTSTANDING DEBT	\$ 76,636
Minus assets held in bond reserve funds, and bond redemption funds	
Minus lease rental payments receivable	- 70.000
NET DEBT	\$ 76,636

STATEMENT OF CAPITAL EXPENDITURES							
Category		Capital Purchases Capital Construction		Total			
Electric	\$	-	\$	-	\$	_	
Fire		-		: : : : : : : : : : : : : : : : : : :		_	
Gas System		-				400.500	
General Government		-		132,568		132,568	
Health ·		-		-		-	
Housing		_					
Libraries		-		-		-	
Mass Transit		-		-			
Parks		=	,	- 0.050		27 257	
Police		19,107		8,250		27,357	
Recreation		÷				9,000	
Sewer		8,000		· <u>-</u>	_	8,000	
Solid Waste		-		-		1 469	
Streets/Highways		1,468		_		1,468	
Water		-		-			
Other (<i>Please Specify</i>)		-				535,458	
Land		535,458		-		535,456	
					-		
		i i			-		
						-	
			<u> </u>		_		
			-		+		

TOTAL CAPITAL EXPENDITURES

\$ 704,851

EMPLOYEE COMPENSATION

EMPLOYEE COMPENSATION:

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

\$ 1,078,661

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