

**ANNUAL AUDIT AND
FINANCIAL REPORT**

BOROUGH OF TRAINER

DECEMBER 31, 2019



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, 2019.

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, 2019, 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, 2019 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, 2019

ASSETS AND OTHER DEBITS	Governmental Funds			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
100-120 Cash and Investments.....	\$ 662,553	\$ 207,685		\$ -
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.....	\$ 686,978	\$ 207,685	\$ -	\$ -

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes and Other Payroll Withholdings.....	391	-	-	-
200-209 231-239 All Other Current Liabilities.....	20,004	-	-	-
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.....	\$ 20,395	\$ -	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital.....	-	-	-	-
290 Investments in General Fixed Assets.....	-	-	-	-
270-289 Fund Balance / Retained Earnings 12/31.....	666,583	207,685	-	-
291-299 Other Equity.....	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	\$ 666,583	\$ 207,685	\$ -	\$ -

Balance Sheet

December 31st, 2019

	Fiduciary					Total
	Proprietary Funds		Funds	Account Groups		
	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	
ASSETS AND OTHER DEBITS						
100-120 Cash and Investments.....	-	-	-	\$ -	\$ -	\$ 870,238
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.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 894,663

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes and Other Payroll Withholdings.....	-	-	-	-	-	391
200-209 231-239 All Other Current Liabilities.....	-	-	-	-	-	20,004
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.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,395

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital.....	-	-	-	-	-	-
290 Investments in General Fixed Assets.....	-	-	-	-	-	-
270-289 Fund Balance / Retained Earnings 12/31.....	-	-	-	-	-	874,268
291-299 Other Equity.....	-	-	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 874,268

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

\$ 894,663

Statement of Revenues and Expenditures

December 31st, 2019

REVENUES	GOVERNMENTAL FUNDS			
Taxes	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
301.00 Real Estate Taxes.....	\$ 1,132,624	\$ -	\$ -	\$ -
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.....	19,086	-	-	-
310.20 Earned Income Taxes/Wage Taxes.....	1,271,568	-	-	-
310.30 Business Gross Receipts Taxes.....	-	-	-	-
310.40 Occupation Taxes (levied under act 511).....	-	-	-	-
310.50 Local Services Tax**	68,434	-	-	-
310.60 Amusement/Admission Taxes.....	-	-	-	-
310.70 Mechanical Device Taxes.....	-	-	-	-
310.90 Other Local Tax Enabling Act/Act511/Taxes	-	-	-	-
TOTAL TAXES.....	\$ 2,491,712	\$ -	\$ -	\$ -

LICENSES & PERMITS				
320-322 All Other Licenses and Permits.....	84,000	-	-	-
321.80 Cable Television Franchise Fees.....	33,195	-	-	-
TOTAL LICENSES & PERMITS.....	\$ 117,195	\$ -	\$ -	\$ -

FINES AND FORFEITS				
330-332 Fines and Forfeits.....	12,361	-	-	-
TOTAL FINES AND FORFEITS	\$ 12,361	\$ -	\$ -	\$ -

INTEREST, RENTS, & ROYALTIES				
341.00 Interest Earnings.....	8,549	2,228	-	-
342.00 Rents and Royalties.....	-	8,047	-	-
TOTAL INTEREST, RENTS, & ROYALTIES.....	\$ 8,549	\$ 10,275	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2019

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
Taxes				
301.00 Real Estate Taxes.....	\$ -	\$ -	\$ -	\$ 1,132,624
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.....	-	-	-	19,086
310.20 Earned Income Taxes/Wage Taxes.....	-	-	-	1,271,568
310.30 Business Gross Receipts Taxes.....	-	-	-	-
310.40 Occupation Taxes (levied under act 511).....	-	-	-	-
310.50 Local Services Tax**	-	-	-	68,434
310.60 Amusement/Admission Taxes.....	-	-	-	-
310.70 Mechanical Device Taxes.....	-	-	-	-
310.90 Other Local Tax Enabling Act/Act511/Taxes	-	-	-	-
TOTAL TAXES	\$ -	\$ -	\$ -	\$ 2,491,712

LICENSES & PERMITS				
320-322 All Other Licenses and Permits.....	-	-	-	84,000
321.80 Cable Television Franchise Fees.....	-	-	-	33,195
TOTAL LICENSES & PERMITS.....	\$ -	\$ -	\$ -	\$ 117,195

FINES AND FORFEITS				
330-332 Fines and Forfeits.....	-	-	-	12,361
TOTAL FINES AND FORFEITS	\$ -	\$ -	\$ -	\$ 12,361

INTEREST, RENTS, & ROYALTIES				
341.00 Interest Earnings.....	-	-	-	10,777
342.00 Rents and Royalties.....	-	-	-	8,047
TOTAL INTEREST, RENTS, & ROYALTIES	\$ -	\$ -	\$ -	\$ 18,824

Statement of Revenues and Expenditures

December 31st, 2019

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).....	2,197	-	-	-
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State	-	53,079	-	-
355.03 Road Turnback.....	-	-	-	-
355.04 Alcoholic Beverage License Licenses.....	-	-	-	-
355.05 General Municipal Pension System State Aid....	71,687	-	-	-
355.07 Foreign Fire Insurance Tax Distribution**	8,959	-	-	-
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.....	\$ 82,843	\$ 53,079	\$ -	\$ -

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

Statement of Revenues and Expenditures

December 31st, 2019

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	Trust and Agency	Memorandum Only
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).....	-	-	-	2,197
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State	-	-	-	53,079
355.03 Road Turnback.....	-	-	-	-
355.04 Alcoholic Beverage License Licenses.....	-	-	-	71,687
355.05 General Municipal Pension System State Aid.....	-	-	-	8,959
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.....	\$ -	\$ -	\$ -	\$ 135,922

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

TOTAL INTERGOVERNMENTAL REVENUES	\$ 135,922
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Statement of Revenues and Expenditures

December 31st, 2019

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.....	2,478	-	-	-
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)	61,345	-	-	-
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.....	10,592	-	-	-
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.....	\$ 74,415	\$ -	\$ -	\$ -
UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	75,405	-	-	-
388.00 Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00 All Other Unclassified Operating Revenues.....	-	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES.....	\$ 75,405	\$ -	\$ -	\$ -
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.....	90,895	-	-	-
TOTAL OTHER FINANCING SOURCES.....	\$ 90,895	\$ -	\$ -	\$ -
TOTAL REVENUES.....	\$ 2,953,375	\$ 63,354	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2019

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.....	-	-	-	2,478
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)	-	-	-	61,345
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.....	-	-	-	10,592
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.....	\$ -	\$ -	\$ -	\$ 74,415
UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	-	-	-	75,405
388.00 Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00 All Other Unclassified Operating Revenues.....	-	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES.....	\$ -	\$ -	\$ -	\$ 75,405
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.....	-	-	-	90,895
TOTAL OTHER FINANCING SOURCES.....	\$ -	\$ -	\$ -	\$ 90,895
TOTAL REVENUES.....	\$ -	\$ -	\$ -	\$ 3,016,729

Statement of Revenues and Expenditures

December 31st, 2019

EXPENDITURES	GOVERNMENTAL FUNDS			
GENERAL GOVERNMENT	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
400.00 Legislative (Governing) Body.....	13,481	-	-	-
401.00 Executive (Manager or Mayor).....	3,093	-	-	-
402.00 Auditing Services/Financial Administration.....	3,500	-	-	-
403.00 Tax Collection.....	3,826	-	-	-
404.00 Solicitor/Legal Services.....	16,862	-	-	-
405.00 Secretary/Clerk.....	78,165	-	-	-
406.00 Other General Government Administration.....	14,417	-	-	-
407.00 IT-Networking Services-Data Processing.....	6,829	-	-	-
408.00 Engineering Services.....	100,354	-	-	-
409.00 General Government Buildings and Plant.....	327,586	-	-	-
TOTAL GENERAL GOVERNMENT.....	\$ 568,113	\$ -	\$ -	\$ -
PUBLIC SAFETY				
410.00 Police.....	1,025,700	-	-	-
411.00 Fire	138,933	-	-	-
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	8,811	-	-	-
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.....	\$ 1,173,444	\$ -	\$ -	\$ -
HEALTH AND HUMAN SERVICES				
420.00 -				
425.00 Health and Human Services.....	34,222	-	-	-
PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal.....	-	-	-	-
427.00 Solid Waste Collection and Disposal (trash).....	133,183	-	-	-
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....	\$ 133,183	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2019

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body.....	-	-	-	13,481
401.00 Executive (Manager or Mayor).....	-	-	-	3,093
402.00 Auditing Services/Financial Administration.....	-	-	-	3,500
403.00 Tax Collection.....	-	-	-	3,826
404.00 Solicitor/Legal Services.....	-	-	-	16,862
405.00 Secretary/Clerk.....	-	-	-	78,165
406.00 Other General Government Administration.....	-	-	-	14,417
407.00 IT-Networking Services-Data Processing.....	-	-	-	6,829
408.00 Engineering Services.....	-	-	-	100,354
409.00 General Government Buildings and Plant.....	-	-	-	327,586
TOTAL GENERAL GOVERNMENT.....	\$ -	\$ -	\$ -	\$ 568,113

PUBLIC SAFETY				
410.00 Police.....	-	-	-	1,025,700
411.00 Fire	-	-	-	138,933
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	-	-	-	8,811
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.....	\$ -	\$ -	\$ -	\$ 1,173,444

HEALTH AND HUMAN SERVICES				
420.00 -				
425.00 Health and Human Services.....	\$ -	\$ -	\$ -	\$ 34,222

PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal.....	-	-	-	-
427.00 Solid Waste Collection and Disposal (trash).....	-	-	-	133,183
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....	\$ -	\$ -	\$ -	\$ 133,183

Statement of Revenues and Expenditures

December 31st, 2019

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.....	156,375	-	-	-
431.00 Cleaning of Streets and Gutters.....	-	-	-	-
432.00 Winter Maintenance - Snow Removal.....	-	4,487	-	-
433.00 Traffic Control Devices.....	12,546	14,319	-	-
434.00 Street Lighting.....	31,140	-	-	-
435.00 Sidewalks and Crosswalks.....	-	-	-	-
436.00 Storm Sewers and Drains.....	26,970	-	-	-
437.00 Repairs of Tools and Machinery.....	9,011	3,628	-	-
438.00 Maintenance & Repairs of Roads and Bridges.....	-	9,914	-	-
439.00 Highway Construction and Rebuilding Projects....	20,535	76,264	-	-
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS..	\$ 256,577	\$ 108,612	\$ -	\$ -

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.....	9,357	-	-	-
452.00 Participant Recreation.....	-	-	-	-
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	1,995	-	-	-
455.00 Shade Trees.....	-	-	-	-
456.00 Libraries.....	-	-	-	-
457.00 Civil and Military Celebrations.....	45,874	-	-	-
458.00 Senior Citizen Centers.....	-	-	-	-
459.00 Other Culture and Recreation.....	-	8,283	-	-
TOTAL CULTURE AND RECREATION.....	\$ 57,226	\$ 8,283	\$ -	\$ -

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, 2019

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
PUBLIC WORKS - HIGHWAYS AND STREETS				156,375
430.00 General Services - Administration.....		-	-	-
431.00 Cleaning of Streets and Gutters.....	-	-	-	4,487
432.00 Winter Maintenance - Snow Removal.....	-	-	-	26,865
433.00 Traffic Control Devices.....	-	-	-	31,140
434.00 Street Lighting.....	-	-	-	-
435.00 Sidewalks and Crosswalks.....	-	-	-	26,970
436.00 Storm Sewers and Drains.....	-	-	-	12,639
437.00 Repairs of Tools and Machinery.....	-	-	-	9,914
438.00 Maintenance & Repairs of Roads and Bridges.....	-	-	-	96,799
439.00 Highway Construction and Rebuilding Projects....	-	-	-	365,189
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				9,357
451.00 Culture-Recreation Administration.....	-	-	-	-
452.00 Participant Recreation.....	-	-	-	-
453.00 Spectator Recreation.....	-	-	-	1,995
454.00 Parks.....	-	-	-	-
455.00 Shade Trees.....	-	-	-	-
456.00 Libraries.....	-	-	-	45,874
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizen Centers.....	-	-	-	8,283
459.00 Other Culture and Recreation.....	-	-	-	65,509
TOTAL CULTURE AND RECREATION.....	\$ -	\$ -	\$ -	\$ -
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, 2019

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).....	68,425	-	-	-
472.00 Debt Interest (short-term and long-term).....	4,723	-	-	-
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	\$ 73,148	\$ -	\$ -	\$ -

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
Employer Paid Withholding Taxes and				
481.00 Unemployment Compensation.....	86,100	-	-	-
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	221,595	-	-	-
484.00 Workers Compensation Insurance.....	55,831	-	-	-
487.00 Other Group Insurance Benefits.....	330,665	-	-	-
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	\$ 694,191	\$ -	\$ -	\$ -

INSURANCE				
486.00 Insurance, Casualty, and Surety.....	81,364	-	-	-

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	-	-	-	-
489.00 All Other Unclassified Expenditures.....	4,455	-	-	-
TOTAL UNCLASSIFIED OPERATING EXPENDITURES...	\$ 4,455	\$ -	\$ -	\$ -

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.....	\$ 3,075,923	\$ 116,895	\$ -	\$ -
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EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	\$ (122,548)	\$ (53,541)	\$ -	\$ -
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Statement of Revenues and Expenditures

December 31st, 2019

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).....	-	-	-	68,425
472.00 Debt Interest (short-term and long-term).....	-	-	-	4,723
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	\$ -	\$ -	\$ -	\$ 73,148
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
Employer Paid Withholding Taxes and				
481.00 Unemployment Compensation.....	-	-	-	86,100
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	-	-	-	221,595
484.00 Workers Compensation Insurance.....	-	-	-	55,831
487.00 Other Group Insurance Benefits.....	-	-	-	330,665
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	\$ -	\$ -	\$ -	\$ 694,191
INSURANCE				
486.00 Insurance, Casualty, and Surety.....	-	-	-	81,364
UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	-	-	-	-
489.00 All Other Unclassified Expenditures.....	-	-	-	4,455
TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....	\$ -	\$ -	\$ -	\$ 4,455
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.....	\$ -	\$ -	\$ -	\$ 3,192,818
EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ (176,089)

DEBT STATEMENT

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										
										-
										-
										-
										-
Lease Rental Debt/General Leases										
Police Cars - Dodge Chargers	2016	2019	76,618	19,694	-	19,694	-	-	-	-
2017 Dodge Durango	2017	2020	51,937	25,911	-	12,524	-	13,387	-	13,387
2018 Dodge Charger	2018	2021	42,541	31,031	-	9,791	-	21,240	-	21,240
2020 Dodge Charger	2019	2022	96,975	-	96,975	26,416	-	70,559	-	70,559
Tax and Revenue Anticipation Notes										
								-	-	-
										-
										-
										-
Other										
										-
										-
										-
										-

Total bonds and notes outstanding	\$ -
Capitalized lease obligations	105,186
Other debt	-
TOTAL OUTSTANDING DEBT	\$ 105,186
Minus assets held in bond reserve funds, and bond redemption funds	-
Minus lease rental payments receivable	-
NET DEBT	\$ 105,186

STATEMENT OF CAPITAL EXPENDITURES

Category	Capital Purchases	Capital Construction	Total
Electric	\$ -	\$ -	\$ -
Fire	-	-	-
Gas System	-	-	-
General Government	-	302,787	302,787
Health	-	-	-
Housing	-	-	-
Libraries	-	-	-
Mass Transit	-	-	-
Parks	-	-	-
Police	-	-	-
Recreation	-	-	-
Sewer	-	-	-
Solid Waste	-	-	-
Streets/Highways	-	-	-
Water	-	-	-
Other (Please Specify)	-	-	-
Emergency Management Services	-	-	-

TOTAL CAPITAL EXPENDITURES \$ 302,787

EMPLOYEE COMPENSATION

EMPLOYEE COMPENSATION:

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) * \$ 1,025,927

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