

**ANNUAL AUDIT AND  
FINANCIAL REPORT**

**BOROUGH OF TRAINER**

**DECEMBER 31, 2017**



**BOROUGH OF TRAINER**

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**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, 2017.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

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

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

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

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

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

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

*Leitzell & Economidis, PC*

LEITZELL & ECONOMIDIS, PC  
Certified Public Accountants

July 30, 2018  
Media, Pennsylvania

**Balance Sheet**

December 31st, 2017

ASSETS AND OTHER DEBITS	Governmental Funds			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
100-120 Cash and Investments.....	\$ 1,339,107	\$ 223,513		\$ -
140-144 Tax Receivable.....	-	-	-	-
121-129 145-149 Account Receivable (excluding taxes).....	-	-	-	-
130 Due From Other Funds.....	-	-	-	-
131-139 150-159 Other Current Assets.....	-	-	-	-
160-169 Fixed Assets.....	-	-	-	-
180-189 Other Debits/Amounts to be Provided.....	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS.....</b>	<b>\$ 1,339,107</b>	<b>\$ 223,513</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

## Balance Sheet

December 31st, 2017

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

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

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital.....	-	-	-	-	-	-
290 Investments in General Fixed Assets.....	-	-	-	-	-	-
270-289 Fund Balance / Retained Earnings 12/31.....	-	-	-	-	-	1,556,376
291-299 Other Equity.....	-	-	-	-	-	-
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,556,376</b>

**TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY**

**\$ 1,562,620**

# Statement of Revenues and Expenditures

December 31st, 2017

REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
<b>Taxes</b>				
301.00 Real Estate Taxes.....	\$ 1,254,267	\$ -	\$ -	\$ -
305.00 Occupation Taxes (levied under municipal code)..	-	-	-	-
308.00 Residence Taxes (levied by cities of 3rd class).. Regional Asset District Sales Tax	-	-	-	-
309.00 (Allegheny County municipalities only).....	-	-	-	-
310.00 Per Capita Taxes.....	-	-	-	-
310.10 Real Estate Transfer Taxes.....	13,365	-	-	-
310.20 Earned Income Taxes/Wage Taxes.....	990,501	-	-	-
310.30 Business Gross Receipts Taxes.....	-	-	-	-
310.40 Occupation Taxes (levied under act 511).....	-	-	-	-
310.50 Local Services Tax**	60,850	-	-	-
310.60 Amusement/Admission Taxes.....	-	-	-	-
310.70 Mechanical Device Taxes.....	-	-	-	-
310.90 Other Local Tax Enabling Act/Act511/Taxes .....	-	-	-	-
<b>TOTAL TAXES.....</b>	<b>\$ 2,318,983</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## LICENSES & PERMITS

320-322 All Other Licenses and Permits.....	66,281	-	-	-
321.80 Cable Television Franchise Fees.....	25,209	-	-	-
<b>TOTAL LICENSES &amp; PERMITS.....</b>	<b>\$ 91,490</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## FINES AND FORFEITS

330-332 Fines and Forfeits.....	11,695	-	-	-
<b>TOTAL FINES AND FORFEITS</b>	<b>\$ 11,695</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## INTEREST, RENTS, & ROYALTIES

341.00 Interest Earnings.....	6,116	835	-	-
342.00 Rents and Royalties.....	-	6,952	-	-
<b>TOTAL INTEREST, RENTS, &amp; ROYALTIES.....</b>	<b>\$ 6,116</b>	<b>\$ 7,787</b>	<b>\$ -</b>	<b>\$ -</b>

# Statement of Revenues and Expenditures

December 31st, 2017

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>Taxes</b>				
301.00 Real Estate Taxes.....	\$ -	\$ -	\$ -	\$ 1,254,267
305.00 Occupation Taxes (levied under municipal code).	-	-	-	-
308.00 Residence Taxes (levied by cities of 3rd class).. Regional Asset District Sales Tax	-	-	-	-
309.00 (Allegheny County municipalities only).....	-	-	-	-
310.00 Per Capita Taxes.....	-	-	-	-
310.10 Real Estate Transfer Taxes.....	-	-	-	13,365
310.20 Earned Income Taxes/Wage Taxes.....	-	-	-	990,501
310.30 Business Gross Receipts Taxes.....	-	-	-	-
310.40 Occupation Taxes (levied under act 511).....	-	-	-	-
310.50 Local Services Tax**	-	-	-	60,850
310.60 Amusement/Admission Taxes.....	-	-	-	-
310.70 Mechanical Device Taxes.....	-	-	-	-
310.90 Other Local Tax Enabling Act/Act511/Taxes .....	-	-	-	-
<b>TOTAL TAXES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,318,983</b>
<b>LICENSES &amp; PERMITS</b>				
320-322 All Other Licenses and Permits.....	-	-	-	66,281
321.80 Cable Television Franchise Fees.....	-	-	-	25,209
<b>TOTAL LICENSES &amp; PERMITS.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 91,490</b>
<b>FINES AND FORFEITS</b>				
330-332 Fines and Forfeits.....	-	-	-	11,695
<b>TOTAL FINES AND FORFEITS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,695</b>
<b>INTEREST, RENTS, &amp; ROYALTIES</b>				
341.00 Interest Earnings.....	-	-	-	6,951
342.00 Rents and Royalties.....	-	-	-	6,952
<b>TOTAL INTEREST, RENTS, &amp; ROYALTIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,903</b>



# Statement of Revenues and Expenditures

December 31st, 2017

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.....	-	-	-	-
<b>TOTAL FEDERAL.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

LOCAL GOVERNMENT UNITS	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
357.03 Highways and Streets.....	-	-	-	-
All Other Local Governmental Units Capital and	-	-	-	-
357.00 Operating Grants.....	35,130	-	-	-
Local Governmental Unit Shared Payments for	-	-	-	-
358.00 Contracted Intergovernmental Services.....	-	-	-	-
Local Governmental Units and Authorities Payments	-	-	-	-
359.00 in Lieu of Taxes.....	-	-	-	-
<b>TOTAL LOCAL GOVERNMENT UNITS.....</b>	<b>\$ 35,130</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Statement of Revenues and Expenditures

December 31st, 2017

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.....	-	-	-	-
<b>TOTAL FEDERAL.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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).....	-	-	-	2,375
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State				
355.03 Road Turnback.....	-	-	-	48,550
355.04 Alcoholic Beverage License Licenses.....	-	-	-	-
355.05 General Municipal Pension System State Aid.....	-	-	-	50,471
355.07 Foreign Fire Insurance Tax Distribution** .....	-	-	-	8,884
355.08 Local Share Assessment/Gaming Proceeds** .....	-	-	-	-
355.00 All Other State Shared Revenues & Entitlements.	-	-	-	-
355.09 Marcellus Shale Impact Fee Distribution	-	-	-	-
356.00 State Payment in Lieu of Taxes.....	-	-	-	-
<b>TOTAL STATE.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,280</b>

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.....	-	-	-	35,130
358.00 Local Governmental Unit Shared Payments for Contracted Intergovernmental Services.....	-	-	-	-
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes.....	-	-	-	-
<b>TOTAL LOCAL GOVERNMENT UNITS.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,130</b>

<b>TOTAL INTERGOVERNMENTAL REVENUES</b>				<b>\$ 145,410</b>
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# Statement of Revenues and Expenditures

December 31st, 2017

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.....	112,321	-	-	-
363.20 Parking.....	-	-	-	-
363.00 All Other Charges for Highway & Street Services..	-	-	-	-
364.10 Wastewater/Sewage Charges.....	-	-	-	-
364.30 Solid Waste Collection & Disposal Charge (trash)	-	-	-	-
364.60 Host Municipality Fee for Solid Waste Facility.....	-	-	-	-
364.00 All Other Charges for Sanitation Services.....	-	-	-	-
365.00 Health.....	-	-	-	-
366.00 Human Services.....	-	-	-	-
367.00 Culture and Recreation.....	5,648	-	-	-
368.00 Airports.....	-	-	-	-
369.00 Bars.....	-	-	-	-
370.00 Cemeteries.....	-	-	-	-
372.00 Electric System.....	-	-	-	-
373.00 Gas System.....	-	-	-	-
374.00 Housing System.....	-	-	-	-
375.00 Markets.....	-	-	-	-
377.00 Transit Systems.....	-	-	-	-
378.00 Water System.....	-	-	-	-
379.00 All Other Charges for Services.....	-	-	-	-
<b>TOTAL CHARGES FOR SERVICE.....</b>	<b>\$ 117,969</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

  

UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	99,585	-	-	-
388.00 Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00 All Other Unclassified Operating Revenues.....	9,676	-	-	-
<b>TOTAL UNCLASSIFIED OPERATING REVENUES.....</b>	<b>\$ 109,261</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

  

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition.....	37,253	-	-	-
392.00 Interfund Operating Transfers.....	-	24,379	-	-
393.00 Proceeds of General Long Term Debt.....	-	-	-	-
394.00 Proceeds of Short-Term debt	-	-	-	-
395.00 Refunds of Prior Year Expenditures.....	3,219	-	-	-
<b>TOTAL OTHER FINANCING SOURCES.....</b>	<b>\$ 40,472</b>	<b>\$ 24,379</b>	<b>\$ -</b>	<b>\$ -</b>

  

<b>TOTAL REVENUES.....</b>	<b>\$ 2,792,846</b>	<b>\$ 80,716</b>	<b>\$ -</b>	<b>\$ -</b>
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# Statement of Revenues and Expenditures

December 31st, 2017

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>CHARGES FOR SERVICE</b>				
361.00 General Government.....	-	-	-	-
362.00 Public Safety.....	-	-	-	112,321
363.20 Parking.....	-	-	-	-
363.00 All Other Charges for Highway & Street Services..	-	-	-	-
364.10 Wastewater/Sewage Charges.....	-	-	-	-
364.30 Solid Waste Collection & Disposal Charge (trash)	-	-	-	-
364.60 Host Municipality Fee for Solid Waste Facility.....	-	-	-	-
364.00 All Other Charges for Sanitation Services.....	-	-	-	-
365.00 Health.....	-	-	-	-
366.00 Human Services.....	-	-	-	-
367.00 Culture and Recreation.....	-	-	-	5,648
368.00 Airports.....	-	-	-	-
369.00 Bars.....	-	-	-	-
370.00 Cemeteries.....	-	-	-	-
372.00 Electric System.....	-	-	-	-
373.00 Gas System.....	-	-	-	-
374.00 Housing System.....	-	-	-	-
375.00 Markets.....	-	-	-	-
377.00 Transit Systems.....	-	-	-	-
378.00 Water System.....	-	-	-	-
379.00 All Other Charges for Services.....	-	-	-	-
<b>TOTAL CHARGES FOR SERVICE.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 117,969</b>
<b>UNCLASSIFIED OPERATING REVENUES</b>				
383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	-	-	-	99,585
388.00 Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00 All Other Unclassified Operating Revenues.....	-	-	-	9,676
<b>TOTAL UNCLASSIFIED OPERATING REVENUES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 109,261</b>
<b>OTHER FINANCING SOURCES</b>				
391.00 Proceeds of General Fixed Asset Disposition.....	-	-	-	37,253
392.00 Interfund Operating Transfers.....	-	-	-	24,379
393.00 Proceeds of General Long Term Debt.....	-	-	-	-
394.00 Proceeds of Short-Term debt	-	-	-	-
395.00 Refunds of Prior Year Expenditures.....	-	-	-	3,219
<b>TOTAL OTHER FINANCING SOURCES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,851</b>
<b>TOTAL REVENUES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,873,562</b>

# Statement of Revenues and Expenditures

December 31st, 2017

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
<b>GENERAL GOVERNMENT</b>				
400.00 Legislative (Governing) Body.....	13,750	-	-	-
401.00 Executive (Manager or Mayor).....	3,247	-	-	-
402.00 Auditing Services/Financial Administration.....	34,350	-	-	-
403.00 Tax Collection.....	1,750	-	-	-
404.00 Solicitor/Legal Services.....	22,778	-	-	-
405.00 Secretary/Clerk.....	61,512	-	-	-
406.00 Other General Government Administration.....	13,048	-	-	-
407.00 IT-Networking Services-Data Processing.....	8,454	-	-	-
408.00 Engineering Services.....	78,920	-	-	-
409.00 General Government Buildings and Plant.....	83,212	-	-	-
<b>TOTAL GENERAL GOVERNMENT.....</b>	<b>\$ 321,021</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PUBLIC SAFETY</b>				
410.00 Police.....	1,063,781	-	-	-
411.00 Fire .....	135,324	-	-	-
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	6,608	-	-	-
414.00 Planning and Zoning.....	-	-	-	-
415.00 Emergency Management & Communications.....	-	-	-	-
416.00 Militia and Armories.....	-	-	-	-
417.00 Examination of Licensed Occupations.....	-	-	-	-
418.00 Public Scales (weights and measures).....	-	-	-	-
419.00 Other Public Safety.....	-	-	-	-
<b>TOTAL PUBLIC SAFETY.....</b>	<b>\$ 1,205,713</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>HEALTH AND HUMAN SERVICES</b>				
420.00 -				
425.00 Health and Human Services.....	26,764	-	-	-
<b>PUBLIC WORKS - SANITATION</b>				
426.00 Recycling Collection and Disposal.....	-	-	-	-
427.00 Solid Waste Collection and Disposal (trash).....	108,365	-	-	-
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
<b>TOTAL PUBLIC WORKS - SANITATION.....</b>	<b>\$ 108,365</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Statement of Revenues and Expenditures

December 31st, 2017

EXPENDITURES	PROPRIETARY 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).....	-	-	-	3,247
402.00 Auditing Services/Financial Administration.....	-	-	-	34,350
403.00 Tax Collection.....	-	-	-	1,750
404.00 Solicitor/Legal Services.....	-	-	-	22,778
405.00 Secretary/Clerk.....	-	-	-	61,512
406.00 Other General Government Administration.....	-	-	-	13,048
407.00 IT-Networking Services-Data Processing.....	-	-	-	8,454
408.00 Engineering Services.....	-	-	-	78,920
409.00 General Government Buildings and Plant.....	-	-	-	83,212
TOTAL GENERAL GOVERNMENT.....	\$ -	\$ -	\$ -	\$ 321,021

PUBLIC SAFETY				
410.00 Police.....	-	-	-	1,063,781
411.00 Fire .....	-	-	-	135,324
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	-	-	-	6,608
414.00 Planning and Zoning.....	-	-	-	-
415.00 Emergency Management & Communications.....	-	-	-	-
416.00 Militia and Armories.....	-	-	-	-
417.00 Examination of Licensed Occupations.....	-	-	-	-
418.00 Public Scales (weights and measures).....	-	-	-	-
419.00 Other Public Safety.....	-	-	-	-
TOTAL PUBLIC SAFETY.....	\$ -	\$ -	\$ -	\$ 1,205,713

HEALTH AND HUMAN SERVICES				
420.00 -				
425.00 Health and Human Services.....	\$ -	\$ -	\$ -	\$ 26,764

PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal.....	-	-	-	-
427.00 Solid Waste Collection and Disposal (trash).....	-	-	-	108,365
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....	\$ -	\$ -	\$ -	\$ 108,365

# Statement of Revenues and Expenditures

December 31st, 2017

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
<b>PUBLIC WORKS - HIGHWAYS AND STREETS</b>				
430.00 General Services - Administration.....	147,554	-	-	-
431.00 Cleaning of Streets and Gutters.....	-	-	-	-
432.00 Winter Maintenance - Snow Removal.....	-	3,006	-	-
433.00 Traffic Control Devices.....	-	3,671	-	-
434.00 Street Lighting.....	32,157	-	-	-
435.00 Sidewalks and Crosswalks.....	-	-	-	-
436.00 Storm Sewers and Drains.....	-	-	-	-
437.00 Repairs of Tools and Machinery.....	14,674	3,069	-	-
438.00 Maintenance & Repairs of Roads and Bridges....	-	21,335	-	-
439.00 Highway Construction and Rebuilding Projects....	80,280	-	-	-
<b>TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS..</b>	<b>\$ 274,665</b>	<b>\$ 31,081</b>	<b>\$ -</b>	<b>\$ -</b>

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.....	-	-	-	-
<b>TOTAL PUBLIC WORKS - OTHER SERVICES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

CULTURE AND RECREATION				
451.00 Culture-Recreation Administration.....	7,786	-	-	-
452.00 Participant Recreation.....	258	-	-	-
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	7,102	-	-	-
455.00 Shade Trees.....	-	-	-	-
456.00 Libraries.....	-	-	-	-
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizen Centers.....	1,000	-	-	-
459.00 Other Culture and Recreation.....	-	10,661	-	-
<b>TOTAL CULTURE AND RECREATION.....</b>	<b>\$ 16,146</b>	<b>\$ 10,661</b>	<b>\$ -</b>	<b>\$ -</b>

COMMUNITY DEVELOPMENT				
461.00 Conservation of Natural Resources.....	-	-	-	-
462.00 Community Development and Housing.....	653	-	-	-
463.00 Economic Development .....	-	-	-	-
464.00 Economic Opportunity.....	-	-	-	-
465-469 All other Community Development.....	-	-	-	-
<b>TOTAL COMMUNITY DEVELOPMENT.....</b>	<b>\$ 653</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Statement of Revenues and Expenditures

December 31st, 2017

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>PUBLIC WORKS - HIGHWAYS AND STREETS</b>				
430.00 General Services - Administration.....		-	-	147,554
431.00 Cleaning of Streets and Gutters.....	-	-	-	-
432.00 Winter Maintenance - Snow Removal.....	-	-	-	3,006
433.00 Traffic Control Devices.....	-	-	-	3,671
434.00 Street Lighting.....	-	-	-	32,157
435.00 Sidewalks and Crosswalks.....	-	-	-	-
436.00 Storm Sewers and Drains.....	-	-	-	-
437.00 Repairs of Tools and Machinery.....	-	-	-	17,743
438.00 Maintenance & Repairs of Roads and Bridges.....	-	-	-	21,335
439.00 Highway Construction and Rebuilding Projects.....	-	-	-	80,280
<b>TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 305,746</b>
<b>PUBLIC WORKS - OTHER SERVICES</b>				
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.....	-	-	-	-
<b>TOTAL PUBLIC WORKS - OTHER SERVICES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CULTURE AND RECREATION</b>				
451.00 Culture-Recreation Administration.....	-	-	-	7,786
452.00 Participant Recreation.....	-	-	-	258
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	-	-	-	7,102
455.00 Shade Trees.....	-	-	-	-
456.00 Libraries.....	-	-	-	-
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizen Centers.....	-	-	-	1,000
459.00 Other Culture and Recreation.....	-	-	-	10,661
<b>TOTAL CULTURE AND RECREATION.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,807</b>
<b>COMMUNITY DEVELOPMENT</b>				
461.00 Conservation of Natural Resources.....	-	-	-	-
462.00 Community Development and Housing.....	-	-	-	653
463.00 Economic Development.....	-	-	-	-
464.00 Economic Opportunity.....	-	-	-	-
465-469 All other Community Development.....	-	-	-	-
<b>TOTAL COMMUNITY DEVELOPMENT.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 653</b>



# Statement of Revenues and Expenditures

December 31st, 2017

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
<b>DEBT SERVICE</b>				
471.00 Debt Principal (short-term and long-term).....	49,133	-	-	-
472.00 Debt Interest (short-term and long-term).....	6,519	-	-	-
475.00 Fiscal Agent Fees.....	-	-	-	-
<b>TOTAL DEBT SERVICE.....</b>	<b>\$ 55,652</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>				
Employer Paid Withholding Taxes and				
481.00 Unemployment Compensation.....	97,066	-	-	-
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	183,981	-	-	-
484.00 Workers Compensation Insurance.....	68,198	-	-	-
487.00 Other Group Insurance Benefits.....	317,143	-	-	-
<b>TOTAL EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS.....</b>	<b>\$ 666,388</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INSURANCE</b>				
486.00 Insurance, Casualty, and Surety.....	66,662	-	-	-
<b>UNCLASSIFIED OPERATING EXPENDITURES</b>				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	-	-	-	-
489.00 All Other Unclassified Expenditures.....	2,439	-	-	-
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES...</b>	<b>\$ 2,439</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING USES</b>				
491.00 Refund of Prior Year Revenues.....	-	-	-	-
492.00 Interfund Operating Transfers.....	24,379	-	-	-
493.00 Other Financing Uses.....	-	-	-	-
<b>TOTAL OTHER FINANCING USES.....</b>	<b>\$ 24,379</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES.....</b>	<b>\$ 2,768,847</b>	<b>\$ 41,742</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES</b>	<b>\$ 23,999</b>	<b>\$ 38,974</b>	<b>\$ -</b>	<b>\$ -</b>

# Statement of Revenues and Expenditures

December 31st, 2017

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>DEBT SERVICE</b>				
471.00 Debt Principal (short-term and long-term).....	-	-	-	49,133
472.00 Debt Interest (short-term and long-term).....	-	-	-	6,519
475.00 Fiscal Agent Fees.....	-	-	-	-
<b>TOTAL DEBT SERVICE.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,652</b>
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>				
Employer Paid Withholding Taxes and				
481.00 Unemployment Compensation.....	-	-	-	97,066
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	-	-	-	183,981
484.00 Workers Compensation Insurance.....	-	-	-	68,198
487.00 Other Group Insurance Benefits.....	-	-	-	317,143
<b>TOTAL EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 666,388</b>
<b>INSURANCE</b>				
486.00 Insurance, Casualty, and Surety.....	-	-	-	66,662
<b>UNCLASSIFIED OPERATING EXPENDITURES</b>				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	-	-	-	-
489.00 All Other Unclassified Expenditures.....	-	-	-	2,439
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,439</b>
<b>OTHER FINANCING USES</b>				
491.00 Refund of Prior Year Revenues.....	-	-	-	-
492.00 Interfund Operating Transfers.....	-	-	-	24,379
493.00 Other Financing Uses.....	-	-	-	-
<b>TOTAL OTHER FINANCING USES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,379</b>
<b>TOTAL EXPENDITURES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,810,589</b>
<b>EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,973</b>

## 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
<b>General Obligation Bonds and Notes</b>										
										-
										-
<b>Revenue Bonds and Notes</b>										
										-
										-
										-
										-
<b>Lease Rental Debt/General Leases</b>										
Dump Truck	2015	2017	69,297	8,150		8,150		-		-
Dode Police Pickup	2016	2018	38,190	19,053		9,209		9,844		9,844
Police Cars - Dodge Chargers	2016	2019	76,618	55,705		17,465		38,240		38,240
Dodge Durango	2017	2020	51,937	-	51,937	14,309		37,628		37,628
										-
<b>Tax and Revenue Anticipation Notes</b>										
								-	-	-
										-
										-
										-
<b>Other</b>										
										-
										-
										-
										-

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

**STATEMENT OF CAPITAL EXPENDITURES**

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

TOTAL CAPITAL EXPENDITURES \$ 94,592

**EMPLOYEE COMPENSATION**

**EMPLOYEE COMPENSATION:**

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) \* \$ 1,079,882

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