



Department of Community & Economic Development
Governor's Center for Local Government Services
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2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: _____ County: _____

Borough of: Trainer County: Delaware

Township of: _____ County: _____

Municipality of: _____ County: _____

INDEPENDENT AUDITOR'S REPORT

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March 6, 2017

To the Members of Council
Borough of Trainer
Trainer, Pennsylvania

Report on the Financial Statements

We have audited the accompanying annual audit and financial report ("financial statements") of the Borough of Trainer, Trainer, Pennsylvania, which comprise the balance sheet for each fund type as of December 31, 2016, and the related statement of revenues and expenditures for the year then ended.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements 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 Borough'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 Borough'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 qualified audit opinion.

To the Members of Council
Borough of Trainer

Opinion

In our opinion, the financial statements referred to above presents fairly, in all material respects, the balance sheet of each of the fund types of the Borough of Trainer, Trainer, Pennsylvania as of December 31, 2016, and the revenues it received and the expenditures it paid for the year then ended in accordance with the financial reporting provisions of the DCED as described in the second paragraph of this report.

Basis of Accounting

We draw attention to the basis of accounting, which is described in the second paragraph of this report. The financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by the DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the DCED. As permitted by the DCED, the Borough of Trainer, Trainer, Pennsylvania, prepares its financial statements on the cash basis of accounting; consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when a liability is incurred. Additionally, in accordance with the prescribed accounting practices permitted by the DCED, the Borough does not include footnote disclosures. Our opinion is not modified with respect to this matter.

Restriction on Use

This report is intended solely for the information and use of the governing body and management of the Borough of Trainer, Trainer, Pennsylvania; for filing with the Department of Community and Economic Development and the County Courthouse; and is not intended to be and should not be used by anyone other than these specified parties.

Barbacane, Thornton & Company LLP
BARBACANE, THORNTON & COMPANY LLP

Balance Sheet

December 31, 2016

Assets and Other Debits		Governmental Funds			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	1,254,575	184,539		
140-144	Tax Receivable				
121-129					
145-149	Accounts Receivable (excluding taxes)				
130	Due From Other Funds				
131-139					
150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits				
Total Assets and Other Debits		\$ 1,254,575	\$ 184,539	\$ -	\$ -

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings	1,327			
200-209					
231-239	All Other Current Liabilities	2,674			
230	Due To Other Funds				
260-269	Long-Term Liabilities				
240-259	Current Portion of Long-Term Debt and Other Credits				
Total Liabilities and Other Credits		\$ 4,001	\$ -	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	1,250,574	184,539		
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 1,250,574	\$ 184,539	\$ -	\$ -

Total Assets and Other Debits minus Total Liabilities and Other Credits must Equal the Total Fund and Account Group Equity.

		Proprietary Funds		Fiduciary Fund	Account Groups		Total
		Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	Memorandum Only
Assets and Other Debits							
100-120	Cash and Investments						1,439,114
140-144	Tax Receivable						-
121-129	Accounts Receivable (excluding taxes)						-
145-149							-
130	Due From Other Funds						-
131-139	Other Current Assets						-
150-159							-
160-169	Fixed Assets						-
180-189	Other Debits						-
Total Assets and Other Debits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,439,114

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings						1,327
200-209	All Other Current Liabilities						2,674
231-239							-
230	Due To Other Funds						-
260-269	Long-Term Liabilities						-
240-259	Current Portion of Long-Term Debt and Other Credits						-
Total Liabilities and Other Credits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,001

Fund and Account Group Equity							
281-284	Contributed Capital						-
290	Investment in General Fixed Assets						-
270-289	Fund Balance / Retained Earnings on 12/31						1,435,113
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,435,113

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 1,439,114
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Total Assets and Other Debits minus Total Liabilities and Other Credits must Equal the Total Fund and Account Group Equity.

Statement of Revenues and Expenditures

December 31, 2016

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Taxes					
301.00	Real Estate Taxes	1,215,672			
305.00	Occupation Taxes (levied under municipal code)				
308.00	Residence Taxes (levied by cities of the third class)				
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				
310.00	Per Capita Taxes				
310.10	Real Estate Transfer Taxes	20,918			
310.20	Earned Income Taxes/Wage Taxes	1,023,510			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	67,433			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)				
Total Taxes		\$ 2,327,533	\$ -	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	91,569			
321.80	Cable Television Franchise Fees	24,227			
Total Licenses and Permits		\$ 115,796	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	107,540			
Total Fines and Forfeits		\$ 107,540	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	2	242		
342.00	Rents and Royalties		12,100		
Total Interest, Rents, and Royalties		\$ 2	\$ 12,342	\$ -	\$ -

** This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
Taxes					
301.00	Real Estate Taxes				1,215,672
305.00	Occupation Taxes (levied under municipal code)				-
308.00	Residence Taxes (levied by cities of the third class)				-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				-
310.00	Per Capita Taxes				-
310.10	Real Estate Transfer Taxes				20,918
310.20	Earned Income Taxes/Wage Taxes				1,023,510
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				67,433
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act511/Taxes (Please List)				-
Total Taxes		\$ -	\$ -	\$ -	\$ 2,327,533

Licenses and Permits					
320-322	All Other Licenses and Permits				91,569
321.80	Cable Television Franchise Fees				24,227
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 115,796

Fines and Forfeits					
330-332	Fines and Forfeits				107,540
Total Fines and Forfeits		\$ -	\$ -	\$ -	\$ 107,540

Interest, Rents, and Royalties					
341.00	Interest Earnings				244
342.00	Rents and Royalties				12,100
Total Interest, Rents, and Royalties		\$ -	\$ -	\$ -	\$ 12,344

** This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

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 and Entitlements				
353.00	Federal Payments in Lieu of Taxes				
Total Federal		\$ -	\$ -	\$ -	\$ -

State					
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)	2,285			
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback		46,147		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	39,372			
355.07	Foreign Fire Insurance Tax Distribution	9,683			
355.08	Local Share Assessment/Gaming Proceeds				
355.09	Marcellus Shale Impact Fee Distribution**				
355.00	All Other State Shared Revenues and Entitlements				
356.00	State Payments in Lieu of Taxes				
Total State		\$ 51,340	\$ 46,147	\$ -	\$ -

Local Governmental Units					
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, Authorities Payments, and Payments in Lieu of Taxes				
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ -

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 and Entitlements				-
353.00	Federal Payments in Lieu of Taxes				-
Total Federal		\$ -	\$ -	\$ -	\$ -

State					
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)				2,285
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				46,147
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid				39,372
355.07	Foreign Fire Insurance Tax Distribution				9,683
355.08	Local Share Assessment/Gaming Proceeds				-
355.09	Marcellus Shale Impact Fee Distribution**				-
355.00	All Other State Shared Revenues and Entitlements				-
356.00	State Payments in Lieu of Taxes				-
Total State		\$ -	\$ -	\$ -	\$ 97,487

Local Governmental Units					
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, Authorities Payments, and Payments in Lieu of Taxes				-
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ -

TOTAL INTERGOVERNMENTAL REVENUES	\$ 97,487
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REVENUES		GOVERNMENTAL FUNDS			
Charges For Service		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	13,519			
362.00	Public Safety	137,834			
363.20	Parking				
363.00	All Other Charges for Highway and Streets Services				
364.10	Wastewater/Sewage Charges	13			
364.30	Solid Waste Collection and Disposal Charge (trash)				
364.60	Host Municipality Benefit 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	1,900	7,542		
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 Service				
Total Charges for Service		\$ 153,266	\$ 7,542	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions and Donations from Private Sectors	2,663			
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	7,546			
Total Unclassified Operating Revenues		\$ 10,209	\$ -	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				
392.00	Interfund Operating Transfers**				
393.00	Proceeds of General Long-Term Debt	76,618			
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	17,773			
Total Other Financing Sources		\$ 94,391	\$ -	\$ -	\$ -

TOTAL REVENUES	\$ 2,860,077	\$ 66,031	\$ -	\$ -
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**The total of line 392.00 must match the total of line 492.00
 *** This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Charges For Service		Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government				
362.00	Public Safety				13,519
363.20	Parking				137,834
363.00	All Other Charges for Highway and Streets Services				-
364.10	Wastewater/Sewage Charges				-
364.30	Solid Waste Collection and Disposal Charge (trash)				13
364.60	Host Municipality Benefit 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				-
368.00	Airports				9,442
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 Service				-
Total Charges for Service		\$ -	\$ -	\$ -	\$ 160,808

Unclassified Operating Revenues					
383.00	Assessments				-
386.00	Escheats (sale of personal property)				-
387.00	Contributions and Donations from Private Sectors				2,663
388.00	Fiduciary Fund Pension Contributions				-
389.00	All Other Unclassified Operating Revenues***				7,546
Total Unclassified Operating Revenues		\$ -	\$ -	\$ -	\$ 10,209

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				-
392.00	Interfund Operating Transfers**				-
393.00	Proceeds of General Long-Term Debt				76,618
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				17,773
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 94,391

TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 2,926,108
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**The total of line 392.00 must match the total of line 492.00

*** This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
General Government		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	13,750			
401.00	Executive (Manager or Mayor)	3,438			
402.00	Auditing Services/Financial Administration	30,170			
403.00	Tax Collection	3,856			
404.00	Solicitor/Legal Services	15,600			
405.00	Secretary/Clerk	36,928			
406.00	Other General Government Administration	13,516			
407.00	IT - Networking Services - Data Processing				
408.00	Engineering Services	55,749			
409.00	General Government Buildings and Plant	29,348			
Total General Government		\$ 202,355	\$ -	\$ -	\$ -

Public Safety					
410.00	Police	1,057,250			
411.00	Fire	145,071			
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	1,048			
414.00	Planning and Zoning				
415.00	Emergency Management and 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		\$ 1,203,369	\$ -	\$ -	\$ -

Health and Human Services					
420.00-425.00	Health and Human Services	31,986			

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				
427.00	Solid Waste Collection and Disposal (trash)	104,858			
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment				
Total Public Works - Sanitation		\$ 104,858	\$ -	\$ -	\$ -

DCED-CLGS-30 (09/16)
 2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

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)				3,438
402.00	Auditing Services/Financial Administration				30,170
403.00	Tax Collection				3,856
404.00	Solicitor/Legal Services				15,600
405.00	Secretary/Clerk				36,928
406.00	Other General Government Administration				13,516
407.00	IT - Networking Services - Data Processing				-
408.00	Engineering Services				55,749
409.00	General Government Buildings and Plant				29,348
Total General Government		\$ -	\$ -	\$ -	\$ 202,355

Public Safety					
410.00	Police				1,057,250
411.00	Fire				145,071
412.00	Ambulance/Rescue				-
413.00	UCC and Code Enforcement				1,048
414.00	Planning and Zoning				-
415.00	Emergency Management and 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		\$ -	\$ -	\$ -	\$ 1,203,369

Health and Human Services					
420.00-425.00	Health and Human Services				31,986

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				-
427.00	Solid Waste Collection and Disposal (trash)				104,858
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment				-
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ 104,858

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Public Works - Highways and Streets					
430.00	General Services - Administration	112,061			
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal		1,911		
433.00	Traffic Control Devices	3,352	12,613		
434.00	Street Lighting	30,365			
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains				
437.00	Repairs of Tools and Machinery	14,902	1,294		
438.00	Maintenance and Repairs of Roads and Bridges	517	844		
439.00	Highway Construction and Rebuilding Projects				
Total Public Works - Highways and Streets		\$ 161,197	\$ 16,662	\$ -	\$ -

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	4,301			
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	4,066			
455.00	Shade Trees				
456.00	Libraries				
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers	1,000			
459.00	All Other Culture and Recreation		11,022		
Total Culture and Recreation		\$ 9,367	\$ 11,022	\$ -	\$ -

Community Development					
461.00	Conservation of Natural Resources	911			
462.00	Community Development and Housing	1,964			
463.00	Economic Development				
464.00	Economic Opportunity				
465.00-					
469.00	All Other Community Development				
Total Community Development		\$ 2,875	\$ -	\$ -	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
Public Works - Highways and Streets					
430.00	General Services - Administration				112,061
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				1,911
433.00	Traffic Control Devices				15,965
434.00	Street Lighting				30,365
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				-
437.00	Repairs of Tools and Machinery				16,196
438.00	Maintenance and Repairs of Roads and Bridges				1,361
439.00	Highway Construction and Rebuilding Projects				-
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	\$ 177,859

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				4,301
452.00	Participant Recreation				-
453.00	Spectator Recreation				-
454.00	Parks				4,066
455.00	Shade Trees				-
456.00	Libraries				-
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				1,000
459.00	All Other Culture and Recreation				11,022
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 20,389

Community Development					
461.00	Conservation of Natural Resources				911
462.00	Community Development and Housing				1,964
463.00	Economic Development				-
464.00	Economic Opportunity				-
465.00-					-
469.00	All Other Community Development				-
Total Community Development		\$ -	\$ -	\$ -	\$ 2,875

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)	30,206	7,219		
472.00	Debt Interest (short-term and long-term)	1,906	2,010		
475.00	Fiscal Agent Fees				
Total Debt Service		\$ 32,112	\$ 9,229	\$ -	\$ -

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	88,869			
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	158,486			
484.00	Worker Compensation Insurance	67,750			
487.00	Group Insurance and Other Benefits	265,061			
Total Employer Paid Benefits and Withholding Items		\$ 580,166	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	87,401			

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures***	15,736			
Total Unclassified Operating Expenditures		\$ 15,736	\$ -	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues				
492.00	Interfund Operating Transfers**				
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ 2,431,422	\$ 36,913	\$ -	\$ -
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 428,655	\$ 29,118	\$ -	\$ -
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** The total of line 492.00 must match the total of line 392.00

*** This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

DCED-CLGS-30 (09/16)
 2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

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)				37,425
472.00	Debt Interest (short-term and long-term)				3,916
475.00	Fiscal Agent Fees				-
Total Debt Service		\$ -	\$ -	\$ -	\$ 41,341

Employer Paid Benefits and Withholding Items		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				88,869
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				158,486
484.00	Worker Compensation Insurance				67,750
487.00	Group Insurance and Other Benefits				265,061
Total Miscellaneous Expenditures		\$ -	\$ -	\$ -	\$ 580,166

Insurance		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
486.00	Insurance, Casualty, and Surety				87,401

Unclassified Operating Expenditures		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
488.00	Fiduciary Fund Benefits and Refunds Paid				-
489.00	All Other Unclassified Expenditures***				15,736
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ -	\$ 15,736

Other Financing Uses		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
491.00	Refund of Prior Year Revenues				-
492.00	Interfund Operating Transfers**				-
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 2,468,335
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 457,773
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** The total of line 492.00 must match the total of line 392.00

*** This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

