ANNUAL AUDIT AND FINANCIAL REPORT

BOROUGH OF TRAINER

DECEMBER 31, 2021

Leitzell & Economidis, PC

CERTIFIED PUBLIC ACCOUNTANTS

BOROUGH OF TRAINER

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<u>Leitzell & Economidis, pc</u>

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Members of Council Borough of Trainer Trainer, Pennsylvania

Opinions

We have audited the Annual Audit and Financial Report, Form DCED-CLGS-30 of the BOROUGH OF TRAINER as of and for the year ended December 31, 2021.

Unmodified 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 the BOROUGH OF TRAINER as of December 31, 2021 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.

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 the BOROUGH OF TRAINER as of December 31, 2021, or the changes in its financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Borough and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence that 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 and pervasive.

Responsibilities of Management 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

- exercise professional judgment and maintain professional skepticism throughout the audit
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts in the financial statements
- obtain an understanding of the internal control relevant to the audit 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, no such opinion is
 expressed.
- evaluate the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Leitzell & Economidis, PC

LEITZELL & ECONOMIDIS, PC Certified Public Accountants

January 6, 2023 Media, Pennsylvania

Balance Sheet

December 31st, 2021

		并有种类	Company of the Second		
ASSETS AND OT	HER DEBITS	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	\$ 4,726,927	\$ 206,584		\$ -
140-144	Tax Receivable	-	-	_	-
121-129 145-149	Account Receivable (excluding taxes)	-		7	-
130	Due From Other Funds	-	-	-	-
131-139 150-159	Other Current Assets	33,440	-	-	-
160-169	Fixed Assets	-	-	-	
180-189	Other Debits/Amounts to be Provided	-	-	-	-
	AND OTHER DEBITS	\$ 4,760,367	\$ 206,584	\$ -	\$ -

LIABILITIES AND	OTHER CREDITS			-		
	Payroll Taxes and Other Payroll Withholdings	_			-	-
210-229 200-209 231-239		 22,277	-		-	
230	Due To Other Funds		-		-	-
260-269	Long Term Liabilities	_	-		2=0	-
240-259	Current Portion Of Long-Term Debt & Other Credits	-	_			-
	ES AND OTHER CREDITS	\$ 22,277	\$	\$	-	\$

FUND AND A	CCOUNT GROUP EQUITY							
281-284	Contributed Capital	_	-	-		-		-
290	Investments in General Fixed Assets		-	-		-	_	-
270-289	Fund Balance / Retained Earnings 12/31		,738,090	206,584	_	-		-
291-299	Other Equity		-	-		-		-
	AND ACCOUNT GROUP EQUITY	\$ 4	,738,090	\$ 206,584	\$		\$	

Balance Sheet

December 31st, 2021

		Proprietary	Funds	Fiduciary Funds	Account	Groups	Total
ASSETS AND OT	HER DEBITS	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
100-120	Cash and Investments		-	-	\$ -	\$ -	\$ 4,933,511
274,721 C	Tax Receivable	-	-	-	-	-	-
121-129 145-149	Account Receivable (excluding taxes)	-	•		-	-	-
130	Due From Other Funds	-	-		-	_	-
131-139 150-159	Other Current Assets		-	-	-	2-2	33,440
160-169	Fixed Assets		-			-	-
180-189	Other Debits/Amounts to be Provided	-	-	-	-	-	-
	AND OTHER DEBITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,966,951

LIABILITIES AND	OTHER CREDITS				Commence of the Commence of th		
210-229	Payroll Taxes and Other Payroll Withholdings	-	-	-	-		-
200-209 231-239		-	-	-	-	-	22,277
230	Due To Other Funds	-	_	-	-	-	-
260-269	Long Term Liabilities	-	-	-	-	-	-
240-259	Current Portion Of Long-Term Debt & Other Credits.	-	-	-	- 	- 	
TOTAL LIABILITI	ES AND OTHER CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,277

		The state of the s			The second secon		
FUND AND A	CCOUNT GROUP EQUITY						_
281-284	Contributed Capital	-	-	-	-		-
290	Investments in General Fixed Assets	-	-	-	-	-	-
270-289	Fund Balance / Retained Earnings 12/31	-	-	-		-	4,944,674
291-299	Other Equity	:-	-	-	-	-	-
	O AND ACCOUNT GROUP EQUITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,944,674

I IARII ITIES			

\$ 4,966,951

Statement of Revenues and Expenditures December 31st, 2021

Decer	nber 31st, 202	1		
REVENUES		GOVERNMENTA	L FUNDS	的民间的研究
Taxes	General Fund	Special Revenue (including State Liquid Fuels)		Debt Service
301.00 Real Estate Taxes	\$ 1,172,87	0 \$ -	\$ -	\$ -
305.00 Occupation Taxes (levied under municipal code)	-	-	-	-
308.00 Residence Taxes (levied by cities of 3rd class)	_		-	-
Regional Asset District Sales Tax			ij	
309.00 (Allegheny County municipalities only)		-		
310.00 Per Capita Taxes		-	-	
310.10 Real Estate Transfer Taxes	55,24			
310.20 Earned Income Taxes/Wage Taxes	1,162,48			
310.30 Business Gross Receipts Taxes		<u> </u>		-
310.40 Occupation Taxes (levied under act 511)	60,10	4 -	-	_
310.60 Amusement/Admission Taxes		-	-	-
310.70 Mechanical Device Taxes	-	-	-	-
310.90 Other Local Tax Enabling Act/Act511/Taxes	-	-	-	
TOTAL TAXES	\$ 2,450,70	4 \$ -	\$ -	\$ -
LICENCES & DEDMITS				
LICENSES & PERMITS	70,25	8 -	T -	
320-322 All Other Licenses and Permits	19,87			-
321.80 Cable Television Franchise Fees TOTAL LICENSES & PERMITS	\$ 90,13	Bullet all the sections will be a section of the se	\$ -	\$ -
TO THE EIGENOUS OF ENAMED	T. T. S.	3-10-3		
FINES AND FORFEITS				
330-332 Fines and Forfeits	7,30		-	-
TOTAL FINES AND FORFEITS	\$ 7,30	5 \$ -	\$ -	\$ -
INTEREST, RENTS, & ROYALTIES	•			
341.00 Interest Earnings	1,24	5 311	_	-
342.00 Rents and Royalties	-	8,537		_
TOTAL INTEREST, RENTS, & ROYALTIES	\$ 1,24	The second secon	and the second s	\$ -
TOTAL INTERCOT, INCIDENCE		and the second s		

December 31st, 2021

Decemb	er 31st, 2021			
REVENUES	PROPRIET	ARY FUNDS	FIDUCIARY FUND	TOTAL
Taxes	Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00 Real Estate Taxes	\$ -	\$ -	\$ -	\$ 1,172,870
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)	-	-	1	-
310.00 Per Capita Taxes	-		-	
310.10 Real Estate Transfer Taxes	-	· -		55,248 1,162,482
310.20 Earned Income Taxes/Wage Taxes	-			1,102,402
310.30 Business Gross Receipts Taxes	-	-	-	-
310.40 Occupation Taxes (levied under act 511)				60,104
310.50 Local Services Tax** 310.60 Amusement/Admission Taxes				
310.60 Amusement/Admission Taxes		_	-	-
310.70 Mechanical Device Taxes		_		-
TOTAL TAXES	\$ -	\$ -	\$ -	\$ 2,450,704
TOTAL TAKES	T and the second second	1.7	1.	
LICENSES & PERMITS				
320-322 All Other Licenses and Permits	-	-	-	70,258
321.80 Cable Television Franchise Fees	-	-	-	19,875
TOTAL LICENSES & PERMITS	\$ -	\$ -	\$ -	\$ 90,133
FINES AND FORFEITS				
330-332 Fines and Forfeits	_	-	=	7,305
TOTAL FINES AND FORFEITS	\$ -	\$ -	\$ -	\$ 7,305
DENTO A DOVALTICA	vone.			
INTEREST, RENTS, & ROYALTIES			T	1,556
341.00 Interest Earnings		-	-	8,537
342.00 Rents and Royalties	2010 CONTRACTOR NO.	-		The second secon
TOTAL INTEREST, RENTS, & ROYALTIES	\$ -	-	\$ -	\$ 10,093

December 31st. 2021

B 000.	11201	3131, 2021			
NTERGOVERNMENTAL REVENUES			GOVERNMENTA	L FUNDS	
FEDERAL	Ge	eneral 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		96,086	-	-	-
353.00 Federal Payments in Lieu of Taxes		-	-	-	-
TOTAL FEDERAL	\$	96,086	\$ -	\$ -	\$ -

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)	2,365		-	-
355.02 -	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State				
355.03	Road Turnback	_	47,965	-	-
355.04	Alcoholic Beverage Beverage Licenses	_	-	-	-
355.04	General Municipal Pension System State Aid	67,162	-	-	-
355.05	Foreign Fire Insurance Tax Distribution**	7,962	-	-	-
	Local Share Assessment/Gaming Proceeds**	-	-	-	-
355.08	All Other State Shared Revenues & Entitlements.	-	-	-	-
355.00		-	-	-	-
355.09	Marcellus Shale Impact Fee Distribution		_		=
356,00	State Payment in Lieu of Taxes	-15088-10101038-20000044F	47.005		•
TOTAL S	STATE	\$ 77,489	\$ 47,965	\$ -	\$ -

LOCAL	GOVERNMENT UNITS				
357.03	Highways and Streets		-	-	-
	All Other Local Governmental Units Capital and				
357.00	Operating Grants	-	-	-	-
	Local Governmental Unit Shared Payments for				
358.00	Contracted Intergovernmental Services	-	-	-	-
	Local Governmental Units and Authorities Payments				
	in Lieu of Taxes	-			Property of the second
TOTAL L	OCAL GOVERNMENT UNITS	\$ -	\$ -	\$ -	\$ -

	December	r 31st, 2021			
INTERGOVERNMENTAL REVENUE	S	PROPRIET	ARY 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 a	and Operating Grants		-	-	-
352.01 National Forest				-	
352.00 All Other Federal Shared			-	-	-
353.00 Federal Payments in Lieu	5.5		- 0 www.urmenia.co.a.vv		s NetherCollect Action (ASSA)
TOTAL FEDERAL		\$ -	\$ -	\$ -	\$ 96,086
STATE					
354.03 Highway and Streets		.=1	-	-	
354.09 Community Development		-	-	-	
354.15 Recycling/Act 101		-	-	-	
354.00 All Other State Capital an	d Operating Grants	-	-	-	
355.01 Public Utility Realty Tax (F		-	-		2,365
	iquid Fuels Tax) and State		/*		47.005
355.03 Road Turnback		-	-		47,965
355.04 Alcoholic Beverage Bever		_	-	<u>-</u>	07.400
355.05 General Municipal Pension	on System State Aid		-	-	67,162 7,962
355.07 Foreign Fire Insurance Ta			-	-	7,902
355.08 Local Share Assessment		=		-	
355.00 All Other State Shared Re					
355.09 Marcellus Shale Impact F 356.00 State Payment in Lieu of	Toyos			-	-
		Standard Revenue of the	\$ -	\$ -	\$ 125,454
TOTAL STATE		\$ -	Ф -	in Programme Control	ψ 120,707
LOCAL GOVERNMENT U	T-			,	
3.57.03 Highways and Streets		-	-		-
All Other Local Governme	ental Units Capital and				
357.00 Operating Grants		-	_	-	
Local Governmental Unit	Shared Payments for				
358.00 Contracted Intergovernment			-	-	
	s and Authorities Payments				
359.00 in Lieu of Taxes) -	-	ar to Anti-paragraphic services	-	
TOTAL LOCAL GOVERNMENT	UNITS	\$ -	\$ -	\$ -	\$ -

TOTAL LOCAL GOVERNMENT UNITS	\$ -	\$ -	\$ -	\$ -
TOTAL INTERGOVERNMENTAL REVENUES				\$ 221,540

Statement of Revenues and Expenditures

December 31st 2021

Characteristant		Decen	nber 31st, 2021			
Capital Projects Capital Pro	erokator.	REVENUES		GOVERNMENTA	L FUNDS	
Selectic System						
361.00 General Government	CHARGES	S FOR SERVICE	Desire of the Control		Capital Projects	Debt Service
10,563 - - - - - - - - -						
363.20						
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. 368.00 Airports. 369.00 Bars. 370.00 Centeries. 372.00 Electric System. 373.00 Gas System. 373.00 Warkets. 374.00 Housing System. 375.00 Warkets. 377.00 Transit Systems. 377.00 Transit Systems. 378.00 Water System. 379.00 All Other Charges for Services. 379.00 All Other Charges for Services. 379.00 Transit Systems. 379.00 Cathorization Services. 370.00 Cathorization Services. 370.00 Transit Systems. 370.00 Cathorization Services. 370.00 Transit Systems. 370.00 Cathorization Services. 370.00 Transit Systems. 370.00 Cathorization Services. 370.00 All Other Charges for Services. 370.00 Cathorization Services. 370.00 Contributions & Donations from Private Sectors. 383.00 Assessments. 383.00 Fiduciary Fund Pension Contributions. 383.00 Fiduciary Fund Pension Contributions. 383.00 Froceeds of General Fixed Asset Disposition. 392.00 Interfund Operating Revenues. 391.00 Proceeds of General Fixed Asset Disposition. 392.00 Refunds of Prior Year Expenditures. 393.00 Proceeds of General Fixed Asset Disposition. 394.00 Proceeds of General Fixed Asset Disposition. 395.00 Refunds of Prior Year Expenditures. 396.00 Refunds of Prior Year Expenditures. \$ 4,021,757 \$			10,563			
364.10 Wastewater/Sewage Charges. - - - -			40,000			
364.90 Solid Waste Collection & Disposal Charge (trash) 34,974						-
364.60 Host Municipality Fee for Solid Waste Facility. - - - - - - - - -	200000000000000000000000000000000000000					
364.00 All Other Charges for Sanitation Services. - - - - - - - - -	535 (53 555					-
365.00 Health						
366.00 Human Services		•				
367.00 Culture and Recreation. 9,656 - - - - - - - - -						-
368.00 Airports						
369.00 Bars.						-
370.00 Cemeteries					15/1	
372.00 Electric System				-		
373.00 Gas System			100			
374.00 Housing System						
375.00 Markets						
Markets		· · · · · · · · · · · · · · · · · · ·				
378.00 Water System			and the second s			323
379.00 All Other Charges for Services	150 (5) (6) (6) (6) (6)					
Sand			-			
Sast			The same of the sa	APPROXIMATE PROPERTY OF THE PR	and the second second second second	makes represent the second
383.00 Assessments	TOTAL (CHARGES FOR SERVICE	\$ 145,193	\$ -	\$ -	\$ -
383.00 Assessments						
386.00 Escheats (sale of personal property)	UNCLASS	SIFIED OPERATING REVENUES				
386.00 Escheats (sale of personal property)	383.00	Assessments	-	_	-	_
387.00 Contributions & Donations from Private Sectors 70,055 -			_	-	-	-
388.00 Fiduciary Fund Pension Contributions	2920,000 (4000)000000		70.055	-	-	_
389.00 All Other Unclassified Operating Revenues						3750 FAXOR #150
TOTAL UNCLASSIFIED OPERATING REVENUES			1,432	-	-	-
OTHER FINANCING SOURCES 391.00 Proceeds of General Fixed Asset Disposition				s -	\$ -	\$ -
391.00 Proceeds of General Fixed Asset Disposition	TOTAL	NOLAGON ILD OF LIGHTING REVENUE CO.	Ψ 11,107	P. W. ADS D. C. S. C. ADV. C. C. C.	to the least of the rest through	The state of the s
391.00 Proceeds of General Fixed Asset Disposition	OTUED E	INANCING SOURCES				
392.00 Interfund Operating Transfers					Τ	_
393.00 Proceeds of General Long Term Debt	No. 500 (0.00 C. 10			 		
394.00 Proceeds of Short-Term debt -		Interrund Operating Transfers	4 000 000			
395.00 Refunds of Prior Year Expenditures			4,000,000			
TOTAL OTHER FINANCING SOURCES			24 757			-
TOTAL OTHER TWO WORLD CONTROL OF THE PARTY O						
	TOTAL (\$ 4,021,757	3	D	φ -
TOTAL REVENUES						La
	TOTAL F	REVENUES	\$ 6,961,399	\$ 56,813	\$ -	\$ -

December 31st, 2021

		er 31st, 2021	VEV EIIIVISO	FINICIAEV FILMS	TOTAL
-1-31	REVENUES	PROPRIEW	פעונשלו זיאוא	FIDUCIARY FUND	
HARGES	S FOR SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Or
361.00	General Government	-	-	-	40.56
362.00	Public Safety	-			10,56
363.20	Parking	-			40,00
363.00	All Other Charges for Highway & Street Services	-	-		40,00
364.10	Wastewater/Sewage Charges		-	-	W.1
364.30	Solid Waste Collection & Disposal Charge (trash)		-	-	84,97
364.60	Host Municipality Fee for Solid Waste Facility		-	-	
364.00	All Other Charges for Sanitation Services	-		-	
365.00	Health	_	-	-	
366.00	Human Services		-	-	9,65
367.00	Culture and Recreation		-	-	9,00
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		WHAT A THE STREET WHEN THE STREET		\$ -	\$ 145,19
TOTAL	CHARGES FOR SERVICE	\$ -	\$ -	\$ -	φ 140,18
JNCLAS	SIFIED OPERATING REVENUES				
383.00	Assessments	-		_	-
386.00	The state of the s	-	-		
387.00		=	-	-	70,0
388.00				-	
389.00	All Other Unclassified Operating Revenues	_	- 20	-	1,43
TOTAL L	INCLASSIFIED OPERATING REVENUES	\$ -	\$ -	\$ -	\$ 71,4
OTUED I	FINANCING SOURCES				
391.00		-	-		-
520 CO 100 CO 100 CO		_	-	-	-
392.00 393.00		_	-	-	4,000,0
393.00	: 0.00 0.00 to 10.00	-	-	-	-
205.00	Refunds of Prior Year Expenditures	-	-	-	21,7
TOTAL	OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 4,021,7
		•	\$ -	 \$ -	\$ 7,018,2
TOTAL	REVENUES	\$ -	Ψ	Ψ	Ψ 1,010,2

Fund 14,740 3,281 40,229 1,722 15,192 54,338 21,135 - 88,278 35,180 274,095	Special Revenue (including State Liquid Fuels)	No. of the state o	Debt Service
14,740 3,281 40,229 1,722 15,192 54,338 21,135 - 88,278 35,180 274,095	(including State Liquid Fuels)	- - - - - - - -	-
3,281 40,229 1,722 15,192 54,338 21,135 - 88,278 35,180 274,095		- · · · · · · · · · · · · · · · · · · ·	-
40,229 1,722 15,192 54,338 21,135 - 88,278 35,180 274,095		- - - - -	-
1,722 15,192 54,338 21,135 - 88,278 35,180 274,095		- - - -	-
15,192 54,338 21,135 - 88,278 35,180 274,095			-
54,338 21,135 - 88,278 35,180 274,095			-
21,135 - 88,278 35,180 274,095	-		-
88,278 35,180 274,095	-	-	-
88,278 35,180 274,095	-	-	-
35,180 274,095	-	\$ -	
274,095	Charles of the Control of the Control	\$ -	100 SECTION 100 SE
	\$ -	\$ -	\$ -
162 414			
132,095	-		-
		 	—
		-	<u> </u>
			
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5.05			-
10.00			-
ALT DANSES DESCRIPTION OF THE	and an experience of the second control of	A PARTHURATE TO STATE ASK	\$ -
300,100	P	Ψ	JΨ
		1	
35,940	-		

December 31st, 2021

	Decemb	er 31st, 2021				
	EXPENDITURES	PROPRIET	ARY FUNDS	FIDUCIARY FUND)	Total
GENERAL	. GOVERNMENT	Enterprise	Internal Service	Trust and Agency	Memo	orandum Only
400.00	Legislative (Governing) Body	_	-	-		14,740
401.00	Executive (Manager or Mayor)	_	-			3,281
402.00	Auditing Services/Financial Administration	. +	-	-		40,229
403.00	Tax Collection	-	-	-		1,722
404.00	Solicitor/Legal Services	-	-			15,192
405.00	Secretary/Clerk	-	-	-		54,338
406.00	Other General Government Administration	-	-	(-		21,135
407.00	IT-Networking Services-Data Processing	_	-	-		-
408.00	Engineering Services	-	-	-	,	88,278
409.00		-	-	-		35,180
	ENERAL GOVERNMENT	\$ -	\$ -	\$ -	\$	274,095
PUBLIC S						
410.00	Police			-		1,162,414
411.00	Fire	-	-	-		132,095
412.00	Ambulance/Rescue	=		-) == ()
413.00	UCC and Code Enforcement	-	-	-		3,099
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	-	-	-		8,578
TOTAL F	PUBLIC SAFETY	\$ -	\$ -	\$ -	\$	1,306,186
HEALTH .	AND HUMAN SERVICES		-			
420.00 -						
425.00	Health and Human Services		\$ -	-	\$	35,940
9 75 20 4	VORKS - SANITATION		T			
1	Recycling Collection and Disposal	-	-	-	+	457.400
427.00	Solid Waste Collection and Disposal (trash)			-	-	157,423
428.00	Weed Control				+	
429.00	Wastewater/Sewage Collection and Treatment	-	TO AND A STANISH NAME OF THE	-	A 1983 F 57	Programme Constitution
TOTAL F	PUBLIC WORKS - SANITATION	\$ -	\$ -	\$ -	\$	157,423

	Decemb	er 31st, 2021			
	EXPENDITURES	TO THE SECOND	GOVERNMENTA	LFUNDS	
PUBLIC V	VORKS - HIGHWAYS AND STREETS	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
430.00	General Services - Administration	158,888		-	-
431.00	Cleaning of Streets and Gutters	.=		=	1
432.00	Winter Maintenance - Snow Removal	51	6,001	-	-
433.00	Traffic Control Devices	1,163	8,660	-	-
434.00	Street Lighting	44,280	-	-	-
435.00	Sidewalks and Crosswalks	500	-	-	_
436.00	Storm Sewers and Drains	-	-	-	
437.00	Repairs of Tools and Machinery	24,142	4,659	-	-
438.00	Maintenance & Repairs of Roads and Bridges	-	421	-	-
439.00	Highway Construction and Rebuilding Projects	30,326	73,772	-	-
	UBLIC WORKS - HIGHWAYS AND STREETS	\$ 259,350		\$ -	\$ -
	WORKS OTHER SERVICES				
	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 P	UBLIC WORKS - OTHER SERVICES	\$ -	\$ -	\$ -	\$ -
OUI TUDI	T AND DECREATION				
451.00	E AND RECREATION Culture-Recreation Administration	12,781			-
452.00	Participant Recreation	-	-		
453.00	Spectator Recreation		_		
454.00	Parks	9,903	-		_
455.00	Shade Trees			-	-
456.00	Libraries			_	_
			-		
457.00	Civil and Military Celebrations				
	Senior Citizen Centers		9,351		
458.00	Other Culture and Decreation				
459.00	Other Culture and Recreation	00 604		¢	· C
459.00	Other Culture and Recreation	\$ 22,684		\$ -	\$ -
459.00 TOTAL C		\$ 22,684		\$ -	\$ -
459.00 TOTAL C	NITY DEVELOPMENT	\$ 22,684		\$ -	\$ -
459.00 TOTAL C COMMUN 461.00	NITY DEVELOPMENT Conservation of Natural Resources		\$ 9,351		
459.00 TOTAL C COMMUN 461.00 462.00	NITY DEVELOPMENT Conservation of Natural Resources Community Development and Housing		\$ 9,351	-	
459.00 TOTAL C COMMUN 461.00 462.00 463.00	NITY DEVELOPMENT Conservation of Natural Resources Community Development and Housing Economic Development		\$ 9,351	-	
459.00 TOTAL C COMMUN 461.00 462.00 463.00 464.00	NITY DEVELOPMENT Conservation of Natural Resources Community Development and Housing		\$ 9,351	-	-

C 0 1 (*)

Statement of Revenues and Expenditures

December 31st, 2021

	EXPENDITURES	PROPRIET	ARY FUNDS	FIDUCIARY FUND) Total
PUBLIC W	VORKS - HIGHWAYS AND STREETS	Enterprise	Internal Service	Trust and Agency	Memorandum Only
430.00	General Services - Administration		-	-	158,888
431.00	Cleaning of Streets and Gutters	_	-	-	j -
432.00	Winter Maintenance - Snow Removal	_	-	-	6,052
433.00	Traffic Control Devices	-		-	9,823
434.00	Street Lighting	_	-	-	44,280
435.00	Sidewalks and Crosswalks		-	-	500
436.00	Storm Sewers and Drains	_	-	-	-
437.00	Repairs of Tools and Machinery	-	-	-	28,801
438.00	Maintenance & Repairs of Roads and Bridges	_	-	-	421
439.00	Highway Construction and Rebuilding Projects	_	-	-	104,098
439.00 Τ ΩΤΔΙ Ρ Ι	UBLIC WORKS - HIGHWAYS AND STREETS	\$ -	\$ -	\$ -	\$ 352,863
IOIALI	OBLIC WORKS THOMAS TO THE STATE OF THE STATE				
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	-	-	-	-
	UBLIC WORKS - OTHER SERVICES	\$ -	\$ -	\$ -	\$ -
	E AND RECREATION	_	_	_	12,781
451.00	Culture-Recreation Administration	_	-	_	
452.00	Participant Recreation	-	-	-	-
453.00	Spectator Recreation		_	-	9,903
454.00	Parks		_	_	-
455.00	Shade Trees			-	
456.00	Libraries				-
457.00	Civil and Military Celebrations		-		
458.00	Senior Citizen Centers				9,35
	Other Culture and Recreation	\$ -	\$ -	\$ -	\$ 32,035
	THE THEE AMIN DECEDEATION	Ф -	Φ	A PART COLOR STATE OF THE THE	ψ - 02,000
	GULTURE AND RECREATION				
TOTAL C					
COMMUI	NITY DEVELOPMENT			-	
COMMUI 461.00	NITY DEVELOPMENT Conservation of Natural Resources		-		
COMMUI 461.00 462.00	NITY DEVELOPMENT Conservation of Natural Resources Community Development and Housing	-			- , -
COMMUI 461.00 462.00 463.00	NITY DEVELOPMENT Conservation of Natural Resources Community Development and Housing Economic Development			-	
COMMUI 461.00 462.00	NITY DEVELOPMENT Conservation of Natural Resources Community Development and Housing Economic Development Economic Opportunity	-		-	

EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES

Statement of Revenues and Expenditures

	Decer	nber 31st, 2021			
	EXPENDITURES	· · · · · · · · · · · · · · · · · · ·	GOVERNMENTA	LFUNDS	in a state to
DEBT SE	RVICE	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
471.00	Debt Principal (short-term and long-term)	33,060		-	_
472.00	Debt Interest (short-term and long-term)	4,867	-	-	-
475.00	Fiscal Agent Fees	17,000	-	-	-
TOTAL D	EBT SERVICE	\$ 54,927	\$ -	\$ -	\$ -
EMPL	OYER PAID BENEFITS & WITHHOLDING ITEMS	*			
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	93,401	-		-
482.00		-	_	-	-
	Pension/Retirement Fund Contributions	232,739	-	-	
484.00	Workers Compensation Insurance	69,469	-		-
487.00		333,411	Constitution with the second of the second o	MAN CORPORATION AND ADDRESS OF THE A	CONTRACTOR AND
1	MPLOYER PAID BENEFITS & WITHHOLDING				
	WIFEOTER FAIR BEREI TIO & WITHINGEDING	\$ 729,020	\$ -	\$ -	\$ -
ITEMS		\$ 729,020	\$ -	\$ -	
ITEMS	ICE			-	-
ITEMS		\$ 729,020 87,007	-		
INSURAN 486.00	ICE				
INSURAN 486.00	ICE Insurance, Casualty, and Surety		-		
INSURAN 486.00 UNCLAS 488.00	ICE Insurance, Casualty, and Surety SIFIED OPERATING EXPENDITURES Fiduciary Fund Benefits and Refunds Paid	87,007 - 5,161			
INSURAN 486.00 UNCLAS 488.00 489.00	ICE Insurance, Casualty, and Surety	87,007			
INSURAN 486.00 UNCLASS 488.00 489.00 TOTAL U	ICE Insurance, Casualty, and Surety	87,007 - 5,161			
INSURAN 486.00 UNCLAS: 488.00 489.00 TOTAL U	ICE Insurance, Casualty, and Surety	87,007 - 5,161			
INSURAN 486.00 UNCLAS: 488.00 489.00 TOTAL U	ICE Insurance, Casualty, and Surety	5,161 \$ 5,161	\$ -		
INSURAN 486.00 UNCLAS: 488.00 489.00 TOTAL U	ICE Insurance, Casualty, and Surety	5,161 \$ 5,161	\$ -		
INSURAN 486.00 UNCLAS: 488.00 489.00 TOTAL U OTHER F 491.00 492.00 493.00	ICE Insurance, Casualty, and Surety	- 5,161 \$ 5,161	\$ -		
INSURAN 486.00 UNCLAS: 488.00 489.00 TOTAL U OTHER F 491.00 492.00 493.00	ICE Insurance, Casualty, and Surety	5,161 \$ 5,161	\$ -		- \$

4,029,606 \$

(46,051) \$

EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES

Statement of Revenues and Expenditures

December 31st, 2021

CXXCVIDENCE!	er 31st, 2021	ARY FUNDS	FIDUCIARY FUND	Total
EXPENDITURES	PROPRIEI	ART FUNDS		Jorna Jocan
DEBT SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
471.00 Debt Principal (short-term and long-term)		-	-	33,060
472.00 Debt Interest (short-term and long-term)	-	-	-	4,867
475.00 Fiscal Agent Fees	-		-	17,000
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ 54,927
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
Employer Paid Withholding Taxes and				02.404
481.00 Unemployment Compensation	-	-		93,401
482.00 Judgments and Losses	-	-		232,739
483.00 Pension/Retirement Fund Contributions	-		-	69,469
484.00 Workers Compensation Insurance	-	-		333,41
487.00 Other Group Insurance Benefits	CLESSIVE SELECTION OF SE	S Protocome in Princip	Particular of the State of	000,11
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING	\$ -	\$ -	\$ -	\$ 729,020
INSURANCE				
INSURANCE 486.00 Insurance, Casualty, and Surety	_	-		87,00
	-			87,00
486.00 Insurance, Casualty, and Surety UNCLASSIFIED OPERATING EXPENDITURES				87,007
486.00 Insurance, Casualty, and Surety UNCLASSIFIED OPERATING EXPENDITURES 488.00 Fiduciary Fund Benefits and Refunds Paid	-			
486.00 Insurance, Casualty, and Surety UNCLASSIFIED OPERATING EXPENDITURES 488.00 Fiduciary Fund Benefits and Refunds Paid				5,16
486.00 Insurance, Casualty, and Surety UNCLASSIFIED OPERATING EXPENDITURES 488.00 Fiduciary Fund Benefits and Refunds Paid				5,16
UNCLASSIFIED OPERATING EXPENDITURES 488.00 Fiduciary Fund Benefits and Refunds Paid			\$ -	5,16
UNCLASSIFIED OPERATING EXPENDITURES 488.00 Fiduciary Fund Benefits and Refunds Paid				5,16
UNCLASSIFIED OPERATING EXPENDITURES 488.00 Fiduciary Fund Benefits and Refunds Paid	\$ -	- \$ -	\$ -	5,16 \$ 5,16
UNCLASSIFIED OPERATING EXPENDITURES 488.00 Fiduciary Fund Benefits and Refunds Paid	- \$ - - -		\$ -	5,16 \$ 5,16
UNCLASSIFIED OPERATING EXPENDITURES 488.00 Fiduciary Fund Benefits and Refunds Paid	\$ -	- \$ -	\$ -	5,16 \$ 5,16
UNCLASSIFIED OPERATING EXPENDITURES 488.00 Fiduciary Fund Benefits and Refunds Paid	- \$ - - -		\$ -	5,16

\$ 3,983,555

\$

DEBT STATEMENT **Current Year** Plus (less) Outstanding Principal Principal Original Accretion of Outstanding Unamortized Issue Date Maturity Beginning of Year
(1) Total Balances Type Purpose Bond (B) Incurred This Paid This Amount of Issue Compound Year End (1) Premium Date (year) (year) _Note (N) Year Interest Bonds (Discount) General Obligation Bonds and Notes 4,000,000 4,000,000 2021 2046 4,000,000 4,000,000 2021 GON Revenue Bonds and Notes Lease Rental Debt/General Leases 10,906 22,154 10,906 2021 2022 42,541 48,405 2018 2018 Dodge Charger 48,405 70,559 70,559 2019 2020 Dodge Charger Tax and Revenue Anticipation Notes Other

C. e. r P

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

NET DEBT

STATEMENT OF CAPITAL EXPENDITURES							
Category	Capital Purchases	Capital Construction	Total				
Electric	\$ -	\$ -	\$ -				
Fire	-	-	-				
Gas System	-	-	-				
General Government	-	-	-				
Health	-	-					
Housing	120	=	-				
Libraries	-	-	-				
Mass Transit	-	-	-				
Parks	-	-	.=				
Police	95,825	-	95,825				
Recreation	-	_	-				
Sewer	-	-	-				
Solid Waste	-	-					
Streets/Highways	-	67,338	67,338				
Water			. =				
Other (Please Specify)	-	-	-				
Emergency Management Services	-	-	-				

TOTAL CAPITAL EXPENDITURES

\$ 163,163

EMPLOYEE C	COMPENSATION
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EMPLOYEE COMPENSATION:

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

\$ 1,174,813

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