



CYNTHIA FELZER LEITZELL, CPA  
STELLA C. ECONOMIDIS, CPA

**LEITZELL & ECONOMIDIS, PC**

CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

Members of Council  
Township of Upper Providence  
Media, Pennsylvania

We have audited the Annual Audit and Financial Report, Form DCED-CLGS-30 of UPPER PROVIDENCE TOWNSHIP as of and for the year ended December 31, 2018.

### **Management's Responsibility for the Financial Statements**

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

### **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). UPPER PROVIDENCE TOWNSHIP 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 UPPER PROVIDENCE TOWNSHIP as of December 31, 2018, 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 UPPER PROVIDENCE TOWNSHIP as of December 31, 2018 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

February 25, 2019

Media, Pennsylvania

**Balance Sheet**

December 31st, 2018

		Governmental Funds			
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
<b>ASSETS AND OTHER DEBITS</b>					
100-120	Cash and Investments.....	\$ 657,699	\$ 793,701	\$ 528,646	\$ -
140-144	Tax Receivable.....	-	-	-	-
121-129 145-149	Account Receivable (excluding taxes).....	24,806	-	-	-
130	Due From Other Funds.....	3,655	5,693	-	-
131-139 150-159	Other Current Assets.....	-	-	-	-
160-169	Fixed Assets.....	-	-	-	-
180-189	Other Debits.....	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>.....</b>	<b>\$ 686,160</b>	<b>\$ 799,394</b>	<b>\$ 528,646</b>	<b>\$ -</b>
<b>LIABILITIES AND OTHER CREDITS</b>					
210-229	Payroll Taxes and Other Payroll Withholdings.....	2,630	-	-	-
200-209 231-239	All Other Current Liabilities.....	-	-	-	-
230	Due To Other Funds.....	1,717	2,895	-	-
260-269	Long Term Liabilities.....	25,215	6,143	-	-
240-259	Current Portion Of Long-Term Debt & Other Credits	-	-	-	-
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>.....</b>	<b>\$ 29,562</b>	<b>\$ 9,038</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND AND ACCOUNT GROUP EQUITY</b>					
281-284	Contributed Capital.....	-	-	-	-
290	Investments in General Fixed Assets.....	-	-	-	-
270-289	Fund Balance / Retained Earnings 12/31.....	656,598	790,356	528,646	-
291-299	Other Equity.....	-	-	-	-
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY</b>	<b>.....</b>	<b>\$ 656,598</b>	<b>\$ 790,356</b>	<b>\$ 528,646</b>	<b>\$ -</b>

## Balance Sheet

December 31st, 2018

		Proprietary Funds		Fiduciary Funds		Account Groups		Total
		Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only	
<b>ASSETS AND OTHER DEBITS</b>								
100-120	Cash and Investments.....	\$ 23,286	\$ -	\$ 6,962,679	\$ -	\$ -	\$ 8,966,011	
140-144	Tax Receivable.....	-	-	-	-	-	-	
121-129 145-149	Account Receivable (excluding taxes).....	-	-	1,717	-	-	-	26,523
130	Due From Other Funds.....	-	-	-	-	-	-	9,348
131-139 150-159	Other Current Assets.....	-	-	-	-	-	-	
160-169	Fixed Assets.....	-	-	-	-	-	-	
180-189	Other Debits.....	-	-	-	-	-	-	
<b>TOTAL ASSETS AND OTHER DEBITS.....</b>		<b>\$ 23,286</b>	<b>\$ -</b>	<b>\$ 6,964,396</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,001,882</b>

## LIABILITIES AND OTHER CREDITS

210-229	Payroll Taxes and Other Payroll Withholdings.....	-	-	-	-	-	2,630
200-209 231-239	All Other Current Liabilities.....	-	-	103,126	-	-	103,126
230	Due To Other Funds.....	4,736	-	-	-	-	9,348
260-269	Long Term Liabilities.....	-	-	-	-	-	31,358
240-259	Current Portion Of Long-Term Debt & Other Credits.....	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND OTHER CREDITS.....</b>		<b>\$ 4,736</b>	<b>\$ -</b>	<b>\$ 103,126</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 146,462</b>

## FUND AND ACCOUNT GROUP EQUITY

281-284	Contributed Capital.....	-	-	-	-	-	-
290	Investments in General Fixed Assets.....	-	-	-	-	-	-
270-289	Fund Balance / Retained Earnings 12/31.....	18,550	-	-	-	-	1,994,150
291-299	Other Equity.....	-	-	6,861,270	-	-	6,861,270
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY.....</b>		<b>\$ 18,550</b>	<b>\$ -</b>	<b>\$ 6,861,270</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,855,420</b>

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

\$ 9,001,882

## **Statement of Revenues and Expenditures**

December 31st, 2018

Taxes		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
301.00	Real Estate Taxes.....	\$ 3,301,205	\$ 202,541	\$ -	\$ -
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.....	31,099	-	-	-
310.10	Real Estate Transfer Taxes.....	1,010,109	-	-	-
310.20	Earned Income Taxes/Wage Taxes.....	-	-	-	-
310.30	Business Gross Receipts Taxes.....		-	-	-
310.40	Occupation Taxes (levied under act 511).....	-	-	-	-
310.50	Local Services Tax**	123,583	-	-	-
310.60	Amusement/Admission Taxes.....	-	-	-	-
310.70	Mechanical Device Taxes.....	-	-	-	-
310.90	Other Local Tax Enabling Act/Act511/Taxes .....	-	-	-	-
<hr/>					
<hr/>					
<hr/>					
<b>TOTAL TAXES.....</b>		\$ 4,465,996	\$ 202,541	\$ -	\$ -

## LICENSES & PERMITS

320-322 All Other Licenses and Permits.....	412,434	-	-	-
321.80 Cable Television Franchise Fees.....	254,660	-	-	-
<b>TOTAL LICENSES &amp; PERMITS.....</b>	<b>\$ 667,094</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## **FINES AND FORFEITS**

330-332 Fines and Forfeits.....	129,274	-	-	-
<b>TOTAL FINES AND FORFEITS</b>	<b>\$ 129,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## INTEREST, RENTS, & ROYALTIES

341.00 Interest Earnings.....	10,156	6,092	3,260	-
342.00 Rents and Royalties.....	-	63,000	-	-
<b>TOTAL INTEREST, RENTS, &amp; ROYALTIES.....</b>	<b>\$ 10,156</b>	<b>\$ 69,092</b>	<b>\$ 3,260</b>	<b>\$ -</b>

## Statement of Revenues and Expenditures

December 31st, 2018

	Enterprise	Internal Service	Trust and Agency	Memorandum Only
				\$ 3,503,746
301.00 Real Estate Taxes.....	\$ -	\$ -	\$ -	\$ 3,503,746
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.....	-	-	-	31,099
310.10 Real Estate Transfer Taxes.....	-	-	-	1,010,109
310.20 Earned Income Taxes/Wage Taxes.....	-	-	-	-
310.30 Business Gross Receipts Taxes.....	-	-	-	-
310.40 Occupation Taxes (levied under act 511).....	-	-	-	-
310.50 Local Services Tax**	-	-	-	123,583
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>\$ 4,668,537</b>

LICENSES & PERMITS				
320-322 All Other Licenses and Permits.....	-	-	-	412,434
321.80 Cable Television Franchise Fees.....	-	-	-	254,660
<b>TOTAL LICENSES &amp; PERMITS.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 667,094</b>

FINES AND FORFEITS				
330-332 Fines and Forfeits.....	-	-	-	129,274
<b>TOTAL FINES AND FORFEITS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 129,274</b>

INTEREST, RENTS, & ROYALTIES				
341.00 Interest Earnings.....	107	-	110,494	130,109
342.00 Rents and Royalties.....	-	-	-	63,000
<b>TOTAL INTEREST, RENTS, &amp; ROYALTIES</b>	<b>\$ 107</b>	<b>\$ -</b>	<b>\$ 110,494</b>	<b>\$ 193,109</b>

## Statement of Revenues and Expenditures

December 31st, 2018

	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>
<b>STATE</b>				
354.03 Highway and Streets.....	-	-	-	-
354.09 Community Development.....	-	-	-	-
354.15 Recycling/Act 101.....	27,871	-	-	-
354.00 All Other State Capital and Operating Grants....	-	-	-	-
355.01 Public Utility Realty Tax (PURTA).....	4,563	-	-	-
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State				
355.03 Road Turnback.....	-	322,883	-	-
355.04 Alcoholic Beverage Beverage Licenses.....	1,200	-	-	-
355.05 General Municipal Pension System State Aid.....	187,376	-	-	-
355.07 Foreign Fire Insurance Tax Distribution**	75,788	-	-	-
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>\$ 296,798</b>	<b>\$ 322,883</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LOCAL GOVERNMENT UNITS</b>				
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.....	43,554	-	-	-
Local Governmental Units and Authorities Payments				
359.00 in Lieu of Taxes.....	-	-	-	-
<b>TOTAL LOCAL GOVERNMENT UNITS.....</b>	<b>\$ 43,554</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Statement of Revenues and Expenditures

December 31st, 2018

	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>FEDERAL</b>				
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>
<b>STATE</b>				
354.03 Highway and Streets.....	-	-	-	-
354.09 Community Development.....	-	-	-	-
354.15 Recycling/Act 101.....	-	-	-	27,871
354.00 All Other State Capital and Operating Grants....	-	-	-	-
355.01 Public Utility Realty Tax (PURTA).....	-	-	-	4,563
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State				
355.03 Road Turnback.....	-	-	-	322,883
355.04 Alcoholic Beverage Beverage Licenses.....	-	-	-	1,200
355.05 General Municipal Pension System State Aid.....	-	-	-	187,376
355.07 Foreign Fire Insurance Tax Distribution**	-	-	-	75,788
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>\$ 619,681</b>
<b>LOCAL GOVERNMENT UNITS</b>				
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.....	-	-	-	43,554
Local Governmental Units and Authorities Payments				
359.00 in Lieu of Taxes.....	-	-	-	-
<b>TOTAL LOCAL GOVERNMENT UNITS.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,554</b>
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>				<b>\$ 663,235</b>

## Statement of Revenues and Expenditures

December 31st, 2018

CHARGES FOR SERVICE	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
361.00 General Government.....	28,216	-	-	-
362.00 Public Safety.....	36,199	-	-	-
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.....	1,812	-	-	-
365.00 Health.....	-	-	-	-
366.00 Human Services.....	-	-	-	-
367.00 Culture and Recreation.....	19,236	-	-	-
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>\$ 85,463</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>UNCLASSIFIED OPERATING REVENUES</b>				
383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	-	1,250	-	-
388.00 Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00 All Other Unclassified Operating Revenues.....	11,471	-	-	-
<b>TOTAL UNCLASSIFIED OPERATING REVENUES.....</b>	<b>\$ 11,471</b>	<b>\$ 1,250</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES</b>				
391.00 Proceeds of General Fixed Asset Disposition.....	26,200	-	-	-
392.00 Interfund Operating Transfers.....	-	9,000	389,767	-
393.00 Proceeds of General Long Term Debt.....	-	-	-	-
394.00 Proceeds of Short-Term debt	-	-	-	-
395.00 Refunds of Prior Year Expenditures.....	1,387	-	-	-
<b>TOTAL OTHER FINANCING SOURCES.....</b>	<b>\$ 27,587</b>	<b>\$ 9,000</b>	<b>\$ 389,767</b>	<b>\$ -</b>
<b>TOTAL REVENUES.....</b>	<b>\$ 5,737,393</b>	<b>\$ 604,766</b>	<b>\$ 393,027</b>	<b>\$ -</b>

## Statement of Revenues and Expenditures

December 31st, 2018

CHARGES FOR SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00 General Government.....	-	-	-	28,216
362.00 Public Safety.....	-	-	-	36,199
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.....	-	-	-	1,812
365.00 Health.....	-	-	-	-
366.00 Human Services.....	-	-	-	-
367.00 Culture and Recreation.....	-	-	-	19,236
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>\$ 85,463</b>

UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	-	-	-	1,250
388.00 Fiduciary Fund Pension Contributions.....	-	-	674,397	674,397
389.00 All Other Unclassified Operating Revenues.....	-	-	-	11,471
<b>TOTAL UNCLASSIFIED OPERATING REVENUES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 674,397</b>	<b>\$ 687,118</b>

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition.....	-	-	-	26,200
392.00 Interfund Operating Transfers.....	15,126	-	-	413,893
393.00 Proceeds of General Long Term Debt.....	-	-	-	-
394.00 Proceeds of Short-Term debt	-	-	-	-
395.00 Refunds of Prior Year Expenditures.....	-	-	-	1,387
<b>TOTAL OTHER FINANCING SOURCES.....</b>	<b>\$ 15,126</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 441,480</b>

<b>TOTAL REVENUES.....</b>	<b>\$ 15,233</b>	<b>\$ -</b>	<b>\$ 784,891</b>	<b>\$ 7,535,310</b>
----------------------------	------------------	-------------	-------------------	---------------------

## Statement of Revenues and Expenditures

December 31st, 2018

GENERAL GOVERNMENT	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
400.00 Legislative (Governing) Body.....	259,648	-	-	-
401.00 Executive (Manager or Mayor).....	133,218	-	-	-
402.00 Auditing Services/Financial Administration.....	141,756	-	-	-
403.00 Tax Collection.....	19,000	-	-	-
404.00 Solicitor/Legal Services.....	61,636	-	-	-
405.00 Secretary/Clerk.....	-	-	-	-
406.00 Other General Government Administration.....	6,609	-	-	-
407.00 IT-Networking Services-Data Processing.....	-	-	-	-
408.00 Engineering Services.....	77,034	-	-	-
409.00 General Government Buildings and Plant.....	59,747	28,528	50,608	-
<b>TOTAL GENERAL GOVERNMENT.....</b>	<b>\$ 758,648</b>	<b>\$ 28,528</b>	<b>\$ 50,608</b>	<b>\$ -</b>

PUBLIC SAFETY	2,788,611	-	-	-
410.00 Police.....	189,588	94,848	-	-
411.00 Fire .....	-	-	-	-
412.00 Ambulance/Rescue.....	166,465	-	-	-
413.00 UCC and Code Enforcement.....	23,915	-	-	-
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.....	12,415	-	-	-
<b>TOTAL PUBLIC SAFETY.....</b>	<b>\$ 3,180,994</b>	<b>\$ 94,848</b>	<b>\$ -</b>	<b>\$ -</b>

HEALTH AND HUMAN SERVICES				
420.00 -				
425.00 Health and Human Services.....	-	-	-	-

PUBLIC WORKS - SANITATION	-	-	-	-
426.00 Recycling Collection and Disposal.....	-	-	-	-
427.00 Solid Waste Collection and Disposal (trash).....	133,018	-	-	-
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
<b>TOTAL PUBLIC WORKS - SANITATION.....</b>	<b>\$ 133,018</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Statement of Revenues and Expenditures

December 31st, 2018

	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>GENERAL GOVERNMENT</b>				
400.00 Legislative (Governing) Body.....	-	-	-	259,648
401.00 Executive (Manager or Mayor).....	-	-	-	133,218
402.00 Auditing Services/Financial Administration.....	-	-	-	141,756
403.00 Tax Collection.....	-	-	-	19,000
404.00 Solicitor/Legal Services.....	-	-	-	61,636
405.00 Secretary/Clerk.....	-	-	-	-
406.00 Other General Government Administration.....	-	-	-	6,609
407.00 IT-Networking Services-Data Processing.....	-	-	-	-
408.00 Engineering Services.....	-	-	-	77,034
409.00 General Government Buildings and Plant.....	-	-	-	138,883
<b>TOTAL GENERAL GOVERNMENT.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 837,784</b>
<b>PUBLIC SAFETY</b>				
410.00 Police.....	-	-	-	2,788,611
411.00 Fire .....	-	-	-	284,436
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	-	-	-	166,465
414.00 Planning and Zoning.....	-	-	-	23,915
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.....	-	-	-	12,415
<b>TOTAL PUBLIC SAFETY.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,275,842</b>
<b>HEALTH AND HUMAN SERVICES</b>				
420.00 -				
425.00 Health and Human Services.....	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PUBLIC WORKS - SANITATION</b>				
426.00 Recycling Collection and Disposal.....	-	-	-	-
427.00 Solid Waste Collection and Disposal (trash).....	-	-	-	133,018
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
<b>TOTAL PUBLIC WORKS - SANITATION.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 133,018</b>

## Statement of Revenues and Expenditures

December 31st, 2018

PUBLIC WORKS - HIGHWAYS AND STREETS		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
430.00	General Services - Administration.....	231,878	87,874	-	-
431.00	Cleaning of Streets and Gutters.....	3,067	-	-	-
432.00	Winter Maintenance - Snow Removal.....	126,998	-	-	-
433.00	Traffic Control Devices.....	25,927	-	-	-
434.00	Street Lighting.....	-	43,302	-	-
435.00	Sidewalks and Crosswalks.....	2,253	-	-	-
436.00	Storm Sewers and Drains.....	34,404	-	-	-
437.00	Repairs of Tools and Machinery.....	49,422	-	-	-
438.00	Maintenance & Repairs of Roads and Bridges.....	90,784	-	-	-
439.00	Highway Construction and Rebuilding Projects....	119,968	131,015	-	-
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS..		\$ 684,701	\$ 262,191	\$ -	\$ -

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.....	25,873	-	-	-
452.00	Participant Recreation.....	-	-	-	-
453.00	Spectator Recreation.....	-	-	-	-
454.00	Parks.....	20,804	-	-	-
455.00	Shade Trees.....	-	-	-	-
456.00	Libraries.....	-	100,000	-	-
457.00	Civil and Military Celebrations.....	-	-	-	-
458.00	Senior Citizen Centers.....	-	-	-	-
459.00	Other Culture and Recreation.....	5,000	-	-	-
TOTAL CULTURE AND RECREATION.....		\$ 51,677	\$ 100,000	\$ -	\$ -

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

## Statement of Revenues and Expenditures

December 31st, 2018

	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>PUBLIC WORKS - HIGHWAYS AND STREETS</b>				
430.00 General Services - Administration.....	-	-	-	319,752
431.00 Cleaning of Streets and Gutters.....	-	-	-	3,067
432.00 Winter Maintenance - Snow Removal.....	-	-	-	126,998
433.00 Traffic Control Devices.....	-	-	-	25,927
434.00 Street Lighting.....	-	-	-	43,302
435.00 Sidewalks and Crosswalks.....	-	-	-	2,253
436.00 Storm Sewers and Drains.....	-	-	-	34,404
437.00 Repairs of Tools and Machinery.....	-	-	-	49,422
438.00 Maintenance & Repairs of Roads and Bridges.....	-	-	-	90,784
439.00 Highway Construction and Rebuilding Projects....	-	-	-	250,983
<b>TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 946,892</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.....	-	-	-	25,873
452.00 Participant Recreation.....	-	-	-	-
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	-	-	-	20,804
455.00 Shade Trees.....	-	-	-	-
456.00 Libraries.....	-	-	-	100,000
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizen Centers.....	-	-	-	-
459.00 Other Culture and Recreation.....	-	-	-	5,000
<b>TOTAL CULTURE AND RECREATION.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 151,677</b>
<b>COMMUNITY DEVELOPMENT</b>				
461.00 Conservation of Natural Resources.....	-	-	-	-
462.00 Community Development and Housing.....	-	-	-	-
463.00 Economic Development .....	-	-	-	-
464.00 Economic Opportunity.....	-	-	-	-
465-469 All other Community Development.....	-	-	-	-
<b>TOTAL COMMUNITY DEVELOPMENT.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Statement of Revenues and Expenditures

December 31st, 2018

DEBT SERVICE	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
471.00 Debt Principal (short-term and long-term).....	-	47,220	379,000	-
472.00 Debt Interest (short-term and long-term).....	-	8,743	10,767	-
475.00 Fiscal Agent Fees.....	-	-	-	-
<b>TOTAL DEBT SERVICE</b> .....	<b>\$ -</b>	<b>\$ 55,963</b>	<b>\$ 389,767</b>	<b>\$ -</b>

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
Employer Paid Withholding Taxes and				
481.00 Unemployment Compensation.....	-	-	-	-
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	586,403	-	-	-
484.00 Workers Compensation Insurance.....	-	-	-	-
487.00 Other Group Insurance Benefits.....	166,563	-	-	-
<b>TOTAL EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b> .....	<b>\$ 752,966</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

INSURANCE				
486.00 Insurance, Casualty, and Surety.....		48,462	692	-

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	-	-	-	-
489.00 All Other Unclassified Expenditures.....	6,319	-	-	-
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES...</b>	<b>\$ 6,319</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....	-	-	-	-
492.00 Interfund Operating Transfers.....	413,893	-	-	-
493.00 Other Financing Uses.....	-	-	-	-
<b>TOTAL OTHER FINANCING USES</b> .....	<b>\$ 413,893</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL EXPENDITURES</b> .....	<b>\$ 6,030,678</b>	<b>\$ 542,222</b>	<b>\$ 440,375</b>	<b>\$ -</b>
---------------------------------	---------------------	-------------------	-------------------	-------------

<b>EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES</b>	<b>\$ (293,285)</b>	<b>\$ 62,544</b>	<b>\$ (47,348)</b>	<b>\$ -</b>
--	---------------------	------------------	--------------------	-------------

## Statement of Revenues and Expenditures

December 31st, 2018

DEBT SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
471.00 Debt Principal (short-term and long-term).....	11,780	-	-	438,000
472.00 Debt Interest (short-term and long-term).....	3,346	-	-	22,856
475.00 Fiscal Agent Fees.....	-	-	-	-
<b>TOTAL DEBT SERVICE</b> .....	<b>\$ 15,126</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 460,856</b>

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
Employer Paid Withholding Taxes and				
481.00 Unemployment Compensation.....	-	-	-	-
482.00 Judgments and Losses.....	-	-	443,036	443,036
483.00 Pension/Retirement Fund Contributions.....	-	-	-	586,403
484.00 Workers Compensation Insurance.....	-	-	-	-
487.00 Other Group Insurance Benefits.....	-	-	-	166,563
<b>TOTAL EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b> .....	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 443,036</b>	<b>\$ 1,196,002</b>

INSURANCE				
486.00 Insurance, Casualty, and Surety.....				49,154

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	-	-	298,245	298,245
489.00 All Other Unclassified Expenditures.....	-	-	40,862	47,181
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES</b> .....	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 339,107</b>	<b>\$ 345,426</b>

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....	-	-	-	-
492.00 Interfund Operating Transfers.....	-	-	-	413,893
493.00 Other Financing Uses.....	-	-	-	-
<b>TOTAL OTHER FINANCING USES</b> .....	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 413,893</b>

<b>TOTAL EXPENDITURES</b> .....	<b>\$ 15,126</b>	<b>\$ -</b>	<b>\$ 782,143</b>	<b>\$ 7,810,544</b>
---------------------------------	------------------	-------------	-------------------	---------------------

<b>EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES</b> .....	<b>\$ 107</b>	<b>\$ -</b>	<b>\$ 2,748</b>	<b>\$ (275,234)</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>												
	2000 General Obligation Bond		2000		295,000	65,000	-	21,000	-	44,000	-	44,000
	2001 General Obligation Bond Series A		2001		950,000	-	-	-	-	-	-	-
	2005 General Obligation Note		2005		1,700,000	537,000	-	38,000	-	499,000	-	499,000
	2009 General Obligation Bond		2009		5,005,000	-	-	-	-	-	-	-
	2015 General Obligation Note		2015		2,026,000	993,000	-	379,000	-	614,000	-	614,000
<b>Revenue Bonds and Notes</b>												
												-
												-
												-
												-
<b>Lease Rental Debt/General Leases</b>												
										-	-	-
										-	-	-
										-	-	-
										-	-	-
<b>Tax and Revenue Anticipation Notes</b>												
						-			-	-	-	-
						-			-	-	-	-
						-			-	-	-	-
						-			-	-	-	-
<b>Other</b>												
												-
												-
												-
												-

Total bonds and notes outstanding	\$ 1,157,000
Capitalized lease obligations	-
Other debt	-
TOTAL OUTSTANDING DEBT	<b>\$ 1,157,000</b>
Minus assets held in bond reserve funds, and bond redemption funds	-
Minus lease rental payments receivable	-
NET DEBT	<b>\$ 1,157,000</b>

## STATEMENT OF CAPITAL EXPENDITURES

## **TOTAL CAPITAL EXPENDITURES**

\$ 179,743

## EMPLOYEE COMPENSATION

#### **EMPLOYEE COMPENSATION:**

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

\$ 2,361,397

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