

# Annual Local Unit Fiscal Report

Issued under the authority of PA 71 of 1919, PA 2 of 1968 and PA 140 of 1971. Filing is mandatory.

Local Unit Basic Information					
<b>County:</b>	KENT	<b>Type:</b>	Township	<b>Local Unit Name:</b>	Cascade Charter Township
<b>Municode:</b>	41-1-080	<b>FY Ending:</b>	2020	<b>Year End Month:</b>	12
Form ID: 84243			Instructions	FAQs	

## STATEMENT OF OPERATIONS

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	REVENUE
									TAX REVENUE
		101-Fund	102-499 Funds	500-599 Funds	601-699 Funds		101-699 Funds + Component units		
Tax Reverted Property	424							U99	
Payment in-Lieu-of Taxes (PILOT)	432							C30	
Swamp Land Taxes, Forest Reserve	429, 430							C30	
Commercial Facilities Tax (Act 255 of 1978)	433							T01	
Trailer Taxes (Act 243 of 1959)	434							T99	
Transient Guest Lodging Tax (Act 263 of 1974)	435							T19	
Industrial Facilities Tax (Act 198 of 1974)	437	\$11,890.00	\$11,888.00	\$30,659.00	\$0.00	\$0.00	\$0.00	T01	\$42,547.00
Income Tax	438							T40	
Property Tax (includes delinquent taxes, penalties, interest, fees, community-wide special assessments)	401-449 Except Above	\$2,287,818.00 0	\$2,332,778.00 0	\$4,003,411.00 0	\$0.00	\$0.00	\$1,096,955.00 0	T01	\$7,433,144.00 0
<b>TOTAL TAX REVENUE</b>		<b>\$2,299,708.00 0</b>	<b>\$2,344,666.00 0</b>	<b>\$4,034,070.00 0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,096,955.00 0</b>		<b>\$7,475,691.00</b>
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	

## SPECIAL ASSESSMENTS

Special Assessments	450-474	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
<b>TOTAL SPECIAL ASSESSMENTS</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
<b>LICENSES AND PERMITS</b>								
Business Licenses and Permits	476-489	\$416,800.00	\$406,556.00	\$1,708,046.00	\$0.00	\$0.00	\$0.00	T99 <b>\$2,114,602.00</b>
Non-Business Licenses and Permits	490-500	\$500.00	\$153.00	\$0.00	\$0.00	\$0.00	\$0.00	T99 <b>\$153.00</b>
<b>TOTAL LICENSES AND PERMITS</b>		<b>\$417,300.00</b>	<b>\$406,709.00</b>	<b>\$1,708,046.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,114,755.00</b>

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
<b>FEDERAL GRANTS</b>								
General Government	502							B89
Public Safety	505							B89
Sanitation	513							B89
Health and/or Hospitals	516							B42
Welfare	519							B79
Culture and Recreation	523							B89
Housing & Community Development	522							B50
All Other Federal Aid Grants	501-538 Except Above	\$0.00	\$0.00	\$455,395.09	\$0.00	\$0.00	\$0.00	B89 <b>\$455,395.09</b>
<b>TOTAL FEDERAL GRANTS</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$455,395.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$455,395.09</b>

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
<b>STATE GRANTS</b>								
State Revenue Sharing	574	\$1,527,476.00	\$1,567,156.00					C89 <b>\$1,567,156.00</b>
Public Safety	543-545, 547, 570							C89
Streets and Highways (Act 51)	546							C46
Streets and Highways (Non-Act 51)	546							C46
Sanitation	552							C89

Health	555							C42	
Welfare	555							C79	
Culture and Recreation	566							C89	
Other General/All Other State Aid Grants	540-579 Except Above	\$40,000.00	\$43,202.00	\$0.00	\$0.00	\$0.00	\$0.00	C89	\$43,202.00
TOTAL STATE GRANTS		\$1,567,476.00	\$1,610,358.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,610,358.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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CONTRIBUTIONS FROM LOCAL UNITS

General Government	581-599							D89	
Public Safety	581-599							D89	
Streets and Highways	581-599							D46	
Sanitation	581-599							D89	
Health and/or Hospitals	581-599							D42	
Welfare	581-599							D79	
Culture and Recreation	581-599			\$32,870.00				D89	\$32,870.00
Housing & Community Development	581-599							D50	
Gas, Water, and Electric Utilities	581-599							D89	
Transit	581-599							D94	
All Other	580-599 Except Above							D89	
TOTAL CONTRIBUTIONS FROM LOCAL UNITS				\$32,870.00					\$32,870.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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CHARGES FOR SERVICES

All Other Services Rendered Charges	626-637				\$0.00	\$0.00		A89	\$0.00
Parking Facilities (garages, meters, etc.)	652				\$0.00	\$0.00		A60	\$0.00

All Other Sales, Use, & Admission Fees	638-651, 653, 654				\$0.00	\$0.00		A89	\$0.00
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All Other Fees	600-654 Except Above	\$123,500.00	\$129,590.00	\$380,756.00	\$0.00	\$0.00	\$0.00	A89	\$510,346.00
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TOTAL CHARGES FOR SERVICES		\$123,500.00	\$129,590.00	\$380,756.00	\$0.00	\$0.00	\$0.00		\$510,346.00
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Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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**FINES AND FORFEITS**

All Fines, Penalties & Forfeits	655-663							U99	
TOTAL FINES AND FORFEITS									

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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**INTEREST AND RENTS**

Interest & Dividends	665-666	\$168,000.00	\$163,072.00	\$297,397.00			\$24,724.00		\$485,193.00
Rents & Royalties	667-668	\$180,000.00	\$174,662.00				\$71,835.00		\$246,497.00

Other	664-670 Except Above			\$6,646.00					\$6,646.00
TOTAL INTEREST AND RENTS		\$348,000.00	\$337,734.00	\$304,043.00			\$96,559.00		\$738,336.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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**OTHER REVENUE**

Reimbursements	676	\$26,823.00	\$26,823.00						\$26,823.00
Sale of Capital Assets	673	\$2,500.00	\$2,538.00					U11	\$2,538.00

Public and Private Contributions	674	\$99,426.00	\$103,426.00					U99	\$103,426.00
Refunds & Rebates	687	\$0.00	\$5,946.00					U99	\$5,946.00

Miscellaneous/Other Revenue	671-689 Except Above	\$32,500.00	\$28,305.00	\$99,957.00			\$189,288.00	U99	\$317,550.00
TOTAL OTHER REVENUE		\$161,249.00	\$167,038.00	\$99,957.00			\$189,288.00		\$456,283.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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**OTHER FINANCING SOURCES**

Proceeds from Bond/Note Issuance	696-698								
Transfers In	699	\$264,797.00		\$767,804.00					\$767,804.00
TOTAL OTHER FINANCING SOURCES		\$264,797.00		\$767,804.00					\$767,804.00
TOTAL REVENUE		\$5,182,030.00	\$4,996,095.00	\$7,782,941.09	\$0.00	\$0.00	\$1,382,802.00		\$14,161,838.09

STATEMENT OF OPERATIONS

Legislative (Council, Board, Commission)	101-128	\$62,282.00	\$60,617.00					E29	\$60,617.00
Chief Executive	171-190	\$244,052.00	\$230,145.00					E29	\$230,145.00
Treasurer	253	\$140,685.00	\$131,852.00					E23	\$131,852.00
Clerk	215-218	\$112,882.00	\$97,115.00					E29	\$97,115.00
Assessing Equalization	243, 245, 247 and 257	\$249,617.00	\$235,445.00					E23	\$235,445.00
Finance and Tax Administration	191-260 Except Above	\$592,568.00	\$552,828.00	\$44,544.00				E23	\$597,372.00
Elections	262	\$142,500.00	\$122,593.00					E89	\$122,593.00
Building and Grounds	265	\$554,547.00	\$524,177.00					E31	\$524,177.00
Attorney/Corporation Counsel	266								
All Other General Government	100-279 Except Above	\$21,000.00	\$4,951.00	\$589.00			\$375,240.00	E89	\$380,780.00
TOTAL GENERAL GOVERNMENT		\$2,120,133.00	\$1,959,723.00	\$45,133.00			\$375,240.00		\$2,380,096.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
JUDICIAL								
Trial Court	281-282							E25
Circuit Court	283-285							E25
District/Municipal Court	286-288							E25

Friend of the Court	289, 291							E25	
Friend of the Court- -Cooperative Reimbursement Program	290							E25	
Law Library	292-293							E25	
Probate Court	294							E25	
Probation	295							E25	
Prosecuting Attorney	296							E25	
Grand Jury	297							E25	
Family Counseling Services	298							E25	
Other Judicial Activities	280-299 Except Above							E25	
TOTAL JUDICIAL									

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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**PUBLIC SAFETY**

Police/Sheriff/Constable	301, 305, 310, 315-320, 330-332	\$0.00	\$0.00	\$603,387.00				E62	<b>\$603,387.00</b>
Fire	336-344	\$0.00	\$0.00	\$2,550,104.00				E24	<b>\$2,550,104.00</b>
Combined Public Safety Department	345			\$454,686.00				E89	<b>\$454,686.00</b>
Emergency 911 Dispatch Activities	325							E89	
Corrections/Jail	351-370							E05	
Building Inspection & Regulation Activities	371-399			\$1,676,937.00				E66	<b>\$1,676,937.00</b>
All Other Public Safety Activities	300-439 Except Above							E89	
TOTAL PUBLIC SAFETY		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,285,114.00</b>					<b>\$5,285,114.00</b>

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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**PUBLIC WORKS**

Public Works (Non-Act 51)	441, 442, 444-448	\$764,100.00	\$742,823.00					E44	<b>\$742,823.00</b>
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Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
<b>COMMUNITY/ECONOMIC DEVELOPMENT</b>								
Community Planning and Zoning	701-703, 710, 712, 713	\$325,786.00	\$279,185.00					E29 <b>\$279,185.00</b>
Economic Development	728, 730-732							E89
Register of Deeds	711							
All Other Community Development	700-749 Except Above							
<b>TOTAL COMMUNITY/ECONOMIC DEVELOPMENT</b>		<b>\$325,786.00</b>	<b>\$279,185.00</b>					<b>\$279,185.00</b>
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
<b>RECREATION AND CULTURE</b>								
Parks and Recreation	751-752, 756, 760, 764, 767, 770	\$107,920.00	\$80,843.00	\$24,943.00				E61 <b>\$105,786.00</b>
Library	790-791			\$226,106.00				E52 <b>\$226,106.00</b>
Various Cultural Activities, Fine Arts, Historical Society, Museums, etc.	803-805	\$16,650.00	\$16,847.00					E61 <b>\$16,847.00</b>
All Other Recreation and Culture	750-849 Except Above			\$173,085.00				<b>\$173,085.00</b>
<b>TOTAL RECREATION AND CULTURE</b>		<b>\$124,570.00</b>	<b>\$97,690.00</b>	<b>\$424,134.00</b>				<b>\$521,824.00</b>
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
<b>OTHER</b>								
Miscellaneous	955	\$856,162.00	\$827,465.00				\$19,032.00	<b>\$846,497.00</b>
Capital Outlay	901-904	\$2,105,000.00	\$1,938,885.00	\$2,388,164.09			\$387,257.00	<b>\$4,714,306.09</b>
Debt Service	906-929	\$0.00	\$0.00	\$323,104.00			\$164,300.00	<b>\$487,404.00</b>



Depreciation	968								
TOTAL OTHER		\$2,961,162.00	\$2,766,350.00	\$2,711,268.09			\$570,589.00	\$6,048,207.09	
<b>Description of Account</b>	<b>Account Number(s)</b>	<b>General Fund Final Amended Budget</b>	<b>General Fund</b>	<b>All Other Governmental Funds</b>	<b>Enterprise Funds</b>	<b>Internal Service Funds</b>	<b>Component Units</b>	<b>Total</b>	
OTHER FINANCING USES									
Transfers (Out)	995	\$264,797.00	\$252,229.00	\$515,573.00					\$767,802.00
EXTRAORDINARY /SPECIAL ITEMS	998-99								
TOTAL OTHER FINANCING USES		\$264,797.00	\$252,229.00	\$515,573.00				\$767,802.00	
TOTAL EXPENDITURES		\$6,560,548.00	\$6,098,000.00	\$8,981,222.09	\$0.00		\$945,829.00	\$16,025,051.09	
<b>Description of Account</b>	<b>Account Number(s)</b>	<b>General Fund Final Amended Budget</b>	<b>General Fund</b>	<b>All Other Governmental Funds</b>	<b>Enterprise Funds</b>	<b>Internal Service Funds</b>	<b>Component Units</b>	<b>Total</b>	
Net Change in Fund Balances/Fund Net Position		\$-1,378,518.00	\$-1,101,905.00	\$-1,198,281.00	\$0.00	\$0.00	\$436,973.00	\$-1,863,213.00	
Fund Balance/Fund Net Position Beginning Balances		\$8,011,844.00	\$8,011,844.00	\$14,217,493.00	\$0.00	\$0.00	\$4,740,023.00	\$26,969,360.00	
Prior Period Adjustment							\$181,176.00	\$181,176.00	
Fund Balance/Fund Net Position Ending Balances		\$6,633,326.00	\$6,909,939.00	\$13,019,212.00	\$0.00	\$0.00	\$5,358,172.00	\$25,287,323.00	

**STATEMENT OF OPERATIONS--Additions to Capital Assets**

**List Capital Outlay Expenditures from all funds (included in expenditures in the Statement of Operations) by category:**

Description of Account	Capital Assets
Legislative	G29
Judicial	G25
General Government	G89
Police	G62
Fire	G24
	\$1,938,885.00
	\$23,378.00

Combined Public Safety	G89	
Parking Meters, Off-Street Parking	G60	
Corrections	G05	
Other Public Safety	G89	\$277,009.00
Streets & Highways	G44	
Sanitation/Solid Waste	G81	
Sewerage	G80	\$75,126.00
Water	G91	
Electric Utilities	G92	
Airports	G01	
Public Transportation	G94	
Hospital & Hospital Operations	G36	
Welfare	G79	
Housing & Redevelopment	G50	\$268,453.00
All Other Health & Welfare	G32	
Parks & Recreation	G61	\$25,456.00
Library	G52	\$2,475.00
Other Recreation & Culture	G61	\$1,930,239.00
Other Functions	G89	\$1,237.00
Other Capital Outlay		
<b>TOTAL ADDITIONS TO CAPITAL ASSETS</b>		<b>\$4,542,258.00</b>

**STATEMENT OF POSITION**

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	ASSETS, DEFERRED OUTFLOWS OF RESOURCES	
Cash & Cash Equivalents	001-016	\$7,084,713.00	\$13,620,776.00 0	\$0.00	\$0.00	\$1,443,956.00		W61	\$22,149,445.00 0
Investment in Securities	017							W61	
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$7,084,713.00</b>	<b>\$13,620,776.00 0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,443,956.00</b>			<b>\$22,149,445.00</b>

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
<b>RECEIVABLES</b>							
Tax, Utility, & Assessment Receivables	019-070	\$1,020,203.00	\$2,176,065.00			\$311,182.00	\$3,507,450.00
Due from Other Governments & Units	071-081	\$258,491.00					\$258,491.00
Due from Other Funds	084	\$894,664.00	\$2,550,686.00	\$0.00	\$0.00	\$0.00	\$3,445,350.00
All Other Receivables	18-100 Except Above	\$9,726.00					\$9,726.00
<b>TOTAL RECEIVABLES</b>		<b>\$2,183,084.00</b>	<b>\$4,726,751.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$311,182.00</b>	<b>\$7,221,017.00</b>

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
<b>OTHER CURRENT ASSETS</b>							
Inventory	101-110						
Prepays	123	\$34,632.00	\$35,727.00				\$70,359.00
Assets Held for Sale	128						
All Other Current Assets	111-129 Except Above						
<b>TOTAL OTHER CURRENT ASSETS</b>		<b>\$34,632.00</b>	<b>\$35,727.00</b>				<b>\$70,359.00</b>

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
<b>CAPITAL ASSETS (NET)</b>							
Land & Improvements	130-135					\$59,366.00	\$59,366.00
Buildings & Equipment	136-147						
Vehicles	148-149						
Water System	152-153						
Sewer System	154-155						
All Other Capital Assets	150-151, 156-179					\$4,617,919.00	\$4,617,919.00
<b>TOTAL CAPITAL ASSETS (NET)</b>						<b>\$4,677,285.00</b>	<b>\$4,677,285.00</b>

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
<b>OTHER LONG TERM ASSETS</b>							

Net Pension Asset	190							
Net OPEB Asset	191							
Advances to Other Funds	193							
Advances to Other Units of Government	194							
Other Investments	180-194 Except Above							
TOTAL OTHER LONG TERM ASSETS								
	TOTAL ASSETS		<b>\$9,302,429.00</b>	<b>\$18,383,254.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,432,423.00</b>	<b>\$34,118,106.00</b>

TOTAL DEFERRED OUTFLOWS OF RESOURCES	195-199		\$423,887.00					<b>\$423,887.00</b>
	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		<b>\$9,302,429.00</b>	<b>\$18,807,141.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,432,423.00</b>	<b>\$34,541,993.00</b>

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCE/NET POSITION</b>		101-Fund	102-499 Funds	500-599 Funds	601-699 Funds		101-699 Funds + Component units

**CURRENT LIABILITIES**

Due to Other Funds	214		\$9,726.00			\$0.00		<b>\$9,726.00</b>
Accrued Wages & Benefits	257-261	\$59,125.00	\$71,285.00					<b>\$130,410.00</b>
All Other Accounts Payable & Current Liabilities	200-299 Except Above	\$511,550.00	\$697,249.00	\$0.00	\$0.00	\$693,069.00		<b>\$1,901,868.00</b>
TOTAL CURRENT LIABILITIES		<b>\$570,675.00</b>	<b>\$778,260.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$693,069.00</b>		<b>\$2,042,004.00</b>

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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**LONG-TERM LIABILITIES**

Long-Term Debt	300-307					\$70,000.00		<b>\$70,000.00</b>
Advances from Other Funds	314							
Other Advances	328-330, 333							

Unearned Revenues	339							
Net Pension Liability	334							
OPEB Obligation	335							
Accrued Benefits & Compensation	343							
All Other Long-Term Liabilities	300-359 Except Above	\$1,821,815.00	\$4,566,969.00			\$311,182.00		\$6,699,966.00
<b>TOTAL LONG-TERM LIABILITIES</b>		<b>\$1,821,815.00</b>	<b>\$4,566,969.00</b>			<b>\$381,182.00</b>		<b>\$6,769,966.00</b>

TOTAL DEFERRED INFLOWS OF RESOURCES	360-369		\$442,700.00					\$442,700.00
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Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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**FUND BALANCE/NET POSITION**

(Net) Investment in Capital Assets	391					\$4,677,285.00		\$4,677,285.00
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Nonspendable	370-374	\$34,632.00	\$143,096.00					\$177,728.00
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Restricted	375-379, 392-398		\$12,353,664.00					\$12,353,664.00
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Committed	380-384	\$2,179,258.00	\$522,452.00					\$2,701,710.00
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Assigned	385-389	\$0.00						\$0.00
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Unassigned/Unrestricted	390, 399	\$4,696,049.00	\$0.00	\$0.00	\$0.00	\$680,887.00		\$5,376,936.00
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<b>TOTAL FUND BALANCE/NET POSITION</b>		<b>\$6,909,939.00</b>	<b>\$13,019,212.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,358,172.00</b>		<b>\$25,287,323.00</b>
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<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE/NET POSITION</b>		<b>\$9,302,429.00</b>	<b>\$18,807,141.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,432,423.00</b>		<b>\$34,541,993.00</b>
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Governmental Capital Assets (Net)					Governmental Long-Term Debt			
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**OTHER SUPPLEMENTARY INFORMATION**

Description of Account

Total

**Amounts Paid to Other Governments**

Corrections	M05	
Local Schools	M12	
Financial Administration	M23	

Health	M32	
Hospitals	M38	
Housing and Urban Renewal	M50	
Highways	M44	
Transit Subsidies	M94	
Police	M62	\$603,387.00
Fire		
Sewerage	M80	
Sanitation	M81	
All Other	M89	

### Amounts Paid to State

Corrections	L05	
Local Schools	L12	
Financial Administration	L23	
Health	L32	
Hospitals	L38	
Housing and Urban Renewal	L50	
Highways	L44	
Transit Subsidies	L94	
Police	L62	
Sewerage	L80	
Sanitation	L81	
All Other	L89	

### City Income Tax Detail

Income tax revenue from residents		\$0.00
Income tax revenue from nonresidents		\$0.00
Other income tax revenue		\$0.00

### Personnel Statistics

Number of Police Personnel		
Number of Fire Personnel		35
Combined Public Safety Personnel		

All Other Personnel		184
Total Wage and Salary Costs		\$3,587,711.00

Report salaries, wages, and per diems paid to all full-time and part-time employees of your local unit. These amounts may be taken from W-3 and 1099 forms filed by your local unit at the end of the calendar year.  
**Show total amount on the line for total wage and salary costs.**

**Investment Information**

Do all investments comply with P.A. 20 of 1943?		Y
Does the unit have an investment policy approved by the governing body that complies with GASB statement No. 40?		Y
Does the investment policy allow mutual funds with net asset values other than \$1?		N

**Other Information**

Are there non-pension funds invested in derivatives at fiscal year-end?		N
How Many?		
Are there pension funds invested in derivatives at fiscal year-end?		N
How Many?		

**DERIVATIVE INSTRUMENTS - NON-PENSION INVESTMENT PORTFOLIO**

Note: Please report any derivative instruments your government had at the end of the fiscal year which were part of the non-pension investment portfolio. The information must be reported both on an aggregate basis, and itemized by issuer and type of derivative instrument or product.

Issuer	Type of Derivative	Cost	Market Value
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**DERIVATIVE INSTRUMENTS - PENSION INVESTMENT PORTFOLIO**

Note: Please report any derivative instruments your government had at the end of the fiscal year which were part of the pension investment portfolio. The information must be reported both on an aggregate basis, and itemized by issuer and type of derivative instrument or product.

Issuer	Type of Derivative	Cost	Market Value
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**PENSION AND HEALTH BENEFIT PLANS**

**PENSION**

Does your unit have an employee retirement system(s)?	Y
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If yes, is it administered by:

CHECKED	Insurance Company	CHECKED	Self
CHECKED	Financial Institution	CHECKED	MERS

Your local unit has the following plan types: (check all that apply)

CHECKED	Defined Benefit	CHECKED	Hybrid
CHECKED	Defined Contribution		

What is the aggregate Net Pension Liability? (If overfunded, please enter as a negative number)	\$2,251,893.00
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Please provide the following for all defined contributions plans:

Employer Contributions Made	\$243,123.00	Member Contributions Made	\$116,017.00
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Please select the types of defined benefit plans of the primary government:

CHECKED	General Employees		Police		Other
	Police & Fire or Public Safety		Fire		

Please provide the following for the general employees defined benefit plan:

Pension Expense	\$113,962.00	Actuarially Determined Contribution	\$191,435.00
Employer Contributions Made	\$191,435.00	Actuarial Value of Assets	\$9,531,287.00
Member Contributions Made	\$115,847.00	Funded Percentage	81%
Investment Rate of Return	7.35%		

Please provide the following for the police defined benefit plan:

Pension Expense	\$0.00	Actuarially Determined Contribution	\$0.00
Employer Contributions Made	\$0.00	Actuarial Value of Assets	\$0.00
Member Contributions Made	\$0.00	Funded Percentage	
Investment Rate of Return			

Please provide the following for the fire defined benefit plan:

Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the police & fire or public safety defined benefit plan:

Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the other defined benefit plan:

Name of Defined Benefit Plan		Actuarially Determined Contribution	
Pension Expense		Actuarial Value of Assets	
Employer Contributions Made		Funded Percentage	
Member Contributions Made		Investment Rate of Return	

Are your defined benefit pension plans audited by an independent CPA?

Y

**OTHER POSTEMPLOYMENT BENEFITS**

Does your unit have other post-employment benefits (OPEB) such as retiree healthcare?

N



If yes, is it administered by:			
	Insurance Company		Self
	Financial Institution		MERS

What is the aggregate Unfunded Accrued Liability for the primary government? (If overfunded, please enter as a negative number)

Please provide the following:

Annual Required Contribution			
Employer Contributions Made		Funded Percentage	

**INDEBTEDNESS**

Report special obligations of all agencies of your government as well as general obligation debt.

Description	Beginning Balance	Additions (Include all refunding issues)	Reductions (Include all refunded debt)	Ending Balance
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**LONG-TERM DEBT**

Bonds, mortgages, etc. with an original term of more than one year issued in the name of your government or of particular agencies. Exclude amounts for compensated absences.

Public Debt for Privately Owned Housing, Industrial, or Business Purposes	19T		24T		34T		44T	
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**ALL OTHER PURPOSES**

General Obligation Bonds		\$2,722,270.00				\$317,914.00		\$2,404,356.00
Revenue Bonds								
Unlimited Tax Bonds								
Limited Tax Bonds								
Notes Payable		\$903,000.00				\$164,300.00		\$738,700.00
All Other Debt								
<b>TOTAL ALL OTHER PURPOSES</b>	19U	<b>\$3,625,270.00</b>	29U		39U	<b>\$482,214.00</b>	44U	<b>\$3,143,056.00</b>
<b>TOTAL LONG-TERM DEBT</b>		<b>\$3,625,270.00</b>				<b>\$482,214.00</b>		<b>\$3,143,056.00</b>

Description	Beginning Balance	Additions (Include all refunding issues)	Reductions (Include all refunded debt)	Ending Balance
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**SHORT-TERM (Interest-Bearing) DEBT**

Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations.

Tax Anticipation Note								
Revenue Anticipation Note								

All Other Short-Term Debt								
TOTAL SHORT-TERM DEBT	61V						64V	

Description	Amount							
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**INTEREST ON DEBT**

Amount of interest paid on long and short-term debt by purpose.

Interest on Water Supply System Debt	191							
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Interest on Sewer System Debt	189							
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Interest on Electric Power System Debt	192							
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Interest on Transit System Debt	194							
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Interest on All Other Debt	189	\$49,104.00						
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Remarks:

Certification

Please provide the following:

CERTIFIED

I affirm that I am authorized to submit this form on behalf of the local unit of government .

CERTIFIED I affirm that all answers are correct to the best of my knowledge.

CERTIFIED

I affirm that the form has been reconciled to the corresponding audit report where applicable.