

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

County:	SHIAWASSEE	Type:	County	Local Unit Name:	SHIAWASSEE
Municode:	78-0-000	FY Ending:	2016	Year End Month:	12
Form ID: 26102			Instructions		

Attachment	Filename	Description
-------------------	-----------------	--------------------

Attachment File	Description
------------------------	--------------------

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			101-Fund	102-499 Funds	500-599 Funds	601-699 Funds		101-699 Funds + Component units
TAX REVENUE								
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		\$8,043.00					T99 \$8,043.00
Transient Guest Lodging Tax (Act 263 of 1974)	435							T19
Industrial Facilities Tax (Act 198 of 1974)	437							T01
Income Tax	438							T40
Property Tax (includes delinquent taxes, penalties, interest, fees, community-wide special assessments)	401-449 Except Above		\$8,612,684.00 0	\$462,590.00	\$785,566.00		\$3,914,990.00 0	T01 \$13,775,830.00
TOTAL TAX REVENUE			\$8,620,727.00 0	\$462,590.00	\$785,566.00		\$3,914,990.00 0	\$13,783,873.00

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
SPECIAL ASSESSMENTS								
Special Assessments	450-474						\$0.00	\$0.00
TOTAL SPECIAL ASSESSMENTS							\$0.00	\$0.00
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
LICENSES AND PERMITS								
Business Licenses and Permits	476-489			\$264,676.00				T99 \$264,676.00
Non-Business Licenses and Permits	490-500		\$105,740.00				\$0.00	T99 \$105,740.00
TOTAL LICENSES AND PERMITS			\$105,740.00	\$264,676.00			\$0.00	\$370,416.00
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
FEDERAL GRANTS								
General Government	502		\$1,833,054.00					B89 \$1,833,054.00
Public Safety	505			\$0.00				B89 \$0.00
Sanitation	513							B89
Health and/or Hospitals	516			\$0.00			\$0.00	B42 \$0.00
Welfare	519							B79
Culture and Recreation	523							B89
Housing & Community Development	522			\$0.00				B50 \$0.00
All Other Federal Aid Grants	501-538 Except Above						\$0.00	B89 \$0.00
TOTAL FEDERAL GRANTS			\$1,833,054.00	\$0.00			\$0.00	\$1,833,054.00
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
STATE GRANTS								
State Revenue Sharing	574		\$1,636,965.00					C89 \$1,636,965.00

All Other	580-599 Except Above			\$303,670.00			\$0.00	D69	\$303,670.00
TOTAL CONTRIBUTIONS FROM LOCAL UNITS				\$358,188.00			\$0.00		\$358,188.00

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
------------------------	-------------------	-----------------------------------	--------------	------------------------------	------------------	------------------------	-----------------	-------

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				\$137,715.00	\$0.00		A89	\$137,715.00
All Other Fees	600-654 Except Above		\$2,004,665.00 0	\$2,140,396.00 0	\$0.00	\$0.00	\$18,173,566.00	A89	\$22,318,627.00
TOTAL CHARGES FOR SERVICES			\$2,004,665.00 0	\$2,140,396.00 0	\$137,715.00	\$0.00	\$18,173,566.00 00		\$22,456,342.00

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
------------------------	-------------------	-----------------------------------	--------------	------------------------------	------------------	------------------------	-----------------	-------

FINES AND FORFEITS

All Fines, Penalties & Forfeits	655-663		\$128,851.00	\$13,415.00				U99	\$142,266.00
TOTAL FINES AND FORFEITS			\$128,851.00	\$13,415.00					\$142,266.00

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
------------------------	-------------------	-----------------------------------	--------------	------------------------------	------------------	------------------------	-----------------	-------

INTEREST AND RENTS

Interest & Dividends	665-666		\$16,377.00	\$3,341.00	\$49,655.00		\$28,688.00		\$98,061.00
Rents & Royalties	667-668		\$5,775.00				\$0.00		\$5,775.00
Other	664-670 Except Above								
TOTAL INTEREST AND RENTS			\$22,152.00	\$3,341.00	\$49,655.00		\$28,688.00		\$103,836.00

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
------------------------	-------------------	-----------------------------------	--------------	------------------------------	------------------	------------------------	-----------------	-------

OTHER REVENUE

Reimbursements	676								
Sale of Capital Assets	673		\$1,244.00				\$0.00	U11	\$1,244.00
Public and Private Contributions	674		\$16,218.00	\$20,798.00			\$0.00	U99	\$37,016.00
Refunds & Rebates	687		\$152,961.00					U99	\$152,961.00
Miscellaneous/Other Revenue	671-689 Except Above		\$308,615.00	\$48,827.00			\$26,565.00	U99	\$384,007.00
TOTAL OTHER REVENUE			\$479,038.00	\$69,625.00			\$26,565.00		\$575,228.00

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
OTHER FINANCING SOURCES								

Proceeds from Bond/Note Issuance	696-698			\$0.00					\$0.00
Transfers In	699		\$560,808.00	\$1,226,366.00					\$1,787,174.00
TOTAL OTHER FINANCING SOURCES			\$560,808.00	\$1,226,366.00					\$1,787,174.00

TOTAL REVENUE			\$15,392,000.00	\$7,558,719.00	\$972,936.00	\$0.00	\$32,347,748.00		\$56,271,403.00
---------------	--	--	-----------------	----------------	--------------	--------	-----------------	--	-----------------

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
EXPENDITURE/EXPENSE			101-Fund	102-499 Funds	500-599 Funds	601-699 Funds		101-699 Funds + Component units

GENERAL GOVERNMENT

Legislative (Council, Board, Commission)	101-128		\$178,768.00					E29	\$178,768.00
Chief Executive	171-190		\$135,617.00					E29	\$135,617.00
Treasurer	253		\$286,101.00					E23	\$286,101.00
Clerk	215-218		\$404,805.00					E29	\$404,805.00
Assessing Equalization	243, 245, 247 and 257		\$315,923.00					E23	\$315,923.00

Finance and Tax Administration	191-260 Except Above							E23	
Elections	262		\$154,633.00					E89	\$154,633.00
Building and Grounds	265		\$762,877.00					E31	\$762,877.00
Attorney/Corporation Counsel	266								
All Other General Government	100-279 Except Above		\$1,884,368.00	\$124,621.00				E89	\$2,008,989.00
TOTAL GENERAL GOVERNMENT			\$4,123,092.00	\$124,621.00					\$4,247,713.00

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		\$604,377.46					E25	\$604,377.46
District/Municipal Court	286-288		\$1,032,912.40					E25	\$1,032,912.40
Friend of the Court	289, 291		\$755,269.13					E25	\$755,269.13
Friend of the Court-Cooperative Reimbursement Program	290							E25	
Law Library	292-293			\$0.00				E25	\$0.00
Probate Court	294		\$887,999.01					E25	\$887,999.01
Probation	295							E25	
Prosecuting Attorney	296							E25	
Grand Jury	297							E25	
Family Counseling Services	298			\$0.00				E25	\$0.00
Other Judicial Activities	280-299 Except Above							E25	
TOTAL JUDICIAL			\$3,280,558.00	\$0.00					\$3,280,558.00

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
------------------------	-------------------	-----------------------------------	--------------	------------------------------	------------------	------------------------	-----------------	-------

PUBLIC SAFETY

Police/Sheriff/Constable	301, 305, 310, 315-320, 330-332	\$2,381,566.00	\$2,333,981.00	\$0.00				E62	\$2,333,981.00
Fire	336-344	\$0.00	\$0.00	\$0.00				E24	\$0.00
Combined Public Safety Department	345							E89	
Emergency 911 Dispatch Activities	325			\$1,351,482.00				E89	\$1,351,482.00
Corrections/Jail	351-370		\$2,545,934.00	\$61,587.00	\$137,902.00			E65	\$2,745,423.00
Building Inspection & Regulation Activities	371-399							E66	
All Other Public Safety Activities	300-439 Except Above		\$65,218.00	\$318,695.00				E89	\$383,913.00
TOTAL PUBLIC SAFETY		\$2,381,566.00	\$4,945,133.00	\$1,731,764.00	\$137,902.00				\$6,814,799.00

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
------------------------	-------------------	-----------------------------------	--------------	------------------------------	------------------	------------------------	-----------------	-------

PUBLIC WORKS

Public Works (Non-Act 51)	441, 442, 444-448		\$85,250.00					E44	\$85,250.00
Road Commission/Street Dept. (Act 51)	449-520						\$10,715,282.00	E44	\$10,715,282.00
Sanitation/Landfill/Solid Waste	521-522, 526-528							E81	
Water and/or Sewer Systems	536-566				\$0.00			E80	\$0.00
Airports	595						\$300,417.00	E01	\$300,417.00
Public Transportation	596							E94	
Other Public Works Enterprise-Activities	567-570, 597							E89	
All Other Public Works	440-599 Except Above						\$771,104.00		\$771,104.00
TOTAL PUBLIC WORKS			\$85,250.00		\$0.00		\$11,786,803.00		\$11,872,053.00

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
------------------------	-------------------	-----------------------------------	--------------	------------------------------	------------------	------------------------	-----------------	-------

HEALTH AND WELFARE

Health Departments, Boards and Clinics	601, 605, 610, 611			\$2,299,472.00				E32	\$2,299,472.00
Alcoholism and Substance Abuse	631							E32	
Hospital	635							E38	
Medical Examiner	648		\$154,694.00					E62	\$154,694.00
Mental Health	649, 650		\$200,000.00					E32	\$200,000.00
Emergency Services (Ambulance)	651		\$99,169.00					E32	\$99,169.00
Child Care Activities/Human Services	662-663			\$1,353,452.00				E79	\$1,353,452.00
Human Services & Medical Care Facility	670-671						\$18,524,916.00	E79	\$18,524,916.00
Area Agency on Aging	672						\$1,155,504.00	E89	\$1,155,504.00
Veteran's Programs	681-683, 689			\$308,094.00				E89	\$308,094.00
Redevelopment & Public Housing	690, 692-699							E50	
All Other Health & Welfare	600-699 Except Above			\$208,476.00			\$0.00	E32	\$208,476.00
TOTAL HEALTH AND WELFARE			\$453,863.00	\$4,169,494.00			\$19,680,420.00		\$24,303,777.00
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	
COMMUNITY/ECONOMIC DEVELOPMENT									
Community Planning and Zoning	701-703, 710, 712, 713		\$98,135.00	\$273,913.00				E29	\$372,048.00
Economic Development	728, 730-732		\$25,000.00					E89	\$25,000.00
Register of Deeds	711								
All Other Community Development	700-749 Except Above								
TOTAL COMMUNITY/ECONOMIC DEVELOPMENT			\$123,135.00	\$273,913.00					\$397,048.00

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
RECREATION AND CULTURE								
Parks and Recreation	751-752, 756, 760, 764, 767, 770		\$25,213.00				E61	\$25,213.00
Library	790-791						E52	
Various Cultural Activities, Fine Arts, Historical Society, Museums, etc.	803-805						E61	
All Other Recreation and Culture	750-849 Except Above							
TOTAL RECREATION AND CULTURE			\$25,213.00					\$25,213.00
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
OTHER								
Miscellaneous	955		\$456,915.00					\$456,915.00
Capital Outlay	901-904							
Debt Service	906-929		\$167,408.00	\$404,610.00			\$0.00	\$572,018.00
Depreciation	968				\$4,432.00			\$4,432.00
TOTAL OTHER			\$624,323.00	\$404,610.00	\$4,432.00		\$0.00	\$1,033,365.00
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
OTHER FINANCING USES								
Transfers (Out)	995		\$1,158,893.00	\$67,473.00	\$560,808.00			\$1,787,174.00
EXTRAORDINARY /SPECIAL ITEMS	998-99							
TOTAL OTHER FINANCING USES			\$1,158,893.00	\$67,473.00	\$560,808.00			\$1,787,174.00
TOTAL EXPENDITURES		\$2,381,566.00	\$14,819,460.00	\$6,771,875.00	\$703,142.00		\$31,467,223.00	\$53,761,700.00

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
------------------------	-------------------	-----------------------------------	--------------	------------------------------	------------------	------------------------	-----------------	-------

Net Change in Fund Balances/Fund Net Position		\$- 2,381,566.00	\$572,540.00	\$786,844.00	\$269,794.00	\$0.00	\$880,525.00	\$2,509,703.00
Fund Balance/Fund Net Position Beginning Balances		\$0.00	\$2,312,336.00	\$3,399,990.00	\$8,272,188.00	\$0.00	\$71,658,054.00	\$85,642,568.00
Prior Period Adjustment								
Fund Balance/Fund Net Position Ending Balances		\$- 2,381,566.00	\$2,884,876.00	\$4,186,834.00	\$8,541,982.00	\$0.00	\$72,538,579.00	\$88,152,271.00

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
Combined Public Safety	G89
Parking Meters, Off-Street Parking	G60
Corrections	G05
Other Public Safety	G89
Streets & Highways	G44
	\$394,041.00
Sanitation/Solid Waste	G81
Sewerage	G80
Water	G91
Electric Utilities	G92
Airports	G01
Public Transportation	G94
Hospital & Hospital Operations	G36
	\$5,966,291.00
Welfare	G79
Housing & Redevelopment	G50
All Other Health & Welfare	G32

Parks & Recreation	G61	
Library	G62	
Other Recreation & Culture	G61	
Other Functions	G69	
Other Capital Outlay		
TOTAL ADDITIONS TO CAPITAL ASSETS		\$6,360,332.00

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		101-Fund	102-499 Funds	500-599 Funds	601-699 Funds		101-699 Funds + Component units

Cash & Cash Equivalents	001-016	\$1,771,382.00	\$5,344,779.00	\$3,132,120.00	\$0.00	\$31,260,812.00	W61	\$41,509,093.00
Investment in Securities	017		\$163,859.00	\$2,821,759.00		\$657,905.00	W61	\$3,643,523.00
TOTAL CASH AND INVESTMENTS		\$1,771,382.00	\$5,508,638.00	\$5,953,879.00	\$0.00	\$31,918,717.00		\$45,152,616.00

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

RECEIVABLES

Tax, Utility, & Assessment Receivables	019-070			\$3,479,649.00		\$5,041,913.00		\$8,521,562.00
Due from Other Governments & Units	071-081	\$301,428.00	\$16,569,194.00			\$1,829,529.00		\$18,700,151.00
Due from Other Funds	084	\$916,330.00						\$916,330.00
All Other Receivables	18-100 Except Above		\$967,027.00	\$3,232.00		\$1,848,537.00		\$2,818,796.00
TOTAL RECEIVABLES		\$1,217,758.00	\$17,536,221.00	\$3,482,881.00		\$8,719,979.00		\$30,956,839.00

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

OTHER CURRENT ASSETS

Inventory	101-110		\$240,596.00			\$614,545.00		\$855,141.00
Prepays	123	\$170,477.00				\$321,210.00		\$491,687.00
Assets Held for Sale	128							

All Other Current Assets	111-129 Except Above	\$0.00		\$0.00				\$0.00
TOTAL OTHER CURRENT ASSETS		\$170,477.00	\$240,596.00	\$0.00		\$935,755.00		\$1,346,828.00

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

CAPITAL ASSETS (NET)

Land & Improvements	130-135						\$11,562,191.00	\$11,562,191.00
Buildings & Equipment	136-147			\$11,193.00				\$11,193.00
Vehicles	148-149							
Water System	152-153							
Sewer System	154-155							
All Other Capital Assets	150-151, 156-179						\$49,638,495.00	\$49,638,495.00
TOTAL CAPITAL ASSETS (NET)				\$11,193.00			\$61,200,686.00	\$61,211,879.00

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

OTHER LONG TERM ASSETS

Net Pension Asset	190			\$0.00			\$0.00	\$0.00
Net OPEB Asset	191			\$0.00			\$0.00	\$0.00
Advances to Other Funds	193	\$170,000.00	\$0.00					\$170,000.00
Advances to Other Units of Government	194		\$0.00				\$0.00	\$0.00
Other Investments	180-194 Except Above				\$0.00			\$0.00
TOTAL OTHER LONG TERM ASSETS		\$170,000.00	\$0.00	\$0.00	\$0.00		\$0.00	\$170,000.00

TOTAL ASSETS		\$3,329,617.00	\$23,285,455.00	\$9,447,953.00	\$0.00		\$102,775,137.00	\$138,838,162.00
---------------------	--	-----------------------	------------------------	-----------------------	---------------	--	-------------------------	-------------------------

TOTAL DEFERRED OUTFLOWS OF RESOURCES	195-199	\$0.00	\$0.00	\$0.00	\$0.00		\$16,859,779.00	\$16,859,779.00
--------------------------------------	---------	--------	--------	--------	--------	--	-----------------	-----------------

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		\$3,329,617.00	\$23,285,455.00	\$9,447,953.00	\$0.00		\$119,634,916.00	\$155,697,941.00
--	--	-----------------------	------------------------	-----------------------	---------------	--	-------------------------	-------------------------

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

CURRENT LIABILITIES

Due to Other Funds	214	\$0.00	\$10,359.00	\$905,971.00		\$0.00	\$916,330.00
Accrued Wages & Benefits	257-261	\$269,420.00	\$83,208.00			\$1,707,664.00	\$2,060,292.00
All Other Accounts Payable & Current Liabilities	200-299 Except Above	\$175,321.00	\$1,686,923.00	\$0.00	\$0.00	\$1,109,044.00	\$2,971,288.00
TOTAL CURRENT LIABILITIES		\$444,741.00	\$1,780,490.00	\$905,971.00	\$0.00	\$2,816,708.00	\$5,947,910.00

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

LONG-TERM LIABILITIES

Long-Term Debt	300-307					\$14,734,470.00	\$14,734,470.00
Advances from Other Funds	314					\$660,253.00	\$660,253.00
Other Advances	328-330, 333						
Unearned Revenues	339		\$0.00				\$0.00
Net Pension Liability	334					\$21,870,196.00	\$21,870,196.00
OPEB Obligation	335					\$2,805,101.00	\$2,805,101.00
Accrued Benefits & Compensation	343						
All Other Long-Term Liabilities	300-359 Except Above	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL LONG-TERM LIABILITIES		\$0.00	\$0.00	\$0.00	\$0.00	\$40,070,020.00	\$40,070,020.00
TOTAL DEFERRED INFLOWS OF RESOURCES	360-369		\$17,318,131.00	\$0.00	\$0.00	\$4,209,609.00	\$21,527,740.00

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

FUND BALANCE/NET POSITION

(Net) Investment in Capital Assets	391			\$11,193.00	\$0.00	\$53,731,502.00		\$53,742,695.00
Nonspendable	370-374	\$340,477.00	\$0.00					\$340,477.00
Restricted	375-379, 392-398		\$3,954,950.00	\$0.00	\$0.00	\$21,789,108.00		\$25,744,058.00
Committed	380-384	\$830,828.00	\$231,884.00					\$1,062,712.00
Assigned	385-389	\$0.00	\$0.00					\$0.00
Unassigned/Unrestricted	390, 399	\$1,713,571.00	\$0.00	\$8,530,789.00	\$0.00	-\$2,982,031.00		\$7,262,329.00
TOTAL FUND BALANCE/NET POSITION		\$2,884,876.00	\$4,186,834.00	\$8,541,982.00	\$0.00	\$72,538,579.00		\$88,152,271.00
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE/NET POSITION		\$3,329,617.00	\$23,285,455.00	\$9,447,953.00	\$0.00	\$119,634,916.00		\$155,697,941.00

OTHER BALANCE SHEET INFORMATION

Governmental Capital Assets (Net)								\$4,727,986.00
Governmental Long-Term Debt								\$17,068,379.00

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
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	L60	
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		48
Number of Fire Personnel		
Combined Public Safety Personnel		
All Other Personnel		169
Total Wage and Salary Costs		\$7,678,564.00

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
--------	--------------------	------	--------------

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
--------	--------------------	------	--------------

PENSION AND HEALTH BENEFIT PLANS

PENSION

Does your unit have an employee retirement system(s)?	Y
---	---

If yes, is it administered by:

	Insurance Company		Self
	Financial Institution	CHECKED	MERS

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

CHECKED	Defined Benefit		Hybrid
CHECKED	Defined Contribution		

What is the aggregate Net Pension Liability? (If overfunded, please enter as a negative number)	\$134,946,467.00
---	------------------

Please provide the following for all defined contributions plans:

Employer Contributions Made	\$4,330,146.00
Member Contributions Made	\$207,004.00

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	\$6,456,095.00	Actuarially Determined Contribution	\$419,198.00
Employer Contributions Made	\$2,790,160.00	Actuarial Value of Assets	\$86,972,811.00
Member Contributions Made	\$114,009.00	Funded Percentage	69%
Investment Rate of Return	7.5%		

Please provide the following for the police 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 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?	Y

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

What is the aggregate Unfunded Accrued Liability for the primary government? (If overfunded, please enter as a negative number)	\$3,033,258.00
---	----------------

Please provide the following:			
Annual Required Contribution	\$296,277.00		
Employer Contributions Made	\$0.00	Funded Percentage	0.8%

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
-------------	-------------------	---	---	----------------

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	
---	-----	--	-----	--	-----	--	-----	--

ALL OTHER PURPOSES

General Obligation Bonds		\$6,261,299.00		\$13,000,000.00		\$508,450.00		\$18,752,849.00
				0				0
Revenue Bonds								
Unlimited Tax Bonds								
Limited Tax Bonds								
Notes Payable								
All Other Debt								
TOTAL ALL OTHER PURPOSES	19U	\$6,261,299.00	29U	\$13,000,000.00	39U	\$508,450.00	44U	\$18,752,849.00
				0				0
TOTAL LONG-TERM DEBT		\$6,261,299.00		\$13,000,000.00		\$508,450.00		\$18,752,849.00
				0				0

Description	Beginning Balance	Additions (Include all refunding issues)	Reductions (Include all refunded debt)	Ending Balance
-------------	-------------------	---	---	----------------

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
-------------	--------

INTEREST ON DEBT

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

Interest on Water Supply System Debt	191	\$10,614.00						
Interest on Sewer System Debt	189							
Interest on Electric Power System Debt	192							
Interest on Transit System Debt	194							

Interest on All Other Debt	189	\$271,769.00						
----------------------------	-----	--------------	--	--	--	--	--	--

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.

Name:	Patricia A Fitnich	Position:	Financial Administrator
-------	--------------------	-----------	-------------------------