

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:	CHARLEVOIX	Type:	City	Local Unit Name:	CHARLEVOIX
Municode:	15-2-020	FY Ending:	2017	Year End Month:	3
Form ID: 32015			Instructions		

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						\$429,767.00	U99 \$429,767.00
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	\$16,974.00	\$16,852.00	\$1,236.00				T01 \$18,088.00
Income Tax	438							T40
Property Tax (includes delinquent taxes, penalties, interest, fees, community-wide special assessments)	401-449 Except Above	\$2,322,913.0 0	\$2,269,552.0 0	\$681,437.00				T01 \$2,950,989.0 0
TOTAL TAX REVENUE		\$2,339,887.0 0	\$2,286,404.0 0	\$682,673.00			\$429,767.00	\$3,398,844.00

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								
TOTAL SPECIAL ASSESSMENTS									
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	\$5,250.00	\$6,374.00					T99	\$6,374.00
Non-Business Licenses and Permits	490-500							T99	
TOTAL LICENSES AND PERMITS		\$5,250.00	\$6,374.00						\$6,374.00
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							B89	
Public Safety	505							B89	
Sanitation	513							B89	
Health and/or Hospitals	516							B42	
Welfare	519							B79	
Culture and Recreation	523	\$565.00	\$565.00					B89	\$565.00
Housing & Community Development	522							B50	
All Other Federal Aid Grants	501-538 Except Above				\$1,210,000.00			B89	\$1,210,000.00
TOTAL FEDERAL GRANTS		\$565.00	\$565.00		\$1,210,000.00				\$1,210,565.00
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	\$216,751.00	\$249,525.00	\$4,527.00				C89	\$254,052.00
Public Safety	543-545, 547, 570	\$1,420.00	\$1,420.00					C89	\$1,420.00
Streets and Highways (Act 51)	546			\$376,814.00				C46	\$376,814.00

Streets and Highways (Non-Act 51)	546			\$4,527.00				C46	\$4,527.00
Sanitation	552				\$200,025.00			C89	\$200,025.00
Health	555							C42	
Welfare	555							C79	
Culture and Recreation	566							C89	
Other General/All Other State Aid Grants	540-579 Except Above	\$15,000.00	\$16,143.00	\$100.00			\$8,949.00	C89	\$25,192.00
TOTAL STATE GRANTS		\$233,171.00	\$267,088.00	\$385,968.00	\$200,025.00		\$8,949.00		\$862,030.00
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	
CONTRIBUTIONS FROM LOCAL UNITS									
General Government	581-599							D89	
Public Safety	581-599	\$92,000.00	\$75,450.00					D89	\$75,450.00
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							D89	
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		\$92,000.00	\$75,450.00						\$75,450.00
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	\$60,585.00	\$56,620.00	\$3,375.00	\$10,044,416.00	\$2,811,228.00		A89	\$12,915,639.00
Parking Facilities (garages, meters, etc.)	652	\$31,565.00	\$31,535.00		\$81,405.00	\$0.00		A60	\$112,940.00
All Other Sales, Use, & Admission Fees	638-651, 653, 654				\$0.00	\$0.00		A89	\$0.00
All Other Fees	600-654 Except Above	\$209,025.00	\$188,278.00		\$0.00	\$0.00		A89	\$188,278.00
TOTAL CHARGES FOR SERVICES		\$301,175.00	\$276,433.00	\$3,375.00	\$10,125,821.00	\$2,811,228.00			\$13,216,857.00

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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FINES AND FORFEITS

All Fines, Penalties & Forfeits	655-663	\$22,075.00	\$21,715.00					U99	\$21,715.00
TOTAL FINES AND FORFEITS		\$22,075.00	\$21,715.00						\$21,715.00

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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INTEREST AND RENTS

Interest & Dividends	665-666	\$2,500.00	\$4,171.00	\$5,464.00	\$29,217.00	\$7,541.00	\$1,221.00		\$47,614.00
Rents & Royalties	667-668	\$126,195.00	\$125,305.00	\$5,220.00	\$470,030.00		\$80,191.00		\$680,746.00
Other	664-670 Except Above			\$3,552.00		\$4,959.00			\$8,511.00
TOTAL INTEREST AND RENTS		\$128,695.00	\$129,476.00	\$14,236.00	\$499,247.00	\$12,500.00	\$81,412.00		\$736,871.00

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								
Sale of Capital Assets	673	\$500.00						U11	
Public and Private Contributions	674	\$63,781.00	\$47,009.00		\$336,063.00		\$38,957.00	U99	\$422,029.00
Refunds & Rebates	687	\$550.00	\$7,289.00		\$11,557.00			U99	\$18,846.00

Miscellaneous/Other Revenue	671-689 Except Above	\$260,500.00	\$340,878.00					U99	\$340,878.00
TOTAL OTHER REVENUE		\$325,331.00	\$395,176.00		\$347,620.00		\$38,957.00		\$781,753.00

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	\$2,500.00	\$24,559.00	\$455,226.00	\$1,284,194.00	\$580,500.00			\$2,344,479.00
TOTAL OTHER FINANCING SOURCES		\$2,500.00	\$24,559.00	\$455,226.00	\$1,284,194.00	\$580,500.00			\$2,344,479.00

TOTAL REVENUE		\$3,450,649.00	\$3,483,240.00	\$1,541,478.00	\$13,666,907.00	\$3,404,228.00	\$559,085.00		\$22,654,938.00
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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			101-Fund	102-499 Funds	500-599 Funds	601-699 Funds		101-699 Funds + Component units

GENERAL GOVERNMENT

Legislative (Council, Board, Commission)	101-128	\$52,974.00	\$56,345.00					E29	\$56,345.00
Chief Executive	171-190	\$110,734.00	\$90,673.00					E29	\$90,673.00
Treasurer	253	\$67,070.00	\$54,355.00					E23	\$54,355.00
Clerk	215-218	\$45,899.00	\$37,222.00					E29	\$37,222.00
Assessing Equalization	243, 245, 247 and 257	\$60,214.00	\$57,800.00					E23	\$57,800.00
Finance and Tax Administration	191-260 Except Above							E23	
Elections	262	\$24,448.00	\$17,455.00					E89	\$17,455.00
Building and Grounds	265	\$113,143.00	\$111,737.00					E31	\$111,737.00
Attorney/Corporation Counsel	266								

All Other Recreation and Culture	750-849 Except Above								
TOTAL RECREATION AND CULTURE		\$1,051,087.00	\$991,355.00		\$234,147.00				\$1,225,502.00

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	\$36,058.00	\$15,908.00					\$15,908.00
Capital Outlay	901-904			\$1,599,134.00				\$1,599,134.00
Debt Service	906-929			\$251,797.00	\$372,944.00			\$624,741.00
Depreciation	968				\$1,906,150.00	\$272,595.00		\$2,178,745.00
TOTAL OTHER		\$36,058.00	\$15,908.00	\$1,850,931.00	\$2,279,094.00	\$272,595.00		\$4,418,528.00

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	\$90,700.00	\$52,512.00	\$1,590,549.00	\$591,164.00	\$110,254.00		\$2,344,479.00
EXTRAORDINARY /SPECIAL ITEMS	998-99							
TOTAL OTHER FINANCING USES		\$90,700.00	\$52,512.00	\$1,590,549.00	\$591,164.00	\$110,254.00		\$2,344,479.00
TOTAL EXPENDITURES		\$3,528,033.00	\$3,253,611.00	\$3,828,352.00	\$11,064,351.00	\$2,813,703.00	\$650,641.00	\$21,610,658.00

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		\$-77,384.00	\$229,629.00	\$-2,286,874.00	\$2,602,556.00	\$590,525.00	\$-91,556.00	\$1,044,280.00
Fund Balance/Fund Net Position Beginning Balances		\$1,424,341.00	\$1,424,341.00	\$4,718,580.00	\$31,459,441.00	\$3,770,538.00	\$764,908.00	\$42,137,808.00
Prior Period Adjustment					\$384,564.00			\$384,564.00
Fund Balance/Fund Net Position Ending Balances		\$1,346,957.00	\$1,653,970.00	\$2,431,706.00	\$34,446,561.00	\$4,361,063.00	\$673,352.00	\$43,566,652.00

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	\$1,599,134.00
Police	G62	
Fire	G24	
Combined Public Safety	G89	
Parking Meters, Off-Street Parking	G60	
Corrections	G05	
Other Public Safety	G89	
Streets & Highways	G44	
Sanitation/Solid Waste	G81	
Sewerage	G80	
Water	G91	
Electric Utilities	G92	
Airports	G01	
Public Transportation	G94	
Hospital & Hospital Operations	G36	
Welfare	G79	
Housing & Redevelopment	G50	
All Other Health & Welfare	G32	
Parks & Recreation	G61	
Library	G52	
Other Recreation & Culture	G61	
Other Functions	G89	
Other Capital Outlay		
TOTAL ADDITIONS TO CAPITAL ASSETS		\$1,599,134.00

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	\$1,538,293.00	\$2,315,324.00	\$9,717,384.00	\$2,515,154.00	\$713,894.00	W61	\$16,800,049.00
Investment in Securities	017				\$600,086.00		W61	\$600,086.00
TOTAL CASH AND INVESTMENTS		\$1,538,293.00	\$2,315,324.00	\$9,717,384.00	\$3,115,240.00	\$713,894.00		\$17,400,135.00

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	\$50,781.00	\$20,658.00				\$71,439.00
Due from Other Governments & Units	071-081	\$55,221.00	\$100,531.00				\$155,752.00
Due from Other Funds	084						
All Other Receivables	18-100 Except Above	\$134,370.00	\$776.00	\$1,999,039.00	\$2,344.00	\$2,721.00	\$2,139,250.00
TOTAL RECEIVABLES		\$240,372.00	\$121,965.00	\$1,999,039.00	\$2,344.00	\$2,721.00	\$2,366,441.00

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			\$374,349.00			\$374,349.00
Prepays	123	\$3,930.00	\$66,500.00	\$8,583.00	\$46,685.00	\$325.00	\$126,023.00
Assets Held for Sale	128						
All Other Current Assets	111-129 Except Above						
TOTAL OTHER CURRENT ASSETS		\$3,930.00	\$66,500.00	\$382,932.00	\$46,685.00	\$325.00	\$500,372.00

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			\$1,506,534.00	\$83,653.00		\$1,590,187.00
Buildings & Equipment	136-147						
Vehicles	148-149						
Water System	152-153						
Sewer System	154-155						

All Other Capital Assets	150-151, 156-179			\$37,957,388.00	\$1,316,669.00			\$39,274,057.00
TOTAL CAPITAL ASSETS (NET)				\$39,463,922.00	\$1,400,322.00			\$40,864,244.00

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

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		\$1,782,595.00	\$2,503,789.00	\$51,563,277.00	\$4,564,591.00	\$716,940.00	\$61,131,192.00
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TOTAL DEFERRED OUTFLOWS OF RESOURCES	195-199			\$560,735.00			\$560,735.00
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TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		\$1,782,595.00	\$2,503,789.00	\$52,124,012.00	\$4,564,591.00	\$716,940.00	\$61,691,927.00
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Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
LIABILITIES, DEFERRED INFLOWS OF RESOURCE S, 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						
Accrued Wages & Benefits	257-261	\$41,907.00	\$1,798.00	\$841,408.00	\$123,275.00	\$1,622.00	\$1,010,010.00
All Other Accounts Payable & Current Liabilities	200-299 Except Above	\$86,718.00	\$69,681.00	\$715,703.00	\$47,284.00	\$37,213.00	\$956,599.00
TOTAL CURRENT LIABILITIES		\$128,625.00	\$71,479.00	\$1,557,111.00	\$170,559.00	\$38,835.00	\$1,966,609.00

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			\$12,893,598.00			\$12,893,598.00
Advances from Other Funds	314			\$758,000.00			\$758,000.00
Other Advances	328-330, 333						
Unearned Revenues	339		\$604.00	\$21,354.00		\$4,753.00	\$26,711.00
Net Pension Liability	334			\$2,383,618.00			\$2,383,618.00
OPEB Obligation	335						
Accrued Benefits & Compensation	343				\$32,969.00		\$32,969.00
All Other Long-Term Liabilities	300-359 Except Above						
TOTAL LONG-TERM LIABILITIES			\$604.00	\$16,056,570.00	\$32,969.00	\$4,753.00	\$16,094,896.00
TOTAL DEFERRED INFLOWS OF RESOURCES	360-369			\$63,770.00			\$63,770.00
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			\$26,165,662.00	\$1,400,322.00		\$27,565,984.00
Nonspendable	370-374	\$3,930.00	\$418,278.00				\$422,208.00
Restricted	375-379, 392-398		\$1,667,862.00	\$682,387.00		\$673,352.00	\$3,023,601.00
Committed	380-384		\$345,566.00				\$345,566.00
Assigned	385-389						
Unassigned/Unrestricted	390, 399	\$1,650,040.00	\$0.00	\$7,598,512.00	\$2,960,741.00	\$0.00	\$12,209,293.00
TOTAL FUND BALANCE/NET POSITION		\$1,653,970.00	\$2,431,706.00	\$34,446,561.00	\$4,361,063.00	\$673,352.00	\$43,566,652.00
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE/NET POSITION		\$1,782,595.00	\$2,503,789.00	\$52,124,012.00	\$4,564,591.00	\$716,940.00	\$61,691,927.00

OTHER BALANCE SHEET INFORMATION

Governmental Capital Assets (Net)			\$27,586,280.00
Governmental Long-Term Debt			\$4,025,131.00

OTHER SUPPLEMENTARY INFORMATION

Description of Account	Total		
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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		
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
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Income tax revenue from nonresidents		\$0.00
Other income tax revenue		\$0.00

Personnel Statistics

Number of Police Personnel		7
Number of Fire Personnel		13
Combined Public Safety Personnel		
All Other Personnel		73
Total Wage and Salary Costs		\$3,118,980.00

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?		Y

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:			
	Insurance Company		Self
CHECKED	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)	\$4,754,165.00
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Please provide the following for all defined contributions plans:	
Employer Contributions Made	\$206,088.00
Member Contributions Made	\$143,781.00

Please select the types of defined benefit plans of the primary government:					
CHECKED	General Employees		Police		Other
CHECKED	Police & Fire or Public Safety		Fire		

Please provide the following for the general employees defined benefit plan:			
Pension Expense	\$353,440.00	Actuarially Determined Contribution	\$365,294.00
Employer Contributions Made	\$243,420.00	Actuarial Value of Assets	\$7,716,150.00
Member Contributions Made	\$36,552.00	Funded Percentage	62.74%
Investment Rate of Return	7.75%		

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	\$98,491.00	Actuarially Determined Contribution	\$101,794.00
Employer Contributions Made	\$67,833.00	Actuarial Value of Assets	\$1,185,829.00
Member Contributions Made	\$10,186.00	Funded Percentage	87.37%
Investment Rate of Return	7.75%		

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
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OTHER POSTEMPLOYMENT BENEFITS

Does your unit have other post-employment benefits (OPEB) such as retiree healthcare?	N
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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)	
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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		\$17,293,618.00		\$756,839.00		\$550,408.00		\$17,500,049.00
Revenue Bonds								
Unlimited Tax Bonds								
Limited Tax Bonds								
Notes Payable								
All Other Debt								
TOTAL ALL OTHER PURPOSES	19U	\$17,293,618.00	29U	\$756,839.00	39U	\$550,408.00	44U	\$17,500,049.00

TOTAL LONG-TERM DEBT		\$17,293,618.00		\$756,839.00		\$550,408.00		\$17,500,049.00
		0						0

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							
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							

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:	Adam Blatchford	Position:	Staff
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