

## INSTRUCTIONS FOR THE F-65 CITIZEN'S GUIDE DOWNLOAD

**Note: The years on this Citizen's Guide will be different than the years on your Projected Budget Report**

The spreadsheet is organized by tabs. The first tab to the right of the "Instructions" tab is titled "Data Input" and is the only tab where you should have to enter data or make modifications. The next four tabs contain the Citizen's Guide and is organized as follows:

- Revenues
- Expenditures
- Position
- Obligations

The numbers in the spreadsheet were downloaded from the F-65 your local unit filed. To use this spreadsheet, follow the steps below:

- If a red bar appears at the top of your screen, you must click link in the red bar, then click the "Edit Anyway" button before you can make any changes.
- Make sure all the numbers downloaded on the "Data Input" page, in the grey sections, appear accurate and none of the numbers that should be included are missing.
- Rows 43 through 60 present the liabilities not counted on a modified-accrual basis. This represents the funded status of all "defined benefit" employee benefit plans (pension plans, retiree health care, or any other post-employment benefit plans). You will need to complete the sections highlighted in yellow.
  - **If you do not have any unfunded pensions or unfunded OPEB, please note that in the Commentary section on the "Obligations" tab.**
  - The information for this section should be in the footnote disclosures of your annual financial statements; it is also available in your actuarial valuations.
  - Many local units only have information every other year (or every third year) related to the actuarial accrued liability (AAL) for retiree health care plans. For those communities, we recommend estimating the information between valuations so that a fair picture can still be obtained. For example: if the 2007 AAL was \$5 million and the 2010 AAL was \$8 million, you could estimate \$6 million for 2008 and \$7 million for 2009.
- Rows 63 through 72 presents the debt information. You will need to complete the sections highlighted in yellow. This information is from the "long term debt account group". In other words, this represents all governmental liabilities not already reported in the funds themselves.
  - **If you do not have any debt, please note that in the Commentary section on the "Obligations" tab.**
  - This information generally can be found in the footnote disclosures of your financial statements.
- Row 74 you will need to update the 2012 population.
- Row 77 and 78 you will need to update the "Contact Information" section highlighted in yellow.

On the first two tabs of the Citizen's Guide (Revenues and Expenditures), box number 4 has been built as an interactive chart. When this is put on your website, the user can choose any revenue (expenditure) from the drop-down list and see the historical trend for that particular revenue (expenditure).

**Before publishing the Citizen's Guide to your website, we highly recommend you "Hide" the "Data Input" tab, the "Instructions" tab, and the "F-65 Cross-walk" tab so that this document will be user-friendly. To hide a tab (or row), right click on the tab (or row) and select "Hide".**

Make sure when you print or save this document to a PDF, you use the "Print Entire Workbook" option. Then the entire citizen's guide will be in one document.

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Overisel Township - Allegan**

**Per capita information**

|  | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2011</u> | <u>2012</u> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Stmt. Of Rev &amp; Exp - All governmental funds</b> |             |             |             |             |             |             |             |
| <b>Revenue</b>   |             |             |             |             |             |             |             |
| Taxes  | 685,538     | 736,578     | 756,450     | 787,717     | 807,101     | 271         | 277         |
| Licenses & permits                                     | 10,802      | 9,467       | 7,200       | 11,150      | 18,054      | 4           | 6           |
| from State Govt.                                       | 218,990     | 212,197     | 186,282     | 185,061     | 227,195     | 64          | 78          |
| Charges for services                                   | 22,800      | 21,725      | 28,202      | 30,000      | 30,000      | 10          | 10          |
| Interest & rent  | 16,200      | 34,597      | 17,951      | 9,418       | 7,297       | 3           | 3           |
| Other revenue  | 109,843     | 218,864     | 353,639     | 113,193     | 22,139      | 39          | 8           |
| total revenue  | 1,064,173   | 1,233,428   | 1,349,724   | 1,136,539   | 1,111,786   | 391         | 382         |
| <b>Expenditures</b>                                    |             |             |             |             |             |             |             |
| General government                                     | 149,406     | 152,818     | 151,849     | 141,945     | 150,255     | 49          | 52          |
| Police & fire  | 146,105     | 138,382     | 143,744     | 132,916     | 134,615     | 46          | 46          |
| Other public safety                                    | 11,902      | 12,805      | 9,674       | 15,686      | 16,100      | 5           | 6           |
| Roads  | 563,798     | 587,472     | 463,284     | 570,910     | 624,059     | 196         | 214         |
| Community & economic development                       | -           | -           | -           | -           | 4,499       | -           | 2           |
| Recreation & culture                                   | -           | -           | -           | 10,000      | 19,879      | 3           | 7           |
| Capital outlay   | 9,093       | 6,883       | 357,694     | 39,999      | 62,714      | 14          | 22          |
| Debt service   | 22,693      | 21,925      | -           | 52,894      | 50,848      | 18          | 17          |
| Net Interfund transfers                                | 97,881      | 212,200     | 165,957     | 101,503     | 16,358      | 35          | 6           |
| Extraordinary/ Special items                           | -           | -           | -           | -           | -           | -           | -           |
| total expenditures                                     | 1,000,878   | 1,132,485   | 1,292,202   | 1,065,853   | 1,079,327   | 367         | 371         |
| Surplus (shortfall)                                    | 63,295      | 100,943     | 57,522      | 70,686      | 32,459      | 24          | 11          |

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Overisel Township - Allegan**

**Per capita information**

|   | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2011</u> | <u>2012</u> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b><u>Financial position - All governmental funds</u></b> |             |             |             |             |             |             |             |
| Nonspendable  | -           | -           | -           | -           | -           | -           | -           |
| Restricted  | -           | -           | -           | 704,021     | 650,341     | 242         | 223         |
| Committed   | -           | -           | -           | 9,410       | 9,410       | 3           | 3           |
| Assigned  | -           | -           | -           | -           | -           | -           | -           |
| Unassigned  | -           | -           | -           | 445,393     | 531,533     | 153         | 183         |
| Total fund balance  | -           | -           | -           | 1,158,824   | 1,191,284   | 399         | 409         |

|                           |        |   |   |         |        |    |    |
|---------------------------|--------|---|---|---------|--------|----|----|
| <b>Debt:</b>              |        |   |   |         |        |    |    |
| Bonds & contracts payable | -      | - | - | -       | -      | -  | -  |
| Capital leases            | 22,693 | - | - | 134,193 | 89,462 | -  | -  |
| Struct Structured debt    | 22,693 | - | - | 134,193 | 89,462 | 46 | 31 |
| Uninsured losses          | -      | - | - | -       | -      | -  | -  |
| Total long term debt      | 22,693 | - | - | 134,193 | 89,462 | 46 | 31 |

|                                      |       |       |       |       |       |
|--------------------------------------|-------|-------|-------|-------|-------|
| <b><u>Population information</u></b> | 2,916 | 2,924 | 2,911 | 2,907 | 2,910 |
|--------------------------------------|-------|-------|-------|-------|-------|

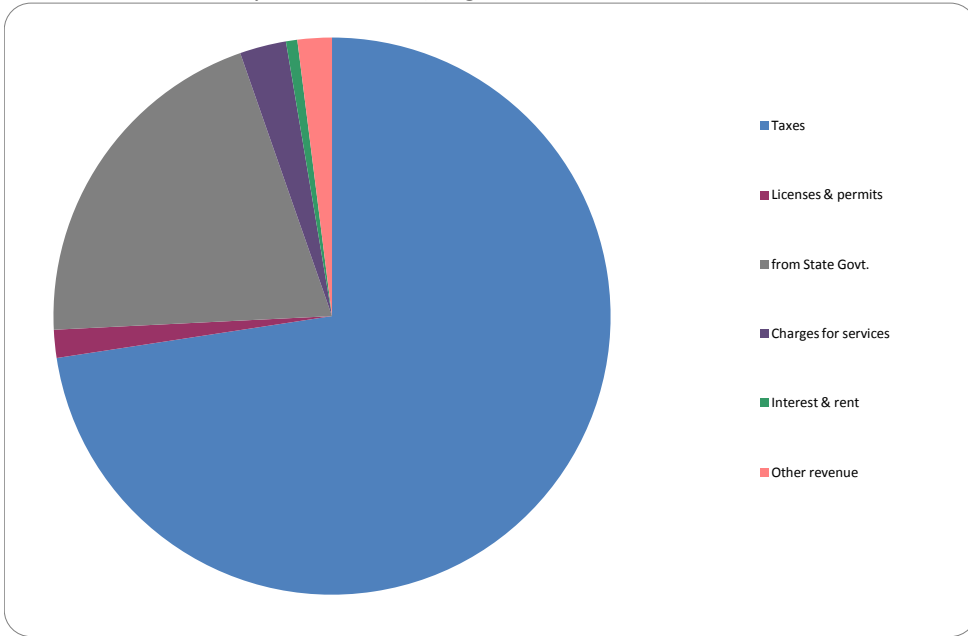
**Contact information**

Contact Name: Russ Van Dam  
 Contact Phone Number: [supervisor@overiseltownship.org](mailto:supervisor@overiseltownship.org)

|                    |    | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2011</u> | <u>2012</u> |
|--------------------|----|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Graph data         | 10 |             |             |             |             |             |             |             |
| Revenue:           | 1  | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |             |             |
| Taxes              |    | 685,538     | 736,578     | 756,450     | 787,717     | 807,101     |             |             |
| Expenditure:       | 1  |             |             |             |             |             |             |             |
| General government |    | 149,406     | 152,818     | 151,849     | 141,945     | 150,255     |             |             |

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Overisel Township - Allegan**

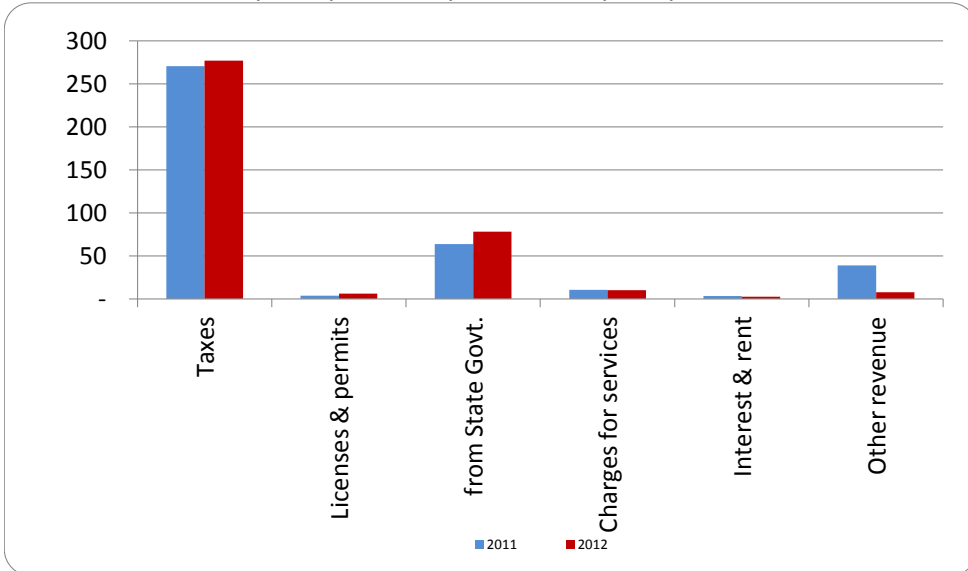
1. Where our money comes from (all governmental funds)



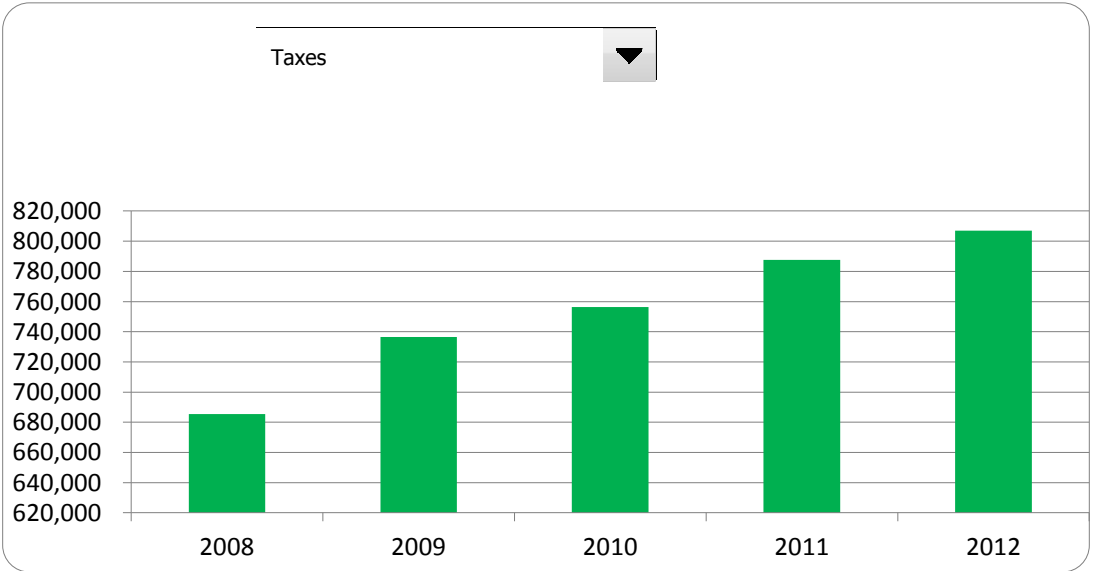
2. Compared to the prior year

|                         | <u>2011</u>         | <u>2012</u>         | <u>% change</u> |
|-------------------------|---------------------|---------------------|-----------------|
| Taxes                   | \$ 787,717          | \$ 807,101          | 2.46%           |
| Licenses & permits      | 11,150              | 18,054              | 61.92%          |
| from Federal Govt.      | -                   | -                   | n/a             |
| from State Govt.        | 185,061             | 227,195             | 22.77%          |
| Charges for services    | 30,000              | 30,000              | 0.00%           |
| Fines & forfeitures     | -                   | -                   | n/a             |
| Interest & rent         | 9,418               | 7,297               | -22.52%         |
| Other revenue           | 113,193             | 22,139              | -80.44%         |
| Net interfund transfers | -                   | -                   | n/a             |
| Sale of debt or assets  | -                   | -                   | n/a             |
|                         | <u>\$ 1,136,539</u> | <u>\$ 1,111,786</u> | -2.18%          |

3. Revenue sources per capita - compared to the prior year



4. Historical trends of individual sources

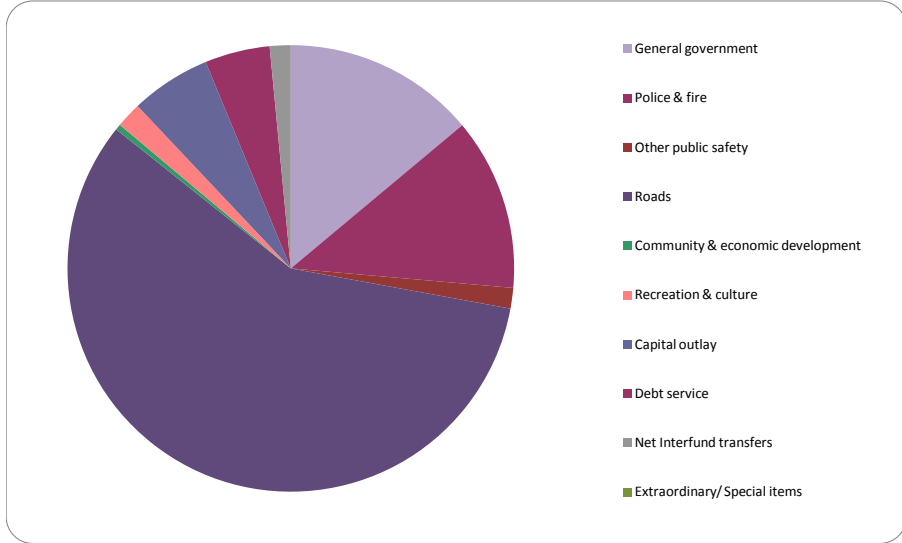


Commentary:

For more information on our unit's finances, contact Russ Van Dam at [supervisor@overiseltownship.org](mailto:supervisor@overiseltownship.org).

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Overisel Township - Allegan**

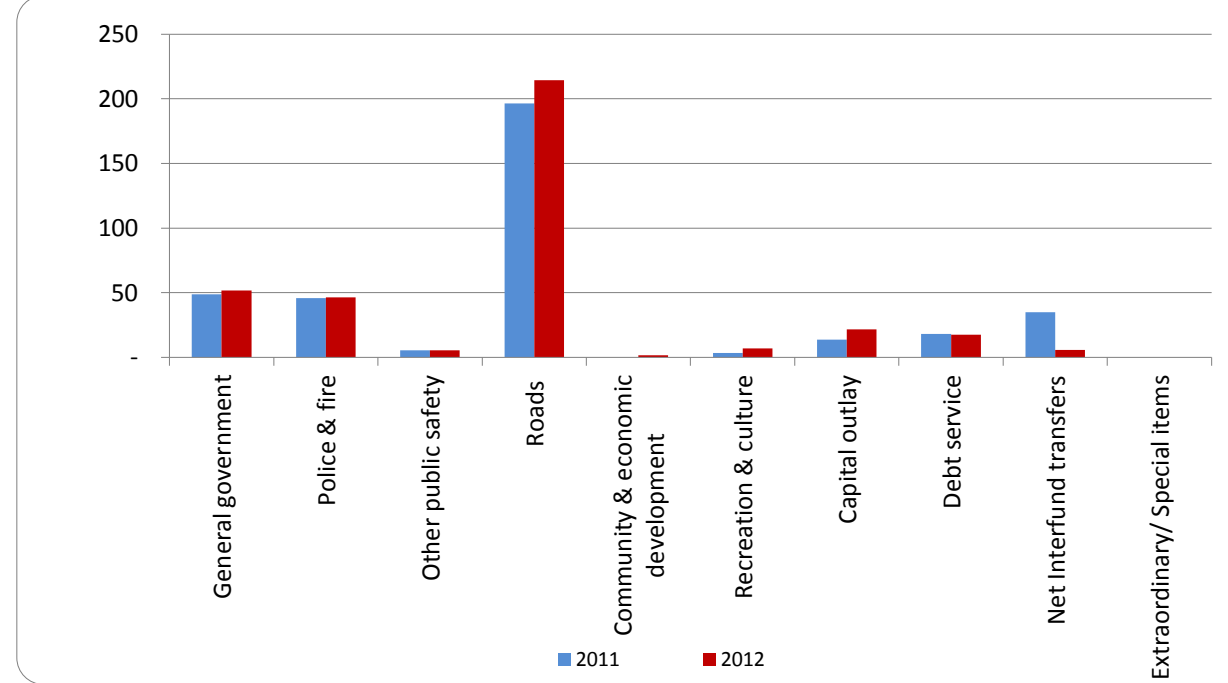
1. Where we spend our money (all governmental funds)



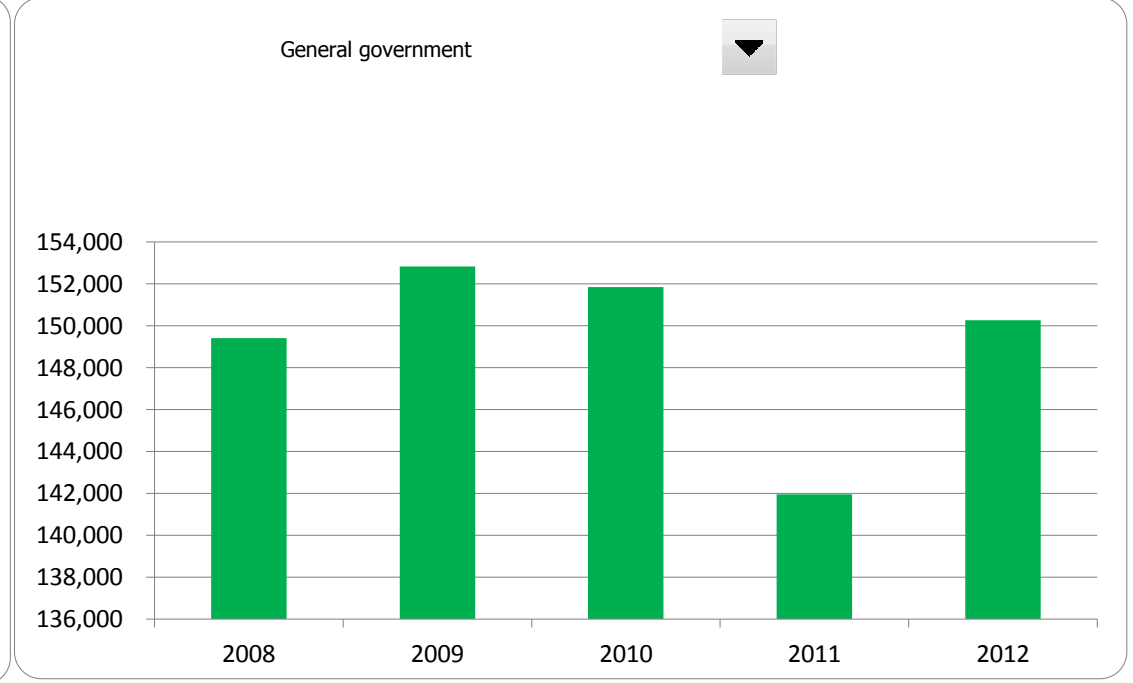
2. Compared to the prior year

|                              | 2011                | 2012                | % change     |
|------------------------------|---------------------|---------------------|--------------|
| General government           | \$ 141,945          | \$ 150,255          | 5.85%        |
| Police & fire                | 132,916             | 134,615             | 1.28%        |
| Other public safety          | 15,686              | 16,100              | 2.64%        |
| Roads                        | 570,910             | 624,059             | 9.31%        |
| Other public works           | -                   | -                   | n/a          |
| Health & welfare             | -                   | -                   | n/a          |
| Community & economic develop | -                   | 4,499               | n/a          |
| Recreation & culture         | 10,000              | 19,879              | 98.79%       |
| Capital outlay               | 39,999              | 62,714              | 56.79%       |
| Debt service                 | 52,894              | 50,848              | -3.87%       |
| Interfund transfers (net)    | 101,503             | 16,358              | -83.88%      |
| <b>total expenditures</b>    | <b>\$ 1,065,853</b> | <b>\$ 1,079,327</b> | <b>1.26%</b> |

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:

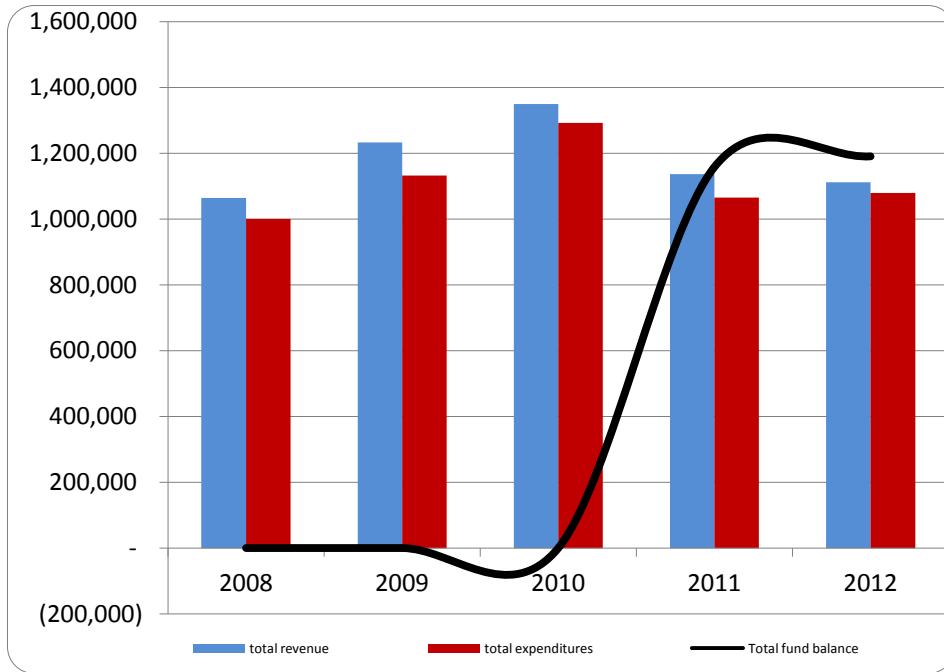


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**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Overisel Township - Allegan**

1. How have we managed our governmental fund resources (fund balance)?

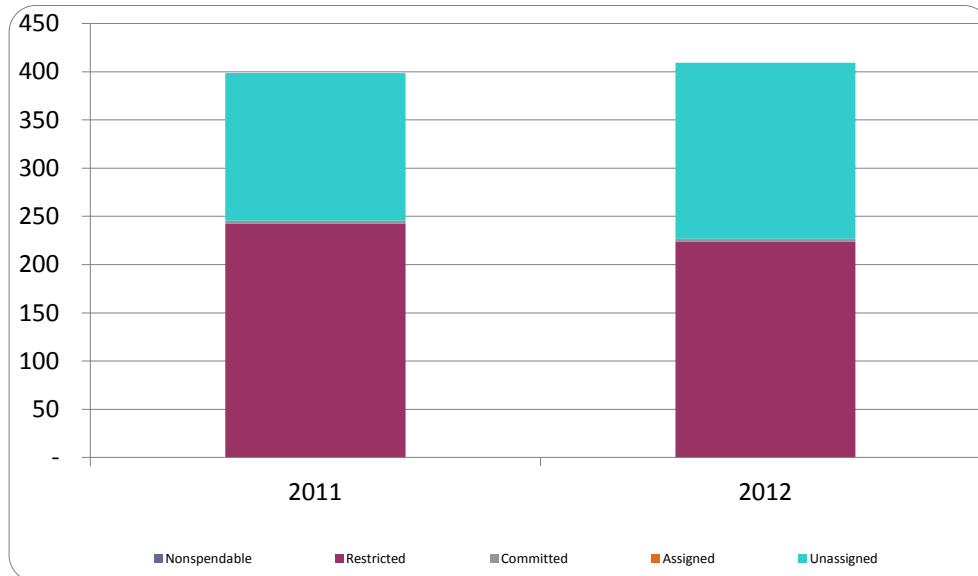


**FINANCIAL POSITION**

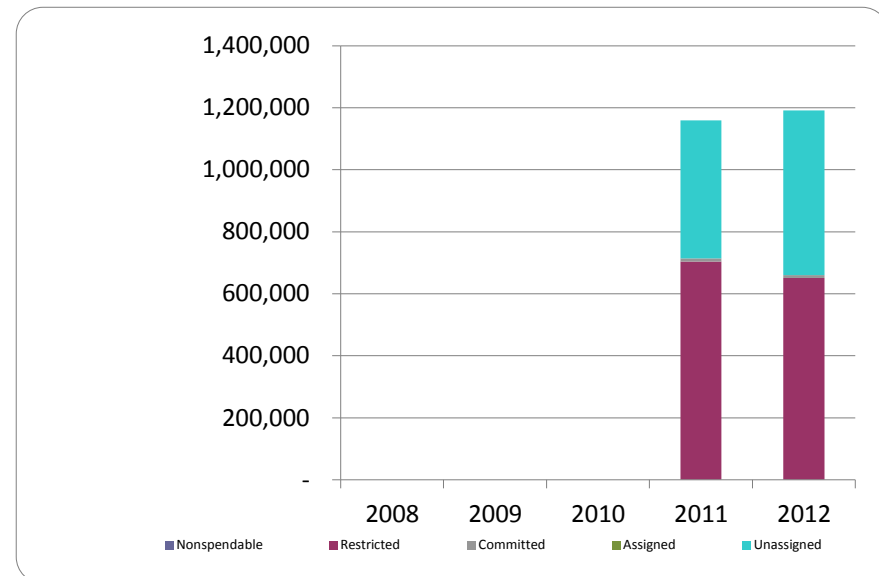
2. Compared to the prior year

|                             | 2011      | 2012      | % change |
|-----------------------------|-----------|-----------|----------|
| Revenue                     | 1,136,539 | 1,111,786 | -2%      |
| Expenditures                | 1,065,853 | 1,079,327 | 1%       |
| Surplus (shortfall)         | 70,686    | 32,459    | -54%     |
| Fund balance, by component: |           |           |          |
| Nonspendable                | -         | -         | n/a      |
| Restricted                  | 704,021   | 650,341   | -8%      |
| Committed                   | 9,410     | 9,410     | 0%       |
| Assigned                    | -         | -         | n/a      |
| Unassigned                  | 445,393   | 531,533   | 19%      |
| total fund balance          | 1,158,824 | 1,191,284 | 3%       |

3. Fund balance per capita - compared to the prior year



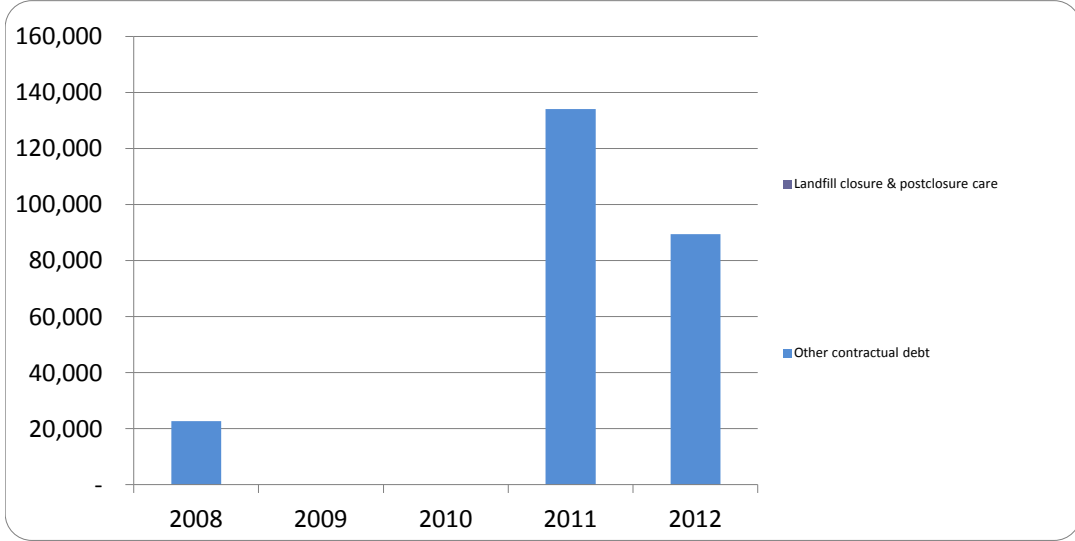
4. Historical trends of individual components



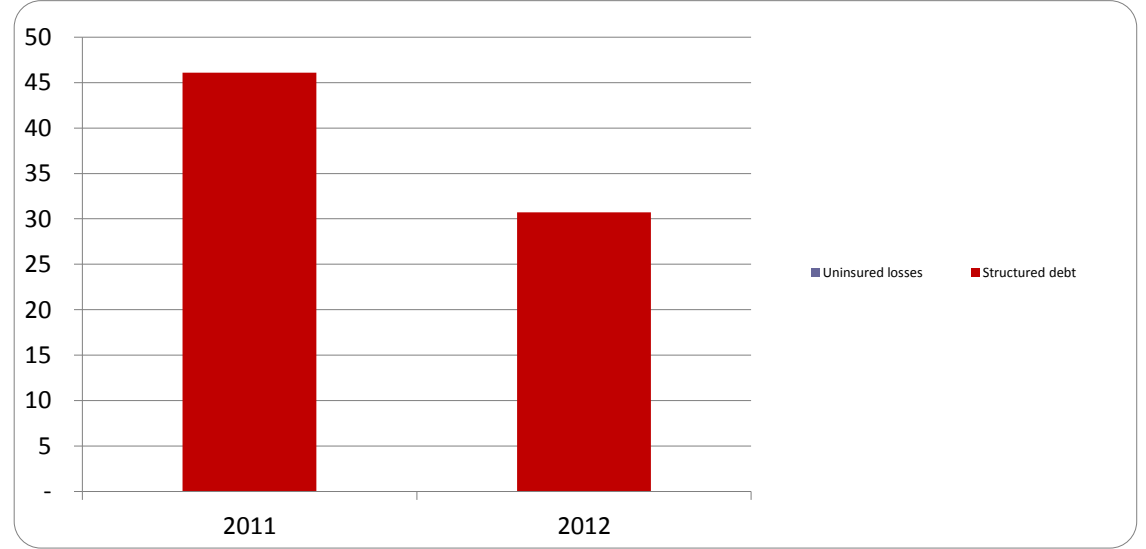
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**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Overisel Township - Allegan**



**OTHER LONG TERM OBLIGATIONS**



Commentary:

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| F-65 line                                      | Description  | Aggregation          | 2008    | 2009    | 2010    | 2011    | 2012    |
|--|--|----------------------|---------|---------|---------|---------|---------|
| <b>All Governmental Funds (col. A &amp; b)</b> |  |                      |         |         |         |         |         |
| REVENUE  |  |                      |         |         |         |         |         |
| 101  | Property taxes   | Taxes                | 685,538 | 736,578 | 756,450 | 787,717 | 807,101 |
| 102  | Tax reverted property                                  | Taxes                | -       | -       | -       | -       | -       |
| 103  | Commercial facilities tax                              | Taxes                | -       | -       | -       | -       | -       |
| 104  | Trailer taxes  | Taxes                | -       | -       | -       | -       | -       |
| 105  | Hotel/ motel tax                                       | Taxes                | -       | -       | -       | -       | -       |
| 106  | Industrial facilities tax                              | Taxes                | -       | -       | -       | -       | -       |
| 107  | Income tax   | Taxes                | -       | -       | -       | -       | -       |
| 108  | Business licenses & permits                            | Licenses & fees      | -       | -       | -       | -       | -       |
| 109  | Non-business licenses & permits                        | Licenses & fees      | 10,802  | 9,467   | 7,200   | 11,150  | 18,054  |
| 110  | Federal govt. grants - general government              | Federal              | -       | -       | -       | -       | -       |
| 111  | Federal govt. grants - public safety                   | Federal              | -       | -       | -       | -       | -       |
| 112  | Federal govt. grants - streets & highways              | Federal              | -       | -       | -       | -       | -       |
| 113  | Federal govt. grants - sanitation                      | Federal              | -       | -       | -       | -       | -       |
| 114  | Federal govt. grants - health and/or hospitals         | Federal              | -       | -       | -       | -       | -       |
| 115  | Federal govt. grants - welfare                         | Federal              | -       | -       | -       | -       | -       |
| 116  | Federal govt. grants - culture & recreation            | Federal              | -       | -       | -       | -       | -       |
| 117  | Federal govt. grants - housing & community development | Federal              | -       | -       | -       | -       | -       |
| 118  | Federal govt. grants - water                           | Federal              | -       | -       | -       | -       | -       |
| 119  | Federal govt. grants - electric                        | Federal              | -       | -       | -       | -       | -       |
| 120  | Federal govt. grants - transit                         | Federal              | -       | -       | -       | -       | -       |
| 121  | Federal govt. grants - other                           | Federal              | -       | -       | -       | -       | -       |
| 122  | State revenue sharing                                  | State                | 214,810 | 208,004 | 182,066 | 180,685 | 223,246 |
| 123  | State aid - general government                         | State                | -       | -       | -       | -       | -       |
| 124  | State payment in lieu of taxes                         | State                | -       | -       | -       | -       | -       |
| 125  | State swamp and land taxes                             | State                | -       | -       | -       | -       | -       |
| 126  | State aid - public safety                              | State                | -       | -       | -       | -       | -       |
| 127  | State pass-thru of act 51(Streets)                     | State                | -       | -       | -       | -       | -       |
| 128  | State aid - streets & bridges                          | State                | 4,180   | 4,193   | 4,216   | 4,376   | 3,949   |
| 129  | State aid - sanitation                                 | State                | -       | -       | -       | -       | -       |
| 130  | State aid - health and/or hospitals                    | State                | -       | -       | -       | -       | -       |
| 131  | State aid - welfare                                    | State                | -       | -       | -       | -       | -       |
| 132  | State aid - culture & recreation                       | State                | -       | -       | -       | -       | -       |
| 133  | State aid - housing & community development            | State                | -       | -       | -       | -       | -       |
| 134  | State aid - water                                      | State                | -       | -       | -       | -       | -       |
| 135  | State aid - electric                                   | State                | -       | -       | -       | -       | -       |
| 136  | State aid - transit                                    | State                | -       | -       | -       | -       | -       |
| 137  | State aid - other                                      | State                | -       | -       | -       | -       | -       |
| 138  | Local donations - general government                   | Other                | -       | -       | -       | -       | -       |
| 139  | Local donations - public safety                        | Other                | -       | -       | -       | -       | -       |
| 140  | Local donations - streets & highways                   | Other                | -       | -       | -       | -       | -       |
| 141  | Local donations - sanitation                           | Other                | -       | -       | -       | -       | -       |
| 142  | Local donations - health and/or hospitals              | Other                | -       | -       | -       | -       | -       |
| 143  | Local donations - welfare                              | Other                | -       | -       | -       | -       | -       |
| 144  | Local donations - culture & recreation                 | Other                | -       | -       | -       | -       | -       |
| 145  | Local donations - housing & community development      | Other                | -       | -       | -       | -       | -       |
| 146  | Local donations - Gas, water, electric                 | Other                | -       | -       | -       | -       | -       |
| 147  | Local donations - transit                              | Other                | -       | -       | -       | -       | -       |
| 148  | Local donations - other                                | Other                | -       | -       | -       | -       | -       |
| 149  | Court-ordered fees and charges                         | Licenses & fees      | -       | -       | -       | -       | -       |
| 150  | Statutory court fees & charges                         | Licenses & fees      | -       | -       | -       | -       | -       |
| 151  | Clerk's office charges                                 | Charges for services | -       | -       | -       | -       | -       |
| 152  | Election charges                                       | Charges for services | -       | -       | -       | -       | -       |
| 153  | Register of Deeds fees                                 | Charges for services | -       | -       | -       | -       | -       |
| 154  | All other statutory fees                               | Charges for services | -       | -       | -       | -       | -       |
| 155  | Fire run charges                                       | Charges for services | 20,000  | 20,925  | 20,000  | 30,000  | -       |
| 156  | Police fees  | Charges for services | -       | -       | -       | -       | -       |
| 157  | Other charges for services                             | Charges for services | -       | -       | -       | -       | 30,000  |
| 158  | Parks and recreation fees                              | Charges for services | -       | -       | -       | -       | -       |
| 159  | Parking fees   | Charges for services | -       | -       | -       | -       | -       |
| 160  | All other fees   | Charges for services | 2,800   | 800     | 8,202   | -       | -       |
| 161  | Fines, penalties & forfeits                            | Licenses & fees      | -       | -       | -       | -       | -       |
| 162  | Interest & dividends                                   | Interest & rent      | 13,833  | 28,792  | 15,278  | 5,687   | 3,820   |
| 163  | Rents & royalties                                      | Interest & rent      | 2,367   | 5,805   | 2,673   | 3,731   | 3,477   |
| 164  | Misc. other revenue                                    | Other                | 11,962  | 6,264   | 659     | 7,190   | 3,006   |
| 165  | Special assessments                                    | Other                | -       | -       | -       | -       | -       |
| 166  | Sale of fixed assets                                   | Other                | -       | 400     | 8,100   | 4,500   | 2,775   |
| 167  | Contributions  | Other                | -       | -       | -       | -       | -       |
| 168  | Ambulance services                                     | Charges for services | -       | -       | -       | -       | -       |
| 169  | Other refunds & rebates                                | Other                | -       | -       | -       | -       | -       |
| 170  | Debt issuance  | Other                | -       | -       | 178,923 | -       | -       |
| 171  | Extraordinary/ Special items                           | Other                | -       | -       | -       | -       | -       |

| F-65 line | Description   | Aggregation                      | 2008    | 2009    | 2010    | 2011    | 2012    |
|-----------|---|----------------------------------|---------|---------|---------|---------|---------|
| 172       | Interfund transfers In                                | Other                            | 97,881  | 212,200 | 165,957 | 101,503 | 16,358  |
| 173       | Total revenue   |                                  |         |         |         |         |         |
|           | EXPENDITURES  |                                  |         |         |         |         |         |
| 201       | Legislative   | General government               | 52,533  | 44,477  | 46,937  | 37,855  | 45,883  |
| 203       | Chief executive                                       | General government               | -       | -       | -       | -       | -       |
| 204       | Treasurer   | General government               | 14,921  | 15,560  | 15,463  | 15,354  | 15,504  |
| 205       | Assessing   | General government               | 21,397  | 22,643  | 25,078  | 22,156  | 22,881  |
| 206       | Clerk   | General government               | 12,388  | 12,568  | 15,225  | 12,591  | 12,387  |
| 207       | Elections   | General government               | 16,330  | 16,919  | 16,330  | 16,246  | 16,355  |
| 208       | Finance   | General government               | 3,196   | 5,438   | 1,923   | 3,782   | 1,746   |
| 209       | Building & grounds                                    | General government               | 5,577   | 6,199   | 6,748   | 6,023   | 6,071   |
| 210       | All other gen gov.                                    | General government               | 7,619   | 9,518   | 4,942   | 6,579   | 4,396   |
| 202       | Judicial  | General government               | 15,445  | 19,496  | 19,203  | 21,359  | 25,032  |
| 211       | Police  | Police & fire                    | -       | -       | -       | -       | -       |
| 212       | Fire  | Police & fire                    | 146,105 | 138,382 | 143,744 | 132,916 | 134,615 |
| 213       | Combined public safety                                | Police & fire                    | -       | -       | -       | -       | -       |
| 214       | Dispatch (if separate)                                | Police & fire                    | -       | -       | -       | -       | -       |
| 215       | Jail  | Police & fire                    | -       | -       | -       | -       | -       |
| 216       | Building regulations                                  | Other public safety              | 11,902  | 12,805  | 9,674   | 15,686  | 16,100  |
| 217       | Other public safety                                   | Other public safety              | -       | -       | -       | -       | -       |
| 218       | DPW   | Other public works               | 541,945 | 562,041 | 463,284 | 540,256 | 593,163 |
| 219       | Roads & bridges                                       | Roads                            | -       | -       | -       | -       | -       |
| 220       | Trash disposal & landfilling                          | Other public works               | 21,853  | 25,431  | -       | 20,405  | 19,379  |
| 221       | Water or sewer  | Other public works               | -       | -       | -       | -       | -       |
| 222       | Electricity   | Other public works               | -       | -       | -       | 10,249  | -       |
| 223       | Airports  | Other public works               | -       | -       | -       | -       | -       |
| 224       | Public transportation                                 | Other public works               | -       | -       | -       | -       | -       |
| 225       | Water or sewer  | Other public works               | -       | -       | -       | -       | -       |
| 226       | Other public works                                    | Other public works               | -       | -       | -       | -       | 11,517  |
| 227       | Health dept.  | Health & welfare                 | -       | -       | -       | -       | -       |
| 228       | Alcoholism & substance abuse                          | Health & welfare                 | -       | -       | -       | -       | -       |
| 229       | Hospital  | Health & welfare                 | -       | -       | -       | -       | -       |
| 230       | Medical examiner                                      | Health & welfare                 | -       | -       | -       | -       | -       |
| 231       | Mental health   | Health & welfare                 | -       | -       | -       | -       | -       |
| 232       | Ambulance   | Health & welfare                 | -       | -       | -       | -       | -       |
| 233       | Child care  | Health & welfare                 | -       | -       | -       | -       | -       |
| 234       | Human services  | Health & welfare                 | -       | -       | -       | -       | -       |
| 235       | Area agency on aging                                  | Health & welfare                 | -       | -       | -       | -       | -       |
| 236       | Veterans' programs                                    | Health & welfare                 | -       | -       | -       | -       | -       |
| 237       | Other health & welfare                                | Health & welfare                 | -       | -       | -       | -       | -       |
| 238       | Public housing  | Community & economic development | -       | -       | -       | -       | -       |
| 239       | Planning & zoning                                     | Community & economic development | -       | -       | -       | -       | 4,499   |
| 240       | Economic development                                  | Community & economic development | -       | -       | -       | -       | -       |
| 241       | Oher community development                            | Community & economic development | -       | -       | -       | -       | -       |
| 242       | Parks & recreation                                    | Recreation & culture             | -       | -       | -       | -       | -       |
| 243       | Library   | Recreation & culture             | -       | -       | -       | 10,000  | 19,879  |
| 244       | Other cultural activities                             | Recreation & culture             | -       | -       | -       | -       | -       |
| 245       | Fringe benefits not directly allocated to departments | Unallocated fringes & insurance  | -       | -       | -       | -       | -       |
| 246       | Capital outlay  | Capital outlay                   | 9,093   | 6,883   | 357,694 | 39,999  | 62,714  |
| 247       | Debt service  | Debt service                     | 22,693  | 21,925  | -       | 52,894  | 50,848  |
| 248       | Interfund transfers out                               | Interfund transfers (net)        | 97,881  | 212,200 | 165,957 | 101,503 | 16,358  |
| 249       | Extraordinary/ Special items                          | Extraordinary/ Special items     | -       | -       | -       | -       | -       |
| 250       | Total expenditures                                    |                                  |         |         |         |         |         |
|           | FUND BALANCE  |                                  |         |         |         |         |         |
| 531       | Nonspendable  | Nonspendable                     | -       | -       | -       | -       | 9,410   |
| 532       | Restricted  | Restricted                       | -       | -       | 689,011 | 704,023 | 650,341 |
| 533       | Committed   | Committed                        | -       | -       | -       | -       | -       |
| 534       | Assigned  | Assigned                         | -       | -       | -       | -       | -       |
| 535       | Unassigned  | Unassigned                       | -       | -       | 389,719 | 445,393 | 522,123 |
| 536       | Total equity  |                                  |         |         |         |         |         |