

WASHINGTON TOWNSHIP, LUCAS COUNTY
Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis
Governmental Funds
For the Year Ended December 31, 2016

| | GENERAL | Other Governmental Funds | Total Governmental Funds |
|--|----------------|--------------------------------|--------------------------------|
| Receipts | | | |
| Property and Other Local Taxes | \$73,033 | \$813,683 | \$886,716 |
| Charges for Services | 0 | 0 | 0 |
| Licenses, Permits and Fees | 37,622 | 6,885 | 44,507 |
| Fines and Forfeitures | 0 | 24,119 | 24,119 |
| Intergovernmental | 43,836 | 199,972 | 243,808 |
| Special Assessments | 1,582 | 23,344 | 24,926 |
| Earnings on Investments | 993 | 64 | 1,057 |
| Miscellaneous | 7,960 | 21,392 | 29,352 |
| Total Receipts | 165,026 | 1,089,459 | 1,254,485 |
| Disbursements | | | |
| Current: | | | |
| General Government | 145,027 | 21,964 | 166,991 |
| Public Safety | 636 | 871,949 | 872,585 |
| Public Works | 4,855 | 216,285 | 221,140 |
| Health | 4,269 | 0 | 4,269 |
| Human Services | 0 | 0 | 0 |
| Conservation-Recreation | 0 | 73,395 | 73,395 |
| Other | 0 | 0 | 0 |
| Capital Outlay | 0 | 16,337 | 16,337 |
| Debt Service: | | | |
| Principal Retirement | 0 | 23,683 | 23,683 |
| Interest and Fiscal Charges | 0 | 10,875 | 10,875 |
| Total Disbursements | 154,787 | 1,234,488 | 1,389,275 |
| Excess of Receipts Over (Under) Disbursements | 10,239 | (145,029) | (134,790) |
| Other Financing Sources (Uses) | | | |
| Sale of Bonds | 0 | 0 | 0 |
| Sale of Notes | 0 | 0 | 0 |
| Other Debt Proceeds | 0 | 0 | 0 |
| Premium and Accrued Interest on Debt | 0 | 0 | 0 |
| Discount on Debt | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 0 | 0 |
| Transfers In | 0 | 12,600 | 12,600 |
| Transfers Out | (12,600) | 0 | (12,600) |
| Advances In | 123,200 | 123,200 | 246,400 |

See accompanying notes to the basic financial statements.
These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis
Governmental Funds**

For the Year Ended December 31, 2016

| | GENERAL | Other Governmental Funds | Total Governmental Funds |
|---|------------------|--------------------------------|--------------------------------|
| Advances Out | (123,200) | (123,200) | (246,400) |
| Other Financing Sources | 36 | 56,940 | 56,976 |
| Other Financing Uses | (966) | 0 | (966) |
| <i>Total Other Financing Sources (Uses)</i> | <i>(13,530)</i> | <i>69,540</i> | <i>56,010</i> |
| Special and Extraordinary Items | | | |
| Special Item | 0 | 0 | 0 |
| Extraordinary Item | 0 | 0 | 0 |
| <i>Net Change in Fund Balances</i> | <i>(3,291)</i> | <i>(75,489)</i> | <i>(78,780)</i> |
| Fund Balances Beginning of Year | 262,928 | 440,548 | 703,476 |
| <i>Fund Balances End of Year</i> | <i>\$259,637</i> | <i>\$365,059</i> | <i>\$624,696</i> |

**Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and
Actual - Budget Basis
1000 General**

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For the Year Ended December 31, 2016

| | Budget Amounts | | | (Optional) Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| Receipts | | | | |
| Property and Other Local Taxes | \$79,200 | \$78,440 | \$73,033 | (\$5,407) |
| Charges for Services | 0 | 0 | 0 | 0 |
| Licenses, Permits and Fees | 31,500 | 37,622 | 37,622 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 50,600 | 43,911 | 43,836 | (75) |
| Special Assessments | 2,000 | 1,607 | 1,582 | (25) |
| Earnings on Investments | 600 | 993 | 993 | 0 |
| Miscellaneous | 5,800 | 7,960 | 7,960 | 0 |
| <i>Total Receipts</i> | <u>169,700</u> | <u>170,533</u> | <u>165,026</u> | <u>(5,507)</u> |
| Disbursements | | | | |
| Current: | | | | |
| General Government | 181,200 | 180,564 | 145,027 | 35,537 |
| Public Safety | 0 | 636 | 636 | 0 |
| Public Works | 7,000 | 7,000 | 4,855 | 2,145 |
| Health | 6,000 | 6,000 | 4,269 | 1,731 |
| Human Services | 0 | 0 | 0 | 0 |
| Conservation-Recreation | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| <i>Total Disbursements</i> | <u>194,200</u> | <u>194,200</u> | <u>154,787</u> | <u>39,413</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>(24,500)</u> | <u>(23,667)</u> | <u>10,239</u> | <u>33,906</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Bonds | 0 | 0 | 0 | 0 |
| Sale of Notes | 0 | 0 | 0 | 0 |
| Other Debt Proceeds | 0 | 0 | 0 | 0 |
| Premium and Accrued Interest on Debt | 0 | 0 | 0 | 0 |
| Discount on Debt | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | (15,000) | (15,000) | (12,600) | 2,400 |
| Advances In | 0 | 0 | 123,200 | 123,200 |
| Advances Out | 0 | 0 | (123,200) | (123,200) |
| Other Financing Sources | 500 | 37 | 36 | (1) |
| Other Financing Uses | (1,000) | (1,000) | (966) | 34 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(15,500)</u> | <u>(15,963)</u> | <u>(13,530)</u> | <u>2,433</u> |
| Special and Extraordinary Items | | | | |
| Special Item | 0 | 0 | 0 | 0 |
| Extraordinary Item | 0 | 0 | 0 | 0 |
| <i>Net Change in Fund Balance</i> | <u>(40,000)</u> | <u>(39,630)</u> | <u>(3,291)</u> | <u>36,339</u> |
| Unencumbered Fund Balance Beginning of Year | 262,928 | 262,928 | 262,928 | 0 |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| <i>Unencumbered Balance End of Year</i> | <u>\$222,928</u> | <u>\$223,298</u> | <u>\$259,637</u> | <u>\$36,339</u> |

See accompanying notes to the basic financial statements.

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WASHINGTON TOWNSHIP, LUCAS COUNTY
Statement of Assets and Fund Balances - Cash Basis
Governmental Funds
December 31, 2016

| | GENERAL | Other Governmental Funds | Total Governmental Funds |
|---|------------------|--------------------------------|--------------------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$259,637 | \$365,059 | \$624,696 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 |
| Cash and Cash Equivalents with Fiscal/Escrow Agents | 0 | 0 | 0 |
| Investments | 0 | 0 | 0 |
| Total Assets | \$259,637 | \$365,059 | \$624,696 |
| Fund Cash Balances, December 31 | | | |
| Nonspendable | \$0 | \$0 | \$0 |
| Restricted | 0 | 365,059 | 365,059 |
| Committed | 0 | 0 | 0 |
| Assigned | 0 | 0 | 0 |
| Unassigned | 259,637 | 0 | 259,637 |
| Fund Cash Balances, December 31 | \$259,637 | \$365,059 | \$624,696 |

WASHINGTON TOWNSHIP, LUCAS COUNTY
Statement of Assets and Fund Balances - Cash Basis
Governmental Funds
December 31, 2016

GASB 54 Worksheet/Note Disclosure

Fund Balances

Amounts identified as:

Nonspendable:

| | \$0 | \$0 | \$0 |
|--|--------------------------------|--------------------------------|--------------------------------|
| GENERAL | Other Governmental Funds | Total Governmental Funds | Total Governmental Funds |
| Total Nonspendable | 0 | 6,893 | 6,893 |
| Restricted for: | | | |
| Drug and Alcohol Education and Enforcement | 0 | 42,834 | 42,834 |
| Fire Operations | 0 | 211,048 | 211,048 |
| Police Operations | 0 | 72,932 | 72,932 |
| Recreation Programs | 0 | 29,142 | 29,142 |
| Road and Bridge Maintenance and Improvements | 0 | 2,210 | 2,210 |
| Street Lights | 0 | 365,059 | 365,059 |
| Total Restricted | 0 | 0 | 0 |
| Committed to: | 0 | 0 | 0 |
| Total Committed | 0 | 0 | 0 |
| Assigned to: | 0 | 0 | 0 |
| Total Assigned | 0 | 0 | 0 |
| Unassigned | 259,637 | 0 | 259,637 |
| Total Fund Cash Balances, December 31 | \$259,637 | \$365,059 | \$624,696 |

Statement of Net Position - Cash Basis

December 31, 2016

| | Governmental Activities | Business Type Activities | Total | Component Unit |
|--|----------------------------|-----------------------------|------------------|-------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$624,696 | \$0 | \$624,696 | \$0 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 |
| Cash and Cash Equivalents with Fiscal/Escrow Agents Investments | 0 | 0 | 0 | 0 |
| Total Assets | \$624,696 | \$0 | \$624,696 | \$0 |
| Net Position | | | | |
| Restricted for: | | | | |
| Capital Projects | \$0 | \$0 | \$0 | \$0 |
| Debt Service | 0 | 0 | 0 | 0 |
| Other Purposes | 355,820 | 0 | 355,820 | 0 |
| Unrestricted | 268,876 | 0 | 268,876 | 0 |
| Total Net Position | \$624,696 | \$0 | \$624,696 | \$0 |

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WASHINGTON TOWNSHIP, LUCAS COUNTY
Statement of Activities - Cash Basis
 For the Year Ended December 31, 2016

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| Governmental Activities | Program Cash Receipts | | | | | Net (Disbursements) Receipts and Changes in Net Assets | | | Component Units |
|---------------------------------------|-----------------------|--------------------------------|-----------------|------------------------------------|----------------------------------|--|-------------------------|--------------------------|-----------------|
| | Cash Disbursements | Charges for Services and Sales | | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government | | | |
| | | | | | | | Governmental Activities | Business Type Activities | |
| Current: | | | | | | | | | |
| General Government | \$166,991 | \$0 | \$0 | \$0 | \$0 | (\$166,991) | \$0 | (\$166,991) | \$0 |
| Public Safety | 872,585 | 24,119 | 0 | 0 | 0 | (848,466) | 0 | (848,466) | 0 |
| Public Works | 221,140 | 36,125 | 94,467 | 0 | 0 | (90,548) | 0 | (90,548) | 0 |
| Health | 4,269 | 0 | 0 | 0 | 0 | (4,269) | 0 | (4,269) | 0 |
| Human Services | 0 | 6,457 | 0 | 0 | 0 | 6,457 | 0 | 6,457 | 0 |
| Conservation-Recreation | 73,395 | 10,625 | 0 | 0 | 0 | (62,770) | 0 | (62,770) | 0 |
| Other | 966 | 8,549 | 0 | 0 | 0 | 7,583 | 0 | 7,583 | 0 |
| Capital Outlay | 16,337 | 0 | 0 | 0 | 0 | (16,337) | 0 | (16,337) | 0 |
| Debt Service: | | | | | | | | | |
| Principal Retirement | 23,683 | 0 | 0 | 0 | 0 | (23,683) | 0 | (23,683) | 0 |
| Interest and Fiscal Charges | 10,875 | 0 | 0 | 0 | 0 | (10,875) | 0 | (10,875) | 0 |
| Total Governmental Activities | 1,390,241 | 85,875 | 94,467 | 0 | 0 | (1,209,899) | 0 | (1,209,899) | 0 |
| Business Type Activities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Business Type Activities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Primary Government | \$1,390,241 | \$85,875 | \$94,467 | \$0 | \$0 | (1,209,899) | 0 | (1,209,899) | 0 |

| General Receipts: | | Total | |
|--|------------------|------------------|----------|
| Property Taxes | 985,485 | 985,485 | 0 |
| Other Taxes | 4,907 | 4,907 | 0 |
| Payments in Lieu of Taxes | 0 | 0 | 0 |
| Grants and Entitlements not Restricted to Specific Programs | 28,635 | 28,635 | 0 |
| Sale of Bonds | 0 | 0 | 0 |
| Sale of Notes | 0 | 0 | 0 |
| Other Debt Proceeds | 0 | 0 | 0 |
| Premium and Accrued Interest on Debt | 0 | 0 | 0 |
| Discount on Debt | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 0 | 0 |
| Cable Franchise Fees | 35,332 | 35,332 | 0 |
| Earnings on Investments | 1,057 | 1,057 | 0 |
| Miscellaneous | 74,153 | 74,153 | 0 |
| Contributions to Permanent Fund | 0 | 0 | 0 |
| Special Item | 1,550 | 1,550 | 0 |
| Extraordinary Item | 0 | 0 | 0 |
| Transfers | 0 | 0 | 0 |
| Advances | 0 | 0 | 0 |
| Total General Receipts, Contributions to Permanent Fund, Special Item, Extraordinary Item, Transfers and Advances | 1,131,119 | 1,131,119 | 0 |

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WASHINGTON TOWNSHIP, LUCAS COUNTY
Statement of Activities - Cash Basis
 For the Year Ended December 31, 2016

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| Cash Disbursements | Program Cash Receipts | | | Primary Government | | | Component Units |
|--------------------|--------------------------------|------------------------------------|----------------------------------|-------------------------|--------------------------|-----------|-----------------|
| | Charges for Services and Sales | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business Type Activities | Total | |
| | <i>Change in Net Position</i> | | | | | | |
| | | | | (78,780) | 0 | (78,780) | 0 |
| | Net Position Beginning of Year | | | | | | |
| | | | | 703,476 | 0 | 703,476 | 0 |
| | Net Position End of Year | | | | | | |
| | | | | \$624,696 | \$0 | \$624,696 | \$0 |

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Major Fund Analysis

For the Year Ended December 31, 2016

| Fund | Major Fund (Calculated) | Major Fund (Override) | Year To Date | | All Governmental OR Enterprise Funds (10%) | | All Governmental AND Enterprise Funds (5%) | | |
|---|-------------------------|-----------------------|----------------|----------------|--|---------------|--|---------------|---------|
| | | | Receipts | Disbursements | Receipts | Disbursements | Receipts | Disbursements | |
| Governmental | | | | | | | | | |
| 1000-General | | | | | | | | | |
| 1000-General | | | | | | | | | |
| General Fund Totals: | Yes | Yes | \$288,260.33 | \$291,551.69 | \$259,636.61 | \$259,636.61 | 18.35% | 17.67% | 41.60% |
| 2011-Motor Vehicle License Tax | | | | | | | | | |
| 2011-Motor Vehicle License Tax | | | | | | | | | |
| Motor Vehicle License Tax Fund Totals: | No | No | \$4,918.11 | \$2,748.01 | \$5,479.28 | \$5,479.28 | 0.31% | 0.16% | 0.87% |
| 2021-Gasoline Tax | | | | | | | | | |
| 2021-Gasoline Tax | | | | | | | | | |
| Gasoline Tax Fund Totals: | No | No | \$94,498.12 | \$128,187.75 | \$15,383.53 | \$15,383.53 | 6.01% | 7.77% | 2.46% |
| 2031-Road and Bridge | | | | | | | | | |
| 2031-Road and Bridge | | | | | | | | | |
| Road and Bridge Fund Totals: | No | No | \$128,285.68 | \$124,949.14 | \$3,759.52 | \$3,759.52 | 8.16% | 7.57% | 0.60% |
| 2191-Special Levy Police | | | | | | | | | |
| 2191-Special Levy Police | | | | | | | | | |
| Special Levy Police Fund Totals: | Yes | No | \$586,086.07 | \$590,219.21 | \$167,051.89 | \$167,051.89 | 35.47% | 35.85% | 26.74% |
| 2192-Special Levy Fire | | | | | | | | | |
| 2192-Special Levy Fire | | | | | | | | | |
| Special Levy Fire Fund Totals: | Yes | No | \$354,449.57 | \$358,100.97 | \$42,834.38 | \$42,834.38 | 22.56% | 21.71% | 6.85% |
| 2194-Special Levy Park | | | | | | | | | |
| 2194-Special Levy Park | | | | | | | | | |
| Special Levy Park Fund Totals: | Yes | No | \$69,497.21 | \$79,648.65 | \$72,931.86 | \$72,931.86 | 4.42% | 4.82% | 11.67% |
| 2231-Permissive Motor Vehicle License Tax | | | | | | | | | |
| 2231-Permissive Motor Vehicle License Tax | | | | | | | | | |
| Permissive Motor Vehicle License Tax Fund Totals: | No | No | \$29,609.97 | \$26,507.81 | \$4,518.72 | \$4,518.72 | 1.88% | 1.60% | 0.72% |
| 2261-Law Enforcement Trust | | | | | | | | | |
| 2261-Law Enforcement Trust | | | | | | | | | |
| Law Enforcement Trust Fund Totals: | No | No | \$3,024.58 | \$4,225.00 | \$43,995.88 | \$43,995.88 | 0.19% | 0.25% | 7.04% |
| 2271-Enforcement and Education | | | | | | | | | |
| 2271-Enforcement and Education | | | | | | | | | |
| Enforcement and Education Fund Totals: | No | No | \$785.00 | \$259.22 | \$6,893.17 | \$6,893.17 | 0.04% | 0.01% | 1.10% |
| 2902-Special Revenue Lighting | | | | | | | | | |
| 2902-Special Revenue Lighting | | | | | | | | | |
| Special Revenue Lighting Fund Totals: | No | No | \$41,043.60 | \$42,842.47 | \$2,210.46 | \$2,210.46 | 2.61% | 2.59% | 0.35% |
| Governmental Totals: | | | \$1,570,458.24 | \$1,649,239.92 | \$624,695.30 | \$624,695.30 | 100.00% | 100.00% | 100.00% |
| Report Totals: | | | \$1,570,458.24 | \$1,649,239.92 | \$624,695.30 | \$624,695.30 | 100.00% | 100.00% | 100.00% |

A fund is considered major if any element of the fund (receipts, disbursements, or assets) comprises 10 percent or more of that element's total for all governmental and enterprise funds combined. The same element must meet both the 10 percent and 5 percent criteria, and the same element also comprises 5 percent or more of that element's total for all