



CITY OF PONTIAC
DEPARTMENT OF FINANCE
NEVRUS P. NAZARKO, CPA
47450 Woodward Avenue
Pontiac, Michigan 48342
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September 11, 2015

Joseph M. Sobota, City Administrator
City of Pontiac, Michigan
47450 Woodward Ave.
Pontiac, MI 48342

Mr. Sobota,

In accordance with EM Order S-334, the department of finance is providing the following reports for the month ending August 31, 2015:

- 1- Cash summary by fund for the City of Pontiac as of 08/31/2015.
- 2- Property Tax settlement report as of 08/31/2015.
- 3- Comparative balance sheet for all funds for the City of Pontiac as of 08/31/2015.
- 4- Revenue report by fund (summary)-period ending 08/31/2015.
- 5- Expenditure report by budget classification (summary) period ending 08/31/2015.
- 6- Income Tax collections -month and fiscal year (totals) month ending 08/31/2015.

Items of Interest:

- The total cash and investments in all funds for the city as of 08/31/2015 was \$38,089,983. The increased amount in the bank reflects approximately 2.5 million dollars in the property tax fund that had not been distributed to various jurisdictions as of 08/31/2015. General Fund portion of the total amount cash in the bank (including the invested amount) is \$14,457,349. This high balance in the General Fund checking account takes into account the collections from the property taxes for the two months in the amount of 6.1 million dollars as well as the cumulative fund balance in excess of 10 million dollars as of 06/30/2015.
- Income tax revenues during the month of August 2015 are showing an increase of \$141, 938 from the same calendar month in 2014. Income tax collections continue the upward trend despite the fact that our vendor has not yet processed the delinquent tape from 2013 tax year. Delinquent income tax balance on our subsidiary ledgers compared with the previous month increased by \$55,000, reflecting the additions to this balance for the month of August 2015.
- Property tax collections (City Operating Millage) as of 08/31/2015 were \$6.135 million dollars which represents approximately 79.6 % of the total operating millage roll. The same report last year showed collections of \$5.8 million from a total roll of \$7.6 million, representing 76% of the total roll. In summary the collections this year compared to the last year have been approximately \$400,000 more than last year. Overall, this year's expected property tax revenue is approximately \$100,000 higher than last year.

- The actuarial firm hired to complete the OPEB valuation for GERS has submitted their report and we will incorporate the data from that report in our financial statements in compliance with GASB 45 requirements.
- Expenditures for the first two months of the fiscal year are tracking within the budget. We have encumbered the full amount due to Oakland County Sheriff for the police services and Waterford Township for fire services, therefore the report shows the 100 percent of the expenditure for the year already encumbered. Same holds true for the accounting and IT services. Our attention has turned to the preparation for the audit and the finalization of the financial statements.
- Taking into account the adjustments made to the accounts as of 08/31/2015 we are projecting to end the 2014-15 fiscal year with an operating surplus of approximately 5.3 million dollars. This projection takes into account the increase in income tax collections, decrease in chargebacks, and less than budgeted amount on some line item expenditures such as liability and workers comp insurance. Cumulative General Fund balance for the year ending 06/30/2015 (based on our entries as of 08/31/2015) is projected to be 10.46 million dollars.

Items that we are working on:

- Auditors from the CPA firm of Rehmann will start their field work on September 21, 2015. We have been preparing the work-papers pertinent to the audit during the last month.
- We received the delinquent property tax settlement from Oakland County as presented by them not capturing the TIFA 2 district separately rather as one net district. We are in process of reconciling the property tax revenue for year ending 06/30/2015 but as the result of this change we expect the TIFA 2 revenue to decrease by approximately \$196,000.
- We met with the Library director and the chair of the Library board as well as their auditors to go over the property tax collections. We are proposing to split the money in the Affinity Credit Union account, approximately \$40,000, by giving 75% to the Library and 25% to the City. The settlement proposal will go before the Finance subcommittee on their regular monthly meeting September 14, 2015.
- We have received the first draft from the American Appraisal, the vendor chosen to appraise or assets for compliance and reporting based on GASB 34 requirements. There are some issues with our records on the various assets especially for the ones acquired before 2004 therefore the project is taking longer than originally estimated. We expect the project to be completed by the mid-September 2015.
- We are working to settle the payable to the WRC that dates back to the period of July August 2013. Also, there are outstanding invoices from the City to WRC that have not been reconciled.

Please let me know if you have any questions.

Sincerely,



Nevrus P. Nazarko

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FROM 08/01/2015 TO 08/31/2015

DB: Pontiac

FUND: 094 101 202 203 212 213 226 231 239 240 241 243 249 252 263 265 276 280 419 445 542 585 629 659 677 702 703 705 706 708 761 902 951 995

CASH AND INVESTMENT ACCOUNTS

Fund	Description	Beginning Balance 08/01/2015	Total Debits	Total Credits	Ending Balance 08/31/2015
094	BANK FUND - CONSOLIDATED	12,304,103.59	22,847,225.32	15,552,235.28	19,599,093.63
101	General Fund	5,058,803.00	1,512,057.00	3,178.30	6,567,681.70
202	MAJOR STREETS	1,250,874.12	573.69	0.00	1,251,447.81
203	Local Streets	1,000,467.13	467.35	0.00	1,000,934.48
212	Senior Activities Millage	400,361.74	170.02	0.00	400,531.76
213	Chapter 20 Drains Debt Service	150,135.65	63.76	0.00	150,199.41
226	Sanitation Fund	1,705,927.64	140.38	0.00	1,706,068.02
231	CABLE FUND	400,361.74	170.02	0.00	400,531.76
265	DRUG ENFORCEMENT FUND	75,067.82	31.88	0.00	75,099.70
276	District Court	381,082.89	211,101.50	117,423.50	474,760.89
445	Capital Improvements Fund	500,324.01	233.71	0.00	500,557.72
585	Parking Enterprise Fund	2,009,190.80	2,280.20	1,128.98	2,010,342.02
629	Employees Sick & Vacation Pay Fund	225,177.84	99.87	0.00	225,277.71
659	Insurance Fund	300,271.31	127.51	0.00	300,398.82
677	Self Insurance Workers Compensation	800,646.57	352.73	0.00	800,999.30
703	Current Tax Collections Fund	15,961,410.03	20,974,589.34	34,447,048.82	2,488,950.55
761	District Court Trust & Agency Fund	105,806.51	55,872.00	24,570.00	137,108.51
	TOTAL - ALL FUNDS	42,630,012.39	45,605,556.28	50,145,584.88	38,089,983.79

Unit(s) Chosen: 64
SPEC. POPULATION: AD VALOREM+SPECIAL ACTS
REAL & PERSONAL PROPERTY
SUMMER BILLING TYPE(S)
USE CURRENTLY CHARGED INTERERST/PENALTY %

Taxing Authority	Original Roll	+/- Adjustments	Total to Collect	Taxes Collected	Amount Delinquent	Leased Land Delinquent
(S) CAP IMP	959,921.25	4,184.32	964,105.57	767,721.82	196,260.29	123.46
(S) CITY OPERATING	7,673,513.56	33,476.98	7,706,990.54	6,135,515.95	1,570,486.79	987.80
(S) COUNTY OPERATING	2,786,504.75	12,145.11	2,798,649.86	2,228,502.80	569,788.71	358.35
(S) LIBRARY	681,311.59	2,969.46	684,281.05	544,884.67	139,308.76	87.62
(S) MESSA JUDGMENT	235,215.12	-275.68	234,939.44	188,733.63	46,175.82	29.99
(S) OCC VOTED	1,077,654.30	4,697.46	1,082,351.76	861,879.26	220,333.91	138.59
(S) OIS ALLOCATED	136,071.52	593.62	136,665.14	108,842.85	27,804.78	17.51
(S) OIS VOTED	2,155,147.76	9,393.65	2,164,541.41	1,723,612.25	440,651.99	277.17
(S) OPER TWP PA425	7,274.04	0.00	7,274.04	7,274.04	0.00	0.00
(S) PONTIAC SCHOOLS-	0.00	0.00	0.00	0.00	0.00	0.00
(S) SANITATION	1,920,024.13	8,368.85	1,928,392.98	1,535,572.41	392,573.64	246.93
(S) SCHOOL DEBT	967.80	0.00	967.80	0.00	967.80	0.00
(S) SCHOOL OPER FC	0.00	0.00	0.00	0.00	0.00	0.00
(S) SCHOOL OPERATING	7,564,293.27	-46,985.68	7,517,307.59	5,919,542.21	1,596,188.21	1,577.17
(S) SENIORS SERVICES	340,598.30	1,484.81	342,083.11	272,405.28	69,634.02	43.81
(S) STATE EDUCATION	3,850,081.23	-6,405.38	3,843,675.85	3,037,732.58	805,417.55	525.72
(*) 999 TRANSFER PENALTY	176,475.00	-3,800.00	172,675.00	60,848.65	111,826.35	0.00
(*) NSF100 NSF FEE	0.00	665.00	665.00	384.81	280.19	0.00
(S) SubTotals	29,565,053.62	20,512.52	29,585,566.14	23,393,453.21	6,187,698.81	4,414.12
(S) Admin Fee	293,616.47	-746.13	292,870.34	233,248.68	59,577.52	44.14
(S) Interest/Penalty				13,699.02	0.00	0.00
(S) Totals	29,858,670.09	19,766.39	29,878,436.48	23,640,400.91	6,247,276.33	4,458.26
Grand Totals	29,858,670.09	19,766.39	29,878,436.48	23,640,400.91	6,247,276.33	4,458.26

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Fund 101 General Fund

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
101-000-001.010	Cash Interfund	9,342,225.93	7,845,812.23
101-000-002.000	CASH - PNC PARKING	0.00	8,970.00
101-000-002.100	PNC MONEY MARKET	0.00	28,029.99
101-000-002.102	THE PRIVATE BANK MM	0.00	180.98
101-000-004.000	Petty Cash	3,397.93	3,397.93
101-000-017.001	OAKLAND COUNTY LGIP	0.00	6,530,500.73
101-000-018.001	AFFINITY GROUP CREDIT UNION (#20387)	40,549.40	40,549.40
101-000-021.000	PROPERTY TAXES RECEIVABLE - CURRENT YEAR	1,472,631.52	1,649,215.98
101-000-021.001	PROPERTY TAX PENALTY RECEIVABLE - CY	115,675.95	122,528.60
101-000-021.002	INTEREST RECEIVABLE ON PROPERTY TAXES	0.00	(333,432.82)
101-000-021.004	PROPERTY TAX ADMIN FEE RECEIVABLE - CY	73,326.91	70,600.68
101-000-026.000	Delinquent PPT Receivable	127,446.44	71,741.56
101-000-026.244	DELINQUENT PPT RECEIVABLE - DDA	11,792.95	11,732.93
101-000-027.000	Estimated Uncollectible Delinq PT	(109,000.00)	(109,000.00)
101-000-027.244	EST UNCOLLECTIBLE DPPT-DDA	(11,792.95)	(11,792.95)
101-000-040.005	Income Tax Receivable	1,509,633.81	1,508,348.21
101-000-040.007	Income Tax Receivable Accrued	11,024,689.32	10,116,928.90
101-000-040.011	Accounts Receivable - Treasury	192,858.84	122,155.67
101-000-040.640	ACCOUNTS RECEIVABLE - FUND 640	4,457.77	0.00
101-000-040.696	AR - HOUSING COMMISSION	202,000.00	162,000.00
101-000-041.000	Estimated Uncollectible Acct. Rec.	(27,145.41)	(27,145.41)
101-000-041.001	Estimated Uncollectible Income Tax	(8,646,294.82)	(8,048,540.77)
101-000-075.000	DUE FROM SCHOOLS	245,580.00	4,457.77
101-000-084.263	DUE FROM FUND 263	60,958.38	0.00
101-000-084.760	DUE FROM FUND 760	0.00	400,791.85
101-000-123.003	PREPAID POSTAGE	13,008.06	14,434.12
101-000-124.010	DEPOSIT AS ESCROWED FUNDS - GOLF COURSE	173.72	0.00
Total Assets		15,646,173.75	20,182,465.58
*** Liabilities ***			
101-000-201.001	Accounts Payable	1,196,778.31	955,861.24
101-000-203.005	MISC RECEIVABLES OVER PAYMENTS	3,849.01	2,223.42
101-000-204.000	ACCOUNTS PAYABLE-MANUAL	692.79	67,192.09
101-000-204.001	Unaudited Payable-Unemployment	4,680.96	(2,195.32)
101-000-204.002	INCOME TAX REFUND PAYABLE	67,813.17	36,395.97
101-000-222.000	Due to Oakland County	61,561.98	71,746.04
101-000-222.002	Due to Oakland County - Dog License	378.75	268.50
101-000-222.100	DUE TO OAKLAND COUNTY - WRC	2,917.51	559.95
101-000-225.002	DUE TO SCHOOLS - DEBT	143,120.39	39,227.21
101-000-225.010	DUE TO COUNTY - REAL CHARGEBACKS	0.00	349,961.76
101-000-228.000	Due to State	439,610.93	398,272.91
101-000-228.003	MERS PAYABLE	0.00	(1,670.33)
101-000-228.046	TRAILER COACH PARK SPECIFIC TAX	1,314.00	2,154.00
101-000-234.001	DUE TO OAKLAND INTERMEDIATE SCHOOL	37,479.45	34,148.97
101-000-235.000	Due to Oakland Community College	17,626.07	16,059.84
101-000-241.002	Prop Taxes-Est Chargeback Payable	1,516,759.00	1,516,759.00
101-000-255.001	CUSTOMER DEPOSITS PAYABLE - PDBA	0.00	3,560.00
101-000-281.004	Deposits - Mobile Home Taxes	328.50	538.50

Fund 101 General Fund

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Liabilities ***			
101-000-283.000	Deposits Held	0.00	1,357.83
101-000-283.001	Deposits Held - Bids	15,000.00	15,000.00
101-000-283.003	DEPOSITS - RENTAL	100.00	400.00
101-000-283.010	Deposits-Engineering Bonds	14,684.94	14,684.94
101-000-283.014	Security Deposit	5,000.00	5,000.00
101-000-283.018	PERFORMANCE DEPOSIT	187,969.30	222,465.38
101-000-283.031	Deposits-Operations	118,769.50	118,769.50
101-000-283.050	ROW DEPOSITS - OTHER	60,223.52	145,219.02
101-000-283.055	SOIL EROSION DEPOSITS-PLAN REVIEW	330.00	330.00
101-000-283.056	SOIL EROSION DEPOSITS-INSEPECTION FEES	4,150.00	4,150.00
101-000-283.060	CONSTR. PLAN DEPOSITS-PLAN REVIEW	24,541.59	35,133.59
101-000-283.061	CONSTR. PLAN DEPOSITS-INSPECTION FEE	4,237.50	4,237.50
101-000-339.003	Deferred Revenue - 60 Day Rule	331,474.00	53,031.00
101-000-339.004	Deferred Rev - Del Pers Prop Tax	36,777.04	36,777.04
101-000-339.006	Deferred Rev - Income Tax	2,378,394.50	2,068,388.13
Total Liabilities		6,676,562.71	6,216,007.68
*** Fund Balance ***			
101-000-390.000	Fund Balance	5,131,516.47	5,131,516.47
Total Fund Balance		5,131,516.47	5,131,516.47
Beginning Fund Balance		5,131,516.47	5,131,516.47
Net of Revenues VS Expenditures - 14-15			5,332,910.02
*14-15 End FB/15-16 Beg FB		10,464,426.49	
Net of Revenues VS Expenditures - Current Year		3,838,094.57	3,502,031.41
Ending Fund Balance		8,969,611.04	13,966,457.90
Total Liabilities And Fund Balance		15,646,173.75	20,182,465.58

* Year Not Closed

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Fund 202 MAJOR STREETS

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
202-000-001.010	Cash Interfund	2,505,484.47	1,353,628.21
202-000-002.101	FLAGSTAR MM	0.00	250,332.35
202-000-002.102	THE PRIVATE BANK MM	0.00	1,001,115.46
202-000-003.101	C.D. - TALMER	0.00	250,000.00
202-000-056.000	Accrued Interest Rec	0.00	85.62
202-000-084.219	DUE FROM FUND 219	274,664.03	0.00
Total Assets		2,780,148.50	2,855,161.64
*** Liabilities ***			
202-000-201.001	Accounts Payable	67,094.87	136,452.14
202-000-204.000	ACCOUNTS PAYABLE-MANUAL	0.00	41,656.48
202-000-339.003	Deferred Revenue - 60 Day Rule	0.00	85.62
Total Liabilities		67,094.87	178,194.24
*** Fund Balance ***			
202-000-393.001	COMMITTED NET ASSETS	766,765.00	766,765.00
202-000-396.000	Fund Balance Restricted	2,082,445.14	2,082,445.14
Total Fund Balance		2,849,210.14	2,849,210.14
Beginning Fund Balance		2,849,210.14	2,849,210.14
Net of Revenues VS Expenditures - 14-15			108,108.01
*14-15 End FB/15-16 Beg FB		2,957,318.15	
Net of Revenues VS Expenditures - Current Year		(136,156.51)	(280,350.75)
Ending Fund Balance		2,713,053.63	2,676,967.40
Total Liabilities And Fund Balance		2,780,148.50	2,855,161.64

* Year Not Closed

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Fund 203 Local Streets

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
203-000-001.010	Cash Interfund	1,656,593.53	1,200,082.06
203-000-002.102	THE PRIVATE BANK MM	0.00	1,000,934.48
Total Assets		1,656,593.53	2,201,016.54
*** Liabilities ***			
203-000-201.001	Accounts Payable	43,165.65	4,252.80
203-000-204.000	ACCOUNTS PAYABLE-MANUAL	0.00	1,029.60
Total Liabilities		43,165.65	5,282.40
*** Fund Balance ***			
203-000-396.000	Fund Balance Restricted	1,731,173.16	1,731,173.16
Total Fund Balance		1,731,173.16	1,731,173.16
Beginning Fund Balance		1,731,173.16	1,731,173.16
Net of Revenues VS Expenditures - 14-15			534,533.38
*14-15 End FB/15-16 Beg FB		2,265,706.54	
Net of Revenues VS Expenditures - Current Year		(117,745.28)	(69,972.40)
Ending Fund Balance		1,613,427.88	2,195,734.14
Total Liabilities And Fund Balance		1,656,593.53	2,201,016.54

* Year Not Closed

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Fund 212 Senior Activities Millage

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
212-000-001.010	Cash Interfund	1,239,035.67	428,729.56
212-000-002.101	FLAGSTAR MM	0.00	400,531.76
212-000-003.101	C.D. - TALMER	0.00	400,000.00
212-000-021.000	PROPERTY TAXES RECEIVABLE - CURRENT YEAR	65,611.14	71,942.28
212-000-026.000	Delinquent PPT Receivable	5,790.32	3,321.49
212-000-027.000	Estimated Uncollectible Delinq PT	(5,000.00)	(5,000.00)
212-000-056.000	Accrued Interest Rec	0.00	136.99
212-000-123.000	Prepaid Expenses	0.00	125.14
Total Assets		1,305,437.13	1,299,787.22
*** Liabilities ***			
212-000-201.001	Accounts Payable	3,810.77	10,126.29
212-000-225.010	DUE TO COUNTY - REAL CHARGEBACKS	0.00	15,306.70
212-000-228.003	MERS PAYABLE	0.00	(78.98)
212-000-241.002	Prop Taxes-Est Chargeback Payable	56,850.00	56,850.00
212-000-283.003	DEPOSITS - RENTAL	0.00	200.00
212-000-339.003	Deferred Revenue - 60 Day Rule	0.00	136.99
212-000-339.004	Deferred Rev - Del Pers Prop Tax	1,601.27	1,601.27
Total Liabilities		62,262.04	84,142.27
*** Fund Balance ***			
212-000-396.000	Fund Balance Restricted	994,065.85	994,065.85
Total Fund Balance		994,065.85	994,065.85
Beginning Fund Balance		994,065.85	994,065.85
Net of Revenues VS Expenditures - 14-15			(16,549.54)
*14-15 End FB/15-16 Beg FB		977,516.31	
Net of Revenues VS Expenditures - Current Year		249,109.24	238,128.64
Ending Fund Balance		1,243,175.09	1,215,644.95
Total Liabilities And Fund Balance		1,305,437.13	1,299,787.22

* Year Not Closed

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Fund 213 Chapter 20 Drains Debt Service

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
213-000-001.010	Cash Interfund	545,066.26	32,312.60
213-000-002.101	FLAGSTAR MM	0.00	150,199.41
213-000-003.101	C.D. - TALMER	0.00	150,000.00
213-000-056.000	Accrued Interest Rec	0.00	51.37
Total Assets		545,066.26	332,563.38
*** Liabilities ***			
213-000-201.001	ACCOUNTS PAYABLE	0.00	20,141.38
213-000-241.002	Prop Taxes-Est Chargeback Payable	170.00	170.00
213-000-339.003	Deferred Revenue - 60 Day Rule	0.00	51.37
Total Liabilities		170.00	20,362.75
*** Fund Balance ***			
213-000-396.000	Fund Balance Restricted	546,212.40	546,212.40
Total Fund Balance		546,212.40	546,212.40
Beginning Fund Balance		546,212.40	546,212.40
Net of Revenues VS Expenditures - 14-15			(147,438.48)
*14-15 End FB/15-16 Beg FB		398,773.92	
Net of Revenues VS Expenditures - Current Year		(1,316.14)	(86,573.29)
Ending Fund Balance		544,896.26	312,200.63
Total Liabilities And Fund Balance		545,066.26	332,563.38

* Year Not Closed

Fund 226 Sanitaton Fund

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
226-000-001.010	Cash Interfund	2,837,759.95	2,998,918.83
226-000-001.049	Cash - Landfill Trust	1,405,527.16	1,405,669.20
226-000-002.101	FLAGSTAR MM	0.00	300,398.82
226-000-003.101	C.D. - TALMER	0.00	300,000.00
226-000-021.000	PROPERTY TAXES RECEIVABLE - CURRENT YEAR	369,894.33	405,585.47
226-000-026.000	Delinquent PPT Receivable	31,834.83	17,918.95
226-000-027.000	Estimated Uncollectible Delinq PT	(27,000.00)	(27,000.00)
226-000-040.000	Accounts Receivable	0.00	34,968.80
226-000-040.011	Accounts Receivable - Treasury	74,915.14	18,521.34
226-000-056.000	Accrued Interest Rec	0.00	102.74
226-000-124.004	Performance Bond Held by DNRE	1,109,525.39	1,109,525.39
Total Assets		5,802,456.80	6,564,609.54
*** Liabilities ***			
226-000-201.001	Accounts Payable	276,138.30	5,130.74
226-000-225.010	DUE TO COUNTY - REAL CHARGEBACKS	0.00	160,634.36
226-000-241.002	Prop Taxes-Est Chargeback Payable	366,207.00	366,207.00
226-000-339.003	Deferred Revenue - 60 Day Rule	0.00	102.74
226-000-339.004	Deferred Rev - Del Pers Prop Tax	9,405.80	9,405.80
Total Liabilities		651,751.10	541,480.64
*** Fund Balance ***			
226-000-384.004	Reserve for Closure cost	2,515,029.00	2,515,029.00
226-000-390.000	Fund Balance	1,232,082.66	1,232,082.66
Total Fund Balance		3,747,111.66	3,747,111.66
Beginning Fund Balance		3,747,111.66	3,747,111.66
Net of Revenues VS Expenditures - 14-15			824,837.25
*14-15 End FB/15-16 Beg FB		4,571,948.91	
Net of Revenues VS Expenditures - Current Year		1,403,594.04	1,451,179.99
Ending Fund Balance		5,150,705.70	6,023,128.90
Total Liabilities And Fund Balance		5,802,456.80	6,564,609.54

* Year Not Closed

Fund 231 CABLE FUND

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
231-000-001.010	Cash Interfund	1,059,435.96	272,226.66
231-000-002.101	FLAGSTAR MM	0.00	400,531.76
231-000-003.101	C.D. - TALMER	0.00	400,000.00
231-000-056.000	Accrued Interest Rec	0.00	136.99
Total Assets		1,059,435.96	1,072,895.41
*** Liabilities ***			
231-000-201.001	Accounts Payable	389.75	176.75
231-000-228.003	MERS PAYABLE	0.00	(175.00)
231-000-339.003	Deferred Revenue - 60 Day Rule	0.00	136.99
Total Liabilities		389.75	138.74
*** Fund Balance ***			
231-000-396.000	Fund Balance Restricted	1,081,441.09	1,081,441.09
Total Fund Balance		1,081,441.09	1,081,441.09
Beginning Fund Balance		1,081,441.09	1,081,441.09
Net of Revenues VS Expenditures - 14-15			(7,434.40)
*14-15 End FB/15-16 Beg FB		1,074,006.69	
Net of Revenues VS Expenditures - Current Year		(22,394.88)	(1,250.02)
Ending Fund Balance		1,059,046.21	1,072,756.67
Total Liabilities And Fund Balance		1,059,435.96	1,072,895.41

* Year Not Closed

Fund 239 TAX INCREMENT FINANCE AUTHORITY #2

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
239-000-001.010	Cash Interfund	150,476.46	72,711.18
239-000-021.000	PROPERTY TAXES RECEIVABLE - CURRENT YEAR	0.00	335,579.57
239-000-026.000	Delinquent PPT Receivable	8,656.47	8,297.90
239-000-027.000	Estimated Uncollectible Delinq PT	(7,000.00)	(7,000.00)
Total Assets		152,132.93	409,588.65
*** Liabilities ***			
239-000-225.010	DUE TO COUNTY - REAL CHARGEBACKS	0.00	1,762.82
239-000-230.000	Due to Other Units of Government	568,918.76	1,045,407.04
239-000-241.002	Prop Taxes-Est Chargeback Payable	131,326.00	131,326.00
239-000-339.004	Deferred Rev - Del Pers Prop Tax	1,806.93	1,806.93
Total Liabilities		702,051.69	1,180,302.79
*** Fund Balance ***			
239-000-390.000	Fund Balance	(568,918.76)	(568,918.76)
Total Fund Balance		(568,918.76)	(568,918.76)
Beginning Fund Balance		(568,918.76)	(568,918.76)
Net of Revenues VS Expenditures - 14-15			(468,280.57)
*14-15 End FB/15-16 Beg FB		(1,037,199.33)	
Net of Revenues VS Expenditures - Current Year		19,000.00	266,485.19
Ending Fund Balance		(549,918.76)	(770,714.14)
Total Liabilities And Fund Balance		152,132.93	409,588.65

* Year Not Closed

Fund 240 TAX INCREMENT FINANCE AUTHORITY #3

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
240-000-001.010	Cash Interfund	1,297,973.65	367,494.25
240-000-021.000	PROPERTY TAXES RECEIVABLE - CURRENT YEAR	206,063.94	1,292,356.47
240-000-026.000	Delinquent PPT Receivable	6,895.81	4,986.81
240-000-027.000	Estimated Uncollectible Delinq PT	(5,000.00)	(5,000.00)
240-000-084.037	Due from Fund 241	0.00	9,171.37
Total Assets		1,505,933.40	1,669,008.90
*** Liabilities ***			
240-000-225.010	DUE TO COUNTY - REAL CHARGEBACKS	0.00	2,454.36
240-000-230.000	Due to Other Units of Government	206,082.00	206,082.00
240-000-241.002	Prop Taxes-Est Chargeback Payable	178,820.00	178,820.00
240-000-339.004	Deferred Rev - Del Pers Prop Tax	2,061.27	2,061.27
Total Liabilities		386,963.27	389,417.63
*** Fund Balance ***			
240-000-390.000	Fund Balance	(125,941.26)	(125,941.26)
Total Fund Balance		(125,941.26)	(125,941.26)
Beginning Fund Balance		(125,941.26)	(125,941.26)
Net of Revenues VS Expenditures - 14-15			167,283.03
*14-15 End FB/15-16 Beg FB		41,341.77	
Net of Revenues VS Expenditures - Current Year		1,244,911.39	1,238,249.50
Ending Fund Balance		1,118,970.13	1,279,591.27
Total Liabilities And Fund Balance		1,505,933.40	1,669,008.90

* Year Not Closed

Fund 241 TAX INCREMENT FINANCE AUTHORITY #4

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
241-000-001.010	Cash Interfund	546,019.53	65,598.75
241-000-021.000	PROPERTY TAXES RECEIVABLE - CURRENT YEAR	62,268.07	373,458.72
241-000-026.000	Delinquent PPT Receivable	2,224.75	1,619.71
241-000-027.000	Estimated Uncollectible Delinq PT	(2,000.00)	(2,000.00)
Total Assets		608,512.35	438,677.18
*** Liabilities ***			
241-000-214.082	Due to Fund 240	0.00	9,171.37
241-000-225.010	DUE TO COUNTY - REAL CHARGEBACKS	0.00	800.03
241-000-241.002	Prop Taxes-Est Chargeback Payable	55,947.00	55,947.00
241-000-339.004	Deferred Rev - Del Pers Prop Tax	280.51	280.51
Total Liabilities		56,227.51	66,198.91
*** Fund Balance ***			
241-000-396.000	Fund Balance Restricted	157,318.76	157,318.76
Total Fund Balance		157,318.76	157,318.76
Beginning Fund Balance		157,318.76	157,318.76
Net of Revenues VS Expenditures - 14-15			(157,347.26)
*14-15 End FB/15-16 Beg FB		(28.50)	
Net of Revenues VS Expenditures - Current Year		394,966.08	372,506.77
Ending Fund Balance		552,284.84	372,478.27
Total Liabilities And Fund Balance		608,512.35	438,677.18

* Year Not Closed

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DB: Pontiac

Fund 243 Brownfield Redeveloping Auth

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
243-000-001.010	Cash Interfund	240,114.85	225,484.07
243-000-021.000	PROPERTY TAXES RECEIVABLE - CURRENT YEAR	29,640.72	52,047.77
Total Assets		269,755.57	277,531.84
*** Liabilities ***			
243-000-241.002	Prop Taxes-Est Chargeback Payable	10,162.86	10,162.86
Total Liabilities		10,162.86	10,162.86
*** Fund Balance ***			
243-000-390.000	Fund Balance	226,863.77	226,863.77
Total Fund Balance		226,863.77	226,863.77
Beginning Fund Balance		226,863.77	226,863.77
Net of Revenues VS Expenditures - 14-15			(11,542.56)
*14-15 End FB/15-16 Beg FB		215,321.21	
Net of Revenues VS Expenditures - Current Year		32,728.94	52,047.77
Ending Fund Balance		259,592.71	267,368.98
Total Liabilities And Fund Balance		269,755.57	277,531.84

* Year Not Closed

Fund 249 BUILDING INSPECTION FUND

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
249-000-001.010	Cash Interfund	0.00	405,976.80
Total Assets		0.00	405,976.80
*** Liabilities ***			
249-000-201.001	Accounts Payable	0.00	674.04
Total Liabilities		0.00	674.04
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures - 14-15			(75.17)
*14-15 End FB/15-16 Beg FB		0.00	
Net of Revenues VS Expenditures - Current Year		0.00	405,377.93
Ending Fund Balance		0.00	0.00
Total Liabilities And Fund Balance		0.00	405,976.80

* Year Not Closed

Fund 252 CDBG FY2012

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
252-000-001.010	Cash Interfund	16,237.50	4,972.00
Total Assets		16,237.50	4,972.00
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
252-000-390.000	Fund Balance	16,237.50	16,237.50
Total Fund Balance		16,237.50	16,237.50
Beginning Fund Balance		16,237.50	16,237.50
Net of Revenues VS Expenditures - 14-15			(11,265.50)
*14-15 End FB/15-16 Beg FB		4,972.00	
Net of Revenues VS Expenditures - Current Year		0.00	0.00
Ending Fund Balance		16,237.50	4,972.00
Total Liabilities And Fund Balance		16,237.50	4,972.00

* Year Not Closed

Fund 263 HOME BUYERS ASSISTANCE

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
263-000-001.010	Cash Interfund.	20.00	0.00
263-000-079.000	Due from Federal Government	60,822.02	0.00
Total Assets		60,842.02	0.00
*** Liabilities ***			
263-000-214.101	DUE TO FUND 101	60,958.38	0.00
263-000-339.003	Deferred Revenue - 60 Day Rule	60,822.02	0.00
Total Liabilities		121,780.40	0.00
*** Fund Balance ***			
263-000-390.000	Fund Balance	(60,822.02)	(60,822.02)
Total Fund Balance		(60,822.02)	(60,822.02)
Beginning Fund Balance		(60,822.02)	(60,822.02)
Net of Revenues VS Expenditures - 14-15			60,822.02
*14-15 End FB/15-16 Beg FB		0.00	
Net of Revenues VS Expenditures - Current Year		(116.36)	0.00
Ending Fund Balance		(60,938.38)	0.00
Total Liabilities And Fund Balance		60,842.02	0.00

* Year Not Closed

Fund 265 DRUG ENFORCEMENT FUND

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
265-000-001.010	Cash Interfund	270,627.27	110,728.60
265-000-002.101	FLAGSTAR MM	0.00	75,099.70
265-000-003.101	C.D. - TALMER	0.00	75,000.00
265-000-056.000	Accrued Interest Rec	0.00	25.68
Total Assets		270,627.27	260,853.98
*** Liabilities ***			
265-000-201.001	Accounts Payable	0.00	1,276.02
265-000-204.000	ACCOUNTS PAYABLE-MANUAL	0.00	612.85
265-000-339.003	Deferred Revenue - 60 Day Rule	0.00	25.68
Total Liabilities		0.00	1,914.55
*** Fund Balance ***			
265-000-396.000	Fund Balance Restricted	275,019.12	275,019.12
Total Fund Balance		275,019.12	275,019.12
Beginning Fund Balance		275,019.12	275,019.12
Net of Revenues VS Expenditures - 14-15			(9,258.06)
*14-15 End FB/15-16 Beg FB		265,761.06	
Net of Revenues VS Expenditures - Current Year		(4,391.85)	(6,821.63)
Ending Fund Balance		270,627.27	258,939.43
Total Liabilities And Fund Balance		270,627.27	260,853.98

* Year Not Closed

User: MABBOTT

DB: Pontiac

Fund 276 District Court

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
276-000-001.010	Cash Interfund	(625,598.45)	(97,175.87)
276-000-001.018	Fifth Third-Court Operating	793,112.77	474,760.89
276-000-001.020	FIFTH THIRD BANK - COURT ACCOUNT	52,681.96	52,681.96
276-000-004.000	Petty Cash	300.00	300.00
276-000-123.000	Prepaid Expenses	0.00	46,227.68
Total Assets		220,496.28	476,794.66
*** Liabilities ***			
276-000-201.001	Accounts Payable	555.21	2,040.56
276-000-214.101	DUE TO FUND 101	0.00	400,791.85
276-000-228.020	State Law Fines	14,890.06	25,765.40
276-000-228.042	State Court Fund	1,290.00	1,700.00
276-000-228.057	JUROR COMPENSATION REIMBURSEMENT	2,073.75	2,386.75
276-000-228.058	Civil Filing Fee	22,409.00	19,838.00
276-000-228.059	Justice Filing Fee	24,692.43	21,540.40
276-000-271.002	State License Clearance Fees	2,073.00	2,359.20
276-000-283.037	Deposits-Victims' Rights Assessment	10,908.00	7,855.20
Total Liabilities		78,891.45	484,277.36
*** Fund Balance ***			
276-000-390.000	Fund Balance	84,144.37	84,144.37
Total Fund Balance		84,144.37	84,144.37
Beginning Fund Balance		84,144.37	84,144.37
Net of Revenues VS Expenditures - 14-15			(132,446.41)
*14-15 End FB/15-16 Beg FB		(48,302.04)	
Net of Revenues VS Expenditures - Current Year		57,460.46	40,819.34
Ending Fund Balance		141,604.83	(7,482.70)
Total Liabilities And Fund Balance		220,496.28	476,794.66

* Year Not Closed

Fund 419 Clinton River Linear Park Trail

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
419-000-078.000	Due from State	274,664.03	0.00
Total Assets		274,664.03	0.00
*** Liabilities ***			
419-000-214.202	DUE TO FUND 202	274,664.03	0.00
419-000-339.003	Deferred Revenue - 60 Day Rule	274,664.03	0.00
Total Liabilities		549,328.06	0.00
*** Fund Balance ***			
419-000-390.000	Fund Balance	(274,664.03)	(274,664.03)
Total Fund Balance		(274,664.03)	(274,664.03)
Beginning Fund Balance		(274,664.03)	(274,664.03)
Net of Revenues VS Expenditures - 14-15			274,664.03
*14-15 End FB/15-16 Beg FB		0.00	
Net of Revenues VS Expenditures - Current Year		0.00	0.00
Ending Fund Balance		(274,664.03)	0.00
Total Liabilities And Fund Balance		274,664.03	0.00

* Year Not Closed

Fund 445 Capital Improvements Fund

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
445-000-001.010	Cash Interfund	1,256,211.20	1,314,281.40
445-000-002.102	THE PRIVATE BANK MM	0.00	500,557.72
445-000-021.000	PROPERTY TAXES RECEIVABLE - CURRENT YEAR	186,398.10	204,333.47
445-000-026.000	Delinquent PPT Receivable	15,699.91	8,742.23
445-000-027.000	Estimated Uncollectible Delinq PT	(13,000.00)	(13,000.00)
Total Assets		1,445,309.21	2,014,914.82
*** Liabilities ***			
445-000-225.010	DUE TO COUNTY - REAL CHARGEBACKS	0.00	43,783.79
445-000-241.002	Prop Taxes-Est Chargeback Payable	166,055.00	166,055.00
445-000-339.004	Deferred Rev - Del Pers Prop Tax	4,985.31	4,985.31
Total Liabilities		171,040.31	214,824.10
*** Fund Balance ***			
445-000-393.001	COMMITTED NET ASSETS	254,756.00	254,756.00
445-000-396.000	Fund Balance Restricted	175,567.40	175,567.40
Total Fund Balance		430,323.40	430,323.40
Beginning Fund Balance		430,323.40	430,323.40
Net of Revenues VS Expenditures - 14-15			561,133.67
*14-15 End FB/15-16 Beg FB		991,457.07	
Net of Revenues VS Expenditures - Current Year		843,945.50	808,633.65
Ending Fund Balance		1,274,268.90	1,800,090.72
Total Liabilities And Fund Balance		1,445,309.21	2,014,914.82

* Year Not Closed

User: MABBOTT

DB: Pontiac

Fund 542 BUILDING INSPECTION FUND

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
542-000-001.010	Cash Interfund	0.00	(18,468.58)
Total Assets		0.00	(18,468.58)
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures - 14-15			0.00
*14-15 End FB/15-16 Beg FB		0.00	
Net of Revenues VS Expenditures - Current Year		0.00	(18,468.58)
Ending Fund Balance		0.00	0.00
Total Liabilities And Fund Balance		0.00	(18,468.58)

* Year Not Closed

User: MABBOTT

DB: Pontiac

Fund 585 Parking Enterprise Fund

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
585-000-001.010	Cash Interfund	2,357,189.62	324,276.20
585-000-017.001	OAKLAND COUNTY LGIP	0.00	2,010,342.02
585-000-040.011	Accounts Receivable - Treasury	11,101.25	11,101.25
585-000-123.000	Prepaid Expenses	183,440.00	183,440.00
585-000-130.000	Land	3,173,454.72	3,173,454.72
585-000-134.000	Parking Equipment	748,752.76	748,752.76
585-000-135.000	Accum. Depreciation - Parking Eqt.	(748,752.76)	(748,752.76)
585-000-136.000	Buildings	26,585,745.74	26,585,745.74
585-000-136.003	Building Improvements	1,924,653.01	1,924,653.01
585-000-137.000	Accumulated Depreciation - Building	(19,469,023.61)	(20,000,738.55)
585-000-140.000	Machinery & Equipment	3,435,351.72	3,435,351.72
585-000-140.006	Special Equipment & Instruments	878,809.91	878,809.91
585-000-141.000	Accum. Dep'n. - Machinery & Equip.	(3,435,351.72)	(3,435,351.72)
585-000-141.006	Accum. Dep'n. - Special Eqt./Instr.	(876,946.41)	(878,809.91)
585-000-146.000	Accum. Dep'n. St. & Traffic Signs	(57,181.84)	(57,181.84)
585-000-146.001	Street & Traffic Signs	57,181.84	57,181.84
Total Assets		14,768,424.23	14,212,274.39
*** Liabilities ***			
585-000-201.001	Accounts Payable	17,515.73	64.02
585-000-225.010	DUE TO COUNTY - REAL CHARGEBACKS	0.00	1,262.04
585-000-241.002	Prop Taxes-Est Chargeback Payable	11,445.00	11,445.00
Total Liabilities		28,960.73	12,771.06
*** Fund Balance ***			
585-000-395.010	Investment fixed assts net of debt	12,209,692.15	12,209,692.15
585-000-396.000	Fund Balance Restricted	2,524,502.23	2,524,502.23
Total Fund Balance		14,734,194.38	14,734,194.38
Beginning Fund Balance		14,734,194.38	14,734,194.38
Net of Revenues VS Expenditures - 14-15			(556,838.87)
*14-15 End FB/15-16 Beg FB		14,177,355.51	
Net of Revenues VS Expenditures - Current Year		5,269.12	22,147.82
Ending Fund Balance		14,739,463.50	14,199,503.33
Total Liabilities And Fund Balance		14,768,424.23	14,212,274.39

* Year Not Closed

User: MABBOTT

DB: Pontiac

Fund 629 Employees Sick & Vacation Pay Fund

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
629-000-001.010	Cash Interfund	490,422.56	147,570.67
629-000-002.101	FLAGSTAR MM	0.00	125,166.17
629-000-002.102	THE PRIVATE BANK MM	0.00	100,111.54
629-000-003.101	C.D. - TALMER	0.00	125,000.00
629-000-056.000	Accrued Interest Rec	0.00	42.81
Total Assets		490,422.56	497,891.19
*** Liabilities ***			
629-000-257.009	Accrued Wages Vaction & Sick leave	490,422.56	498,102.86
629-000-339.003	Deferred Revenue - 60 Day Rule	0.00	42.81
Total Liabilities		490,422.56	498,145.67
*** Fund Balance ***			
Total Fund Balance		0.00	0.00
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures - 14-15			394.96
*14-15 End FB/15-16 Beg FB		394.96	
Net of Revenues VS Expenditures - Current Year		0.00	(649.44)
Ending Fund Balance		0.00	(254.48)
Total Liabilities And Fund Balance		490,422.56	497,891.19

* Year Not Closed

Fund 659 Insurance Fund

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
659-000-001.010	Cash Interfund	2,246,066.80	532,394.74
659-000-002.101	FLAGSTAR MM	0.00	300,398.82
659-000-003.101	C.D. - TALMER	0.00	300,000.00
659-000-040.011	Accounts Receivable - Treasury	917,060.73	561,589.69
659-000-056.000	Accrued Interest Rec	0.00	102.74
659-000-072.590	DUE FROM OAKLAND COUNTY - WRC	16,759.20	16,759.20
659-000-124.002	Deposits with Insurance Agent	104,566.23	106,931.45
659-000-124.100	DEPOSITS - MMRMA	1,533,091.65	2,409,982.03
Total Assets		4,817,544.61	4,228,158.67
*** Liabilities ***			
659-000-201.001	Accounts Payable	863,823.75	799,136.78
659-000-212.002	Accrued Self General Liability	1,850,000.00	1,842,726.64
659-000-212.003	Accrued Self Ins Medical/Dental	10,000.00	0.00
659-000-339.003	Deferred Revenue - 60 Day Rule	0.00	102.74
Total Liabilities		2,723,823.75	2,641,966.16
*** Fund Balance ***			
659-000-390.000	Fund Balance	2,284,047.52	2,284,047.52
Total Fund Balance		2,284,047.52	2,284,047.52
Beginning Fund Balance		2,284,047.52	2,284,047.52
Net of Revenues VS Expenditures - 14-15			(85,764.46)
*14-15 End FB/15-16 Beg FB		2,198,283.06	
Net of Revenues VS Expenditures - Current Year		(190,326.66)	(612,090.55)
Ending Fund Balance		2,093,720.86	1,586,192.51
Total Liabilities And Fund Balance		4,817,544.61	4,228,158.67

* Year Not Closed

Fund 677 Self Insurance Workers Compensation

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
677-000-001.010	Cash Interfund	1,846,681.68	842,648.57
677-000-002.101	FLAGSTAR MM	0.00	500,664.66
677-000-002.102	THE PRIVATE BANK MM	0.00	300,334.64
677-000-003.101	C.D. - TALMER	0.00	500,000.00
677-000-056.000	Accrued Interest Rec	0.00	171.23
677-000-072.590	DUE FROM OAKLAND COUNTY - WRC	255,853.77	47,954.32
677-000-124.002	Deposits with Insurance Agent	0.00	25,078.79
Total Assets		2,102,535.45	2,216,852.21
*** Liabilities ***			
677-000-201.001	Accounts Payable	17,384.87	10,112.00
677-000-204.000	ACCOUNTS PAYABLE-MANUAL	0.00	10,112.00
677-000-212.001	Accrued Self Ins Workers Comp	1,750,000.00	1,750,000.00
677-000-339.003	Deferred Revenue - 60 Day Rule	0.00	171.23
Total Liabilities		1,767,384.87	1,770,395.23
*** Fund Balance ***			
677-000-390.000	Fund Balance	469,838.00	469,838.00
Total Fund Balance		469,838.00	469,838.00
Beginning Fund Balance		469,838.00	469,838.00
Net of Revenues VS Expenditures - 14-15			(89,950.66)
*14-15 End FB/15-16 Beg FB		379,887.34	
Net of Revenues VS Expenditures - Current Year		(134,687.42)	66,569.64
Ending Fund Balance		335,150.58	446,456.98
Total Liabilities And Fund Balance		2,102,535.45	2,216,852.21

* Year Not Closed

Fund 702 PAYROLL FUND

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
702-000-001.010	Cash Interfund	(45,009.88)	(12,037.30)
Total Assets		(45,009.88)	(12,037.30)
*** Liabilities ***			
702-000-231.006	DUE TO COPS TRUST	(45,009.88)	(12,065.30)
702-000-231.022	MAPE UNION DUES	0.00	28.00
Total Liabilities		(45,009.88)	(12,037.30)
*** Fund Balance ***			
Total Fund Balance		0.00	0.00
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures - 14-15			0.00
*14-15 End FB/15-16 Beg FB		0.00	
Net of Revenues VS Expenditures - Current Year		0.00	0.00
Ending Fund Balance		0.00	0.00
Total Liabilities And Fund Balance		(45,009.88)	(12,037.30)

* Year Not Closed

Fund 703 Current Tax Collections Fund

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
703-000-001.010	Cash Interfund	502,505.91	(231,181.02)
703-000-002.100	PNC MONEY MARKET	0.00	2,488,950.55
Total Assets		502,505.91	2,257,769.53
*** Liabilities ***			
703-000-201.001	Accounts Payable	189,995.96	2,521.14
703-000-214.268	DUE TO LIBRARY	13,562.00	(8,844.71)
703-000-221.001	DUE TO CITY - TRANSFER PENALTY	6,222.94	4,502.25
703-000-221.002	DUE TO CITY - NSF FEE	35.00	384.81
703-000-221.004	DUE TO CITY - ADMIN FEE	2,131.12	6,585.00
703-000-221.005	DUE TO CITY - PENALTY	16,295.00	6,474.54
703-000-221.101	DUE TO CITY - OPERATING TAX	62,026.54	897,509.11
703-000-221.212	DUE TO CITY - SENIOR TAX	2,750.70	39,798.85
703-000-221.226	DUE TO CITY - SANITATION TAX	15,505.49	224,355.71
703-000-221.401	DUE TO CITY - CAPITAL IMPROVEMENT	7,752.08	112,142.16
703-000-222.001	DUE TO COUNTY - OPERATING	50,745.87	313,481.54
703-000-222.003	DUE TO COUNTY - PARKS AND REC	0.00	114.38
703-000-222.100	DUE TO OAKLAND COUNTY - WRC	0.00	5,379.47
703-000-223.001	DUE TO PONTIAC LIBRARY	18,141.50	77,035.92
703-000-225.001	DUE TO SCHOOLS - OPERATING	223,431.84	243,248.99
703-000-225.002	DUE TO SCHOOLS - DEBT	25,320.43	(17,600.52)
703-000-225.005	DUE TO SCHOOLS - MESSA JUDGMENT	6,333.14	(8,318.71)
703-000-225.010	DUE TO COUNTY - REAL CHARGEBACKS	31,619.48	6,912.05
703-000-226.001	DUE TO BLOOMFIELD TWP - 425	0.00	7,274.04
703-000-228.001	DUE TO STATE EDUCATION PROPERTY TAX	112,736.69	125,880.02
703-000-230.001	DUE TO OTHER UNITS - HCMA	0.00	100.40
703-000-230.002	DUE TO OTHER UNITS - OCPTA	0.00	742.01
703-000-230.003	DUE TO OTHER UNITS - ZOO AUTHORITY	0.00	418.73
703-000-230.004	DUE TO OTHER UNITS - ART INSTITUTE	0.00	949.40
703-000-234.001	DUE TO OAKLAND INTERMEDIATE SCHOOL	2,423.58	3,616.17
703-000-234.002	DUE TO OIS - VOTED	38,376.05	57,360.00
703-000-235.000	Due to Oakland Community College	19,186.85	108,845.07
703-000-274.000	UNDISTRIBUTED TAX COLLECTIONS	(351,298.93)	47,174.41
703-000-275.000	DUE TO TAXPAYERS	9,212.58	(272.70)
Total Liabilities		502,505.91	2,257,769.53
*** Fund Balance ***			
Total Fund Balance		0.00	0.00
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures - 14-15			0.00
*14-15 End FB/15-16 Beg FB		0.00	

Fund 703 Current Tax Collections Fund

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
	Net of Revenues VS Expenditures - Current Year	0.00	0.00
	Ending Fund Balance	0.00	0.00
	Total Liabilities And Fund Balance	502,505.91	2,257,769.53

* Year Not Closed

Fund 705 WRC - SEWER

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
705-000-001.010	Cash Interfund	1,379,320.60	1,173,382.42
Total Assets		1,379,320.60	1,173,382.42
*** Liabilities ***			
705-000-225.010	DUE TO COUNTY - REAL CHARGEBACKS	0.00	97,649.15
705-000-230.100	DUE TO OAKLAND COUNTY WRC	1,379,320.60	1,075,733.27
Total Liabilities		1,379,320.60	1,173,382.42
*** Fund Balance ***			
Total Fund Balance		0.00	0.00
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures - 14-15			0.00
*14-15 End FB/15-16 Beg FB		0.00	
Net of Revenues VS Expenditures - Current Year		0.00	0.00
Ending Fund Balance		0.00	0.00
Total Liabilities And Fund Balance		1,379,320.60	1,173,382.42

* Year Not Closed

Fund 708 Fire Insurance Trust Fund

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
708-000-001.010	Cash Interfund	160,481.53	238,726.60
Total Assets		160,481.53	238,726.60
*** Liabilities ***			
708-000-274.001	OTHER LIABILITIES - FIRE ESCROW	160,481.53	238,726.60
Total Liabilities		160,481.53	238,726.60
*** Fund Balance ***			
Total Fund Balance		0.00	0.00
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures - 14-15			0.00
*14-15 End FB/15-16 Beg FB		0.00	
Net of Revenues VS Expenditures - Current Year		0.00	0.00
Ending Fund Balance		0.00	0.00
Total Liabilities And Fund Balance		160,481.53	238,726.60

* Year Not Closed

Fund 761 District Court Trust & Agency Fund

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
761-000-017.029	FIFTH THIRD BANK - BOND ACCOUNT	166,904.49	137,108.51
Total Assets		166,904.49	137,108.51
*** Liabilities ***			
761-000-201.001	Accounts Payable	0.00	380.00
761-000-265.001	Bond Payable (Cash Bonds)	166,904.49	136,728.51
Total Liabilities		166,904.49	137,108.51
*** Fund Balance ***			
Total Fund Balance		0.00	0.00
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures - 14-15			0.00
*14-15 End FB/15-16 Beg FB		0.00	
Net of Revenues VS Expenditures - Current Year		0.00	0.00
Ending Fund Balance		0.00	0.00
Total Liabilities And Fund Balance		166,904.49	137,108.51

* Year Not Closed

User: MABBOTT

DB: Pontiac

Fund 902 General Fixed Assets Known

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
902-000-130.000	Land	16,677,304.12	16,677,304.12
902-000-130.001	Land Held for Sale	118,215.31	118,215.31
902-000-131.000	Parking Lots	455,217.62	455,217.62
902-000-131.015	Bridges	65,234.33	65,234.33
902-000-132.000	Land Improvements	4,658,214.35	4,658,214.35
902-000-132.001	Fences	29,000.00	29,000.00
902-000-132.006	Sidewalks	3,935,581.79	3,935,581.79
902-000-133.000	Accum. Depreciation - Parking Lots	(455,217.94)	(455,217.94)
902-000-133.001	Accum. Depreciation - Fences	(8,710.00)	(8,710.00)
902-000-133.003	Accum. Dep'n. - Voting Equipment	(234,601.00)	(234,601.00)
902-000-133.004	Accum. Dep'n. - Land Improvements	(3,871,122.42)	(3,871,122.42)
902-000-133.008	Accum. Dep'n. - Sidewalks	(1,252,459.96)	(1,252,459.96)
902-000-136.000	Buildings	25,009,598.39	25,009,598.39
902-000-136.003	Building Improvements	4,028,401.36	4,028,401.36
902-000-137.000	Accumulated Depreciation - Building	(22,454,628.77)	(22,454,628.77)
902-000-137.003	Accum. Dep'n. - Siren	(56,218.00)	(56,218.00)
902-000-140.000	Machinery & Equipment	1,467,160.14	1,467,160.14
902-000-140.001	Voting Equipment	234,601.76	234,601.76
902-000-140.002	Small Tools & Constructions Equip.	637,889.00	637,889.00
902-000-140.003	Shop Equipment	177,469.86	177,469.86
902-000-140.004	Stores Equipment	12,555.00	12,555.00
902-000-140.006	Special Equipment & Instruments	4,194,588.74	4,194,588.74
902-000-140.007	Communication Equipment	3,842,820.21	3,842,820.21
902-000-140.008	Special Equipment	1,768,543.28	1,768,543.28
902-000-141.000	Accum. Dep'n. - Machinery & Equip.	(1,467,159.98)	(1,467,159.98)
902-000-141.002	Accum. Dep'n. - Small Tools & Cntr.	(627,937.70)	(627,937.70)
902-000-141.003	Accum. Dep'n. - Shop Equipment	(177,470.00)	(177,470.00)
902-000-141.004	Accum. Dep'n. - Stores Equipment	(12,555.00)	(12,555.00)
902-000-141.006	Accum. Dep'n. - Special Eqt./Instr.	(3,710,531.30)	(3,710,531.30)
902-000-141.007	Accum. Dep'n. - Communication Equip	(3,794,894.93)	(3,794,894.93)
902-000-141.008	Accum. Dep'n. - Special Equipment	(1,451,847.76)	(1,451,847.76)
902-000-142.000	Vehicles	11,910,957.02	11,910,957.02
902-000-142.001	Siren	56,218.43	56,218.43
902-000-143.000	Accumulated Depreciation - Vehicles	(10,968,153.52)	(10,968,153.52)
902-000-144.000	Office Furniture & Fixtures	6,212,033.04	6,212,033.04
902-000-145.000	Depreciation Furniture & Office	(6,076,736.35)	(6,076,736.35)
902-000-146.003	Pavement and Graveled Streets	4,388,460.07	4,388,460.07
902-000-146.004	Street Lights	56,547.99	56,547.99
902-000-146.005	Accum. Dep'n. - Street Lights	(20,882.11)	(20,882.11)
902-000-146.006	Accum. Dep'n. - Pavement/Gravel Sts	(1,673,219.87)	(1,673,219.87)
902-000-150.000	Sewer System	(62,317.80)	(62,317.80)
902-000-150.001	Sewers and Drains	2,043,493.56	2,043,493.56
902-000-151.000	Accumulated Deprec. - Sewer System	(325,762.88)	(325,762.88)
902-000-156.000	Leased Assets	34,759.39	34,759.39
902-000-156.002	Computers	1,629,425.63	1,629,425.63
902-000-156.003	Xerox Machine	440,708.00	440,708.00
902-000-156.010	Accum. Dep'n - Leased Assets	(34,759.00)	(34,759.00)
902-000-156.013	Accum. Dep'n - Xerox Machine	(440,708.00)	(440,708.00)
902-000-157.002	Accum. Dep'n. - Computers	(1,625,816.00)	(1,625,816.00)
902-000-158.000	Construction Work in Progress	25,802,417.67	25,802,417.67
902-000-195.000	Amount to be provided V & S L	0.65	0.65

Fund 902 General Fixed Assets Known

GL Number	Description	PERIOD ENDED 08/31/2014	PERIOD ENDED 08/31/2015
*** Assets ***			
Total Assets		59,083,706.42	59,083,706.42
*** Fund Balance ***			
902-000-390.000	Fund Balance	10,753,311.52	10,753,311.52
902-000-399.000	Investment in Fixed Assets	48,330,394.90	48,330,394.90
Total Fund Balance		59,083,706.42	59,083,706.42
Beginning Fund Balance		59,083,706.42	59,083,706.42
Net of Revenues VS Expenditures - 14-15			0.00
*14-15 End FB/15-16 Beg FB		59,083,706.42	
Net of Revenues VS Expenditures - Current Year		0.00	0.00
Ending Fund Balance		59,083,706.42	59,083,706.42
Total Liabilities And Fund Balance		59,083,706.42	59,083,706.42

* Year Not Closed

REVENUE REPORT FOR CITY OF PONTIAC
 PERIOD ENDING 08/31/2015
 % Fiscal Year Completed: 16.94

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	08/31/2015 NORMAL (ABNORMAL)	MONTH 08/31/2015 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - General Fund						
	TAXES	18,149,668.00	8,802,408.11	546,414.09	9,347,259.89	48.50
	LICENSES AND PERMITS	575,000.00	217,793.64	144,393.64	357,206.36	37.88
	STATE GRANTS	9,757,084.00	0.00	0.00	9,757,084.00	0.00
	CHARGES FOR SERVICES	411,260.00	101,108.17	37,438.84	310,151.83	24.58
	OTHER REVENUE	1,627,276.00	246,571.34	129,576.70	1,380,704.66	15.15
	FINES AND FORFEITS	156,000.00	0.00	0.00	156,000.00	0.00
	INTEREST AND RENTS	145,525.00	12,683.82	7,399.30	132,841.18	8.72
	OPERATING TRANSFERS IN	240,000.00	4,206.00	1,961.00	235,794.00	1.75
Fund 101 - General Fund: TOTAL REVENUES		31,061,813.00	9,384,771.08	867,183.57	21,677,041.92	30.21
Fund 202 - MAJOR STREETS						
	STATE GRANTS	3,260,000.00	0.00	0.00	3,260,000.00	0.00
	OTHER REVENUE	0.00	6,011.63	6,011.63	(6,011.63)	100.00
	INTEREST AND RENTS	1,000.00	1,147.12	573.69	(147.12)	114.71
	OPERATING TRANSFERS IN	200,000.00	0.00	0.00	200,000.00	0.00
Fund 202 - MAJOR STREETS: TOTAL REVENUES		3,461,000.00	7,158.75	6,585.32	3,453,841.25	0.21
Fund 203 - Local Streets						
	STATE GRANTS	1,000,000.00	0.00	0.00	1,000,000.00	0.00
	INTEREST AND RENTS	500.00	934.48	467.35	(434.48)	186.90
	OPERATING TRANSFERS IN	471,000.00	0.00	0.00	471,000.00	0.00
Fund 203 - Local Streets: TOTAL REVENUES		1,471,500.00	934.48	467.35	1,470,565.52	0.06
Fund 212 - Senior Activities Millage						
	TAXES	288,516.00	286,416.50	(15,121.88)	2,099.50	99.27
	INTEREST AND RENTS	10,200.00	1,598.96	504.02	8,601.04	15.68
Fund 212 - Senior Activities Millage: TOTAL REVENUES		298,716.00	288,015.46	(14,617.86)	10,700.54	96.42
Fund 213 - Chapter 20 Drains Debt Service						
	TAXES	(250.00)	0.00	0.00	(250.00)	0.00
	INTEREST AND RENTS	0.00	127.49	63.76	(127.49)	100.00
Fund 213 - Chapter 20 Drains Debt Service: TOTAL REVENUES		(250.00)	127.49	63.76	(377.49)	51.00
Fund 226 - Sanitaton Fund						
	TAXES	1,495,345.00	1,540,240.29	(158,363.18)	(44,895.29)	103.00
	CHARGES FOR SERVICES	2,305,000.00	217,670.87	108,746.24	2,087,329.13	9.44
	INTEREST AND RENTS	1,050.00	279.54	140.38	770.46	26.62
Fund 226 - Sanitaton Fund: TOTAL REVENUES		3,801,395.00	1,758,190.70	(49,476.56)	2,043,204.30	46.25
Fund 231 - CABLE FUND						
	CHARGES FOR SERVICES	130,000.00	24,208.73	24,208.73	105,791.27	18.62
	INTEREST AND RENTS	0.00	339.96	170.02	(339.96)	100.00
Fund 231 - CABLE FUND: TOTAL REVENUES		130,000.00	24,548.69	24,378.75	105,451.31	18.88

REVENUE REPORT FOR CITY OF PONTIAC

PERIOD ENDING 08/31/2015

% Fiscal Year Completed: 16.94

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	08/31/2015 NORMAL (ABNORMAL)	MONTH 08/31/2015 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 239 - TAX INCREMENT FINANCE AUTHORITY #2						
	TAXES	136,223.00	266,485.19	(1,762.82)	(130,262.19)	195.62
	CHARGES FOR SERVICES	38,000.00	0.00	0.00	38,000.00	0.00
	OTHER REVENUE	395,297.00	0.00	0.00	395,297.00	0.00
Fund 239 - TAX INCREMENT FINANCE AUTHORITY #2: TOTAL REVENUES		569,520.00	266,485.19	(1,762.82)	303,034.81	46.79
Fund 240 - TAX INCREMENT FINANCE AUTHORITY #3						
	TAXES	1,165,455.00	1,238,249.50	(2,454.36)	(72,794.50)	106.25
	OTHER REVENUE	519,948.00	0.00	0.00	519,948.00	0.00
Fund 240 - TAX INCREMENT FINANCE AUTHORITY #3: TOTAL REVENUES		1,685,403.00	1,238,249.50	(2,454.36)	447,153.50	73.47
Fund 241 - TAX INCREMENT FINANCE AUTHORITY #4						
	TAXES	0.00	372,506.77	(800.03)	(372,506.77)	100.00
Fund 241 - TAX INCREMENT FINANCE AUTHORITY #4: TOTAL REVENUES		0.00	372,506.77	(800.03)	(372,506.77)	100.00
Fund 243 - Brownfield Redeveloping Auth						
	TAXES	30,828.00	52,047.77	32.34	(21,219.77)	168.83
Fund 243 - Brownfield Redeveloping Auth: TOTAL REVENUES		30,828.00	52,047.77	32.34	(21,219.77)	168.83
Fund 249 - BUILDING INSPECTION FUND						
	LICENSES AND PERMITS	2,935,000.00	416,378.20	306,646.00	2,518,621.80	14.19
	CHARGES FOR SERVICES	15,000.00	17,236.00	13,547.83	(2,236.00)	114.91
	OPERATING TRANSFERS IN	40,000.00	0.00	0.00	40,000.00	0.00
Fund 249 - BUILDING INSPECTION FUND: TOTAL REVENUES		2,990,000.00	433,614.20	320,193.83	2,556,385.80	14.50
Fund 265 - DRUG ENFORCEMENT FUND						
	FINES AND FORFEITS	40,000.00	0.00	0.00	40,000.00	0.00
	INTEREST AND RENTS	0.00	63.74	31.88	(63.74)	100.00
Fund 265 - DRUG ENFORCEMENT FUND: TOTAL REVENUES		40,000.00	63.74	31.88	39,936.26	0.16
Fund 276 - District Court						
	STATE GRANTS	182,896.00	0.00	0.00	182,896.00	0.00
	CHARGES FOR SERVICES	788,250.00	93,494.84	50,247.30	694,755.16	11.86
	OTHER REVENUE	(6,910.00)	(1,493.00)	(147.00)	(5,417.00)	21.61
	FINES AND FORFEITS	996,715.00	162,700.89	79,236.88	834,014.11	16.32
	INTEREST AND RENTS	0.00	173.28	94.37	(173.28)	100.00
	OPERATING TRANSFERS IN	958,312.00	159,718.66	79,859.33	798,593.34	16.67
Fund 276 - District Court: TOTAL REVENUES		2,919,263.00	414,594.67	209,290.88	2,504,668.33	14.20
Fund 280 - PA 48 TELECOMMUNICATION ALLOCATION (ROW)						
	STATE GRANTS	190,000.00	0.00	0.00	190,000.00	0.00
Fund 280 - PA 48 TELECOMMUNICATION ALLOCATION (ROW): TOTAL REV		190,000.00	0.00	0.00	190,000.00	0.00

REVENUE REPORT FOR CITY OF PONTIAC

PERIOD ENDING 08/31/2015

% Fiscal Year Completed: 16.94

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2015-16	YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	(ABNORMAL)	MONTH 08/31/2015 INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE		
Fund 445 - Capital Improvements Fund									
	TAXES	809,155.00	808,166.34		(43,262.93)		988.66	99.88	
	CHARGES FOR SERVICES	170,000.00	0.00		0.00		170,000.00	0.00	
	OTHER REVENUE	60,000.00	0.00		0.00		60,000.00	0.00	
	INTEREST AND RENTS	0.00	467.31		233.71		(467.31)	100.00	
	OPERATING TRANSFERS IN	1,500,000.00	0.00		0.00		1,500,000.00	0.00	
	Fund 445 - Capital Improvements Fund: TOTAL REVENUES	2,539,155.00	808,633.65		(43,029.22)		1,730,521.35	31.85	
Fund 585 - Parking Enterprise Fund									
	TAXES	(1,000.00)	(1,262.04)		(1,262.04)		262.04	126.20	
	CHARGES FOR SERVICES	85,875.00	21,468.75		7,156.25		64,406.25	25.00	
	INTEREST AND RENTS	0.00	2,381.12		1,151.22		(2,381.12)	100.00	
	Fund 585 - Parking Enterprise Fund: TOTAL REVENUES	84,875.00	22,587.83		7,045.43		62,287.17	26.61	
Fund 629 - Employees Sick & Vacation Pay Fund									
	INTEREST AND RENTS	0.00	199.70		99.87		(199.70)	100.00	
	Fund 629 - Employees Sick & Vacation Pay Fund: TOTAL REVENUES	0.00	199.70		99.87		(199.70)	100.00	
Fund 659 - Insurance Fund									
	OTHER REVENUE	915,420.00	94,945.14		47,792.51		820,474.86	10.37	
	INTEREST AND RENTS	900.00	254.97		127.51		645.03	28.33	
	Fund 659 - Insurance Fund: TOTAL REVENUES	916,320.00	95,200.11		47,920.02		821,119.89	10.39	
Fund 677 - Self Insurance Workers Compensation									
	OTHER REVENUE	476,961.00	143,294.80		111,094.38		333,666.20	30.04	
	INTEREST AND RENTS	1,400.00	705.33		352.73		694.67	50.38	
	Fund 677 - Self Insurance Workers Compensation: TOTAL REVENUES	478,361.00	144,000.13		111,447.11		334,360.87	30.10	
TOTAL REVENUES - ALL FUNDS		52,667,899.00	15,311,929.91		1,482,599.26		37,355,969.09	29.07	

PERIOD ENDING 08/31/2015

GL NUMBER	DESCRIPTION	2015-16 AMENDED BUDGET	YTD BALANCE 08/31/2015 NORM (ABNORM)	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 101 - General Fund							
GENERAL GOVERNMENT		4,085,547.89	347,013.25	191,482.17	551,146.55	3,187,388.09	21.98
PUBLIC SAFETY		18,752,673.88	5,151,943.34	948,184.72	11,611,782.42	1,988,948.12	89.39
PUBLIC WORKS		1,596,681.59	136,749.64	101,094.18	(9,608.96)	1,469,540.91	7.96
COMMUNITY AND ECONOMIC DEVELOPMENT		2,251,900.04	37,667.10	23,615.94	5,565.00	2,208,667.94	1.92
RECREATION AND CULTURE		407,702.22	49,647.68	9,077.97	43,826.82	314,227.72	22.93
OTHER FUNCTIONS		2,041,923.00	0.00	0.00	0.00	2,041,923.00	0.00
TRANSFERS (OUT) AND OTHER SOURCES		2,698,312.00	159,718.66	79,859.33	0.00	2,538,593.34	5.92
Fund 101 - General Fund: TOTAL EXPENDITURES		31,834,740.62	5,882,739.67	1,353,314.31	12,202,711.83	13,749,289.12	56.81
Fund 202 - MAJOR STREETS							
PUBLIC WORKS		3,612,203.48	287,509.50	171,412.65	(50,853.52)	3,375,547.50	6.55
TRANSFERS (OUT) AND OTHER SOURCES		471,000.00	0.00	0.00	0.00	471,000.00	0.00
Fund 202 - MAJOR STREETS: TOTAL EXPENDITURES		4,083,203.48	287,509.50	171,412.65	(50,853.52)	3,846,547.50	5.80
Fund 203 - Local Streets							
PUBLIC WORKS		1,733,235.72	70,906.88	52,173.89	26,823.35	1,635,505.49	5.64
Fund 203 - Local Streets: TOTAL EXPENDITURES		1,733,235.72	70,906.88	52,173.89	26,823.35	1,635,505.49	5.64
Fund 212 - Senior Activities Millage							
COMMUNITY AND ECONOMIC DEVELOPMENT		0.00	852.13	0.00	0.00	(852.13)	100.00
RECREATION AND CULTURE		916,070.63	49,034.69	30,313.16	27,534.95	839,500.99	8.36
Fund 212 - Senior Activities Millage: TOTAL EXPENDITURES		916,070.63	49,886.82	30,313.16	27,534.95	838,648.86	8.45
Fund 213 - Chapter 20 Drains Debt Service							
PUBLIC WORKS		384,556.00	86,700.78	37,609.04	(6,743.38)	304,598.60	20.79
Fund 213 - Chapter 20 Drains Debt Service: TOTAL EXPENDITURES		384,556.00	86,700.78	37,609.04	(6,743.38)	304,598.60	20.79
Fund 226 - Sanitation Fund							
PUBLIC WORKS		4,804,156.91	307,010.71	76,787.89	2,340,559.06	2,156,587.14	55.11
Fund 226 - Sanitation Fund: TOTAL EXPENDITURES		4,804,156.91	307,010.71	76,787.89	2,340,559.06	2,156,587.14	55.11
Fund 231 - CABLE FUND							
GENERAL GOVERNMENT		975,426.50	25,798.71	14,372.42	120,072.00	829,555.79	14.95
Fund 231 - CABLE FUND: TOTAL EXPENDITURES		975,426.50	25,798.71	14,372.42	120,072.00	829,555.79	14.95
Fund 239 - TAX INCREMENT FINANCE AUTHORITY #2							
DEBT SERVICE		569,520.00	0.00	0.00	0.00	569,520.00	0.00
Fund 239 - TAX INCREMENT FINANCE AUTHORITY #2: TOTAL EXPENDITURES		569,520.00	0.00	0.00	0.00	569,520.00	0.00
Fund 240 - TAX INCREMENT FINANCE AUTHORITY #3							
DEBT SERVICE		1,766,557.00	0.00	0.00	0.00	1,766,557.00	0.00
Fund 240 - TAX INCREMENT FINANCE AUTHORITY #3: TOTAL EXPENDITURES		1,766,557.00	0.00	0.00	0.00	1,766,557.00	0.00
Fund 243 - Brownfield Redeveloping Auth							
COMMUNITY AND ECONOMIC DEVELOPMENT		231,828.00	0.00	0.00	0.00	231,828.00	0.00
Fund 243 - Brownfield Redeveloping Auth: TOTAL EXPENDITURES		231,828.00	0.00	0.00	0.00	231,828.00	0.00
Fund 249 - BUILDING INSPECTION FUND							
PUBLIC SAFETY		2,889,465.00	28,236.27	5,638.90	1,890.00	2,859,338.73	1.04
Fund 249 - BUILDING INSPECTION FUND: TOTAL EXPENDITURES		2,889,465.00	28,236.27	5,638.90	1,890.00	2,859,338.73	1.04
Fund 252 - CDBG FY2012							
COMMUNITY AND ECONOMIC DEVELOPMENT		0.00	0.00	0.00	13,732.50	(13,732.50)	0.00
Fund 252 - CDBG FY2012: TOTAL EXPENDITURES		0.00	0.00	0.00	13,732.50	(13,732.50)	100.00
Fund 265 - DRUG ENFORCEMENT FUND							
PUBLIC SAFETY		68,000.00	6,885.37	2,716.62	0.00	61,114.63	10.13

EXPENDITURE REPORT FOR CITY OF PONTIAC

PERIOD ENDING 08/31/2015

GL NUMBER	DESCRIPTION	2015-16 AMENDED BUDGET	YTD BALANCE 08/31/2015 NORM (ABNORM)	ACTIVITY FOR MONTH 08/31/2015 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 265 - DRUG ENFORCEMENT FUND							
Fund 265 - DRUG ENFORCEMENT FUND: TOTAL EXPENDITURES		68,000.00	6,885.37	2,716.62	0.00	61,114.63	10.13
Fund 276 - District Court							
GENERAL GOVERNMENT		2,919,263.71	373,775.33	206,519.39	11,202.67	2,534,285.71	13.19
Fund 276 - District Court: TOTAL EXPENDITURES		2,919,263.71	373,775.33	206,519.39	11,202.67	2,534,285.71	13.19
Fund 280 - PA 48 TELECOMMUNICATION ALLOCATION (ROW)							
TRANSFERS (OUT) AND OTHER SOURCES		190,000.00	0.00	0.00	0.00	190,000.00	0.00
Fund 280 - PA 48 TELECOMMUNICATION ALLOCATION (ROW): TOTAL		190,000.00	0.00	0.00	0.00	190,000.00	0.00
Fund 445 - Capital Improvements Fund							
GENERAL GOVERNMENT		316,000.00	0.00	0.00	0.00	316,000.00	0.00
PUBLIC SAFETY		125,000.00	0.00	0.00	0.00	125,000.00	0.00
PUBLIC WORKS		2,430,260.00	0.00	0.00	370,245.00	2,060,015.00	15.23
Fund 445 - Capital Improvements Fund: TOTAL EXPENDITURES		2,871,260.00	0.00	0.00	370,245.00	2,501,015.00	12.89
Fund 542 - BUILDING INSPECTION FUND							
PUBLIC SAFETY		0.00	18,468.58	18,468.58	0.00	(18,468.58)	100.00
Fund 542 - BUILDING INSPECTION FUND: TOTAL EXPENDITURES		0.00	18,468.58	18,468.58	0.00	(18,468.58)	100.00
Fund 585 - Parking Enterprise Fund							
PUBLIC WORKS		45,000.00	0.00	0.00	0.00	45,000.00	0.00
RECREATION AND CULTURE		2,777,940.00	440.01	134.02	116,117.66	2,661,382.33	4.20
Fund 585 - Parking Enterprise Fund: TOTAL EXPENDITURES		2,822,940.00	440.01	134.02	116,117.66	2,706,382.33	4.13
Fund 629 - Employees Sick & Vacation Pay Fund							
Unclassified		0.00	849.14	0.00	0.00	(849.14)	100.00
Fund 629 - Employees Sick & Vacation Pay Fund: TOTAL EXPEND		0.00	849.14	0.00	0.00	(849.14)	100.00
Fund 659 - Insurance Fund							
GENERAL GOVERNMENT		44,777.01	5,050.10	3,084.60	0.00	39,726.91	11.28
OTHER FUNCTIONS		1,193,676.00	702,240.56	649,544.19	(309,038.12)	800,473.56	32.94
Fund 659 - Insurance Fund: TOTAL EXPENDITURES		1,238,453.01	707,290.66	652,628.79	(309,038.12)	840,200.47	32.16
Fund 677 - Self Insurance Workers Compensation							
OTHER FUNCTIONS		476,961.00	77,430.49	33,951.87	35,819.50	363,711.01	23.74
Fund 677 - Self Insurance Workers Compensation: TOTAL EXPEN		476,961.00	77,430.49	33,951.87	35,819.50	363,711.01	23.74
TOTAL EXPENDITURES - ALL FUNDS		60,775,637.58	7,923,928.92	2,656,041.53	14,900,073.50	37,951,635.16	13.04

Receipt Summary Report

9/8/2015 5:12:33 PM

City of Pontiac User: INN

From 1/1/2015 to 8/31/2015 by Date Posted - Comparison with YTD Monthly

Date	Net Profit	Individual	Tot Returns	Withholding	Total	Year To Date Totals				
						Net Profit	Individual	Tot Returns	Withholding	Total
01/2015	52 40,634.66	1023 119,056.28	1075 159,690.94	1777 813,905.19	2852 973,596.13	52 40,634.66	1023 119,056.28	1075 159,690.94	1777 813,905.19	2852 973,596.13
01/2014	53 25,180.33	298 38,490.89	351 63,671.22	3054 775,683.86	3405 839,355.08	53 25,180.33	298 38,490.89	351 63,671.22	3054 775,683.86	3405 839,355.08
Difference	-1 15,454.33 61.37%	725 80,565.39 209.31%	724 96,019.72 150.81%	-1277 38,221.33 4.93%	-553 134,241.05 15.99%	-1 15,454.33 61.37%	725 80,565.39 209.31%	724 96,019.72 150.81%	-1277 38,221.33 4.93%	-553 134,241.05 15.99%
02/2015	95 59,179.96	1341 149,940.69	1436 209,120.65	1432 830,293.73	2868 1,039,414.38	147 99,814.62	2364 268,996.97	2511 368,811.59	3209 1,644,198.92	5720 2,013,010.51
02/2014	33 19,218.79	494 52,886.21	527 72,105.00	1252 864,841.51	1779 936,946.51	86 44,399.12	792 91,377.10	878 135,776.22	4306 1,640,525.37	5184 1,776,301.59
Difference	62 39,961.17 207.93%	847 97,054.48 183.52%	909 137,015.65 190.02%	180 -34,547.78 -3.99%	1089 102,467.87 10.94%	61 55,415.50 124.81%	1572 177,619.87 194.38%	1633 233,035.37 171.63%	-1097 3,673.55 0.22%	536 236,708.92 13.33%
03/2015	98 65,785.62	2175 243,743.53	2273 309,529.15	1325 927,018.46	3598 1,236,547.61	245 165,600.24	4539 512,740.50	4784 678,340.74	4534 2,571,217.38	9318 3,249,558.12
03/2014	40 23,974.48	875 83,125.06	915 107,099.54	956 604,562.04	1871 711,661.58	126 68,373.60	1667 174,502.16	1793 242,875.76	5262 2,245,087.41	7055 2,487,963.17
Difference	58 41,811.14 174.40%	1300 160,618.47 193.23%	1358 202,429.61 189.01%	369 322,456.42 53.34%	1727 524,886.03 73.76%	119 97,226.64 142.20%	2872 338,238.34 193.83%	2991 435,464.98 179.30%	-728 326,129.97 14.53%	2263 761,594.95 30.61%
04/2015	108 79,640.68	3408 479,052.61	3516 558,693.29	1293 856,443.73	4809 1,415,137.02	353 245,240.92	7947 991,793.11	8300 1,237,034.03	5827 3,427,661.11	14127 4,664,695.14

Receipt Summary Report

Date	Net Profit	Individual	Tot Returns	Withholding	Total	Year To Date Totals				
						Net Profit	Individual	Tot Returns	Withholding	Total
04/2014	107 87,471.48	2659 340,925.84	2766 428,397.32	1356 925,584.68	4122 1,353,982.00	233 155,845.08	4326 515,428.00	4559 671,273.08	6618 3,170,672.09	11177 3,841,945.17
Difference	1 -7,830.80 -8.95%	749 138,126.77 40.52%	750 130,295.97 30.41%	-63 -69,140.95 -7.47%	687 61,155.02 4.52%	120 89,395.84 57.36%	3621 476,365.11 92.42%	3741 565,760.95 84.28%	-791 256,989.02 8.11%	2950 822,749.97 21.41%
05/2015	95 99,013.39	2026 314,261.77	2121 413,275.16	1369 739,085.59	3490 1,152,360.75	448 344,254.31	9973 1,306,054.88	10421 1,650,309.19	7196 4,166,746.70	17617 5,817,055.89
05/2014	118 120,007.27	1936 324,629.47	2054 444,636.74	1627 826,208.61	3681 1,270,845.35	351 275,852.35	6262 840,057.47	6613 1,115,909.82	8245 3,996,880.70	14858 5,112,790.52
Difference	-23 -20,993.88 -17.49%	90 -10,367.70 -3.19%	67 -31,361.58 -7.05%	-258 -87,123.02 -10.54%	-191 -118,484.60 -9.32%	97 68,401.96 24.80%	3711 465,997.41 55.47%	3808 534,399.37 47.89%	-1049 169,866.00 4.25%	2759 704,265.37 13.77%
06/2015	65 114,354.12	1136 130,816.00	1201 245,170.12	1356 781,663.54	2557 1,026,833.66	513 458,608.43	11109 1,436,870.88	11622 1,895,479.31	8552 4,948,410.24	20174 6,843,889.55
06/2014	77 129,188.00	520 62,075.82	597 191,263.82	1077 688,053.43	1674 879,317.25	428 405,040.35	6782 902,133.29	7210 1,307,173.64	9322 4,684,934.13	16532 5,992,107.77
Difference	-12 -14,833.88 -11.48%	616 68,740.18 110.74%	604 53,906.30 28.18%	279 93,610.11 13.61%	883 147,516.41 16.78%	85 53,568.08 13.23%	4327 534,737.59 59.27%	4412 588,305.67 45.01%	-770 263,476.11 5.62%	3642 851,781.78 14.22%
Totals 2015	513 458,608.43	11109 1,436,870.88	11622 1,895,479.31	8552 4,948,410.24	20174 6,843,889.55	513 458,608.43	11109 1,436,870.88	11622 1,895,479.31	8552 4,948,410.24	20174 6,843,889.55
Totals 2014	428 405,040.35	6782 902,133.29	7210 1,307,173.64	9322 4,684,934.13	16532 5,992,107.77	428 405,040.35	6782 902,133.29	7210 1,307,173.64	9322 4,684,934.13	16532 5,992,107.77
Difference	85 53,568.08 13.23%	4327 534,737.59 59.27%	4412 588,305.67 45.01%	-770 263,476.11 5.62%	3642 851,781.78 14.22%	85 53,568.08 13.23%	4327 534,737.59 59.27%	4412 588,305.67 45.01%	-770 263,476.11 5.62%	3642 851,781.78 14.22%

Receipt Summary Report

Date	Net Profit	Individual	Tot Returns	Withholding	Total	Year To Date Totals				
						Net Profit	Individual	Tot Returns	Withholding	Total
07/2015	34 39,066.95	707 66,621.65	741 105,688.60	1492 772,086.83	2233 877,775.43	34 39,066.95	707 66,621.65	741 105,688.60	1492 772,086.83	2233 877,775.43
07/2014	29 25,560.73	715 66,629.69	744 92,190.42	1623 880,584.82	2367 972,775.24	29 25,560.73	715 66,629.69	744 92,190.42	1623 880,584.82	2367 972,775.24
Difference	5 13,506.22 52.84%	-8 -8.04 -0.01%	-3 13,498.18 14.64%	-131 -108,497.99 -12.32%	-134 -94,999.81 -9.77%	5 13,506.22 52.84%	-8 -8.04 -0.01%	-3 13,498.18 14.64%	-131 -108,497.99 -12.32%	-134 -94,999.81 -9.77%
08/2015	61 35,325.67	653 65,166.43	714 100,492.10	1891 863,289.42	2605 963,781.52	95 74,392.62	1360 131,788.08	1455 206,180.70	3383 1,635,376.25	4838 1,841,556.95
08/2014	16 10,063.64	281 25,371.34	297 35,434.98	1152 691,408.85	1449 726,843.83	45 35,624.37	996 92,001.03	1041 127,625.40	2775 1,571,993.67	3816 1,699,619.07
Difference	45 25,262.03 251.02%	372 39,795.09 156.85%	417 65,057.12 183.60%	739 171,880.57 24.86%	1156 236,937.69 32.60%	50 38,768.25 108.83%	364 39,787.05 43.25%	414 78,555.30 61.55%	608 63,382.58 4.03%	1022 141,937.88 8.35%
Totals 2015	95 74,392.62	1360 131,788.08	1455 206,180.70	3383 1,635,376.25	4838 1,841,556.95	608 533,001.05	12469 1,568,658.96	13077 2,101,660.01	11935 6,583,786.49	25012 8,685,446.50
Totals 2014	45 35,624.37	996 92,001.03	1041 127,625.40	2775 1,571,993.67	3816 1,699,619.07	473 440,664.72	7778 994,134.32	8251 1,434,799.04	12097 6,256,927.80	20348 7,691,726.84
Difference	50 38,768.25 108.83%	364 39,787.05 43.25%	414 78,555.30 61.55%	608 63,382.58 4.03%	1022 141,937.88 8.35%	135 92,336.33 20.95%	4691 574,524.64 57.79%	4826 666,860.97 46.48%	-162 326,858.69 5.22%	4664 993,719.66 12.92%
Grand Totals 2015	608 533,001.05	12469 1,568,658.96	13077 2,101,660.01	11935 6,583,786.49	25012 8,685,446.50					
Grand Totals 2014	473 440,664.72	7778 994,134.32	8251 1,434,799.04	12097 6,256,927.80	20348 7,691,726.84					

Receipt Summary Report

Date	Net Profit	Individual	Tot Returns	Withholding	Total	Year To Date Totals				
						Net Profit	Individual	Tot Returns	Withholding	Total
Difference	135	4691	4826	-162	4664					
	92,336.33	574,524.64	666,860.97	326,858.69	993,719.66					
	20.95%	57.79%	46.48%	5.22%	12.92%					

Balance Report

9/8/2015 5:19:46 PM

City of Pontiac User: INN
Pending Return Balances by Tax Year

Tax Year	Count	Tax Balance	Penalty Balance	Interest Balance	Other Balance	Total Balance
1984	1	243.93	60.98	544.50	0.00	849.41
1985	7	1043.34	260.84	2063.46	0.00	3367.64
1986	15	1606.69	401.67	3088.50	0.00	5096.86
1987	15	3256.47	836.61	6104.44	0.00	10197.52
1988	19	3952.53	1037.04	6707.25	0.00	11696.82
1989	38	5387.55	1864.23	8673.04	0.00	15924.82
1990	52	7109.33	2117.75	9816.02	0.00	19043.10
1991	76	8912.08	2805.75	11419.43	0.00	23137.26
1992	132	14213.53	4203.41	17921.93	0.00	36338.87
1993	436	34370.58	9937.73	42688.43	0.00	86996.74
1994	532	45988.07	13799.52	54764.32	0.00	114551.91
1995	571	48807.80	15259.78	53480.82	0.00	117548.40
1996	642	73210.99	20343.46	65810.41	0.00	159364.86
1997	653	63779.48	19832.07	58772.40	62.00	142445.95
1998	704	76402.84	23153.72	66735.69	0.00	166292.25
1999	934	117298.22	36973.57	94965.94	75.00	249312.73
2000	1096	144971.74	46001.31	106944.35	45.00	297962.40
2001	1239	172611.01	49880.59	102972.73	45.00	325509.33
2002	932	163296.02	44792.21	87721.88	130.00	295940.11
2003	842	141204.86	59540.04	93347.27	35.00	294127.17
2004	834	116942.10	61314.11	83579.30	0.00	261835.51
2005	680	128183.55	49205.30	64677.39	0.00	242066.24
2006	699	113433.05	43824.80	51112.43	0.00	208370.28
2007	681	89391.31	25050.46	19986.33	0.00	134428.10
2008	520	73603.38	20392.65	17655.54	35.00	111686.57
2009	545	83388.21	21451.86	15240.91	35.00	120115.98
2010	9433	1475039.90	373356.00	222065.19	35.00	2070496.09
2011	10007	1544762.21	389501.75	177512.50	70.00	2111846.46
2012	10048	1594145.28	337573.26	115541.38	212.63	2047472.55
2013	1422	175810.55	25525.91	8380.42	140.00	209856.88
2014	1789	207036.54	15063.56	4369.72	315.00	226784.82
Totals		6729403.14	1715361.94	1674663.92	1234.63	10120663.63