

**BALANCE SHEET - governmental funds**

June 30, 2020

	<u>General</u>	<u>Mattawan Fire</u>	<u>Lawton Fire</u>	<u>Nonmajor funds</u>	<u>Total governmental funds</u>
<b>ASSETS</b>					
Cash	\$ 3,776,153	\$ 1,095,595	\$ 302,183	\$ 495,168	\$ 5,669,099
Due from other governmental units	215,629	30,939	-	-	246,568
Prepaid items	7,417	7,301	-	2,692	17,410
	<u>7,417</u>	<u>7,301</u>	<u>-</u>	<u>2,692</u>	<u>17,410</u>
Total assets	<u>\$ 3,999,199</u>	<u>\$ 1,133,835</u>	<u>\$ 302,183</u>	<u>\$ 497,860</u>	<u>\$ 5,933,077</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Payables	\$ 242,393	\$ -	\$ -	\$ 11,005	\$ 253,398
Fund balances:					
Nonspendable - prepaid items	7,417	7,301	-	2,692	17,410
Restricted for:					
Public safety	57,541	1,126,534	302,183	364,851	1,851,109
Public works	20,696	-	-	-	20,696
Health and welfare	-	-	-	119,312	119,312
Unassigned	3,671,152	-	-	-	3,671,152
	<u>3,671,152</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,671,152</u>
Total fund balances	<u>3,756,806</u>	<u>1,133,835</u>	<u>302,183</u>	<u>486,855</u>	<u>5,679,679</u>
Total liabilities and fund balances	<u>\$ 3,999,199</u>	<u>\$ 1,133,835</u>	<u>\$ 302,183</u>	<u>\$ 497,860</u>	<u>\$ 5,933,077</u>
Reconciliation of the balance sheet to the statement of net position:					
Total fund balance - total governmental funds				\$ 5,679,679	
Amounts reported for <i>governmental activities</i> in the statement of net position (page 11) are different because:					
Capital assets used in <i>governmental activities</i> are not financial resources and, therefore, are not reported in the funds.				1,980,141	
Long-term obligations - other postemployment benefits are not reported in the funds				(266,294)	
Net position of <i>governmental activities</i>				<u>\$ 7,393,526</u>	

See notes to financial statements