

# Annual Local Unit Fiscal Report for Fiscal Years Ending Between July 1, 2013 through June 30, 2014

Issued under the authority of PA 71 of 1919, PA 2 of 1968 and PA 140 of 1971. Filing is mandatory.

<b>Local Unit Identification</b>		<b>Special Instructions:</b>		
	<b>Unit Type:</b>	County: <input checked="" type="checkbox"/> City: <input type="checkbox"/> Township: <input type="checkbox"/> Village: <input type="checkbox"/>	Please read the enclosed instructions before completing this report. This report is based on descriptions from the Uniform Chart of Accounts for Counties and Local Units of Government in Michigan and must be used in preparing this report. Please complete all six worksheet tabs before filing.  <b>Important:</b> The information supplied in this report will be used by Michigan Department of Treasury and by the U.S. Census Bureau in its ongoing statistical programs.  <b>DUE DATE:</b> This report is due six months after the close of the fiscal year, but may be extended if an approval has been granted for the local unit's annual audit report. This report must be filed annually by all local units.  <b>Failure to file or failure to file timely may result in a loss of revenue sharing under Public Act 140 of 1971.</b>	
<b>County Name:</b>	Gogebic			
<b>Local Unit Name:</b>	Gogebic County			
<b>Address:</b>	200 N. Moore Street Bessemer, MI 49911			
<b>We strongly recommend that you submit your completed report online as an e-mail attachment to: <a href="mailto:lafd_audits@michigan.gov">lafd_audits@michigan.gov</a></b>				

Or, If submitting by U.S. mail, return your completed report to	Michigan Department of Treasury Local Audit and Finance Division Austin Building--P.O. Box 30728 Lansing, MI 48909-8228	<b>FISCAL YEAR END</b>	Month	Day	Year
			December	31	2013

Part I: STATEMENT OF OPERATIONS							
Line No.	Description of Account	Account Number	General Fund (a)	All Other Governmental Funds (b)	Enterprise Funds (c)	Component Units (d)	Total (e)
	<b>REVENUES</b>		101-Funds	102-499 Funds	500-599 Funds		101-599 Funds + (d)
	<b>TAX REVENUES</b>						
101	Property Tax (includes, delinquent taxes, penalties, interest, fees)	400-449 Except below	3,795,725		365,191	T01	4,160,916
102	Tax Reverted Property	424				U99	-
103	Commercial Facilities Tax (Act 255 of 1978)	434				T01	-
104	Trailer Taxes (Act 243 of 1959)	434				T99	-
105	Hotel/Motel Tax (Act 263 of 1974)	435				T19	-
106	Industrial Facilities Tax (Act 198 of 1974)	437				T01	-
107	Income Tax	438				T40	-
	<b>LICENSES AND PERMITS</b>						
108	Business Licenses and Permits	450-475	6,033			T99	6,033
109	Non-Business Licenses and Permits	476-500				T99	-
	<b>INTERGOVERNMENTAL REVENUE FROM FEDERAL GOVERNMENT</b>						
110	General Government	501-504	542,299			B89	542,299
111	Public Safety	505-509	135,371			B89	135,371
112	Streets and Highways	510-512				1,888,136	1,888,136
113	Sanitation	513-515				B89	-
114	Health and/or Hospitals	516-518				B42	-
115	Welfare	519-522		177,230		B79	177,230

## Name of Unit:

Gogebic County

## Part I: STATEMENT OF OPERATIONS - Continued

Line No.	Description of Account	Account Number	General Fund (a)	All Other Governmental Funds (b)	Enterprise Funds (c)	Component Units (d)	Total (e)
			101-Funds	102-499 Funds	500-599 Funds		101-599 Funds + (d)
<b>REVENUES-Continued</b>							
<b>INTERGOVERNMENTAL REVENUE FROM FEDERAL GOVERNMENT-Continued</b>							
116	Culture and Recreation	523-527				B89	-
117	Housing & Community Development	529-538		60,346		B50	60,346
118	Water	529-538				B91	-
119	Electric	529-538				B92	-
120	Transit	529-538			82,368	B94	82,368
121	All Other Federal Aid Grants	529-538			891,374	B89	891,374
<b>INTERGOVERNMENTAL REVENUE FROM STATE</b>							
122	State Revenue Sharing	574-579	261,261			C89	261,261
123	General Government excluding line 122	539-542	224,197	171,443		C30	395,640
124	Payment in-Lieu-of Taxes (PILoT)	424-431				C30	-
125	Swamp Land Taxes, Forest Reserve	424-431	54,508			C30	54,508
126	Public Safety	543-545	200,807			C89	200,807
127	Streets and Highways (Act 51)	546-551				4,227,711 C46	4,227,711
128	Streets and Highways (Non-Act 51)	546-551				C46	-
129	Sanitation	552-554				C89	-
130	Health and/or Hospitals	555-560				1,082,417 C42	1,082,417
131	Welfare	561-565				2,343,740 C79	2,343,740
132	Culture and Recreation	566-568				C89	-
133	Housing & Community Development	570-572				C50	-
134	Water	570-572				C91	-
135	Electric	570-572				C92	-
136	Transit	570-572			215,010	C94	215,010
137	Other General/All Other State Aid Grants	539-569, 573	184,956	7,980	8,838	C89	201,774
<b>CONTRIBUTIONS FROM LOCAL UNITS</b>							
138	General Government	581	43,607			D89	43,607
139	Public Safety	582				D89	-
140	Street and Highways	583				376,649 D46	376,649
141	Sanitation	584				D89	-
142	Health and/or Hospitals	585				D42	-
143	Welfare	586				D79	-
144	Culture and Recreation	587				D89	-
145	Housing & Community Development	588-599				D50	-
146	Gas, Water and Electric Utilities	588-599				D89	-
147	Transit	588-599				D94	-
148	All other	588-599			62,169	D89	62,169
<b>CHARGES FOR SERVICES</b>							
149	Court Ordered Fees and Charges	601-606				A89	-
150	Statutory Court Fees and Costs	607-625				A89	-
151	Clerk's Office	607-625				A89	-
152	Elections	607-625				A89	-
153	Register of Deeds	607-625				A89	-

## Part I: STATEMENT OF OPERATIONS - Continued

Line No.	Description of Account	Account Number	General Fund (a)	All Other Governmental Funds (b)	Enterprise Funds (c)	Component Units (d)	Total (e)
	<b>REVENUES-Continued</b>		101-Funds	102-499 Funds	500-599 Funds		101-599 Funds + (d)
	<b>CHARGES FOR SERVICES-Continued</b>						
154	All Other Statutory Fees	607-625				A89	-
155	Fire Runs	626-641				A89	-
156	Police/Sheriff	626-641				A89	-
157	All Other Services Rendered Charges	626-641	625,450	519,716	11,137,545	6,945,935	19,228,646
158	Parks and Recreation	642-654				A61	-
159	Parking Facilities (garages, meters, etc.)	642-654				A60	-
160	All Other Sales, Use, & Admission Fees	642-654				A89	-
	<b>FINES AND FORFEITS</b>						
161	All Fines, Penalties & Forfeits	655-663	17,337			U99	17,337
	<b>INTEREST AND RENTS</b>						
162	Interest & Dividends	664-666	(45,626)		74,523	12,260	41,157
163	Rents & Royalties	667-670	32,465			U40	32,465
	<b>OTHER REVENUE</b>						
164	Miscellaneous Other Revenue	671	99,828	35,513	415,988	U99	551,329
165	Special Assessments	672				U01	-
166	Sale of Fixed Assets	673				U11	278,516
167	Public and Private Contributions	674-675			65,984	U99	25,326
168	Emergency Services (Ambulance)	676-686				A89	-
169	All Other Refunds & Rebates	676-692				U99	-
170	Proceeds from Bond/Note Issuance	698					-
171	Extraordinary/Special Items						-
172	Transfers In	699	199,867	148,980	170,010		518,857
	<b>TOTAL REVENUES</b>		6,378,085	1,121,208	13,489,000	17,180,690	38,168,983
Line No.	Description of Account	Activity Number	General Fund (a)	All Other Governmental Funds (b)	Enterprise Funds (c)	Component Units (d)	Total (e)
	<b>EXPENDITURES</b>		101-Funds	102-499 Funds	500-599 Funds		101-599 Funds + (d)
	<b>CURRENT EXPENDITURES</b>						
	<b>GENERAL GOVERNMENT</b>						
201	Legislative (Council, Board, Commission)	100-129	55,794			E29	55,794
202	Judicial	130-169	918,981	26,661		E25	945,642
203	Chief Executive	170-190	87,543			E29	87,543
204	Treasurer	253-256	104,568			E23	104,568
205	Assessing Equalization	243-247 and 257	106,893			E23	106,893
206	Clerk	215-219	211,816			E29	211,816
207	Elections	262	238			E89	238
208	Finance and Tax Administration	191-214, 220-242, 248-256, 258-260				E23	-
209	Building and Grounds	265	191,245			E31	191,245
210	All Other General Government	261-264, 266, 267, 268-274, 275-299	508,673			E89	508,673

## Part I: STATEMENT OF OPERATIONS - Continued

Line No.	Description of Activity	Activity Number	General Fund (a)	All Other Governmental Funds (b)	Enterprise Funds (c)	Component Units (d)	Total (e)
	<b>EXPENDITURES - Continued</b>		101-Funds	102-499 Funds	500-599 Funds		101-599 Funds + (d)
	<b>PUBLIC SAFETY</b>						
211	Police/Sheriff	301-335	1,506,236	300,826		E62	1,807,062
212	Fire	336-344				E24	-
213	Combined Public Safety Department	345				E89	-
214	Emergency 911 Dispatch Activities	346-350				E89	-
215	Corrections/Jail	351-370				E05	-
216	Building Inspection & Regulation Activities	371-399				E66	-
217	All Other Public Safety Activities	400-439	109,051			E89	109,051
	<b>PUBLIC WORKS</b>						
218	Public Works & Infrastructure (non-Act 51)	440-448				E44	-
219	Road Commission/Street Dept. (Act 51)	449-520				7,560,513 E44	7,560,513
220	Sanitation/Landfill/Solid Waste	521-535				E81	-
221	Water and/or Sewer Systems(Combined Fund)	536				E80	-
222	Electric Utilities	537-599				E92	-
223	Airports	537-599			850,914	E01	850,914
224	Public Transportation	537-599			599,818	E94	599,818
225	Water (Separate Fund)	537-599				E91	-
226	All Other Public Works Enterprise-Activities	537-599				E89	-
	<b>HEALTH AND WELFARE</b>						
227	Health Departments, Boards and Clinics	601-619	253,226			E32	253,226
228	Alcoholism and Substance Abuse	630-634	23,547			E32	23,547
229	Hospital	635-647				E36	-
230	Medical Examiner	648	10,410			E62	10,410
231	Mental Health	649				6,664,137 E32	6,664,137
232	Emergency Services (Ambulance)	651				E32	-
233	Child Care Activities/Human Services	662-669				E79	-
234	Human Services & Medical Care Facility	670-671	163,752		9,593,352	2,367,750 E79	12,124,854
235	Area Agency on Aging	672				E89	-
236	Veteran's Programs	681-689	23,322			E89	23,322
237	All Other Health & Welfare	620-629,652 661,673-680	17,961	531,706		E32	549,667
	<b>COMMUNITY/ECONOMIC DEVELOPMENT</b>						
238	Redevelopment & Public Housing	690-705				23,087 E50	23,087
239	Community Planning and Zoning	721-727				E29	-
240	Economic Development	728-731				E89	-
241	All Other Development Activities	732-746		106,700		38,704 E89	145,404
	<b>RECREATION AND CULTURE</b>						
242	Parks and Recreation	751-789		116,416	523,021	E61	639,437
243	Library	790-792				E52	-
244	Various Cultural Activities, Fine Arts, Historical Society, Museums, etc.	793-849				E61	-
	<b>OTHER</b>						
245	Fringes, Benefits, FICA, Insurances, etc.	850-899	1,531,927			E89	1,531,927
246	Capital Outlay	900-904	93,485	203,565			297,050
247	Debt Service	905-929	63,390				63,390
248	Transfers (Out)	965-999	314,890	1,774	160,000		476,664
249	Extraordinary/Special Items						-
	<b>TOTAL EXPENDITURES</b>		6,296,948	1,287,648	11,727,105	16,654,191	35,965,892