

The WoodHill Group

29488 Woodward Ave, Ste 298, Royal Oak, MI 48073

Memorandum

To: Council Members and Officers of the Village of Pinckney
From: Andrew D. Clark
Date: November 23, 2020
Re: Financial Statements and Supplemental Reports

Enclosed for your review are the following:

- Fund Balance Sheets at 10/31/2020
- Revenue & Expenditures Statements 10/31/2020
- Cash Summary by Fund from 7/1/2020 – 10/31/2020

Thank you for the opportunity to serve the Village of Pinckney.

Fund 101 General Fund

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
101-000.000-001.000	CASH - CHECKING	3,211.80	26,983.88
101-000.000-002.000	CASH - DEPOSITORY	177,368.57	64,236.68
101-000.000-004.000	Petty Cash	250.00	250.00
101-000.000-015.630	INVESTMENT POOL HOLDINGS	916,794.91	891,411.63
101-000.000-020.000	Del Personal Property Tax	246.18	(19.16)
101-000.000-035.000	Grant Receivable	10,473.80	0.00
101-000.000-037.000	Utilities Receivable	50,891.13	45,612.41
101-000.000-037.500	DELINQ UB/MR ON TAX ROLL	23,477.90	20,446.69
101-000.000-039.000	Accts Receivable	9.00	2,559.00
101-000.000-078.001	Sales Tax Receivable	30,674.00	0.00
101-000.000-084.701	Due From Trust & Agency	1,540.35	0.00
101-000.000-090.000	Prepaid Insurance	39,376.56	11,244.28
101-000.000-090.100	Prepaid Expenses	3,684.10	0.00
Total Assets		1,257,998.30	1,062,725.41
*** Liabilities ***			
101-000.000-202.000	Accounts Payable	13,020.02	12,759.19
101-000.000-214.703	DUE TO TAX COLLECTION	0.00	112.19
101-000.000-228.002	STATE W/H DEDUCTION PAYABLE	1,803.24	0.00
101-000.000-231.000	UNION DUES DEDUCTIONS PAYABLE	(105.00)	(105.00)
101-000.000-258.000	941 PAYROLL LIABILITY	163.47	0.00
101-000.000-258.100	Accrued Federal W/H	1,520.46	0.00
101-000.000-260.000	ACCRUED WAGE & PAYROLL LIABILITIES	27,120.14	0.00
101-000.000-262.000	Accrued MERS Payable	11,669.94	9,434.86
101-000.000-262.100	ACCRUED 457 EMPLOYER	55.80	0.00
101-000.000-262.101	457 DEDUCTION PAYABLE	642.59	0.00
101-000.000-264.000	Accrued Health Payable	0.00	(8,768.92)
101-000.000-360.001	DEFERRED INFLOW: TOWER MOWING	0.00	2,000.00
Total Liabilities		55,890.66	15,432.32
*** Fund Balance ***			
101-000.000-390.000	Fund Balance	1,202,107.64	1,185,608.42
101-000.000-393.000	NET POSITION - RESTRICTED	0.00	16,499.22
Total Fund Balance		1,202,107.64	1,202,107.64
Beginning Fund Balance			1,202,107.64
Net of Revenues VS Expenditures			(154,814.55)
Ending Fund Balance			1,047,293.09
Total Liabilities And Fund Balance			1,062,725.41

Fund 102 Police Training Fund

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
102-000.000-001.000	CASH - CHECKING	166.16	0.00
102-000.000-002.000	CASH - DEPOSITORY	1,252.29	1,418.72
Total Assets		1,418.45	1,418.72
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
102-000.000-390.000	Fund Balance	1,418.45	1,418.45
Total Fund Balance		1,418.45	1,418.45
Beginning Fund Balance			1,418.45
Net of Revenues VS Expenditures			0.27
Ending Fund Balance			1,418.72
Total Liabilities And Fund Balance			1,418.72

Fund 150 Cemetery Fund

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
150-000.000-001.000	CASH - CHECKING	14,350.57	0.00
150-000.000-002.000	CASH - DEPOSITORY	14,933.27	9,926.60
150-000.000-015.630	INVESTMENT POOL HOLDINGS	139,359.52	147,960.15
150-000.000-090.000	Prepaid Insurance	316.68	158.36
Total Assets		168,960.04	158,045.11
*** Liabilities ***			
150-000.000-202.000	Accounts Payable	15.32	29.06
150-000.000-260.000	ACCRUED WAGE & PAYROLL LIABILITIES	496.90	0.00
Total Liabilities		512.22	29.06
*** Fund Balance ***			
150-000.000-373.000	CORPUS OF PERMANENT FUND	39,232.16	39,232.16
150-000.000-390.000	Fund Balance	129,215.66	129,215.66
Total Fund Balance		168,447.82	168,447.82
Beginning Fund Balance			168,447.82
Net of Revenues VS Expenditures			(10,431.77)
Ending Fund Balance			158,016.05
Total Liabilities And Fund Balance			158,045.11

Fund 202 Major Street Fund

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
202-000.000-001.000	CASH - CHECKING	35,968.51	0.00
202-000.000-002.000	CASH - DEPOSITORY	33,161.51	92,480.29
202-000.000-015.630	INVESTMENT POOL HOLDINGS	511,937.43	543,805.99
202-000.000-078.002	MI Vehicle Highway Rec.	24,257.02	0.00
202-000.000-090.000	Prepaid Insurance	82.68	41.36
202-000.000-101.000	Inventory	3,689.26	0.00
Total Assets		609,096.41	636,327.64
*** Liabilities ***			
202-000.000-202.000	Accounts Payable	1,435.00	0.00
202-000.000-260.000	ACCRUED WAGE & PAYROLL LIABILITIES	59.98	0.00
Total Liabilities		1,494.98	0.00
*** Fund Balance ***			
202-000.000-390.000	Fund Balance	607,601.43	607,601.43
Total Fund Balance		607,601.43	607,601.43
Beginning Fund Balance			607,601.43
Net of Revenues VS Expenditures			28,726.21
Ending Fund Balance			636,327.64
Total Liabilities And Fund Balance			636,327.64

Fund 203 Local Street Fund

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
203-000.000-001.000	CASH - CHECKING	65,161.69	1.78
203-000.000-002.000	CASH - DEPOSITORY	13,249.37	33,430.04
203-000.000-015.630	INVESTMENT POOL HOLDINGS	369,422.42	429,201.89
203-000.000-037.500	DELINQ LOCAL STS ON TAX ROLL	100.00	100.00
203-000.000-078.002	MI Vehicle Highway Rec.	10,348.19	0.00
203-000.000-090.000	Prepaid Insurance	119.32	59.64
203-000.000-101.000	Inventory	3,689.26	0.00
Total Assets		462,090.25	462,793.35
*** Liabilities ***			
203-000.000-202.000	Accounts Payable	2,975.20	0.00
203-000.000-204.000	CONSTRUCTION RETAINAGE	3,250.60	3,250.60
203-000.000-260.000	ACCRUED WAGE & PAYROLL LIABILITIES	273.17	0.00
Total Liabilities		6,498.97	3,250.60
*** Fund Balance ***			
203-000.000-390.000	Fund Balance	455,591.28	455,591.28
Total Fund Balance		455,591.28	455,591.28
Beginning Fund Balance			455,591.28
Net of Revenues VS Expenditures			3,951.47
Ending Fund Balance			459,542.75
Total Liabilities And Fund Balance			462,793.35

Fund 204 General Highway Fund

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
204-000.000-001.000	CASH - CHECKING	4,691.93	973.50
204-000.000-002.000	CASH - DEPOSITORY	319,271.85	333,936.51
204-000.000-015.630	INVESTMENT POOL HOLDINGS	235,325.17	232,988.66
204-000.000-020.000	Del Personal Property Tax	93.66	(34.54)
Total Assets		559,382.61	567,864.13
*** Liabilities ***			
204-000.000-202.000	Accounts Payable	2,871.90	2,963.81
204-000.000-251.000	Accrued Interest Payable	2,375.00	2,375.00
Total Liabilities		5,246.90	5,338.81
*** Fund Balance ***			
204-000.000-390.000	Fund Balance	554,135.71	554,135.71
Total Fund Balance		554,135.71	554,135.71
Beginning Fund Balance			554,135.71
Net of Revenues VS Expenditures			8,389.61
Ending Fund Balance			562,525.32
Total Liabilities And Fund Balance			567,864.13

Fund 248 Downtown Dev. Authority

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
248-000.000-001.000	CASH - CHECKING	1,732.79	1,537.56
248-000.000-002.000	CASH - DEPOSITORY	9,792.81	39,140.72
248-000.000-015.630	INVESTMENT POOL HOLDINGS	130,642.06	120,731.27
Total Assets		142,167.66	161,409.55
*** Liabilities ***			
248-000.000-202.000	Accounts Payable	3,601.64	3,055.88
248-000.000-260.000	ACCRUED WAGE & PAYROLL LIABILITIES	135.09	0.00
Total Liabilities		3,736.73	3,055.88
*** Fund Balance ***			
248-000.000-390.000	Fund Balance	138,430.93	138,430.93
Total Fund Balance		138,430.93	138,430.93
Beginning Fund Balance			138,430.93
Net of Revenues VS Expenditures			19,922.74
Ending Fund Balance			158,353.67
Total Liabilities And Fund Balance			161,409.55

Fund 590 SEWER O & M FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
590-000.000-001.000	CASH - CHECKING	23,837.18	0.00
590-000.000-001.005	CASH - USDA HUNT#6573	5.99	46,379.94
590-000.000-002.000	CASH - DEPOSITORY	100,103.34	83,865.06
590-000.000-002.004	CASH - USDA BOND RESERVE/RESTRICTED	0.00	17,250.00
590-000.000-002.005	CASH - USDA REPAIR/REPL/IMPR RESTRICTED	0.00	20,409.00
590-000.000-002.035	USDA BOND PMT HUNT#6560	800.80	68,797.70
590-000.000-015.630	INVESTMENT POOL HOLDINGS	1,675,597.47	1,651,760.32
590-000.000-037.000	Utilities Receivable	134,237.93	145,922.12
590-000.000-037.500	DELINQ SEWER ON TAX ROLL	65,684.56	57,830.22
590-000.000-084.487	DUE FROM ROLLING HILLS SAD	10,184.65	9,337.33
590-000.000-084.592	DUE FROM USDA SEWER UPGRADE PROJECT	2,234,709.61	2,395,804.27
590-000.000-090.000	Prepaid Insurance	2,708.00	1,354.00
590-000.000-090.100	Prepaid Expenses	1,228.03	0.00
590-000.000-130.000	LAND	184,333.56	184,333.56
590-000.000-136.000	BUILDINGS	117,253.95	117,253.95
590-000.000-137.000	A/D - BUILDINGS	(31,918.75)	(32,958.47)
590-000.000-148.000	VEHICLES	25,464.00	25,477.00
590-000.000-149.000	ACCUM. DEPR. - VEHICLES	(25,464.00)	(25,464.00)
590-000.000-150.000	MACHINERY & EQUIPMENT	339,565.71	339,565.71
590-000.000-151.000	A/D - MACHINERY & EQUIPMENT	(266,286.92)	(274,631.98)
590-000.000-154.000	SEWER SYSTEM	6,970,959.35	6,970,959.35
590-000.000-155.000	A/D - SEWER SYSTEM	(3,875,250.79)	(3,929,279.74)
590-000.000-158.000	Construction In Progress	227,756.15	227,756.15
590-000.000-180.000	DEFERRED OUTFLOW	19,953.00	19,953.00
Total Assets		7,935,462.82	8,121,674.49
*** Liabilities ***			
590-000.000-202.000	Accounts Payable	12,270.28	24,423.32
590-000.000-204.000	CONSTRUCTION RETAINAGE	1,750.33	1,750.33
590-000.000-240.000	CURRENT PORTION BONDS PAYABLE	61,000.00	55,000.00
590-000.000-251.000	Accrued Interest Payable	7,961.00	7,961.00
590-000.000-260.000	ACCRUED WAGE & PAYROLL LIABILITIES	5,623.47	0.00
590-000.000-262.001	NET PENSION LIABILITY	68,886.00	68,886.00
590-000.000-300.000	2013 GO BONDS PAYABLE	252,009.00	252,009.00
590-000.000-301.000	2018 USDA REV BONDS	1,650,325.54	1,866,643.02
590-000.000-302.000	2020 USDA REV BONDS	0.00	16,000.00
Total Liabilities		2,059,825.62	2,292,672.67
*** Fund Balance ***			
590-000.000-391.000	INVESTED IN CAP ASSETS-NET OF DEBT	3,831,926.00	3,831,926.00
590-000.000-393.000	NET POSITION - RESTRICTED	58,715.00	58,715.00
590-000.000-395.000	NET POSITION - UNRESTRICTED	1,984,996.20	1,984,996.20
Total Fund Balance		5,875,637.20	5,875,637.20
Beginning Fund Balance			5,875,637.20
Net of Revenues VS Expenditures			(46,635.38)
Ending Fund Balance			5,829,001.82
Total Liabilities And Fund Balance			8,121,674.49

Fund 591 Village Water Fund

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
591-000.000-001.000	CASH - CHECKING	369.84	18,416.17
591-000.000-002.000	CASH - DEPOSITORY	91,305.19	105,919.16
591-000.000-015.630	INVESTMENT POOL HOLDINGS	2,255,359.40	2,220,922.13
591-000.000-037.000	Utilities Receivable	63,269.07	99,984.47
591-000.000-037.500	DELINQ WATER ON TAX ROLL	27,784.04	25,489.21
591-000.000-090.000	Prepaid Insurance	1,738.00	869.00
591-000.000-090.100	Prepaid Expenses	1,228.03	0.00
591-000.000-101.000	Inventory	36,904.80	36,904.80
591-000.000-136.000	BUILDINGS	174,315.71	174,315.71
591-000.000-137.000	A/D - BUILDINGS	(23,719.37)	(25,172.01)
591-000.000-148.000	VEHICLES	32,627.12	32,640.12
591-000.000-149.000	ACCUM. DEPR. - VEHICLES	(32,627.12)	(32,627.12)
591-000.000-150.000	MACHINERY & EQUIPMENT	315,184.42	315,184.42
591-000.000-151.000	A/D - MACHINERY & EQUIPMENT	(123,784.13)	(130,046.34)
591-000.000-152.000	Water System	4,628,344.78	4,628,344.78
591-000.000-153.000	Accum. Depr. - Water System	(2,905,172.19)	(2,945,558.39)
591-000.000-180.000	DEFERRED OUTFLOW	12,377.00	12,377.00
Total Assets		4,555,504.59	4,537,963.11
*** Liabilities ***			
591-000.000-202.000	Accounts Payable	3,618.74	3,434.10
591-000.000-255.000	CUSTOMER DEPOSITS AND INTEREST PAYABLE	300.00	300.00
591-000.000-260.000	ACCRUED WAGE & PAYROLL LIABILITIES	3,668.52	0.00
591-000.000-262.001	NET PENSION LIABILITY	42,731.00	42,731.00
Total Liabilities		50,318.26	46,465.10
*** Fund Balance ***			
591-000.000-393.000	INVESTED IN CAP ASSETS-NET OF DEBT	2,065,170.00	2,065,170.00
591-000.000-395.000	NET POSITION - UNRESTRICTED	2,440,016.33	2,440,016.33
Total Fund Balance		4,505,186.33	4,505,186.33
Beginning Fund Balance			4,505,186.33
Net of Revenues VS Expenditures			(13,688.32)
Ending Fund Balance			4,491,498.01
Total Liabilities And Fund Balance			4,537,963.11

Fund 592 USDA SEWER UPGRADE PROJECT

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
592-000.000-158.000	Construction In Progress	2,074,428.80	2,190,759.48
Total Assets		2,074,428.80	2,190,759.48
*** Liabilities ***			
592-000.000-202.000	Accounts Payable	108,780.76	59,846.81
592-000.000-204.000-USDA201	CONSTRUCTION RETAINAGE	68,116.54	72,286.51
592-000.000-214.590	Due To Sewer - O & M	2,234,709.61	2,395,804.27
Total Liabilities		2,411,606.91	2,527,937.59
*** Fund Balance ***			
592-000.000-395.000	NET POSITION - UNRESTRICTED	(337,178.11)	(337,178.11)
Total Fund Balance		(337,178.11)	(337,178.11)
Beginning Fund Balance			(337,178.11)
Net of Revenues VS Expenditures			0.00
Ending Fund Balance			(337,178.11)
Total Liabilities And Fund Balance			2,190,759.48

Fund 701 Trust & Agency

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
701-000.000-001.000	CASH - CHECKING	0.00	(1,614.75)
701-000.000-002.000	ESCROW HUNT#9085	54,677.09	34,926.46
Total Assets		54,677.09	33,311.71
*** Liabilities ***			
701-000.000-202.000	Accounts Payable	20,481.33	0.00
701-000.000-214.000	MASTER PROJECT ACCT: DO NOT POST	32,655.41	33,311.71
701-000.000-214.101	Due To General	1,540.35	0.00
Total Liabilities		54,677.09	33,311.71
*** Fund Balance ***			
Total Fund Balance		0.00	0.00
Beginning Fund Balance			0.00
Net of Revenues VS Expenditures			0.00
Ending Fund Balance			0.00
Total Liabilities And Fund Balance			33,311.71

Fund 703 CURRENT TAX COLLECTION FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
703-000.000-001.010	CASH - TAX	0.00	1,068,862.02
703-000.000-084.101	Due From General Fund	0.00	112.19
Total Assets		0.00	1,068,974.21
*** Liabilities ***			
703-000.000-274.000	UNDISTRIBUTED TAX COLLECTIONS	0.00	1,068,974.21
Total Liabilities		0.00	1,068,974.21
Beginning Fund Balance			0.00
Net of Revenues VS Expenditures			0.00
Ending Fund Balance			0.00
Total Liabilities And Fund Balance			1,068,974.21

PERIOD ENDING 10/31/2020

PRELIMINARY PRE-AUDIT FINANCIAL STATEMENTS

PRIOR TO YEAR-END ADJUSTMENTS

GL NUMBER	DESCRIPTION	END BALANCE	2020-21	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2020 NORMAL (ABNORMAL)	ORIGINAL BUDGET	10/31/2020 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - General Fund						
Revenues						
CHGS	CHARGES FOR SERVICES	176,568.13	174,510.00	43,787.39	130,722.61	25.09
FRANLIQ	FRANCHISE AND LIQUOR CONTROL FEES	19,223.80	18,500.00	6,309.66	12,190.34	34.11
GRANTS	GRANTS	19,266.80	20,000.00	42,555.00	(22,555.00)	212.78
INT	INTEREST INCOME	10,621.08	4,500.00	644.67	3,855.33	14.33
INTGOVT	INTERFUND CHARGES & TRANSFERS	63,308.97	55,752.00	22,881.73	32,870.27	41.04
LICENSE	LICENSES, FINES, & PERMITS	36,265.96	25,500.00	6,980.47	18,519.53	27.37
OTHER	MISCELLANEOUS REVENUE	13,195.55	5,000.00	1,707.80	3,292.20	34.16
PROPTX	PROPERTY TAXES	672,776.32	624,106.00	42,535.00	581,571.00	6.82
RENTS	RENTAL REVENUE	97,734.75	90,000.00	52,261.68	37,738.32	58.07
STSHRD	STATE SHARED REVENUES	211,194.39	189,200.00	44,691.24	144,508.76	23.62
UNCLASSIFIED	Unclassified	(69,268.00)	0.00	0.00	0.00	0.00
TOTAL REVENUES		1,250,887.75	1,207,068.00	264,354.64	942,713.36	21.90
Expenditures						
Function: GENERAL GOVERNMENT						
101.000	VILLAGE COUNCIL	11,074.00	15,154.00	4,745.39	10,408.61	31.31
171.000	VILLAGE PRESIDENT	5,051.54	16,090.00	1,558.92	14,531.08	9.69
215.000	VILLAGE CLERK	64,728.26	49,395.00	14,040.74	35,354.26	28.43
223.000	AUDITORS	4,000.00	4,000.00	4,000.00	0.00	100.00
248.000	SECRETARY	19,780.41	18,150.00	9,019.02	9,130.98	49.69
253.000	VILLAGE TREASURER	7,175.65	6,405.00	2,765.37	3,639.63	43.18
262.000	ELECTIONS	0.00	2,000.00	0.00	2,000.00	0.00
265.000	BUILDINGS & GROUNDS	25,941.26	25,787.00	2,574.59	23,212.41	9.98
266.000	LEGAL FEES	6,858.17	12,500.00	17,893.27	(5,393.27)	143.15
274.000	RETIREE BENEFITS	0.00	0.00	0.00	0.00	0.00
299.000	OFFICE OVERHEAD	88,730.16	97,327.00	37,321.68	60,005.32	38.35
301.000	POLICE DEPARTMENT	489,251.52	542,300.00	163,045.32	379,254.68	30.07
441.000	DEPT OF PUBLIC WORKS	316,481.89	292,572.00	71,246.31	221,325.69	24.35
448.000	STREET LIGHTS	11,995.69	12,500.00	2,891.39	9,608.61	23.13
528.000	REFUSE, LEAF & BRUSH	157,126.24	236,200.00	60,028.74	176,171.26	25.41
721.000	PLANNING COMMISSION	14,036.03	13,820.00	2,791.49	11,028.51	20.20
722.000	ZONING ADMINISTRATOR	41,454.70	49,488.00	15,817.54	33,670.46	31.96
728.000	ECONOMIC DEVELOPMENT	2,500.00	3,000.00	0.00	3,000.00	0.00
751.000	PARKS & RECREATION	26,625.79	29,120.00	9,429.42	19,690.58	32.38
966.000	TRANSFER	13,061.00	14,380.00	0.00	14,380.00	0.00
Total - Function Unclassified		1,305,872.31	1,440,188.00	419,169.19	1,021,018.81	0.00
TOTAL EXPENDITURES		1,305,872.31	1,440,188.00	419,169.19	1,021,018.81	29.11
Fund 101 - General Fund:						
TOTAL REVENUES		1,250,887.75	1,207,068.00	264,354.64	942,713.36	21.90
TOTAL EXPENDITURES		1,305,872.31	1,440,188.00	419,169.19	1,021,018.81	29.11
NET OF REVENUES & EXPENDITURES		(54,984.56)	(233,120.00)	(154,814.55)	(78,305.45)	66.41

PERIOD ENDING 10/31/2020
 PRELIMINARY PRE-AUDIT FINANCIAL STATEMENTS
 PRIOR TO YEAR-END ADJUSTMENTS

GL NUMBER	DESCRIPTION	END BALANCE	2020-21	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2020 NORMAL (ABNORMAL)	ORIGINAL BUDGET	10/31/2020 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 102 - Police Training Fund						
Revenues						
GRANTS	GRANTS	447.25	1,000.00	279.85	720.15	27.99
INT	INTEREST INCOME	2.09	0.00	0.27	(0.27)	100.00
OTHER	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
UNCLASSIFIED	Unclassified	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		449.34	1,000.00	280.12	719.88	28.01
Expenditures						
Function: PUBLIC SAFETY						
301.000	POLICE DEPARTMENT	447.25	1,000.00	279.85	720.15	27.99
Total - Function PUBLIC SAFETY		447.25	1,000.00	279.85	720.15	27.99
TOTAL EXPENDITURES		447.25	1,000.00	279.85	720.15	27.99
Fund 102 - Police Training Fund:						
TOTAL REVENUES		449.34	1,000.00	280.12	719.88	28.01
TOTAL EXPENDITURES		447.25	1,000.00	279.85	720.15	27.99
NET OF REVENUES & EXPENDITURES		2.09	0.00	0.27	(0.27)	100.00

PERIOD ENDING 10/31/2020

PRELIMINARY PRE-AUDIT FINANCIAL STATEMENTS

PRIOR TO YEAR-END ADJUSTMENTS

GL NUMBER	DESCRIPTION	END BALANCE	2020-21	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2020 NORMAL (ABNORMAL)	ORIGINAL BUDGET	10/31/2020 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 150 - Cemetery Fund						
Revenues						
CHGS	CHARGES FOR SERVICES	12,050.00	4,200.00	6,550.00	(2,350.00)	155.95
INT	INTEREST INCOME	1,327.74	800.00	103.85	696.15	12.98
INTGOVT	INTERFUND CHARGES & TRANSFERS	13,061.00	14,380.00	0.00	14,380.00	0.00
OTHER	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
UNCLASSIFIED	Unclassified	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		26,438.74	19,380.00	6,653.85	12,726.15	34.33
Expenditures						
Function: CEMETERY						
276.000	CEMETERY	13,401.97	35,630.00	17,085.62	18,544.38	47.95
Total - Function CEMETERY		13,401.97	35,630.00	17,085.62	18,544.38	47.95
TOTAL EXPENDITURES		13,401.97	35,630.00	17,085.62	18,544.38	47.95
Fund 150 - Cemetery Fund:						
TOTAL REVENUES		26,438.74	19,380.00	6,653.85	12,726.15	34.33
TOTAL EXPENDITURES		13,401.97	35,630.00	17,085.62	18,544.38	47.95
NET OF REVENUES & EXPENDITURES		13,036.77	(16,250.00)	(10,431.77)	(5,818.23)	64.20

PERIOD ENDING 10/31/2020

PRELIMINARY PRE-AUDIT FINANCIAL STATEMENTS

PRIOR TO YEAR-END ADJUSTMENTS

GL NUMBER	DESCRIPTION	END BALANCE	2020-21	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2020 NORMAL (ABNORMAL)	ORIGINAL BUDGET	10/31/2020 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 202 - Major Street Fund						
Revenues						
CHGS	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
GRANTS	GRANTS	0.00	0.00	0.00	0.00	0.00
INT	INTEREST INCOME	4,590.61	2,250.00	380.23	1,869.77	16.90
INTGOVT	INTERFUND CHARGES & TRANSFERS	0.00	0.00	0.00	0.00	0.00
OTHER	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
STSHRD	STATE SHARED REVENUES	173,802.24	170,000.00	35,874.11	134,125.89	21.10
UNCLASSIFIED	Unclassified	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		178,392.85	172,250.00	36,254.34	135,995.66	21.05
Expenditures						
Function: PUBLIC WORKS						
452.000	MAJOR STREET - ACT 51	114,886.77	136,160.00	7,528.13	128,631.87	5.53
Total - Function PUBLIC WORKS		114,886.77	136,160.00	7,528.13	128,631.87	5.53
TOTAL EXPENDITURES		114,886.77	136,160.00	7,528.13	128,631.87	5.53
Fund 202 - Major Street Fund:						
TOTAL REVENUES		178,392.85	172,250.00	36,254.34	135,995.66	21.05
TOTAL EXPENDITURES		114,886.77	136,160.00	7,528.13	128,631.87	5.53
NET OF REVENUES & EXPENDITURES		63,506.08	36,090.00	28,726.21	7,363.79	79.60

PERIOD ENDING 10/31/2020

PRELIMINARY PRE-AUDIT FINANCIAL STATEMENTS

PRIOR TO YEAR-END ADJUSTMENTS

GL NUMBER	DESCRIPTION	END BALANCE	2020-21	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2020 NORMAL (ABNORMAL)	ORIGINAL BUDGET	10/31/2020 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 203 - Local Street Fund						
Revenues						
CHGS	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
GRANTS	GRANTS	0.00	0.00	0.00	0.00	0.00
INT	INTEREST INCOME	1,760.32	0.00	284.19	(284.19)	100.00
INTGOVT	INTERFUND CHARGES & TRANSFERS	261,000.00	650,000.00	0.00	650,000.00	0.00
OTHER	MISCELLANEOUS REVENUE	4,587.49	0.00	0.00	0.00	0.00
STSHRD	STATE SHARED REVENUES	74,143.84	70,000.00	15,303.09	54,696.91	21.86
UNCLASSIFIED	Unclassified	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		341,491.65	720,000.00	15,587.28	704,412.72	2.16
Expenditures						
Function: PUBLIC WORKS						
453.000	LOCAL STREET - ACT 51	353,471.49	714,330.00	11,635.81	702,694.19	1.63
Total - Function PUBLIC WORKS		353,471.49	714,330.00	11,635.81	702,694.19	1.63
TOTAL EXPENDITURES		353,471.49	714,330.00	11,635.81	702,694.19	1.63
Fund 203 - Local Street Fund:						
TOTAL REVENUES		341,491.65	720,000.00	15,587.28	704,412.72	2.16
TOTAL EXPENDITURES		353,471.49	714,330.00	11,635.81	702,694.19	1.63
NET OF REVENUES & EXPENDITURES		(11,979.84)	5,670.00	3,951.47	1,718.53	69.69

PERIOD ENDING 10/31/2020

PRELIMINARY PRE-AUDIT FINANCIAL STATEMENTS

PRIOR TO YEAR-END ADJUSTMENTS

GL NUMBER	DESCRIPTION	END BALANCE	2020-21	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2020 NORMAL (ABNORMAL)	ORIGINAL BUDGET	10/31/2020 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 204 - General Highway Fund						
Revenues						
CHGS	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
GRANTS	GRANTS	0.00	0.00	0.00	0.00	0.00
INT	INTEREST INCOME	3,383.21	2,250.00	230.08	2,019.92	10.23
LICENSE	LICENSES, FINES, & PERMITS	3,000.00	3,000.00	0.00	3,000.00	0.00
OTHER	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
PROPTX	PROPERTY TAXES	318,830.63	297,000.00	20,252.80	276,747.20	6.82
STSHRD	STATE SHARED REVENUES	9,534.25	8,000.00	973.50	7,026.50	12.17
UNCLASSIFIED	Unclassified	(33,312.00)	0.00	0.00	0.00	0.00
TOTAL REVENUES		301,436.09	310,250.00	21,456.38	288,793.62	6.92
Expenditures						
Function: PUBLIC WORKS						
446.000	GENERAL HIGHWAY FUND - (NON-ACT 51)	249,422.48	646,550.00	13,066.77	633,483.23	2.02
Total - Function PUBLIC WORKS		249,422.48	646,550.00	13,066.77	633,483.23	2.02
TOTAL EXPENDITURES		249,422.48	646,550.00	13,066.77	633,483.23	2.02
Fund 204 - General Highway Fund:						
TOTAL REVENUES		301,436.09	310,250.00	21,456.38	288,793.62	6.92
TOTAL EXPENDITURES		249,422.48	646,550.00	13,066.77	633,483.23	2.02
NET OF REVENUES & EXPENDITURES		52,013.61	(336,300.00)	8,389.61	(344,689.61)	2.49

PERIOD ENDING 10/31/2020

PRELIMINARY PRE-AUDIT FINANCIAL STATEMENTS

PRIOR TO YEAR-END ADJUSTMENTS

GL NUMBER	DESCRIPTION	END BALANCE	2020-21	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2020 NORMAL (ABNORMAL)	ORIGINAL BUDGET	10/31/2020 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 248 - Downtown Dev. Authority						
Revenues						
CHGS	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
INT	INTEREST INCOME	641.52	375.00	92.73	282.27	24.73
INTGOVT	INTERFUND CHARGES & TRANSFERS	0.00	0.00	0.00	0.00	0.00
LICENSE	LICENSES, FINES, & PERMITS	3,225.00	1,500.00	0.00	1,500.00	0.00
OTHER	MISCELLANEOUS REVENUE	1,160.50	1,000.00	0.00	1,000.00	0.00
PROPTX	PROPERTY TAXES	135,260.61	144,500.00	32,187.33	112,312.67	22.27
STSHRD	STATE SHARED REVENUES	4,239.52	3,600.00	0.00	3,600.00	0.00
UNCLASSIFIED	Unclassified	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		144,527.15	150,975.00	32,280.06	118,694.94	21.38
Expenditures						
Function: Unclassified						
728.000	ECONOMIC DEVELOPMENT	106,862.62	114,459.00	12,357.32	102,101.68	10.80
Total - Function Unclassified		106,862.62	114,459.00	12,357.32	102,101.68	10.80
TOTAL EXPENDITURES		106,862.62	114,459.00	12,357.32	102,101.68	10.80
Fund 248 - Downtown Dev. Authority:						
TOTAL REVENUES		144,527.15	150,975.00	32,280.06	118,694.94	21.38
TOTAL EXPENDITURES		106,862.62	114,459.00	12,357.32	102,101.68	10.80
NET OF REVENUES & EXPENDITURES		37,664.53	36,516.00	19,922.74	16,593.26	54.56

PERIOD ENDING 10/31/2020

PRELIMINARY PRE-AUDIT FINANCIAL STATEMENTS

PRIOR TO YEAR-END ADJUSTMENTS

GL NUMBER	DESCRIPTION	END BALANCE	2020-21	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2020 NORMAL (ABNORMAL)	ORIGINAL BUDGET	10/31/2020 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 590 - SEWER O & M FUND						
Revenues						
CHGS	CHARGES FOR SERVICES	507,009.24	513,969.00	148,589.45	365,379.55	28.91
GRANTS	GRANTS	0.00	300,946.00	0.00	300,946.00	0.00
INT	INTEREST INCOME	15,630.81	16,100.00	1,203.25	14,896.75	7.47
INTGOVT	INTERFUND CHARGES & TRANSFERS	11,533.81	15,960.00	4,727.13	11,232.87	29.62
OTHER	MISCELLANEOUS REVENUE	25,639.17	0.00	1,661.36	(1,661.36)	100.00
PROPTX	PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00
UNCLASSIFIED	Unclassified	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		559,813.03	846,975.00	156,181.19	690,793.81	18.44
Expenditures						
Function: SEWER SYSTEM						
590.000	SEWER OPERATIONS	529,011.99	1,614,485.00	202,816.57	1,411,668.43	12.56
Total - Function SEWER SYSTEM		529,011.99	1,614,485.00	202,816.57	1,411,668.43	12.56
TOTAL EXPENDITURES		529,011.99	1,614,485.00	202,816.57	1,411,668.43	12.56
Fund 590 - SEWER O & M FUND:						
TOTAL REVENUES		559,813.03	846,975.00	156,181.19	690,793.81	18.44
TOTAL EXPENDITURES		529,011.99	1,614,485.00	202,816.57	1,411,668.43	12.56
NET OF REVENUES & EXPENDITURES		30,801.04	(767,510.00)	(46,635.38)	(720,874.62)	6.08

PERIOD ENDING 10/31/2020

PRELIMINARY PRE-AUDIT FINANCIAL STATEMENTS

PRIOR TO YEAR-END ADJUSTMENTS

GL NUMBER	DESCRIPTION	END BALANCE	2020-21	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2020 NORMAL (ABNORMAL)	ORIGINAL BUDGET	10/31/2020 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 591 - Village Water Fund						
Revenues						
CHGS	CHARGES FOR SERVICES	265,023.86	259,505.00	116,725.28	142,779.72	44.98
GRANTS	GRANTS	0.00	0.00	0.00	0.00	0.00
INT	INTEREST INCOME	21,743.58	15,000.00	1,587.71	13,412.29	10.58
INTGOVT	INTERFUND CHARGES & TRANSFERS	470.97	0.00	210.78	(210.78)	100.00
OTHER	MISCELLANEOUS REVENUE	2,143.97	0.00	0.00	0.00	0.00
PROPTX	PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00
UNCLASSIFIED	Unclassified	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		289,382.38	274,505.00	118,523.77	155,981.23	43.18
Expenditures						
Function: WATER SYSTEM						
591.000	VILLAGE WATER DEPT	299,795.09	384,150.00	132,212.09	251,937.91	34.42
Total - Function WATER SYSTEM		299,795.09	384,150.00	132,212.09	251,937.91	34.42
TOTAL EXPENDITURES		299,795.09	384,150.00	132,212.09	251,937.91	34.42
Fund 591 - Village Water Fund:						
TOTAL REVENUES		289,382.38	274,505.00	118,523.77	155,981.23	43.18
TOTAL EXPENDITURES		299,795.09	384,150.00	132,212.09	251,937.91	34.42
NET OF REVENUES & EXPENDITURES		(10,412.71)	(109,645.00)	(13,688.32)	(95,956.68)	12.48
TOTAL REVENUES - ALL FUNDS						
TOTAL REVENUES - ALL FUNDS		3,092,818.98	3,702,403.00	651,571.63	3,050,831.37	17.60
TOTAL EXPENDITURES - ALL FUNDS		2,973,171.97	5,086,952.00	816,151.35	4,270,800.65	16.04
NET OF REVENUES & EXPENDITURES		119,647.01	(1,384,549.00)	(164,579.72)	(1,219,969.28)	11.89

CASH SUMMARY BY FUND FOR VILLAGE OF PINCKNEY
FROM 07/01/2020 TO 10/31/2020
FUND: 101 102 150 202 203 204 248 487 590 591 592 701 703
CASH AND INVESTMENT ACCOUNTS

Fund	Description	Beginning Balance 07/01/2020	Total Debits	Total Credits	Ending Balance 10/31/2020
101	General Fund	1,097,625.28	1,208,923.11	1,323,666.20	982,882.19
102	Police Training Fund	1,418.45	393.91	393.64	1,418.72
150	Cemetery Fund	168,643.36	32,815.61	43,572.22	157,886.75
202	Major Street Fund	581,067.45	98,307.52	43,088.69	636,286.28
203	Local Street Fund	447,833.48	96,980.81	82,180.58	462,633.71
204	General Highway Fund	559,288.95	51,116.10	42,506.38	567,898.67
248	Downtown Dev. Authority	142,167.66	48,501.97	29,260.08	161,409.55
590	SEWER O & M FUND	1,800,344.78	1,153,667.83	1,065,550.59	1,888,462.02
591	Village Water Fund	2,347,034.43	244,147.36	245,924.33	2,345,257.46
701	Trust & Agency	54,677.09	32,230.88	53,596.26	33,311.71
703	CURRENT TAX COLLECTION FUND	0.00	1,079,695.64	10,833.62	1,068,862.02
	TOTAL - ALL FUNDS	7,200,100.93	4,046,780.74	2,940,572.59	8,306,309.08