

Annual Local Unit Fiscal Report for Fiscal Years Ending Between July 1, 2011 through June 30, 2012

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

Local Unit Identification		Special Instructions:		
	Unit Type:	County: <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. Important: 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. DUE DATE: 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. Failure to file or failure to file timely may result in a loss of revenue sharing under Public Act 140 of 1971.	
		City: <input type="checkbox"/>		
		Township: <input checked="" type="checkbox"/>		
		Village: <input type="checkbox"/>		
County Name:		LIVINGSTON		
Local Unit Name:		COHOCTAH TOWNSHIP		
Address:				
PO BOX 278 COHOCTAH MI 48816				
We strongly recommend that you submit your completed report online as an e-mail attachment to: lafd_audits@michigan.gov				

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	FISCAL YEAR END	Month	Day	Year
			MARCH	31	2012

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)
	REVENUES		101-Funds	102-499 Funds	500-599 Funds		101-599 Funds + (d)
	TAX REVENUES						
101	Property Tax (includes, delinquent taxes, penalties, interest, fees)	400-449 Except below	256,958			T01	256,958
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	-
	LICENSES AND PERMITS						
108	Business Licenses and Permits	450-475	9,427			T99	9,427
109	Non-Business Licenses and Permits	476-500				T99	-
	INTERGOVERNMENTAL REVENUE FROM FEDERAL GOVERNMENT						
110	General Government	501-504				B89	-
111	Public Safety	505-509				B89	-
112	Streets and Highways	510-512				B46	-
113	Sanitation	513-515				B89	-
114	Health and/or Hospitals	516-518				B42	-
115	Welfare	519-522				B79	-

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)
	REVENUES-Continued						
	INTERGOVERNMENTAL REVENUE FROM FEDERAL GOVERNMENT-Continued						
116	Culture and Recreation	523-527				B89	-
117	Housing & Community Development	529-538				B50	-
118	Water	529-538				B91	-
119	Electric	529-538				B92	-
120	Transit	529-538				B94	-
121	All Other Federal Aid Grants	529-538				B89	-
	INTERGOVERNMENTAL REVENUE FROM STATE						
122	State Revenue Sharing	574-579	237,465			C89	237,465
123	General Government excluding line 122	539-542				C30	-
124	Payment in-Lieu-of Taxes (PILoT)	424-431				C30	-
125	Swamp Land Taxes, Forest Reserve	424-431				C30	-
126	Public Safety	543-545				C89	-
127	Streets and Highways (Act 51)	546-551				C46	-
128	Streets and Highways (Non-Act 51)	546-551				C46	-
129	Sanitation	552-554				C89	-
130	Health and/or Hospitals	555-560				C42	-
131	Welfare	561-565				C79	-
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				C94	-
137	Other General/All Other State Aid Grants	539-569, 573				C89	-
	CONTRIBUTIONS FROM LOCAL UNITS						
138	General Government	581				D89	-
139	Public Safety	582				D89	-
140	Street and Highways	583				D46	-
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				D89	-
	CHARGES FOR SERVICES						
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)
			101-Funds	102-499 Funds	500-599 Funds		101-599 Funds + (d)
REVENUES-Continued							
CHARGES FOR SERVICES-Continued							
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				A89	-
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	101,653			A89	101,653
FINES AND FORFEITS							
161	All Fines, Penalties & Forfeits	655-663				U99	-
INTEREST AND RENTS							
162	Interest & Dividends	664-666	6,242			U20	6,242
163	Rents & Royalties	667-670				U40	-
OTHER REVENUE							
164	Miscellaneous Other Revenue	671	5,799			U99	5,799
165	Special Assessments	672				U01	-
166	Sale of Fixed Assets	673				U11	-
167	Public and Private Contributions	674-675				U99	-
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					-
TOTAL REVENUES			617,544	-	-	-	617,544

Line No.	Description of Account	Activity 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)
EXPENDITURES							
CURRENT EXPENDITURES							
GENERAL GOVERNMENT							
201	Legislative (Council, Board, Commission)	100-129	29,455			E29	29,455
202	Judicial	130-169				E25	-
203	Chief Executive	170-190	16,500			E29	16,500
204	Treasurer	253-256	24,414			E23	24,414
205	Assessing Equalization	243-247 and 257	32,052			E23	32,052
206	Clerk	215-219	19,914			E29	19,914
207	Elections	262	2,497			E89	2,497
208	Finance and Tax Administration	191-214, 220-242, 248-256, 258-260				E23	-
209	Building and Grounds	265	11,199			E31	11,199
210	All Other General Government	261-264, 266, 267, 268-274, 275-299	15,128			E89	15,128

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)
EXPENDITURES - Continued			101-Funds	102-499 Funds	500-599 Funds		101-599 Funds + (d)
PUBLIC SAFETY							
211	Police/Sheriff	301-335				E62	-
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				E89	-
PUBLIC WORKS							
218	Public Works & Infrastructure (non-Act 51)	440-448	147,220			E44	147,220
219	Road Commission/Street Dept. (Act 51)	449-520				E44	-
220	Sanitation/Landfill/Solid Waste	521-535	70,259			E81	70,259
221	Fund)	536				E80	-
222	Electric Utilities	537-599	6,434			E92	6,434
223	Airports	537-599				E01	-
224	Public Transportation	537-599				E94	-
225	Water (Separate Fund)	537-599				E91	-
226	All Other Public Works Enterprise-Activities	537-599	13,840			E89	13,840
HEALTH AND WELFARE							
227	Health Departments, Boards and Clinics	601-619				E32	-
228	Alcoholism and Substance Abuse	630-634				E32	-
229	Hospital	635-647				E36	-
230	Medical Examiner	648				E62	-
231	Mental Health	649				E32	-
232	Emergency Services (Ambulance)	651				E32	-
233	Child Care Activities/Human Services	662-669				E79	-
234	Human Services & Medical Care Facility	670-671				E79	-
235	Area Agency on Aging	672				E89	-
236	Veteran's Programs	681-689				E89	-
237	All Other Health & Welfare	620-629,652 661,673-680				E32	-
COMMUNITY/ECONOMIC DEVELOPMENT							
238	Redevelopment & Public Housing	690-705				E50	-
239	Community Planning and Zoning	721-727	11,400			E29	11,400
240	Economic Development	728-731				E89	-
241	All Other Development Activities	732-746				E89	-
RECREATION AND CULTURE							
242	Parks and Recreation	751-789	11,143			E61	11,143
243	Library	790-792				E52	-
244	Various Cultural Activities, Fine Arts, Historical Society, Museums, etc.	793-849				E61	-
OTHER							
245	Fringes, Benefits, FICA, Insurances, etc.	850-899	8,261			E89	8,261
246	Capital Outlay	900-904					-
247	Debt Service	905-929	5,393				5,393
248	Transfers (Out)	965-999					-
249	Extraordinary/Special Items						-

TOTAL EXPENDITURES		425,109	-	-	-	425,109
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Name of Unit: COHOCTAH TOWNSHIP

PART II: STATEMENT OF OPERATIONS--CAPITAL OUTLAY

List Capital Outlay Expenditures from all funds (included in expenditures in the Statement of Operations) by category:

Line No.	CATEGORY	Land, Equipment and Buildings	Construction
401	Legislative	G29	F29
402	Judicial	G25	F25
403	General Government	G89	F89
404	Police	G62	F62
405	Fire	G24	F24
406	Combined Public Safety	G89	F89
407	Parking Meters, Off-Street Parking	G60	F60
408	Corrections	G05	F05
409	Other Public Safety	G89	F89
410	Streets & Highways	G44	F44
411	Sanitation/Solid Waste	G81	F81
412	Sewerage	G80	F80

Line No.	CATEGORY	Land, Equipment and Buildings	Construction
413	Water	G91	F91
414	Electric Utilities	G92	F92
415	Airports	G01	F01
416	Public Transportation	G94	F94
417	Hospital & Hospital Operations	G36	F36
418	Welfare	G79	F79
419	Housing & Redevelopment	G50	F50
420	All Other Health & Welfare Activities	G32	F32
421	Parks & Recreation	G61	F61
422	Library	G52	F52
423	Other Recreation & Culture	G61	F61
424	Other Functions	G89	F89
425	TOTAL ALL CAPITAL OUTLAY	-	
	(Total BOTH Columns, lines 401-424. Should equal line 246, column e on page 4.)		

Name of Unit:

COHOCTAH TOWNSHIP

Part III: STATEMENT OF POSITION

Line No.	Description of Account	Account Number	General Fund (a)	All Other Governmental Funds (b)	Enterprise Funds (c)	Component Units (d)	Total (e)
ASSETS							
CASH AND INVESTMENTS							
501	Cash & Certificates (101-299 Funds only)	001-016	1,294,719			W61	1,294,719
502	Cash & Certificates (300-399 Funds only)	001-016				W01	-
503	Cash & Certificates (400-499 Funds only)	001-016				W31	-
504	Investment in Securities (101-299 Funds)	017				W61	-
505	Investment in Securities (300-399 Funds)	017				W01	-
506	Investment in Securities (400-499 Funds)	017				W31	-
RECEIVABLES							
507	Tax, Utility, & Assessment Receivables	018-070	23,073				23,073
508	Due from Other Governments & Units	071-082	38,136				38,136
509	Due from Other Funds	084-086	1				1
510	All Other Receivables	083, 087-088	1,355				1,355
511	INVENTORY	101-110					-
512	LONG-TERM INVESTMENTS	111-122				W61	-
513	Prepays and Other Deferred Expenses	123-129					-
CAPITAL ASSETS							
514	Land & Improvements	130-135					-
515	Buildings & Office Equipment	136-147					-
516	Vehicles	148-149					-
517	Water System	152-153					-
518	Sewer System	154-155					-
519	All Other Capital Assets	150-151, 156-179					-
520	Other Debits	180-199					-
521	TOTAL ASSETS		1,357,284	-	-	-	1,357,284
LIABILITIES							
CURRENT LIABILITIES							
522	Due to Other Funds	214	443				443
523	Accrued Wages & Benefits	257-261					-
524	All Other Accounts Payable & Liabilities	200-299	13,757				13,757
LONG-TERM LIABILITIES							
525	Long-Term Debt	300-310					-
526	Advances from Other Funds	314					-
527	Deferred Revenue	339					-
528	Accrued Benefits & Compensation	343-344					-
FUND EQUITY							
529	Investment in Capital Assets	399					-
530	Fund Balance/Net Assets	395					-
531	- Nonspendable	365					-
532	- Restricted	366/386	166,962				166,962
533	- Committed	367	1,176,122				1,176,122
534	-Assigned	368					-
535	-Unassigned/Unrestricted	369/387					-
536	TOTAL EQUITY		1,343,084	-	-	-	1,343,084
537	TOTAL LIABILITIES AND EQUITY		1,357,284	-	-	-	1,357,284
OTHER BALANCE SHEET INFORMATION							
538	GENERAL CAPITAL ASSETS		771827				
539	GENERAL LONG-TERM DEBT		6915				

Name of Unit:

COHOCTAH TOWNSHIP

Part IV: OTHER SUPPLEMENTARY INFORMATION

Property Tax Detail			Millage Rate		
Line No.	Purpose	Authorization	Original Maximum	Headlee Rollback	Millage Levied
601	TOWNSHIP OPERATIONS	STATUTE	1.0000	0.1914	0.8086
602	ROADS	ELECTED	1.5000	-	1.5000
603					
604					
605					
606					

Report the adopted millage rate for general operating purposes, bonded indebtedness and any extra voted mills levied for other purposes such as refuse collection, police/fire, retirement, library, hospital authority and dial-a-ride during the calendar year. Show the total mills your unit levied during the calendar year ended 2010.

City Income Tax Detail

Line No.	a. Amount collected from residents	
619	b. Amount collected from nonresidents	
	c. Other income tax collections	

Personnel Statistics

620	a. Number of police personnel	
	b. Number of fire personnel	
	c. Combined public safety personnel	
	d. All other personnel	17
	Total wage and salary costs	80,719

Report salaries, wages, and per diems paid to all full-time and part-time employees of your local unit. These amounts may be taken from W-3 and 1099 forms filed by your local unit at the end of the calendar year.

Show total amount on the line for total wage and salary costs.

INTERGOVERNMENTAL EXPENDITURES

NOTE: Please report any payments your government made to other governments for goods or services performed on a reimbursement or cost sharing basis (Also include information from expenditure pages on this worksheet).

Line No.	Description	Paid to Other Governments		Paid to State	
607	Corrections	M05		L05	
608	Local Schools	M12		L12	
609	Financial Administration	M23		L23	
610	Health	M32		L32	
611	Hospitals	M38		L38	
612	Housing and Urban Renewal	M50		L50	
613	Highways	M44		L44	
614	Transit Subsidies	M94		L94	
615	Police	M62		L62	
616	Sewerage	M80		L80	
617	Sanitation	M81		L81	
618	All Other	M89		L89	

Investment Information

621	Do all investments comply with P.A. 20 of 1943? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
622	Does the unit have an investment policy approved by the governing body? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
623	Does the investment policy allow mutual funds with net asset values other than \$1? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

Retirement Systems

624	Does your unit have an employee retirement system(s)? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, is it administered by: (mark all that apply below)
625	Insurance Company <input type="checkbox"/> Financial Institution <input type="checkbox"/> MERS <input type="checkbox"/> Self <input type="checkbox"/>
626	Employer's share (all funds) of retirement cost for the fiscal year. \$
627	Was the employer's share paid to the retirement system? Yes <input type="checkbox"/> No <input type="checkbox"/>
628	If No, total employer's share of retirement premium due the retirement system? \$
629	Did you defer or decrease the required employer's contribution? Yes <input type="checkbox"/> No <input type="checkbox"/>
630	If yes, amount of contribution deferred or decreased? \$

Other information

631	Are there non-pension funds invested in derivatives at fiscal year-end? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
632	Are there pension funds invested in derivatives at fiscal year-end? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
633	Derivatives: Attach a schedule, or list on the next page all derivative investments held at fiscal year end. This includes derivatives held by a pension fund, by the government, or by any component unit included in this filing. [MCL 141.424 (4)(c)(d)(e)]

DERIVATIVE INSTRUMENTS - NON-PENSION INVESTMENT PORTFOLIO

Note: Please report any derivative instruments your government had at the end of the fiscal year which were part of the non-pension investment portfolio. The information must be reported both on an aggregate basis, and itemized by issuer and type of derivative instrument or product.

Line No.	Issuer	Type of Derivative	Cost		Market Value
634					

DERIVATIVE INSTRUMENTS - PENSION INVESTMENT PORTFOLIO

NOTE: Please report any derivative instruments your government had at the end of the fiscal year which were part of the pension investment portfolio. The information must be reported both on an aggregate basis, and itemized by issuer and type of derivative instrument or product.

Line No.	Issuer	Type of Derivative	Cost		Market Value
635					

Name of Unit: COHOCTAH TOWNSHIP

PENSION AND HEALTH BENEFIT PLANS

Pension Plan Information

List Pension Plan Name(s) (Enter None if no partially or fully employer-funded plan)

1	NONE
2	
3	
4	
5	
6	
7	
8	
9	
10	

Plan Fiscal Year End (Enter "Various" if not uniform for all plans)

Types of Pension Plans

	Closed (To New Hires)	Open
Number of Defined Benefit Plans		
Number of Defined Contribution Plans		
Number of Combined (Hybrid Plans)		

Participants in Pension Plans

	Defined Benefit	Defined Contribution	Combined (Hybrid)
Number of Active Members			
Number of Inactive Vested Members			
Number of Retirees and Beneficiaries			

A Summary retirement plan description may be found in the most recent audit report or Comprehensive Annual Financial Report (CAFR)
 Audit reports and CAFRs may be found at www.michigan.gov/Treasury

Name of Unit: COHOCTAH TOWNSHIP

PENSION AND HEALTH BENEFIT PLANS

Health Benefit Information

List Health Benefit Plan Name(s) (Enter None if no partially or fully employer-funded plan)

1	NONE
2	
3	
4	
5	
6	
7	
8	
9	
10	

Plan Fiscal Year End (Enter "Various" if not uniform for all plans)

Participants in Health Benefit Plans

	# of Participants
Participants Receiving Retirement Health	

A Summary health benefit plan description may be found in the most recent audit report or Comprehensive Annual Financial Report (CAFR)
 Audit reports and CAFRs may be found at www.michigan.gov/Treasury

PENSION AND HEALTH BENEFIT PLANS				
Additions, Deductions, and Market Value				
Additions and Deductions (Market Value) for the Plan Year				
Note: For Hybrid Plans, show DB and DC portions separately. Combine "like" plans.				
	Pension Plans		Retiree Health Benefits	
	Defined Benefit	Defined Contribution	Defined Benefit	Defined Contribution
Additions				
Employer Contributions				
Member Contributions				
Transfers into the Plan (due to member transfers in)				
Net Investment Income				
Total Additions	-	-	-	-
Deductions				
Benefits Paid Out				
Periodic Payments				
Lump Sums (including refunds)				
Transfers out of the Plan (due to member transfers out)				
Administrative Expenses				
Total Deductions	-	-	-	-
Market Value				
Market Value at Beginning of Plan Year				
Market Value at End of Year	-	-	-	-

Name of Unit: COHOCTAH TOWNSHIP

Pension and Health Benefit Plans

Pension Funds-Actuarial

Date of Most Recent Actuarial Valuation (Note: Enter "Various" if not uniform for all plans or "NA" if no plan exists.)

	Date
Pension Plan-Defined Benefit	NA
Retire Health Benefit Plan-Defined Benefit	NA

Most Recent Actuarial Valuation Results

Note: For Hybrid Plans, show DB and DC portions separately. Combine "like" plans.

	Pension Plans		Retiree Health Benefits	
	Defined Benefit	Defined Contribution	Defined Benefit	Defined Contribution
Actuarial Accrued Liability				
Current Retirees:				
Other Participants:				
Total	-		-	
Actuarial Value of Assets				
Actuarial Value of Assets				
Asset Smoothing Period (in years), if applicable (weighted average over all plans)				
Unfunded Accrued Liability	-		-	
Annual Required Contribution (ARC):				
Employer Normal Cost:				
Amortization Payment:				
Total	-		-	
Annual Covered Active Member Payroll				
Assumed Rate of Investment Return (weighted average over all plans)				
Assumed Rate of Wage Inflation (weighted average over all plans)				

Name of Unit: COHOCTAH TOWNSHIP

PENSION AND HEALTH BENEFIT PLANS

Pension Funds-Actuarial

Pension Obligation Bonds (POB) and Other Post Employment Benefit Obligation Bonds (OOB)

	POB	OOB
Outstanding Principal Balance (as of most recent actuarial valuation date)		
Annual Debt Service (for year following most recent actuarial valuation date)		

Note: This should include principal and interest combined

Part V: INDEBTEDNESS

Report special obligations of all agencies of your government as well as general obligation debt.

LONG-TERM DEBT

Bonds, mortgages, etc with an original term of more than one year issued in the name of your government or of particular agencies. Exclude lease purchase installment contracts and amounts for compensated absences.

Line No.	Description	Total Outstanding at Beginning of Fiscal Year (a)	Issued During Fiscal Year (Include all refunding issues) (b)	Retired During Fiscal Year (Include all refunded debt) (c)	Total Outstanding at End of Fiscal Year (Column (a) + (b) - (c) = (d))
636	Public debt for privately owned housing or industrial or business purposes	19T	24T	34T	44T -
637	All other purposes	19U 11,643	29U	39U 4,728	44U 6,915

SHORT -TERM (Interest-Bearing) DEBT

Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations.

Line No.	Description	Total Amount Outstanding (a)
638	Balance beginning of fiscal year	61V
639	Balance end of fiscal year	64V

INTEREST ON DEBT

Amount of interest paid on long and short-term debt by purpose.

Line No.	Description	Amount (a)
640	Interest on water supply system debt	191
641	Interest on electric power system debt	192
642	Interest on transit system debt	194
643	Interest on all other debt	189 665

Remarks

Name of Unit:

COHOCTAH TOWNSHIP

Remarks:

Part V: Certification: This is to certify that all information contained in this report is accurate to the best of my knowledge and belief:

Signature of Official: (No signature required if electronically filed.)	Printed Name of Official:	Date:
	BRENDA MEEK	9/6/2012
Title:	Telephone Number:	
CLERK	517-546-8307	