

plantemoran.com

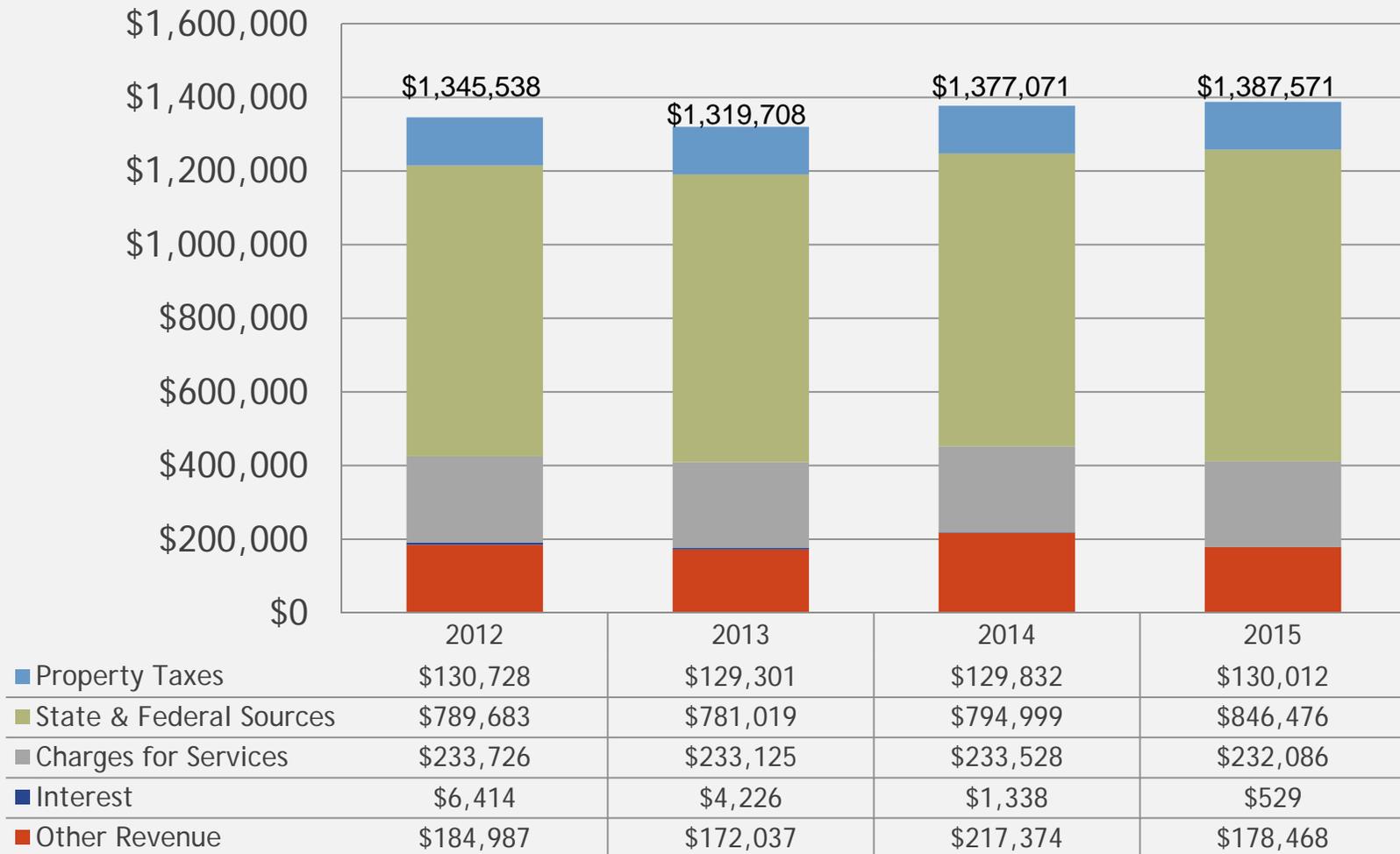


 Charter Township of Flushing  
Audit Presentation to  
the Board of Trustees

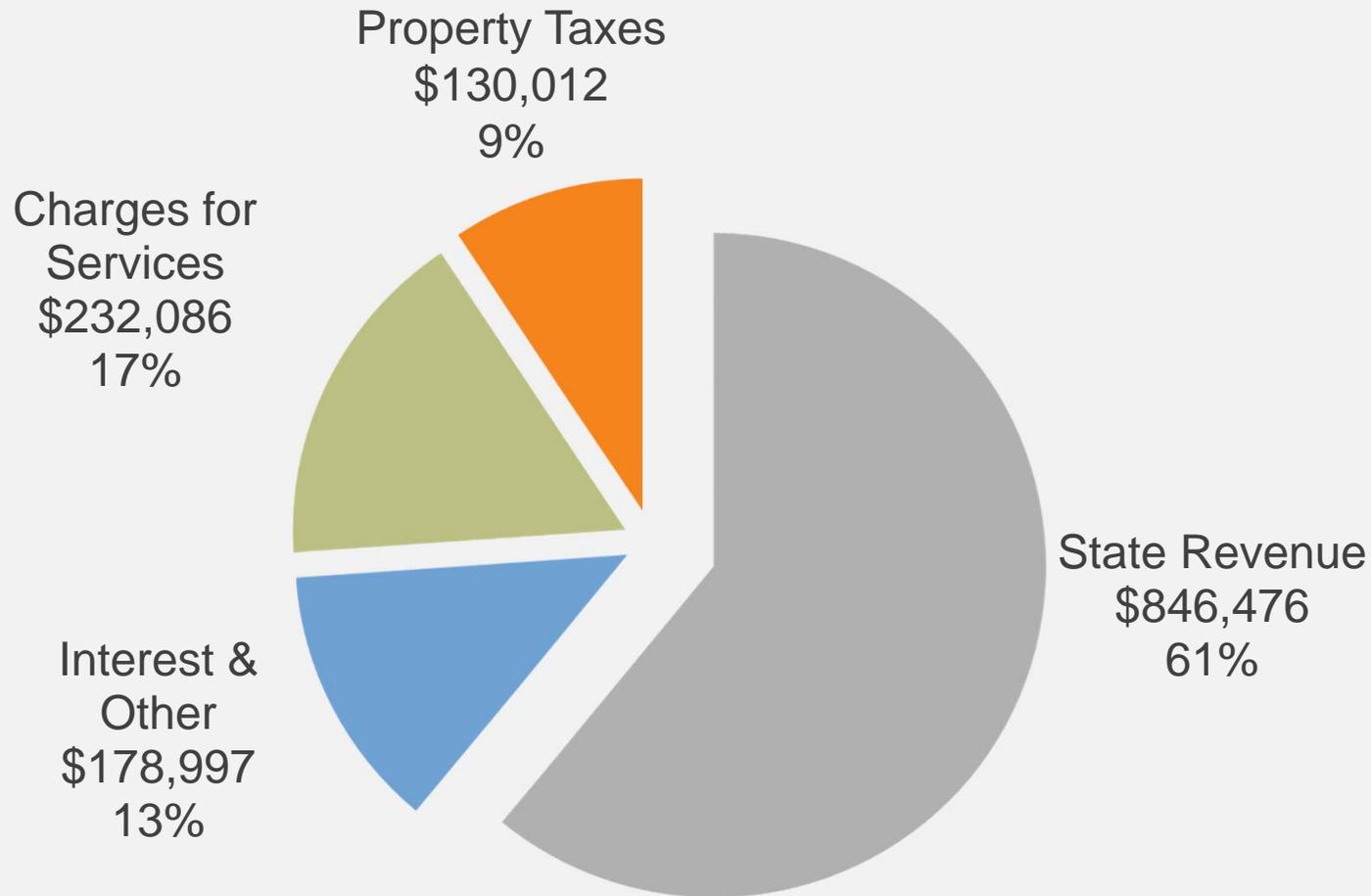
FOR YEAR ENDED MARCH 31, 2015

Presented by:  
Chrystal Simpson, CPA  
Joe Heffernan, CPA

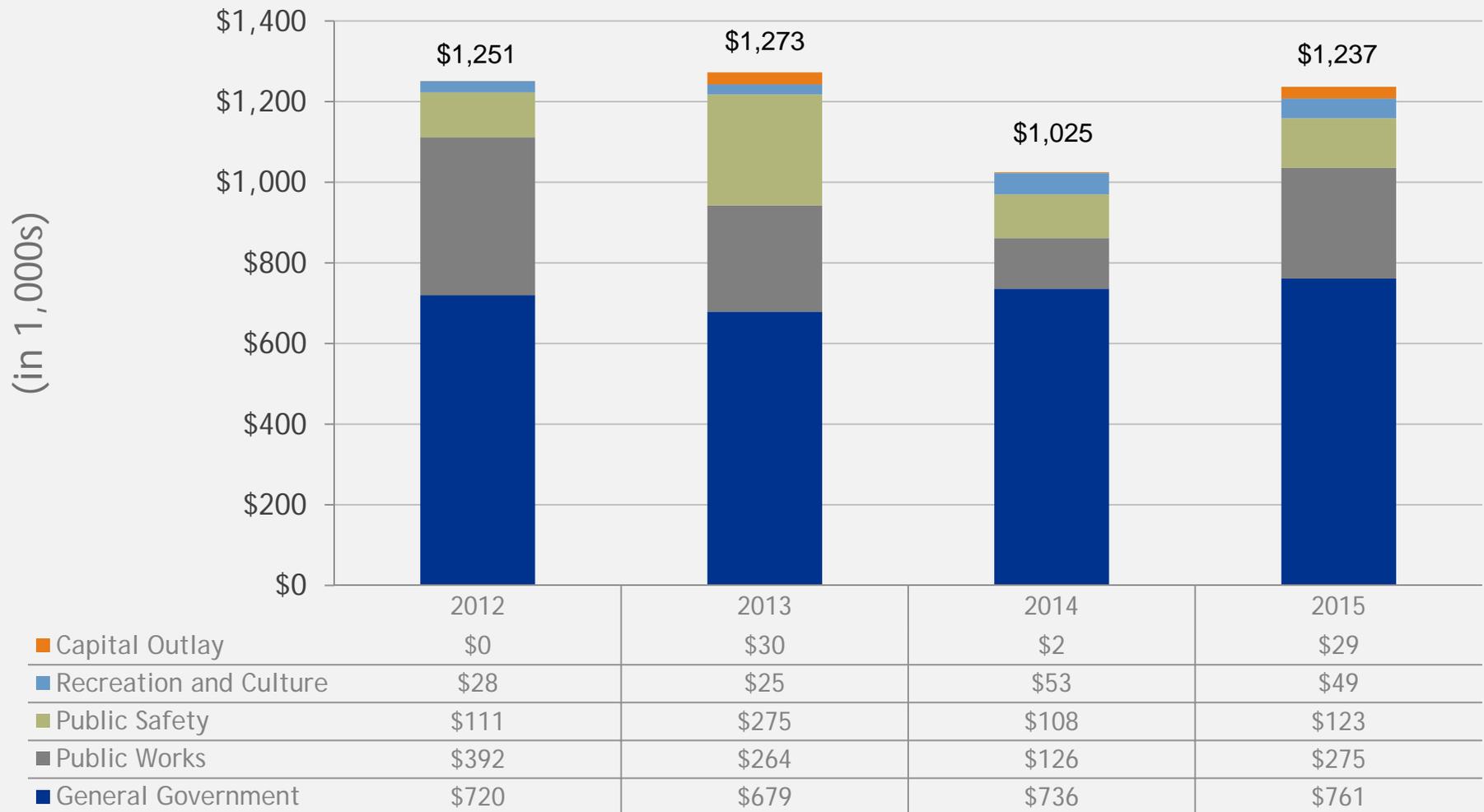
# Charter Township of Flushing General Fund Revenue Years Ended March 31



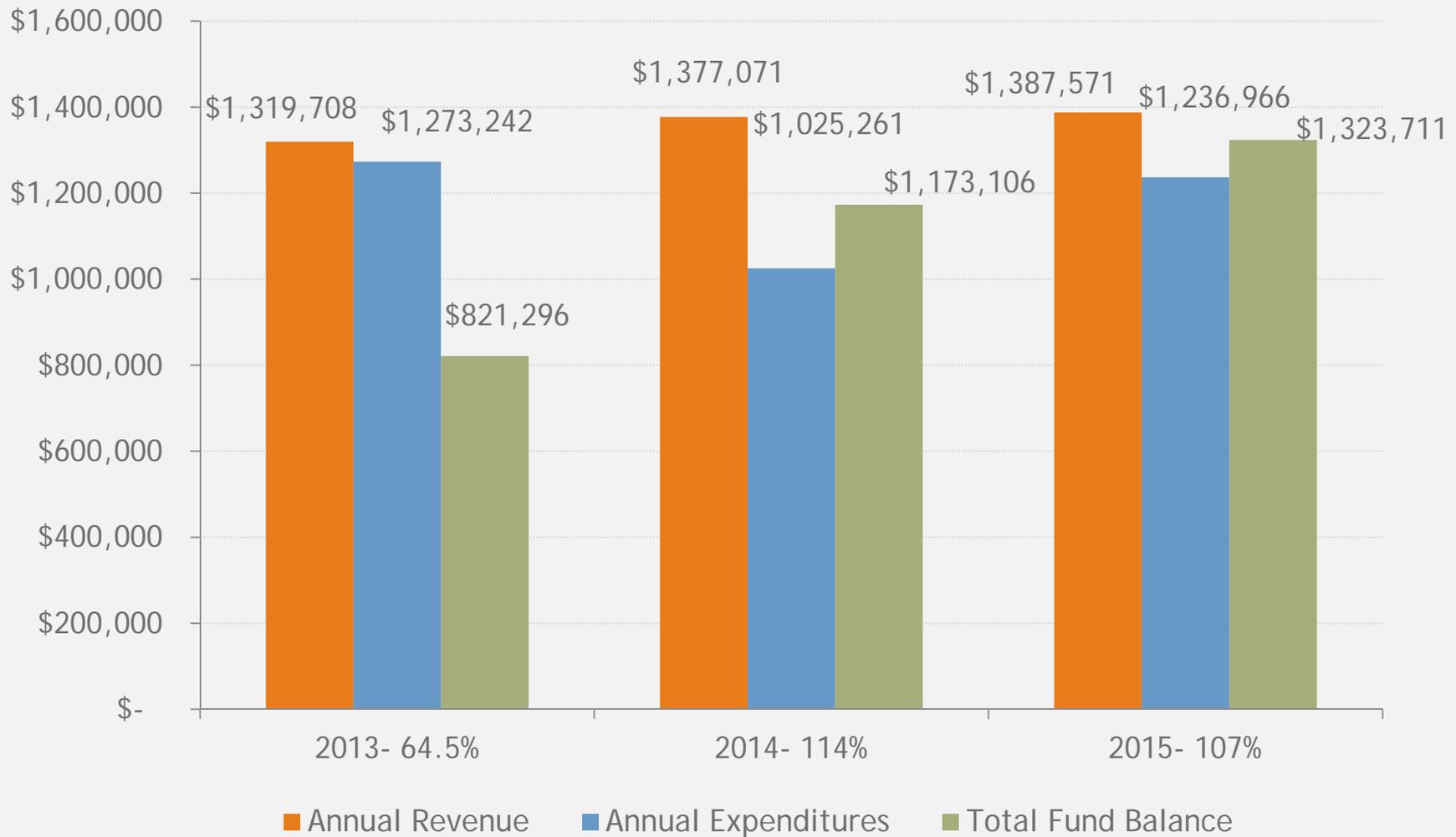
# Charter Township of Flushing General Fund Revenue Fiscal Year Ended March 31, 2015



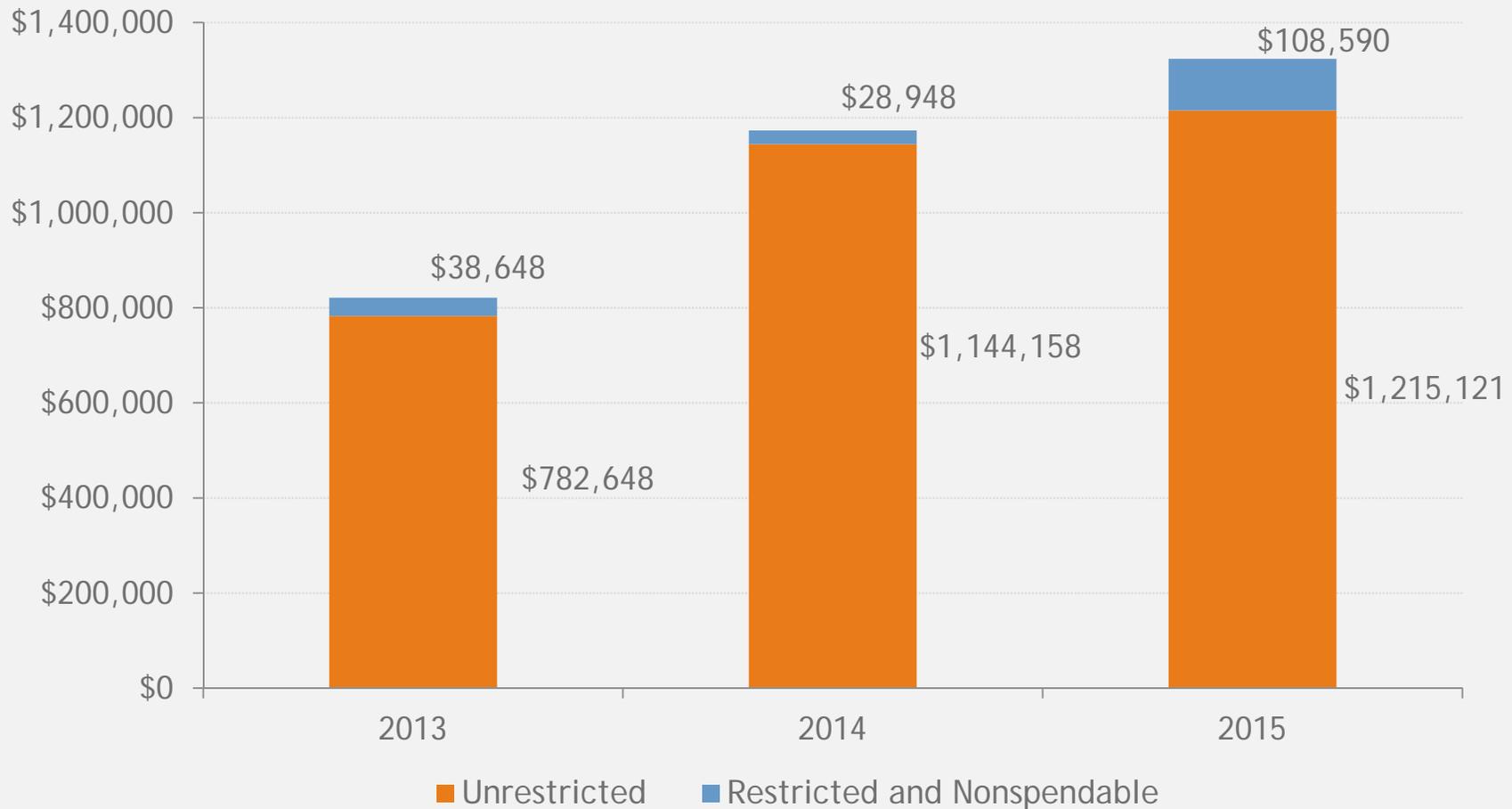
# Charter Township of Flushing General Fund Expenditures Years Ended March 31



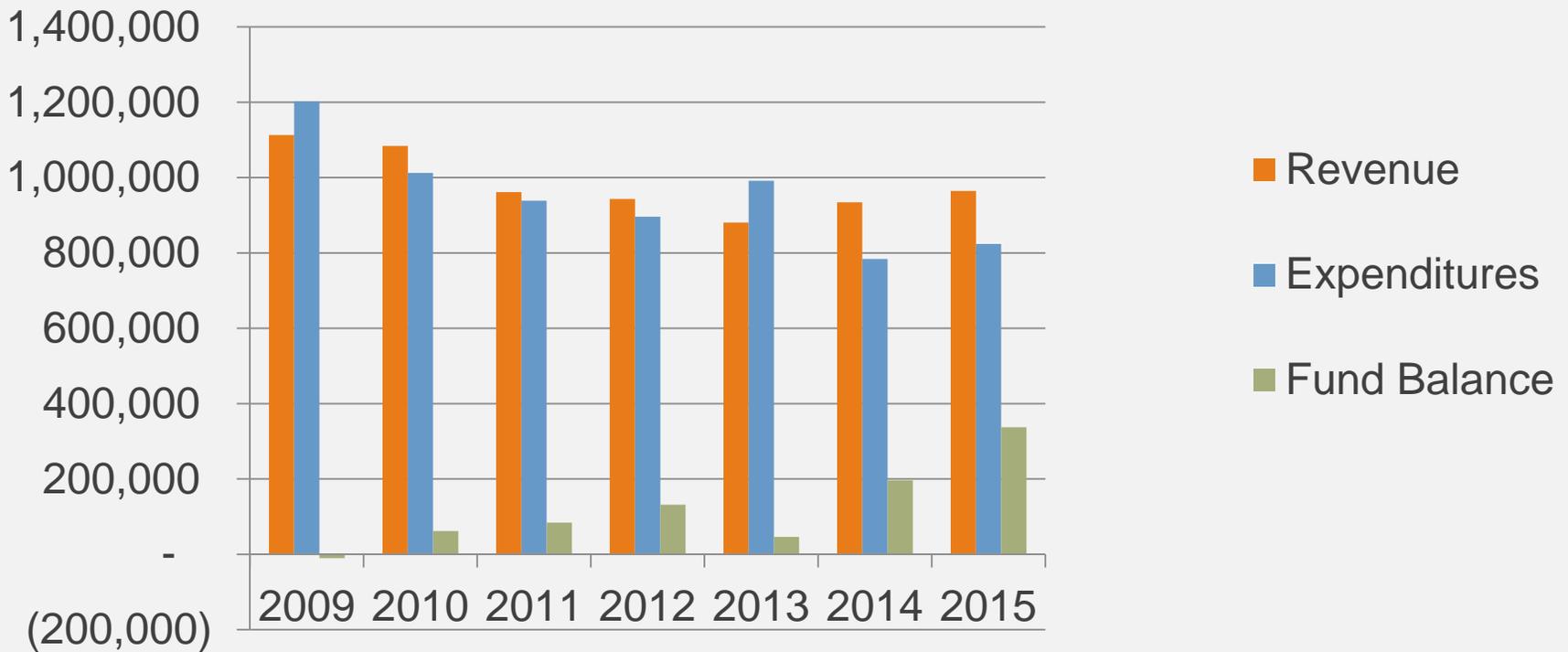
# Charter Township of Flushing General Fund—Fund Balance Years Ended March 31



# Charter Township of Flushing General Fund—Fund Balance Breakdown Years Ended March 31

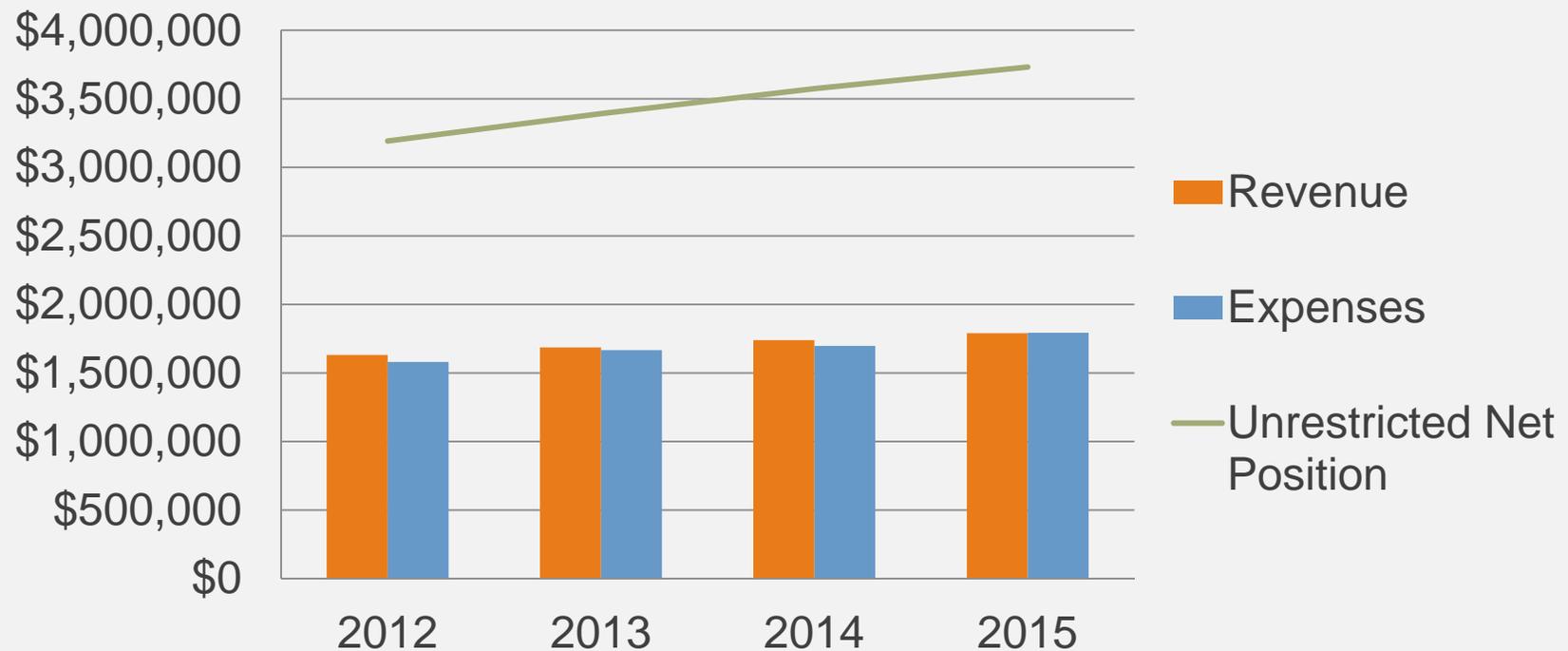


# Law Enforcement Fund Years Ended March 31



	2009	2010	2011	2012	2013	2014	2015
Revenues	\$ 1,113,097	\$ 1,084,159	\$ 961,397	\$ 943,390	\$ 880,543	\$ 934,300	\$ 964,360
Expenditures	\$ 1,202,087	\$ 1,012,448	\$ 943,390	\$ 896,002	\$ 991,444	\$ 783,958	\$ 823,702
Fund Balance	\$ (10,066)	\$ 61,645	\$ 84,252	\$ 131,640	\$ 46,439	\$ 196,781	\$ 337,439

# Charter Township of Flushing Water and Sewer Fund Years Ended March 31



Revenue	\$1,631,837	\$1,686,774	\$1,740,203	\$1,790,495
Expenditures	1,581,050	1,667,396	1,698,263	1,793,672
Unrestricted Net Position	3,191,765	3,391,285	3,574,236	3,731,447

# Charter Township of Flushing OPEB Plan and MERS Pension Plan

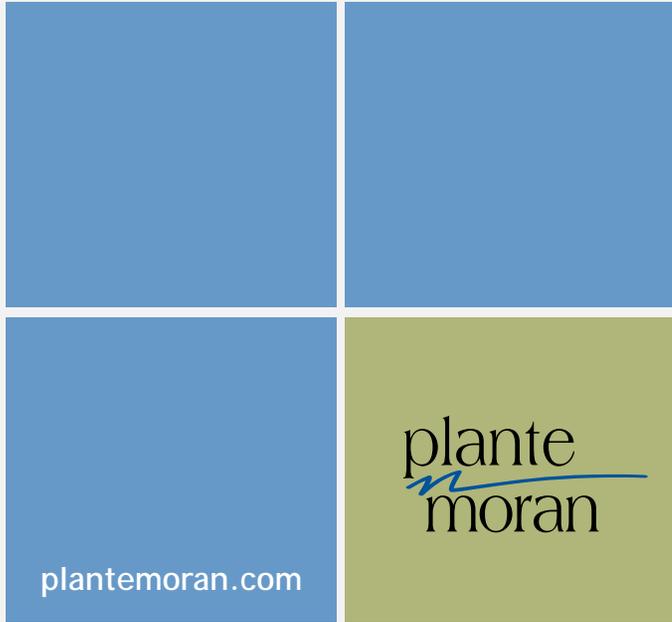


## OPEB Plan:

<b>Annual required contribution</b>	<b>\$116,049</b>
Contributed in 2015 (premiums paid)	32,779
Increase in net OPEB obligation	80,426
Actuarial Accrued Liability	1,086,801

## MERS Pension Plan:

<b>Annual required contribution</b>	<b>\$149,385</b>
Contributed in 2015	229,385
Increase in net pension asset	71,658
Actuarial Accrued Liability	6,069,132



■ THANK YOU