CITY OF ANN ARBOR, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds June 30, 2023

Capital properties Capital		Capital Projects	Permanent	
Cash and cash equivalents \$ 1,075 \$ 1,071 Equity in pooled cash and investments 3,542,951 17,006 78,541,815 Investments 1,908,454 1,908,454 10,212,697 Receivables:		Capital	R. Dean	Total
Cash and cash equivalents \$ 1,075 \$ 1,071 Equity in pooled cash and investments 3,542,951 17,006 78,541,815 Investments 1,908,454 1,908,454 10,212,697 Receivables:	Assets			
Equity in pooled cash and investments 3,542,951 176,206 78,941,815 Investments 1,004,845 10,912,697 Receivables: 3 6 76,578 Accounts 150,000 3 775,795 Leases 0 0 31,699 Special assessments 0 11,494 11,494 Due from other governments 0 1,200,511 11,494 Total assessments 3,692,951 \$ 2,096,154 9,307,005 Total assessments \$ 3,692,951 \$ 2,096,154 \$ 9,307,005 Total assessments \$ 3,692,951 \$ 2,096,154 \$ 9,307,005 Total assessments \$ 433,682 \$ 161 \$ 5,513,219 Accounts payable \$ 433,682 \$ 161 \$ 6,82,219 Total laisilities \$ 2,002,803 \$ 2,002,803		\$ -	\$ -	\$ 16,071
Receivables: 645 Taxes 150,000 779,598 Leases 0 44,505 Special assessments 0 11,494 11,494 Due from other governments 0 11,494 11,494 Due from other governments 0 2,707,952 70,7052 Prepaid items 0 3,692,951 \$ 93,077,055 Total assets \$ 3,692,951 \$ 2,096,154 \$ 93,077,055 Total assets \$ 3,692,951 \$ 2,096,154 \$ 93,077,055 Accounts payable \$ 433,682 \$ 161 \$ 5,513,219 Accounts payable \$ 433,682 \$ 161 \$ 6,482,976 Total liabilities \$ 433,682 \$ 161 \$ 6,482,976 Deposits payable \$ 433,682 \$ 161 \$ 6,482,976 Total liabilities \$ 433,682 \$ 161 \$ 6,482,976 Deferred inflows of resources \$ 161 \$ 6,482,976 Deferred inflows of resources \$ 161 \$ 2,014,569 Total deferred inflows of resources \$ 1,984,000 \$ 2,014,			176,206	
Taxes 6.00 6.45 Accounts 150,000 5.79,598 Leases 0 45,059 Special assessments 0 11,494 41,169 Accrued interest and dividends 0 11,494 11,494 Due from other governments 0 2,707,952 Prepaid items 3,692,951 \$ 2,096,154 \$ 39,077,055 Total assets \$ 3,692,951 \$ 2,096,154 \$ 93,077,005 Libilities \$ 433,682 \$ 161 \$ 5,513,219 Accrued liabilities \$ 433,682 \$ 161 \$ 5,513,219 Accrued liabilities \$ 433,682 \$ 161 \$ 5,513,219 Deposits payable \$ 433,682 \$ 161 \$ 5,513,219 Accrued liabilities \$ 433,682 \$ 161 \$ 5,513,219 Deposits payable \$ 433,682 \$ 161 \$ 6,482,976 Total liabilities \$ 433,682 \$ 161 \$ 6,482,976 Deferred inflows of resources \$ 16 \$ 2,825,60 \$ 2,825,60 \$ 2,825,60 Tota	Investments	-	1,908,454	10,912,697
Accounts 150,000 . 779,598 Leases	Receivables:			
Leases	Taxes	-	-	645
Special assessments . 11,494 31,659 Accrued interest and dividends . 11,494 11,494 Due from other governments . 2 . 20,70,752 Prepaid items . 3,692,951 2,096,154 \$30,070,055 Total assets \$ 3,692,951 \$ 2,096,154 \$ 30,077,055 Liabilities \$ 433,682 \$ 161 \$ 5,513,219 Accounts payable . 2 . 2 430,217 Accounts payable . 433,682 161 \$,543,629 Deposits payable . 2 . 2 539,540 Total liabilities . 433,682 161 6,482,976 Deposits payable . 2 . 2 539,540 Total liabilities . 433,682 161 6,482,976 Deposits payable . 2 . 2 31,569 Deferred inflows of resources . 2 . 2 31,659 Deferred inflows of resources . 2 . 2 . 2,014,569 Restricted for: . 2 . 2 . 2,014,569 Restricted for: <t< td=""><td>Accounts</td><td>150,000</td><td>-</td><td>•</td></t<>	Accounts	150,000	-	•
Accrued interest and dividends 11,494 11,494 Due from other governments 2 2,70,7952 Prepaid items 3,692,951 2,096,154 93,077,005 Total assets \$3,692,951 2,096,154 93,077,005 Libilities 8 433,682 161 5,513,219 Accrued liabilities 9 3 6,482,276 Deposits payable 3 33,682 161 5,513,219 Accrued liabilities 433,682 161 6,482,976 Total liabilities 3 3,692 161 6,482,976 Deferred inflows of resources 3 3,692 31,659 31,659 Deferred lease amounts 9 3 76,164 31,659		-	-	
Due from other governments Prepaid Items		-	-	
Prepaid items		-	11,494	
Total assets \$ 3,692,951 \$ 2,096,154 \$ 93,077,005 Liabilities ************************************	-	-	-	
Liabilities	Prepaid items		· 	30,569
Accounts payable \$ 433,682 \$ 161 \$ 5,513,219 Accoured liabilities - - 430,217 Deposits payable - - 539,540 Total liabilities 433,682 161 6,482,976 Deferred inflows of resources - - 31,659 Unavailable revenue - - 44,505 Deferred lease amounts - - - 44,505 Total deferred inflows of resources - - - 76,164 Fund balances -	Total assets	\$ 3,692,951	\$ 2,096,154	\$ 93,077,005
Accounts payable \$ 433,682 \$ 161 \$ 5,513,219 Accoured liabilities - - 430,217 Deposits payable - - 539,540 Total liabilities 433,682 161 6,482,976 Deferred inflows of resources - - 31,659 Unavailable revenue - - 44,505 Deferred lease amounts - - - 44,505 Total deferred inflows of resources - - - 76,164 Fund balances -	Liabilities			
Accrued liabilities - - 430,217 Deposits payable - 539,540 Total liabilities 433,682 161 6,482,976 Deferred inflows of resources - - 31,659 Unavailable revenue - - 44,505 Total deferred inflows of resources - - 44,505 Fund balances - - - 44,505 Restricted for: - 1,984,000 2,014,569 Read maintenance and repairs - 1,984,000 2,014,569 Read maintenance and repairs - 1,119,93 1,919,015 Committed for: - 2 2,001,243 Committed for:		\$ 433,682	\$ 161	\$ 5,513,219
Deposits payable - 539,540 Total liabilities 433,682 161 6,482,976 Deferred inflows of resources - 31,659 Unavailable revenue - - 31,659 Deferred lease amounts - - 44,505 Total deferred inflows of resources - - 76,164 Fund balances - 1,984,000 2,014,569 Restricted for: - - 1,984,000 2,014,569 Road maintenance and recreation - - 1,970,73 1,919,00,450 Road maintenance and repairs - - 1,919,00,450 2,003,903 3,693,108 Law enforcement - - - 2,001,203 3,003,20		-	-	
Deferred inflows of resources Unavailable revenue - - 31,659 Deferred lease amounts - - 44,505 Total deferred inflows of resources - - 76,164 Fund balances Nonspendable - 1,984,000 2,014,569 Restricted for: - - 197,073 Culture and recreation - 111,993 19,190,450 Road maintenance and repairs - - 36,693,018 Law enforcement - - 319,725 Other purposes - - 24,001,243 Committed for: - - 109,997 Other purposes - - 732,521 Assigned for capital projects 3,259,269 - 3,259,269 Total fund balances 3,259,269 2,095,993 86,517,865	Deposits payable		. <u>-</u>	
Unavailable revenue - - 31,659 Deferred lease amounts - - 44,505 Total deferred inflows of resources - - 76,164 Fund balances Nonspendable - 1,984,000 2,014,569 Restricted for: - - 197,073 Culture and recreation - 111,993 19,190,450 Road maintenance and repairs - - 36,693,018 Law enforcement - - 319,725 Other purposes - - 24,001,243 Committed for: - - 24,001,243 Committed for: - - 732,521 Assigned for capital projects 3,259,269 - 3,259,269 Total fund balances 3,259,269 2,095,993 86,517,865	Total liabilities	433,682	161	6,482,976
Deferred lease amounts - - 44,505 Total deferred inflows of resources Fund balances - - 76,164 Nonspendable - 1,984,000 2,014,569 Restricted for: - 197,073 Debt service - - 197,073 Culture and recreation - 111,993 19,190,450 Road maintenance and repairs - 36,693,018 Law enforcement - 2 30,693,018 Law enforcement - 2 24,001,243 Committed for: - 2 20,01,243 Committed for: - 109,997 Other purposes - 7 732,521 Assigned for capital projects 3,259,269 - 3,259,269 Total fund balances 3,259,269 2,095,993 86,517,865	Deferred inflows of resources			
Fund balances - - 76,164 Nonspendable - 1,984,000 2,014,569 Restricted for: - - 197,073 Debt service - - 197,073 Culture and recreation - 111,993 19,190,450 Road maintenance and repairs - - 36,693,018 Law enforcement - - 24,001,243 Committed for: - 24,001,243 Committed for: - 109,997 Other purposes - - 732,521 Assigned for capital projects 3,259,269 - 3,259,269 Total fund balances 3,259,269 2,095,993 86,517,865	Unavailable revenue	-	-	31,659
Fund balances Nonspendable 1,984,000 2,014,569 Restricted for: - 197,073 Debt service - - 197,073 Culture and recreation - 111,993 19,190,450 Road maintenance and repairs - - 36,693,018 Law enforcement - - 319,725 Other purposes - - 24,001,243 Committed for: - - 109,997 Culture and recreation - - 109,997 Other purposes - - 732,521 Assigned for capital projects 3,259,269 - 3,259,269 Total fund balances 3,259,269 2,095,993 86,517,865	Deferred lease amounts			44,505
Nonspendable Restricted for: 1,984,000 2,014,569 Debt service - - 197,073 Culture and recreation - 111,993 19,190,450 Road maintenance and repairs - - 36,693,018 Law enforcement - - 319,725 Other purposes - - 24,001,243 Committed for: - - 109,997 Other purposes - - 732,521 Assigned for capital projects 3,259,269 - 3,259,269 Total fund balances 3,259,269 2,095,993 86,517,865	Total deferred inflows of resources		- -	76,164
Restricted for: Debt service - - 197,073 Culture and recreation - 111,993 19,190,450 Road maintenance and repairs - - 36,693,018 Law enforcement - - 24,001,243 Other purposes - - 24,001,243 Committed for: - - 109,997 Other purposes - - - 732,521 Assigned for capital projects 3,259,269 - 3,259,269 Total fund balances 3,259,269 2,095,993 86,517,865	Fund balances			
Debt service - - 197,073 Culture and recreation - 111,993 19,190,450 Road maintenance and repairs - - 36,693,018 Law enforcement - - - 319,725 Other purposes - - 24,001,243 Committed for: - - 109,997 Other purposes - - 732,521 Assigned for capital projects 3,259,269 - 3,259,269 Total fund balances 3,259,269 2,095,993 86,517,865	Nonspendable	-	1,984,000	2,014,569
Culture and recreation - 111,993 19,190,450 Road maintenance and repairs - - 36,693,018 Law enforcement - - 319,725 Other purposes - - 24,001,243 Committed for: - - 109,997 Other purposes - - 732,521 Assigned for capital projects 3,259,269 - 3,259,269 Total fund balances 3,259,269 2,095,993 86,517,865	Restricted for:			
Road maintenance and repairs - - 36,693,018 Law enforcement - - 319,725 Other purposes - - 24,001,243 Committed for: - - - 109,997 Other purposes - - - 732,521 Assigned for capital projects 3,259,269 - 3,259,269 Total fund balances 3,259,269 2,095,993 86,517,865	Debt service	-	-	197,073
Law enforcement - - 319,725 Other purposes - 24,001,243 Committed for: - - 109,997 Culture and recreation - - 732,521 Assigned for capital projects 3,259,269 - 3,259,269 Total fund balances 3,259,269 2,095,993 86,517,865		-	111,993	
Other purposes - - 24,001,243 Committed for: - 109,997 Culture and recreation - - 732,521 Other purposes - - 3,259,269 Assigned for capital projects 3,259,269 - 3,259,269 Total fund balances 3,259,269 2,095,993 86,517,865	•	-	-	
Committed for: 1 109,997 Culture and recreation - - 732,521 Other purposes - - 3,259,269 Assigned for capital projects 3,259,269 - 3,259,269 Total fund balances 3,259,269 2,095,993 86,517,865		-	-	
Culture and recreation - - 109,997 Other purposes - - 732,521 Assigned for capital projects 3,259,269 - 3,259,269 Total fund balances 3,259,269 2,095,993 86,517,865	·	-	-	24,001,243
Other purposes - - 732,521 Assigned for capital projects 3,259,269 - 3,259,269 Total fund balances 3,259,269 2,095,993 86,517,865 Total liabilities, deferred inflows of resources,				
Assigned for capital projects 3,259,269 - 3,259,269 Total fund balances 3,259,269 2,095,993 86,517,865 Total liabilities, deferred inflows of resources,		-	-	
Total fund balances 3,259,269 2,095,993 86,517,865 Total liabilities, deferred inflows of resources,	·	2 250 260	-	
Total liabilities, deferred inflows of resources,	Assigned for capital projects	3,259,269		3,259,269
	Total fund balances	3,259,269	2,095,993	86,517,865
and fund balances \$ 3,692,951 \$ 2,096,154 \$ 93,077,005				
	and fund balances	\$ 3,692,951	\$ 2,096,154	\$ 93,077,005

CITY OF ANN ARBOR, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds For the Year Ended June 30, 2023

	Capital Projects	Permanent	
P	General Capital Improvements	Elizabeth R. Dean Trust	Total
Revenues	A	A	¢ 20.770.642
Taxes	\$ -	\$ -	\$ 20,778,642
Licenses, permits, and registrations	-	-	8,172,215
Intergovernmental Charges for services	1,790,250	-	20,522,390 8,782,225
Fines and forfeits	1,790,250	-	8,782,225 254,646
Investment income	58,643	13,558	1,378,001
Contributions and donations	150,000	13,336	1,349,885
Other	130,000	-	335,631
Total revenues	1,998,893	13,558	61,573,635
Expenditures			
Current:			
General government	2,047,729	-	4,171,161
Public safety	1,383,491	-	6,345,396
Public works	153,685	-	12,221,619
Community and economic development	-	-	5,124,754
Culture and recreation	-	31,838	11,590,999
Capital outlay Debt service:	415,141	-	6,909,535
Principal retirement	_	_	8,605,391
Interest and fiscal charges	_	_	3,407,769
Total expenditures	4,000,046	31,838	
Total expenditures	4,000,040	31,030	58,376,624
Revenues over (under) expenditures	(2,001,153)	(18,280)	3,197,011
Other financing sources (uses)			
Transfers in	1,939,996	-	11,145,682
Transfers out			(9,892,920)
Total other financing sources (uses)	1,939,996		1,252,762
Net change in fund balances	(61,157)	(18,280)	4,449,773
Fund balances, beginning of year	3,320,426	2,114,273	82,068,092
Fund balances, end of year	\$ 3,259,269	\$ 2,095,993	\$ 86,517,865

concluded.