

	AFR UNIT QUESTIONS - NEW	
		_
7a. W	hat is your capital asset threshold?	
5000	3	
Cost	at which an asset must be included on the capital asset ledger and financial statements	
	ermined by the district board in a policy or resolution	
E././.		1-1

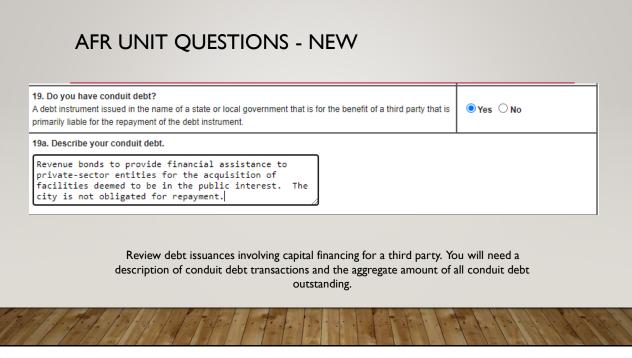
AFR UNIT QUESTIONS - NEW	
13. Do you have significant contingent liabiliites? A contingency is an existing condition, situation, or set of circumstances involving uncertainty to a government that will ultimately be resolved when one or more future events occur or fail to occur.	● Yes ○ No
14. Do you have significant commitments? Commitments are existing arrangements to enter into future transactions or events, such as long-term contractual obligation with suppliers for future purchases at specified prices or sometimes as specified quantities.	●Yes ○No

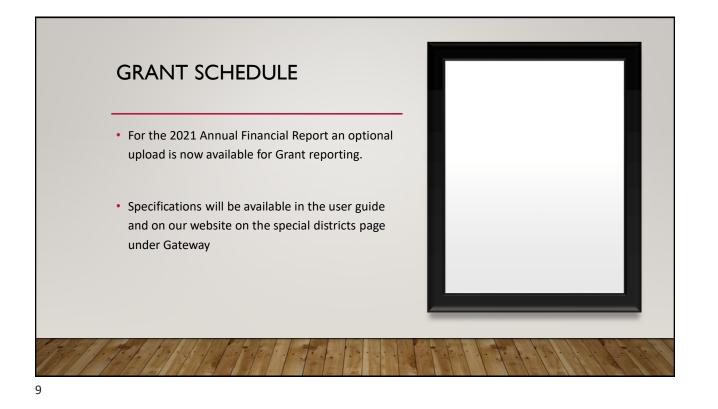
15. Do you participate in any	joint ventures? on that results from a contractual arrangement and that is owned opera	tod	
or governed by two of more pa	rticipants as a separate and specific activity subject to joint control in w ing financial interest or responsibility.		
16. Are their related party tra			
	bserver might reasonably believe reflects considerations other than pon the relationship that exists between the parties to the transactions.	The Yes O No	

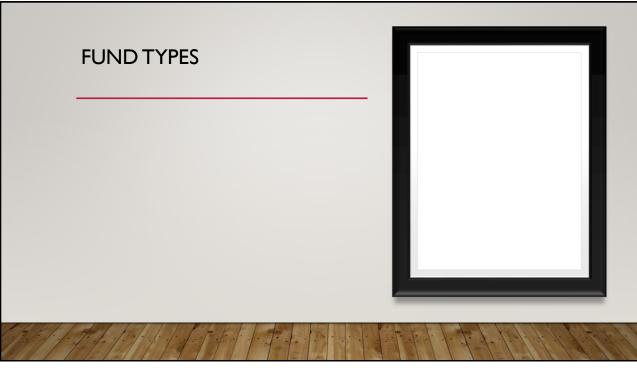
AFR UNIT QUESTIONS - NEW

17. Is your unit affected by tax abatements through direct or indirect agreements? A tax abatement is an agreement between one or more governments and an individual or entity in which one or more governments promise to forgo tax revenues to which they are otherwise entitled and the individual or entity promises to take a specific action that contributes to economic development or benefits the government or citizens.	●Yes ○No	
are government of diazente.	1	

AFR UNIT (QUESTION	NS - NEV	V			
unit have Interfund Loar			at will need to be	e repaid.	Yes O No	



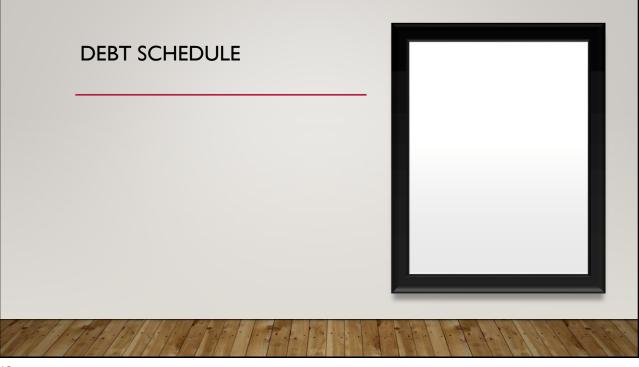




	Year. 2021	
Annual Finai	ncial Report Main Menu 😯	
	is that are required to complete your annual financial report. Some of these sections are based on the answers that in. If you need to go back and change any of the answers to those questions, click on Unit Questions above.	you gave to the
Unit Information		Status
Unit Questions	The answers to these questions determine what forms are available in the system.	Complete
Identify Enterprises	Identify your utilities and other enterprises that operate like a business. Examples include Public Transportation, Convention Centers, Parking Garages, Airports, Internet Services, etc.	3 Enterprise(s
Departments	Select departments that are in use and provide local names for some departments.	Not Entered
Schedule of Officials	Enter information regarding officials and contact information.	Complete
Core Reporting		Status
Financial Data by Fund	Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund.	50 Fund(s)
Fund Type	Select the fund type for funds entered in financial data by fund.	23 Fund Types Not Selected
<u>Capital Assets</u>	Using your Capital Asset records, complete the Schedule of Capital Assets (land, building, machinery, etc.) as of the end of the year. Show the total purchases of capital assets during the year (if any) in the Additions column; Show sales or other dispositions of capital assets during the year (if any) in the Reductions column.	\$5,006,022 in Assets
Grants	Complete the Grant Schedule for grants you received or disbursed money from during the year	1 Grant(s)

FUND TYPE CLASSIFICATION – NEW SCHEDULE

Pension Pension Trust 000000006 - LEVY EXCESS FUND Special Revenue 000000007 - POLICE BUILDING & EQUIPMENT Special Revenue	-
107002 Police Pension Special Revenue 000000006 - LEVY EXCESS FUND Special Revenue 000000007 - POLICE BUILDING & EQUIPMENT Special Revenue Special Revenue	
102351 Levy Excess Special Revenue Special Revenue Special Revenue Special Revenue	
000000007 - POLICE BUILDING & EQUIPMENT Special Revenue	
General Fund	
000000009 - CUM CAPITAL IMPROVEMENTS Special Revenue Debt Service	-
Capital Projects Permanent Enterprises Internal Service	
Local Fund Name Pension Trust Private Purpose Trust	
1111 - general Investment Trust 106850 Enterprise Operating Custodial Other Other	



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DEBT SCHEDULE – 2020 VERSION Add Row **Governmental Activities** Beginning Principal Balance as of Jan. 1, 2020 Description or Purpose Additions Delete Debt Class \$5,000.00 \$10,000.00 General Obligation Bonds Bond × \$0.00 \$0.00 × Notes and Loans Payable Loan 4

AFR DEBT	Debt 🕜	Save All Work Return to AFR Main Menu
SCHEDULE	Complete the Debt Schedule (bond issues, lines of credit, etc) as of the end of the year. Make sure to press the ENTER key on the keyboard after entering a number to make sur	e it is saved!
UPDATES	Governmental Activities - Long Term Debt	Add Row
FOR 2021	Delete Debt Class Description ex Purpose	Beginning Principal Balance as of Jan. 1, 2021 Additions
	X General Obligation Bonds Bond	\$12,000.00 Reguired
	Governmental Activities - Short Term Debt	Add Row
	Delete Debt Class Description or Purpose	Beginning Principal Balance as of Jan. 1, 2021 Additions
15		

Add Row **Governmental Activities - Long Term Debt** Beginning Principal Balance Description or Purpose Additions Delete Debt Class as of Jan. 1, 2021 × General Obligation Bonds \$12,000.00 Bond Required × General Obligation Bonds 🗸 Req Required Required AFR DEBT General Obligation Bonds Revenue Bonds Notes and Loans Payable - Long Term Tax Anticipation Warrants - Long Term Other - Long Term **SCHEDULE Governmental Activities - Short Term Debt UPDATES** Add Row FOR 2021 Beginning Principal Balance Delete Debt Class Description or Purpose Additions as of Jan. 1, 2021 Claims and Judgments × Required Claims and Judgments Notes and Loans Payable - Short Term Tax Anticipation Warrants - Short Term Other - Short Term



CAPITAL ASSETS SCHEDULE – 2020 VERSION

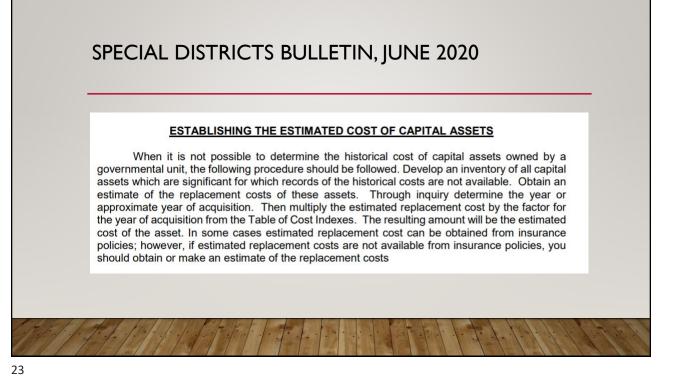
Land	\$5,003,500.00	\$0.00	\$0.00	\$5,003,5
Infrastructure	\$1,000.00	\$0.00	\$0.00	\$1,0
Building	\$0.00	\$0.00	\$0.00	
Improvement	\$0.00	\$0.00	\$0.00	
Machinery	\$0.00	\$0.00	\$0.00	
Construction	\$0.00	\$400.00	\$0.00	\$4
Books	\$0.00	\$1,000.00	\$500.00	\$5
	Beginning Balance	Additions	Reductions	Ending Bala
Governmental Activities Totals:	\$5,004,500.00	\$1,400.00	\$500.00	\$5,005,400
Governmental Activities Totals:	\$5,004,500.00	\$1,400.00	\$500.00	\$5,005,40

	Government or Enterprise	Beginning Balance as of July 1, 2020	Additions	Reductions	Ending Balance as of June 30, 2021
	Land	\$50,000.00	\$0.00	\$0.00	\$50,000.00
	Construction in Progress	\$75,000.00	\$25,000.00	\$100,000.00	\$0.00
	Other Non-Depreciable Assets	\$5,000.00	\$0.00	\$0.00	\$5,000.00
AFR	Governmental Activities -	Beginning Balance as of July 1, 2020	Additions	Reductions	Ending Balance as of June 30, 2021
	Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00
	Buildings	\$4,000,000.00	\$0.00	\$0.00	\$4,000,000.00
	Danoings				
	Improvements Other Than Buildings	\$526,000.00	\$0.00	\$0.00	\$526,000.00
CAPITAL ASSETS		\$526,000.00	\$0.00 \$28,460.00	\$0.00 \$8,900.00	\$526,000.00 \$894,560.00
ASSETS	Improvements Other Than Buildings				,
ASSETS JPDATES	Improvements Other Than Buildings Machinery, Equipment, and Vehicles Books and Other	\$875,000.00	\$28,460.00 \$5,900.00	\$8,900.00	\$894,560.00
ASSETS	Improvements Other Than Buildings Machinery, Equipment, and Vehicles Books and Other Governmental Activities	ss75,000.00 ss5,000.00 Accumulated Depreciation	\$28,460.00 \$5,900.00	\$8,900.00 \$8,000.00	\$894,560.00 \$66,900.00
ASSETS	Improvements Other Than Buildings Machinery, Equipment, and Vehicles Books and Other Governmental Activities - Government or Enterprise	S\$75,00.00 S\$75,00.00 S\$5,00.00 Accumulated Depreciation Beginning Balance as of July 1, 2020	\$28,460.00 \$5,900.00 Additions	\$8,900.00 \$8,000.00 Reductions	\$894,660.00 \$66,900.00 Ending Balance as of June 30, 2021
ASSETS	Improvements Other Than Buildings Machinery, Equipment, and Vehicles Books and Other Governmental Activities - Government or Enterprise Infrastructure	Accumulated Depreciation Beginning Balance as of July 1, 2020 S8.88	\$28,460.00 \$5,900.00 Additions \$0.00	\$8,900.00 \$8,000.00 Reductions \$0.00	\$884,560.00 \$66,900.00 Ending Balance as of June 30, 2021 \$8.88
	Improvements Other Than Buildings Machinery, Equipment, and Vehicles Books and Other Government or Enterprise Infrastructure Buildings	S875,000.00 S875,000.00 S88,000.00 Beginning Balance as of July 1, 2020 S8.88 S8.88 S0.00	\$28,460.00 \$5,900.00 Additions \$0.00 \$0.00	\$8,900.00 \$8,000.00 Reductions \$0.00 \$0.00	\$884,660.00 \$66,900.00 Ending Balance as of June 30, 2021 \$8.88 \$0.00

CAPITAL ASSET POLICIES Capitalization Threshold Board policy stating the threshold at which an item is considered a capital asset for financial reporting purposes. Only items that exceed the threshold are placed on the capital asset ledger. Statimated Useful Lives of Assets Board policy establishing the number of years over which the cost of an asset will be allocated. Depreciation Method The allocation of the cost of an asset over the estimated useful life of the asset.





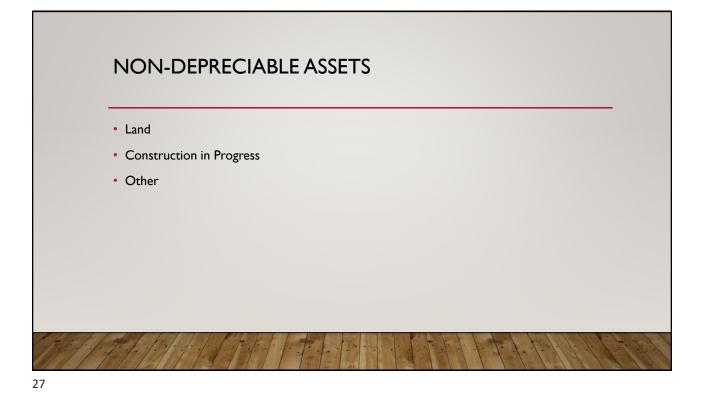


As an example, if the replacement cost is estimated to be \$76,000.00 and the asset was constructed about 1946, then the estimated cost of the asset should be reported as \$6,080.00 ($$76,000.00 \times .08 = $6,080.00$).

1950	0.09
1949	0.09
1948	0.09
1947	0.09
1946	0.08
1945	0.07
1944	0.07
1943	0.07

				EUND			S LEDGE						Gene	ral Form No. 36	9 (Rev. 2019)
									_						
			DEP	ARTMEN	OR BUI										
Date of Purchase	Description of Asset	Serial Number	Location of Asset	Original Cost of Asset	Estimated Life of Asset	Date of Disposal of Capital Asset	Amount Received on Disposal or Trade in	Land	Infrastructure	Buildings	pes of Capital Asso Improvements Other Than Buildings	Machinery Equipment & Vehicles	Construction in Progress	Books and Other	Total Capital Assets
1 1				1		1	1 1					1	1 1		

Capital Asset Lee	dger	_													
							Amount			Types of	Capital Assets				
Date				Original	Estimated	Date of	Received on				Improvements	Machinery	Construction	Books	Total
of		Serial		Cost of	Life of	Disposal of	Disposal or		Infra-		Other Than	Equipment	in	and	Fixed
Purchase	Description of Asset		Location of Asset		Asset	Asset	Trade In	Land	structure	Buildings	Buildings	& Vehicles	Progress	Other	Assets
7/1/1964 L			Road 600 East	20,000				20,000							20,000
7/1/1985 F			Road 600 East	50,000	50					50,000					50,000
1/1/2019 Truck			Road 600 East	50,000	5							50,000			50,000
Total															120,000





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Iculation of B	eginning Balance for Accumu	lated Depreci	ation as of Dec	ember 31, 202	0					_			
-											d Depreciation(12/31/2020
Date		Original	Estimated	Date of	Yearly	Years			Improvements			Books	Total
of		Cost of	Life of	Disposal of	Depreciation(a)	in service(b)			Other Than	Equipment		and	Accumulate
Purchase	Description of Asset	Asset	Asset	Asset			Land	Buildings	Buildings	& Vehicles	Progress	<u>Other</u>	<u>Depreciati</u>
7/1/1964		20,000											-
7/1/1985 Pole Barn 1/1/2019 Truck		50,000	50		1,000	37		37,000					37,00
	Truck lated Depreciation	50,000	5		10,000	3		3,000					3,00

