

Public Act 202 of 2017 Pension Report

Enter Local Unit Name	CITY OF FENTON	Instructions/Questions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting . For questions, please email LocalRetirementReporting@michigan.gov . Return this original Excel file. Do not submit a scanned image or PDF.
Enter Six-Digit Municode	252030	
Unit Type	City	
Fiscal Year (four-digit year only, e.g. 2018)	2018	
Contact Name (Chief Administrative Officer)	JON SATKOWIAK	
Title if not CAO	CITY TREASURER	
CAO (or designee) Email Address	jsatkowiak@cityoffenton.org	
Contact Telephone Number	(810) 629-2261	

Pension System Name (not division) 1	CITY OF FENTON	If your pension system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
Pension System Name (not division) 2		
Pension System Name (not division) 3		
Pension System Name (not division) 4		
Pension System Name (not division) 5		

Line	Description	Source of Data	Statute Reference	System 1	System 2	System 3	System 4	System 5	
1	Provide the name of your retirement pension system	Calculated From Above	Sec. 5(6)	CITY OF FENTON					
2	Enter retirement pension system's assets (system fiduciary net position)	Most Recent Audit Report	Sec. 5(4)(b)	11,309,944					
3	Enter retirement pension system's liabilities (total pension liability)	Most Recent Audit Report	Sec. 5(4)(b)	16,959,624					
4	Date (system year ending) of valuation of system's assets and liabilities (e.g. 12/31/2017)	Most Recent Audit Report	Sec. 5(6)	12/31/17					
5	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	Sec. 5(4)(b)	1,015,974					
6	Governmental Fund Revenues	Most Recent Audit Report	Sec. 5(4)(b)	8,456,717					
7	Pension Trigger Summary								
8	Is this unit a primary unit (County, Township, City, Village)?	From Municode		YES	YES	YES	YES	YES	
9	Funded ratio	Calculated	Sec. 5(4)(b)	66.7%					
10	All systems combined ADC/Governmental fund revenues	Calculated	Sec. 5(4)(b)	12.0%	0.0%	0.0%	0.0%	0.0%	
11	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary units trigger: Less than 60% funded AND greater than 10% ADC/Governmental fund revenues. Non-Primary units trigger: Less than 60% funded	Sec. 5(4)(b)	NO	NO	NO	NO	NO	

By emailing this report to the Michigan Department of Treasury, the local unit of government acknowledges that this report is complete and accurate in all known respects. Public Act 202 of 2017 also requires the local unit of government to electronically submit the report to its governing body.

Public Act 202 of 2017 Health Care (OPEB) Report

Enter Local Unit Name	CITY OF FENTON	Instructions/Questions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting . For questions, please email LocalRetirementReporting@michigan.gov . Return this original Excel file. Do not submit a scanned image or PDF.
Enter Six-Digit Municode	252030	
Unit Type	City	
Fiscal Year (four-digit year only, e.g. 2018)	2018	
Contact Name (Chief Administrative Officer)	JON SATKOWIAK JR	
Title if not CAO	CITY TREASURER	
CAO (or designee) Email Address	jsatkowiak@cityoffenton.org	
Contact Telephone Number	(810) 629-2261	

OPEB System Name (not division) 1	City of Fenton	If your OPEB system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
OPEB System Name (not division) 2		
OPEB System Name (not division) 3		
OPEB System Name (not division) 4		
OPEB System Name (not division) 5		

Line	Description	Source of Data	Statute Reference	System 1	System 2	System 3	System 4	System 5
1	Provide the name of your retirement health care system	Calculated From Above	Sec. 5(6)	City of Fenton				
2	Enter retirement health care system's assets (system fiduciary net position)	Most Recent Audit Report	Sec. 5(4)(a)	- 0				
3	Enter retirement health care system's liabilities (total OPEB liability)	Most Recent Audit Report	Sec. 5(4)(a)	6,297,090				
4	Date (system year ending) of valuation of system's assets and liabilities (e.g. 12/31/2017)	Most Recent Audit Report	Sec. 5(6)	12/31/17				
5	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	Sec. 5(4)(a)	312,286				
5a	Do the financial statements include an ADC calculated in compliance with Numbered Letter 2018-3?	Most Recent Audit Report	Sec. 5(4)(a)	NO				
6	Governmental Fund Revenues	Most Recent Audit Report	Sec. 5(4)(a)	8,456,717				
7	Health Care Trigger Summary							
8	Is this unit a primary unit (County, Township, City, Village)?	From Municode		YES	YES	YES	YES	YES
9	Funded ratio	Calculated	Sec. 5(4)(a)	0.0%				
10	All systems combined ADC/Governmental fund revenues	Calculated	Sec. 5(4)(a)	3.7%	0.0%	0.0%	0.0%	0.0%
11	Did the local government pay the retiree insurance premiums for the year?	Accounting Records	Sec. 4(1)(ii)	YES				
12	Did the local government pay the normal cost for employees hired after June 30, 2018?	Accounting Records	Sec. 4(1)(i)	NO				
13	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary units trigger: Less than 40% funded AND greater than 12% ADC/Governmental fund revenues. If No ADC is provided, will trigger if less than 40% funded. Non-Primary units trigger: Less than 40% funded. All units trigger: Failure to make required retirement system payments.	Sec. 5(4)(a)	YES	NO	NO	NO	NO

By emailing this report to the Michigan Department of Treasury, the local unit of government acknowledges that this report is complete and accurate in all known respects. Public Act 202 of 2017 also requires the local unit of government to electronically submit the form to its governing body.

YES				
NO				
N/A				

LocalUnitType	MUNICODE	LU_NAMETYPE		
0	00000	County		
0	01000	County		
0	010100	Road Commission		
1	011010	Township		
1	011020	Township		
1	011030	Township		
1	011040	Township		
1	011050	Township		
1	011060	Township		
1	011070	Township		
1	011080	Township		
1	011090	Township		
1	011100	Township		
1	011110	Township		
2	012010	City		
3	013010	Village		
4	014010	School		
7	017501	Authority		
7	017502	Authority		
7	017503	Authority		
7	017504	Authority		
7	017505	Authority		
7	017506	Authority		
8	018010	Library		
8	018011	Library		
0	020000	County		
0	020100	Road Commission		
1	021010	Township		
1	021020	Township		
1	021030	Township		
1	021040	Township		
1	021050	Township		
1	021060	Township		
1	021070	Township		
1	021080	Township		
2	022010	City		
3	023010	Village		
4	024010	School		
4	024020	School		
4	024060	School		
4	024070	School		
4	024080	School		
7	027500	Authority		
7	027501	Authority		

7	027502	Authority		
8	028010	Library		
0	030000	County		
0	030100	Road Commission		
1	031010	Township		
1	031020	Township		
1	031030	Township		
1	031040	Township		
1	031050	Township		
1	031060	Township		
1	031070	Township		
1	031080	Township		
1	031090	Township		
1	031100	Township		
1	031110	Township		
1	031120	Township		
1	031130	Township		
1	031140	Township		
1	031150	Township		
1	031160	Township		
1	031170	Township		
1	031180	Township		
1	031190	Township		
1	031200	Township		
1	031210	Township		
1	031220	Township		
1	031230	Township		
1	031240	Township		
2	032010	City		
2	032015	City		
2	032020	City		
2	032040	City		
2	032050	City		
2	032055	City		
2	032060	City		
3	033020	Village		
3	033030	Village		
4	034010	School		
4	034020	School		
4	034030	School		
4	034040	School		
4	034050	School		
4	034060	School		
4	034070	School		
4	034080	School		

4	034100	School		
4	034440	School		
4	034901	School		
4	034902	School		
5	035000	ISD		
7	037000	Drain District		
7	037001	Drain District		
7	037002	Drain District		
7	037003	Drain District		
7	037004	Drain District		
7	037005	Drain District		
7	037006	Drain District		
7	037007	Drain District		
7	037500	Authority		
7	037501	Authority		
7	037502	Authority		
7	037503	Authority		
7	037504	Authority		
7	037505	Authority		
7	037506	Authority		
7	037507	Authority		
7	037508	Authority		
7	037509	Authority		
7	037510	Authority		
7	037511	Authority		
7	037512	Authority		
7	037513	Authority		
7	037514	Authority		
7	037515	Authority		
7	037516	Authority		
7	037517	Authority		
7	037518	Authority		
7	037519	Authority		
7	037520	Authority		
7	037521	Authority		
7	037522	Authority		
7	037523	Authority		
8	038000	Library		
8	038001	Library		
8	038002	Library		
8	038003	Library		
8	038004	Library		
8	038005	Library		
8	038006	Library		
8	038007	Library		

8	038008	Library		
9	039000	Hospital Finance Authority		
0	040000	County		
0	040100	Road Commission		
1	041010	Township		
1	041020	Township		
1	041030	Township		
1	041040	Township		
1	041050	Township		
1	041060	Township		
1	041070	Township		
1	041080	Township		
2	042010	City		
4	044010	School		
4	044901	School		
5	045000	ISD		
6	046001	Community College		
7	047500	Authority		
7	047501	Authority		
7	047502	Authority		
7	047504	Authority		
7	047505	Authority		
7	047506	Authority		
8	048010	Library		
8	048011	Library		
9	049000	Hospital Finance Authority		
0	050000	County		
0	050100	Road Commission		
1	051010	Township		
1	051020	Township		
1	051030	Township		
1	051040	Township		
1	051050	Township		
1	051060	Township		
1	051070	Township		
1	051080	Township		
1	051090	Township		
1	051100	Township		
1	051110	Township		
1	051120	Township		
1	051130	Township		
1	051140	Township		
1	051150	Township		
3	053010	Village		
3	053020	Village		

3	053030	Village		
3	053040	Village		
3	053050	Village		
4	054010	School		
4	054040	School		
4	054050	School		
4	054060	School		
4	054065	School		
4	054070	School		
4	054901	School		
7	057500	Authority		
7	057501	Authority		
7	057502	Authority		
7	057503	Authority		
7	057504	Authority		
7	057505	Authority		
7	057506	Authority		
7	057507	Authority		
7	057508	Authority		
7	057509	Authority		
7	057510	Authority		
7	057511	Authority		
7	057512	Authority		
7	057513	Authority		
8	058000	Library		
8	058001	Library		
8	058002	Library		
8	058003	Library		
8	058004	Library		
8	058005	Library		
0	060000	County		
0	060100	Road Commission		
1	061010	Township		
1	061020	Township		
1	061030	Township		
1	061040	Township		
1	061050	Township		
1	061060	Township		
1	061070	Township		
1	061080	Township		
1	061090	Township		
1	061100	Township		
1	061110	Township		
1	061120	Township		
2	062010	City		

2	062020	City		
2	062030	City		
3	063010	Village		
3	063020	Village		
3	063030	Village		
4	064010	School		
4	064020	School		
4	064050	School		
7	067000	Drain District		
7	067001	Drain District		
7	067500	Authority		
7	067501	Authority		
7	067502	Authority		
7	067504	Authority		
7	067505	Authority		
7	067506	Authority		
7	067507	Authority		
7	067508	Authority		
7	067509	Authority		
7	067510	Authority		
7	067511	Authority		
7	067512	Authority		
7	067513	Authority		
9	069000	Hospital Finance Authority		
0	070000	County		
0	070100	Road Commission		
1	071010	Township		
1	071020	Township		
1	071030	Township		
1	071040	Township		
1	071050	Township		
3	073010	Village		
3	073020	Village		
4	074010	School		
4	074020	School		
4	074030	School		
4	074040	School		
7	077500	Authority		
7	077501	Authority		
7	077502	Authority		
7	077503	Authority		
7	077504	Authority		
7	077505	Authority		
7	077506	Authority		
7	077507	Authority		

8	078010	Library		
9	079000	Hospital Finance Authority		
9	079001	Hospital Finance Authority		
0	080000	County		
0	080100	Road Commission		
1	081010	Township		
1	081020	Township		
1	081030	Township		
1	081040	Township		
1	081050	Township		
1	081060	Township		
1	081070	Township		
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1	081110	Township		
1	081120	Township		
1	081130	Township		
1	081140	Township		
1	081150	Township		
1	081160	Township		
2	082010	City		
3	083010	Village		
3	083020	Village		
3	083030	Village		
3	083040	Village		
4	084010	School		
4	084030	School		
4	084040	School		
4	084050	School		
5	085000	ISD		
7	087500	Authority		
7	087501	Authority		
7	087502	Authority		
7	087503	Authority		
7	087504	Authority		
7	087505	Authority		
7	087506	Authority		
7	087507	Authority		
7	087508	Authority		
7	087509	Authority		
7	087510	Authority		
7	087511	Authority		
7	087512	Authority		
7	087513	Authority		

7	087514	Authority		
8	088000	Library		
8	088001	Library		
8	088002	Library		
8	088003	Library		
8	088004	Library		
8	088005	Library		
8	088006	Library		
0	090000	County		
0	090100	Road Commission		
1	091010	Township		
1	091020	Township		
1	091030	Township		
1	091040	Township		
1	091050	Township		
1	091060	Township		
1	091070	Township		
1	091080	Township		
1	091090	Township		
1	091100	Township		
1	091110	Township		
1	091120	Township		
1	091130	Township		
1	091140	Township		
2	092010	City		
2	092020	City		
2	092030	City		
2	092050	City		
4	094010	School		
4	094030	School		
4	094050	School		
4	094090	School		
4	094901	School		
4	094902	School		
5	095000	ISD		
7	097000	Drain District		
7	097001	Drain District		
7	097002	Drain District		
7	097003	Drain District		
7	097004	Drain District		
7	097005	Drain District		
7	097006	Drain District		
7	097007	Drain District		
7	097008	Drain District		
7	097009	Drain District		

7	097010	Drain District		
7	097011	Drain District		
7	097012	Drain District		
7	097013	Drain District		
7	097014	Drain District		
7	097500	Authority		
7	097501	Authority		
7	097502	Authority		
7	097503	Authority		
7	097504	Authority		
7	097505	Authority		
7	097506	Authority		
7	097507	Authority		
7	097508	Authority		
7	097509	Authority		
7	097510	Authority		
7	097511	Authority		
7	097512	Authority		
7	097513	Authority		
7	097514	Authority		
7	097515	Authority		
7	097516	Authority		
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7	097518	Authority		
7	097519	Authority		
7	097520	Authority		
7	097521	Authority		
7	097522	Authority		
7	097523	Authority		
7	097524	Authority		
8	098010	Library		
0	100000	County		
0	100100	Road Commission		
1	101010	Township		
1	101020	Township		
1	101030	Township		
1	101040	Township		
1	101050	Township		
1	101060	Township		
1	101070	Township		
1	101080	Township		
1	101090	Township		
1	101100	Township		
1	101110	Township		
1	101120	Township		

2	102010	City		
3	103010	Village		
3	103020	Village		
3	103030	Village		
3	103040	Village		
3	103050	Village		
3	103060	Village		
4	104015	School		
4	104025	School		
7	107500	Authority		
7	107501	Authority		
7	107502	Authority		
7	107503	Authority		
7	107504	Authority		
7	107505	Authority		
7	107506	Authority		
8	108000	Library		
8	108001	Library		
8	108002	Library		
8	108003	Library		
8	108004	Library		
0	110000	County		
0	110100	Road Commission		
1	111010	Township		
1	111020	Township		
1	111030	Township		
1	111040	Township		
1	111050	Township		
1	111060	Township		
1	111070	Township		
1	111080	Township		
1	111090	Township		
1	111100	Township		
1	111110	Township		
1	111120	Township		
1	111130	Township		
1	111140	Township		
1	111150	Township		
1	111160	Township		
1	111170	Township		
1	111180	Township		
1	111190	Township		
1	111200	Township		
1	111210	Township		
1	111220	Township		

2	112010	City		
2	112020	City		
2	112030	City		
2	112040	City		
2	112050	City		
2	112060	City		
2	112070	City		
2	112080	City		
3	113010	Village		
3	113020	Village		
3	113030	Village		
3	113040	Village		
3	113050	Village		
3	113060	Village		
3	113070	Village		
3	113080	Village		
3	113090	Village		
4	114010	School		
4	114020	School		
4	114030	School		
4	114033	School		
4	114160	School		
4	114200	School		
4	114210	School		
4	114240	School		
4	114250	School		
4	114300	School		
4	114310	School		
4	114320	School		
4	114330	School		
4	114340	School		
4	114670	School		
4	114830	School		
4	114901	School		
4	114903	School		
4	114904	School		
4	114905	School		
5	115000	ISD		
6	116014	Community College		
7	117000	Drain District		
7	117001	Drain District		
7	117002	Drain District		
7	117003	Drain District		
7	117004	Drain District		
7	117005	Drain District		

7	117006	Drain District		
7	117008	Drain District		
7	117009	Drain District		
7	117010	Drain District		
7	117011	Drain District		
7	117012	Drain District		
7	117013	Drain District		
7	117014	Drain District		
7	117015	Drain District		
7	117500	Authority		
7	117501	Authority		
7	117502	Authority		
7	117503	Authority		
7	117504	Authority		
7	117505	Authority		
7	117507	Authority		
7	117508	Authority		
7	117509	Authority		
7	117511	Authority		
7	117512	Authority		
7	117513	Authority		
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7	117527	Authority		
7	117528	Authority		
7	117529	Authority		
7	117530	Authority		
7	117531	Authority		
7	117532	Authority		
7	117533	Authority		
7	117534	Authority		
7	117535	Authority		
7	117536	Authority		
7	117537	Authority		

7	117539	Authority		
8	118000	Library		
8	118001	Library		
8	118003	Library		
8	118004	Library		
8	118005	Library		
8	118006	Library		
8	118007	Library		
8	118008	Library		
8	118009	Library		
8	118010	Library		
8	118011	Library		
8	118012	Library		
8	118013	Library		
8	118014	Library		
8	118015	Library		
9	119000	Hospital Finance Authority		
0	120000	County		
0	120100	Road Commission		
1	121010	Township		
1	121020	Township		
1	121030	Township		
1	121040	Township		
1	121050	Township		
1	121060	Township		
1	121070	Township		
1	121080	Township		
1	121090	Township		
1	121100	Township		
1	121110	Township		
1	121120	Township		
1	121130	Township		
1	121140	Township		
1	121150	Township		
1	121160	Township		
2	122010	City		
2	122020	City		
3	123010	Village		
3	123020	Village		
3	123030	Village		
4	124010	School		
4	124020	School		
4	124040	School		
4	124901	School		
5	125000	ISD		

7	127500	Authority		
7	127501	Authority		
7	127502	Authority		
7	127503	Authority		
7	127504	Authority		
7	127505	Authority		
7	127506	Authority		
7	127507	Authority		
7	127508	Authority		
7	127509	Authority		
7	127510	Authority		
7	127511	Authority		
8	128000	Library		
0	130000	County		
0	130100	Road Commission		
1	131010	Township		
1	131020	Township		
1	131030	Township		
1	131040	Township		
1	131050	Township		
1	131060	Township		
1	131070	Township		
1	131080	Township		
1	131090	Township		
1	131100	Township		
1	131110	Township		
1	131120	Township		
1	131130	Township		
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6	736003	Community College		
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9	739000	Hospital Finance Authority		
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7	707538	Authority		
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6	726010	Community College		
7	287524	Authority		
7	637131	Drain District		
8	728012	Library		
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7	397015	Authority		
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7	637133	Drain District		
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7	817047	Drain District		
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4	824749	School		
8	638034	Library		
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7	147517	Authority		
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7	097015	Drain District		
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7	217517	Authority		
7	827673	Authority		
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7	257552	Authority		
7	327521	Authority		
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4	614900	School		
8	598015	Library		
4	724901	School		
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7	827674	Authority		
7	327522	Authority		
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7	347006	Drain District		
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7	257556	Authority		
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7	817567	Authority		
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7	587055	Drain District		

7	747525	Authority		
7	737306	Drain District		
7	737307	Drain District		
7	197014	Drain District		
7	407504	Authority		
7	117042	Drain District		
7	137019	Drain District		
7	617527	Authority		
7	817568	Authority		
4	414900	School Academy		
7	467013	Drain District		
7	637617	Authority		
7	637616	Authority		
7	637615	Authority		
7	567080	Drain District		
7	197015	Drain District		
7	297014	Drain District		
7	297015	Drain District		
7	397529	Authority		
4	614906	School Academy		
4	824758	School		
4	634935	School Academy		
4	504907	School Academy		
4	414930	School Academy		
4	824709	School		
4	254916	School Academy		
4	474900	School Academy		
4	824712	School		
7	297016	Drain District		
7	377016	Drain District		
7	417567	Authority		
7	727010	Drain District		
7	727011	Drain District		
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7	037063	Drain District		
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7	037065	Drain District		
7	187511	Authority		
7	137020	Drain District		
7	037066	Drain District		
4	334915	School Academy		
7	337572	Authority		
4	634936	School Academy		
4	824711	School		
4	634909	School Academy		
4	814900	School Academy		
4	824710	School		
4	824757	School		
4	384900	School Academy		
4	654900	School Academy		
4	824713	School		
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2	192029	City		
7	707018	Drain District		
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7	707021	Drain District		
4	824737	School		
7	037067	Drain District		
7	757523	Authority		
4	534900	School Academy		
8	398008	Library		
8	638037	Library		
7	737310	Drain District		
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7	787008	Drain District		
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7	377017	Drain District		
7	297019	Drain District		
7	617011	Drain District		
7	827687	Authority		
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7	707548	Authority		
7	827689	Authority		
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7	197016	Drain District		
7	617012	Drain District		
7	827690	Authority		
7	827691	Authority		
7	507568	Authority		
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4	534901	School Academy		
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7	097526	Authority		
7	117542	Authority		
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4	174900	School Academy		
7	617528	Authority		
7	737315	Drain District		
7	447010	Drain District		
4	634938	School Academy		
7	797011	Drain District		
7	637629	Authority		
7	387527	Authority		
7	117056	Drain District		
7	837517	Authority		
7	637136	Drain District		
7	297024	Drain District		
7	157514	Authority		

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7	617014	Drain District		
7	617015	Drain District		
4	234903	School Academy		
7	397530	Authority		
7	417568	Authority		
4	034900	School Academy		
4	394909	School Academy		
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7	737316	Drain District		
7	397531	Authority		

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7	337576	Authority		
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7	437508	Authority		
7	417569	Authority		
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7	627022	Drain District		
7	627023	Drain District		
7	037113	Drain District		
4	824764	School		