

**To:** Mayor Pat Humphrey and the Clare City Commission  
**From:** Steven J. Kingsbury, Treasurer, Finance Director and  
Director of Information Technology  
**Date:** February 12, 2010  
**Reference:** Updated Treasurer's Report for February 15, 2010

**Account Reconciliation Report:** All accounts of the City of Clare are in balance as of January 31, 2010.

**Cash and Investment Report:** Enclosed you will find a summary report of all cash and investment accounts of the City reported by bank of deposit as of January 31, 2010.

**Cash Summary By Fund Report:** Enclosed you will find a summary report by operating fund of all cash and investment balances of the City as of January 31, 2010.

**Revenue and Expenditure Report:** Enclosed you will find a Summary Revenue and Expenditure Report (Unaudited) of the City of Clare prepared as of January 31, 2010.

**Balance Sheet:** Enclosed you will find a Comparative Balance Sheet (Unaudited) of the City of Clare prepared as of December 31, 2009.

**CITY OF CLARE**  
**CASH AND INVESTMENT SUMMARY (UNAUDITED) BY BANK**  
**From 1/01/2010 To 1/31/2010**

<u>Financial Institution/Account Description</u>	<u>Interest Rates</u>	<u>Balance 1-1-10</u>	<u>Total Increases</u>	<u>Total Decreases</u>	<u>Balance 1-31-10</u>
<b><u>City of Clare Accounts</u></b>					
Chemical Bank/Consolidated Account	0.300%	\$ 31,260.97	\$ 733,557.13	\$ 593,696.24	\$ 171,121.86
Firstbank/Money Market Account	0.650%	72,299.50	42.49	-	72,341.99
Isabella Bank/Certificate of Deposit	2.100%	100,000.00	-	-	100,000.00
Chemical Bank/Current Property Tax Account	0.300%	308,905.18	292,051.65	461,961.21	138,995.62
Petty Cash and Cash on Hand	N/A	350.00	-	-	350.00
Cash Held by Isabella County	0.15%	22,319.31	2.76	-	22,322.07
Chemical Bank/Repurchase Agreements	1.25% to 2.00%	2,100,000.00	40,000.00	240,000.00	1,900,000.00
Firstbank/Hatton Township Landfill Trust Fund	2.230%	86,000.00	-	-	86,000.00
<b>Total - City of Clare Accounts</b>		<b><u>\$ 2,721,134.96</u></b>	<b><u>\$ 1,065,654.03</u></b>	<b><u>\$ 1,295,657.45</u></b>	<b><u>\$ 2,491,131.54</u></b>
<b><u>City of Clare Component Unit Accounts</u></b>					
Chemical Bank DDA Account	0.300%	\$ 209,331.12	\$ 11,562.94	\$ 23,782.05	\$ 197,112.01
Chemical Bank LDFA Account	0.300%	211,989.73	54.01	-	212,043.74
<b>Total - City of Clare Component Unit Accounts</b>		<b><u>\$ 421,320.85</u></b>	<b><u>\$ 11,616.95</u></b>	<b><u>\$ 23,782.05</u></b>	<b><u>\$ 409,155.75</u></b>

**CASH SUMMARY BY FUND FOR THE CITY OF CLARE**  
**From 01/01/2010 To 01/31/2010**  
**ALL FUNDS (UNAUDITED)**  
**CASH and INVESTMENT ACCOUNTS**

<b>FUND</b>	<b>DESCRIPTION</b>	<b>BALANCE 1/1/2010</b>	<b>TOTAL DEBITS</b>	<b>TOTAL CREDITS</b>	<b>BALANCE 1/31/2010</b>	<b>Investment Balances 1/31/2010</b>	<b>Transactional Account Balances 1/31/2010</b>
101	General Fund	\$ 1,121,965.61	\$ 321,932.10	\$ 430,142.54	\$ 1,013,755.17	\$ 780,000.00	\$ 233,755.17
150	Cemetery Perpetual Care	270,437.52	424.50	-	270,862.02	270,000.00	862.02
202	Major Streets	26,558.75	16,227.60	17,754.26	25,032.09	20,000.00	5,032.09
203	Local Streets	5,108.78	15,555.23	16,013.81	4,650.20	-	4,650.20
206	Fire Fund	85,002.63	37,512.05	61,112.76	61,401.92	55,000.00	6,401.92
208	Parks and Recreation	(14,515.30)	80,691.21	60,386.45	5,789.46	-	5,789.46
210	Downtown Development Authority (DDA)	209,331.12	11,562.94	23,782.05	197,112.01	-	197,112.01
211	Sidewalk Replacement Fund	36,693.44	350.09	511.24	36,532.29	35,000.00	1,532.29
214	Local Finance Development Authority (LDFA)	211,989.73	54.01	-	212,043.74	-	212,043.74
265	Drug Law Enforcement Fund	1,025.29	376.62	-	1,401.91	-	1,401.91
303	Public Safety Building Debt Service	-	32,402.50	32,402.50	-	-	-
590	Sewer System Fund	517,669.72	64,640.58	59,481.01	522,829.29	495,000.00	27,829.29
591	Water System Fund	223,980.29	38,881.11	34,734.44	228,126.96	220,000.00	8,126.96
636	Data Processing Fund	29,892.69	40.26	2,672.92	27,260.03	25,000.00	2,260.03
641	Mobile Equipment Fund	(44,886.08)	68,714.89	14,924.43	8,904.38	-	8,904.38
701	General Agency Fund	4,757.66	-	-	4,757.66	-	4,757.66
703	Property Tax Fund	308,905.18	292,051.65	461,961.21	138,995.62	-	138,995.62
704	Imprest Payroll Fund	46,593.52	95,853.64	101,206.55	41,240.61	-	41,240.61
737	Health Reimbursement Account Fund	15,945.26	-	2,353.33	13,591.93	-	13,591.93
765	Hattan Township Landfill Trust Fund	86,000.00	-	-	86,000.00	86,000.00	-
<b>TOTAL - ALL FUNDS</b>		<b>\$ 3,142,455.81</b>	<b>\$ 1,077,270.98</b>	<b>\$ 1,319,439.50</b>	<b>\$ 2,900,287.29</b>	<b>\$ 1,986,000.00</b>	<b>\$ 914,287.29</b>

**Summary**

**Revenue and Expenditure Report**

**Prepared as of**

**January 31, 2010**

## REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2010

% Fiscal Year Completed: 58.90

\*NOTE: Available Balance / PCT Budget Used does not reflect amounts encumbered.

ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
<b>Fund 101 - GENERAL FUND</b>						
<b>Revenues</b>						
000.000-GENERAL	2,489,597.32	2,993,582.80	1,888,166.05	38,837.53	1,105,416.75	63.07
931.000-TRANSFERS IN AND OTHER SOURCES	28,000.00	75,000.00	12,855.00	0.00	62,145.00	17.14
<b>TOTAL Revenues</b>	<b>2,517,597.32</b>	<b>3,068,582.80</b>	<b>1,901,021.05</b>	<b>38,837.53</b>	<b>1,167,561.75</b>	<b>61.95</b>
<b>Expenditures</b>						
101.000-CITY COMMISSION	49,504.38	49,220.13	27,156.30	236.56	22,063.83	55.17
172.000-CITY MANAGER	116,101.88	121,210.60	67,896.63	9,625.76	53,313.97	56.02
191.000-FISCAL SERVICES	108,941.00	112,373.82	62,918.19	6,963.88	49,455.63	55.99
215.000-CLERK	118,862.62	122,965.27	59,943.65	8,085.51	63,021.62	48.75
247.000-BOARD OF REVIEW	706.24	1,511.20	186.85	89.90	1,324.35	12.36
257.000-ASSESSOR	38,263.83	44,430.41	17,834.68	2,757.07	26,595.73	40.14
262.000-ELECTIONS	4,518.90	3,300.00	1,061.36	43.81	2,238.64	32.16
265.000-BUILDING AND GROUNDS	68,389.27	261,113.23	28,208.65	4,526.97	232,904.58	10.80
266.000-ATTORNEY	61,743.59	48,000.00	26,695.72	2,851.50	21,304.28	55.62
276.000-CEMETERY	66,317.33	79,278.99	44,471.19	1,338.96	34,807.80	56.09
301.000-POLICE	829,781.93	953,806.63	547,145.72	62,313.53	406,660.91	57.36
371.000-BUILDING INSPECTION DEPARTMENT	48,375.33	55,678.75	31,614.60	3,608.53	24,064.15	56.78
441.000-DEPARTMENT OF PUBLIC WORKS	43,744.89	59,562.98	36,843.95	15,132.02	22,719.03	61.86
445.000-DRAINS - PUBLIC BENEFIT	198.76	10,500.00	0.00	0.00	10,500.00	0.00
448.000-STREET LIGHTING	79,837.26	72,164.78	49,651.70	10,771.40	22,513.08	68.80
526.000-LANDFILL CLOSURE	58,600.19	53,912.96	15,373.57	797.43	38,539.39	28.52
528.000-REFUSE COLLECTION/DISPOSAL	168,131.75	203,829.92	108,722.37	15,815.57	95,107.55	53.34
537.000-AIRPORT	244,231.92	492,256.95	237,009.12	6,462.06	255,247.83	48.15
721.000-PLANNING	21,017.73	18,000.00	18,319.60	220.00	(319.60)	101.78
955.000-NON DEPARTMENTAL	3,574.63	3,900.00	0.00	0.00	3,900.00	0.00
999.000-TRANSFERS (OUT) AND OTHER USES	372,331.00	552,904.52	283,931.52	9,441.50	268,973.00	51.35
<b>TOTAL Expenditures</b>	<b>2,503,174.43</b>	<b>3,319,921.14</b>	<b>1,664,985.37</b>	<b>161,081.96</b>	<b>1,654,935.77</b>	<b>50.15</b>
<b>Fund 101:</b>						
<b>TOTAL REVENUES</b>	<b>2,517,597.32</b>	<b>3,068,582.80</b>	<b>1,901,021.05</b>	<b>38,837.53</b>	<b>1,167,561.75</b>	<b>61.95</b>
<b>TOTAL EXPENDITURES</b>	<b>2,503,174.43</b>	<b>3,319,921.14</b>	<b>1,664,985.37</b>	<b>161,081.96</b>	<b>1,654,935.77</b>	<b>50.15</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>14,422.89</b>	<b>(251,338.34)</b>	<b>236,035.68</b>	<b>(122,244.43)</b>	<b>(487,374.02)</b>	<b>55.82</b>

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2010

% Fiscal Year Completed: 58.90

\*NOTE: Available Balance / PCT Budget Used does not reflect amounts encumbered.

ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
<b>Fund 150 - CEMETERY PERPETUAL CARE</b>						
<b>Revenues</b>						
000.000-GENERAL	29,455.28	21,000.00	7,300.26	424.50	13,699.74	34.76
<b>TOTAL Revenues</b>	<b>29,455.28</b>	<b>21,000.00</b>	<b>7,300.26</b>	<b>424.50</b>	<b>13,699.74</b>	<b>34.76</b>
<b>Expenditures</b>						
276.000-CEMETERY	0.00	0.00	600.00	0.00	(600.00)	100.00
999.000-TRANSFERS (OUT) AND OTHER USES	28,000.00	32,000.00	12,855.00	0.00	19,145.00	40.17
<b>TOTAL Expenditures</b>	<b>28,000.00</b>	<b>32,000.00</b>	<b>13,455.00</b>	<b>0.00</b>	<b>18,545.00</b>	<b>42.05</b>
<b>Fund 150:</b>						
<b>TOTAL REVENUES</b>	<b>29,455.28</b>	<b>21,000.00</b>	<b>7,300.26</b>	<b>424.50</b>	<b>13,699.74</b>	<b>34.76</b>
<b>TOTAL EXPENDITURES</b>	<b>28,000.00</b>	<b>32,000.00</b>	<b>13,455.00</b>	<b>0.00</b>	<b>18,545.00</b>	<b>42.05</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>1,455.28</b>	<b>(11,000.00)</b>	<b>(6,154.74)</b>	<b>424.50</b>	<b>(4,845.26)</b>	<b>39.16</b>

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2010

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<b>Fund 202 - MAJOR STREETS</b>						
<b>Revenues</b>						
000.000-GENERAL	253,047.28	193,240.98	68,260.61	11,227.60	124,980.37	35.32
<b>TOTAL Revenues</b>	<b>253,047.28</b>	<b>193,240.98</b>	<b>68,260.61</b>	<b>11,227.60</b>	<b>124,980.37</b>	<b>35.32</b>
<b>Expenditures</b>						
446.001-STATE TRUNKLINE MAINTENANCE	59,436.20	76,248.31	51,812.97	3,009.81	24,435.34	67.95
449.002-PRESERVATION STREETS	64,013.37	85,375.11	46,651.50	4,077.31	38,723.61	54.64
449.003-WINTER MAINTENANCE	53,441.56	16,475.00	63.39	0.00	16,411.61	0.38
449.004-ADMIN, ENGINEERING & RECORD KEEPING	10,393.60	13,873.50	5,328.97	667.14	8,544.53	38.41
999.000-TRANSFERS (OUT) AND OTHER USES	24,000.00	10,000.00	5,000.00	5,000.00	5,000.00	50.00
<b>TOTAL Expenditures</b>	<b>211,284.73</b>	<b>201,971.92</b>	<b>108,856.83</b>	<b>12,754.26</b>	<b>93,115.09</b>	<b>53.90</b>
<b>Fund 202:</b>						
<b>TOTAL REVENUES</b>	<b>253,047.28</b>	<b>193,240.98</b>	<b>68,260.61</b>	<b>11,227.60</b>	<b>124,980.37</b>	<b>35.32</b>
<b>TOTAL EXPENDITURES</b>	<b>211,284.73</b>	<b>201,971.92</b>	<b>108,856.83</b>	<b>12,754.26</b>	<b>93,115.09</b>	<b>53.90</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>41,762.55</b>	<b>(8,730.94)</b>	<b>(40,596.22)</b>	<b>(1,526.66)</b>	<b>31,865.28</b>	<b>44.82</b>

## REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2010

% Fiscal Year Completed: 58.90

\*NOTE: Available Balance / PCT Budget Used does not reflect amounts encumbered.

ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
<b>Fund 203 - LOCAL STS FUND</b>						
<b>Revenues</b>						
000.000-GENERAL	155,635.13	143,333.86	99,400.04	5,481.66	43,933.82	69.35
931.000-TRANSFERS IN AND OTHER SOURCES	116,000.00	172,000.00	25,000.00	5,000.00	147,000.00	14.53
<b>TOTAL Revenues</b>	<b>271,635.13</b>	<b>315,333.86</b>	<b>124,400.04</b>	<b>10,481.66</b>	<b>190,933.82</b>	<b>39.45</b>
<b>Expenditures</b>						
449.001-CONSTRUCTION STREETS (INCL. ENG. & ROW)	83,726.46	98,650.00	39,209.01	0.00	59,440.99	39.75
449.002-PRESERVATION STREETS	162,128.16	203,136.57	102,320.93	10,273.04	100,815.64	50.37
449.003-WINTER MAINTENANCE	31,515.87	9,800.00	46.65	0.00	9,753.35	0.48
449.004-ADMIN, ENGINEERING & RECORD KEEPING	6,931.98	9,473.50	5,329.68	667.20	4,143.82	56.26
<b>TOTAL Expenditures</b>	<b>284,302.47</b>	<b>321,060.07</b>	<b>146,906.27</b>	<b>10,940.24</b>	<b>174,153.80</b>	<b>45.76</b>
<b>Fund 203:</b>						
<b>TOTAL REVENUES</b>	<b>271,635.13</b>	<b>315,333.86</b>	<b>124,400.04</b>	<b>10,481.66</b>	<b>190,933.82</b>	<b>39.45</b>
<b>TOTAL EXPENDITURES</b>	<b>284,302.47</b>	<b>321,060.07</b>	<b>146,906.27</b>	<b>10,940.24</b>	<b>174,153.80</b>	<b>45.76</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(12,667.34)</b>	<b>(5,726.21)</b>	<b>(22,506.23)</b>	<b>(458.58)</b>	<b>16,780.02</b>	<b>42.63</b>

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2010

% Fiscal Year Completed: 58.90

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
<b>Fund 206 - FIRE FUND</b>						
<b>Revenues</b>						
000.000-GENERAL	197,201.72	189,586.43	2,574.44	822.36	187,011.99	1.36
931.000-TRANSFERS IN AND OTHER SOURCES	100,616.00	106,648.52	106,648.52	0.00	0.00	100.00
<b>TOTAL Revenues</b>	<b>297,817.72</b>	<b>296,234.95</b>	<b>109,222.96</b>	<b>822.36</b>	<b>187,011.99</b>	<b>36.87</b>
<b>Expenditures</b>						
336.000-FIRE DEPARTMENT	300,445.82	463,906.14	108,141.21	18,151.76	355,764.93	23.31
906.000-DEBT SERVICE	67,813.57	29,100.60	29,112.27	0.00	(11.67)	100.04
999.000-TRANSFERS (OUT) AND OTHER USES	19,810.00	19,504.00	19,522.00	12,961.00	(18.00)	100.09
<b>TOTAL Expenditures</b>	<b>388,069.39</b>	<b>512,510.74</b>	<b>156,775.48</b>	<b>31,112.76</b>	<b>355,735.26</b>	<b>30.59</b>
<b>Fund 206:</b>						
<b>TOTAL REVENUES</b>	<b>297,817.72</b>	<b>296,234.95</b>	<b>109,222.96</b>	<b>822.36</b>	<b>187,011.99</b>	<b>36.87</b>
<b>TOTAL EXPENDITURES</b>	<b>388,069.39</b>	<b>512,510.74</b>	<b>156,775.48</b>	<b>31,112.76</b>	<b>355,735.26</b>	<b>30.59</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(90,251.67)</b>	<b>(216,275.79)</b>	<b>(47,552.52)</b>	<b>(30,290.40)</b>	<b>(168,723.27)</b>	<b>32.89</b>

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2010

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
<b>Fund 208 - PARKS AND RECREATION</b>						
<b>Revenues</b>						
000.000-GENERAL	301,972.70	613,368.70	311,885.41	80,277.64	301,483.29	50.85
931.000-TRANSFERS IN AND OTHER SOURCES	150,000.00	255,000.00	128,000.00	(10,000.00)	127,000.00	50.20
<b>TOTAL Revenues</b>	<b>451,972.70</b>	<b>868,368.70</b>	<b>439,885.41</b>	<b>70,277.64</b>	<b>428,483.29</b>	<b>50.66</b>
<b>Expenditures</b>						
751.001-PARKS	389,910.40	786,240.85	387,761.69	45,391.31	398,479.16	50.49
751.002-RECREATION	68,647.66	81,594.02	45,293.45	4,921.57	36,300.57	55.51
<b>TOTAL Expenditures</b>	<b>458,558.06</b>	<b>867,834.87</b>	<b>433,055.14</b>	<b>50,312.88</b>	<b>434,779.73</b>	<b>50.97</b>
<b>Fund 208:</b>						
<b>TOTAL REVENUES</b>	<b>451,972.70</b>	<b>868,368.70</b>	<b>439,885.41</b>	<b>70,277.64</b>	<b>428,483.29</b>	<b>50.66</b>
<b>TOTAL EXPENDITURES</b>	<b>458,558.06</b>	<b>867,834.87</b>	<b>433,055.14</b>	<b>50,312.88</b>	<b>434,779.73</b>	<b>49.90</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(6,585.36)</b>	<b>533.83</b>	<b>6,830.27</b>	<b>19,964.76</b>	<b>(6,296.44)</b>	<b>50.28</b>

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

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<b>Fund 210 - DDA(DOWNTOWN DVLPMT AUTHORITY)</b>						
<b>Revenues</b>						
000.000-GENERAL	240,882.32	262,000.00	152,342.89	6,576.20	109,657.11	58.15
<b>TOTAL Revenues</b>	<b>240,882.32</b>	<b>262,000.00</b>	<b>152,342.89</b>	<b>6,576.20</b>	<b>109,657.11</b>	<b>58.15</b>
<b>Expenditures</b>						
747.001-DDA - OPERATIONS	82,131.14	117,100.00	17,407.75	7,355.77	99,692.25	14.87
747.002-DDA - MAINSTREET	77,608.49	120,400.00	48,158.73	9,359.54	72,241.27	40.00
906.000-DEBT SERVICE	96,522.00	104,153.25	28,249.75	0.00	75,903.50	27.12
<b>TOTAL Expenditures</b>	<b>256,261.63</b>	<b>341,653.25</b>	<b>93,816.23</b>	<b>16,715.31</b>	<b>247,837.02</b>	<b>27.46</b>
<b>Fund 210:</b>						
<b>TOTAL REVENUES</b>	<b>240,882.32</b>	<b>262,000.00</b>	<b>152,342.89</b>	<b>6,576.20</b>	<b>109,657.11</b>	<b>58.15</b>
<b>TOTAL EXPENDITURES</b>	<b>256,261.63</b>	<b>341,653.25</b>	<b>93,816.23</b>	<b>16,715.31</b>	<b>247,837.02</b>	<b>27.46</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(15,379.31)</b>	<b>(79,653.25)</b>	<b>58,526.66</b>	<b>(10,139.11)</b>	<b>(138,179.91)</b>	<b>40.78</b>

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

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% Fiscal Year Completed: 58.90

\*NOTE: Available Balance / PCT Budget Used does not reflect amounts encumbered.

ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
<b>Fund 211 - SIDEWALK REPLACEMENT FUND</b>						
<b>Revenues</b>						
000.000-GENERAL	28,863.02	24,834.77	23,273.06	325.57	1,561.71	93.71
<b>TOTAL Revenues</b>	<b>28,863.02</b>	<b>24,834.77</b>	<b>23,273.06</b>	<b>325.57</b>	<b>1,561.71</b>	<b>93.71</b>
<b>Expenditures</b>						
444.000-SIDEWALKS	26,428.49	23,547.83	23,530.13	486.72	17.70	99.92
<b>TOTAL Expenditures</b>	<b>26,428.49</b>	<b>23,547.83</b>	<b>23,530.13</b>	<b>486.72</b>	<b>17.70</b>	<b>99.92</b>
<b>Fund 211:</b>						
<b>TOTAL REVENUES</b>	<b>28,863.02</b>	<b>24,834.77</b>	<b>23,273.06</b>	<b>325.57</b>	<b>1,561.71</b>	<b>93.71</b>
<b>TOTAL EXPENDITURES</b>	<b>26,428.49</b>	<b>23,547.83</b>	<b>23,530.13</b>	<b>486.72</b>	<b>17.70</b>	<b>99.92</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>2,434.53</b>	<b>1,286.94</b>	<b>(257.07)</b>	<b>(161.15)</b>	<b>1,544.01</b>	<b>96.74</b>

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\*NOTE: Available Balance / PCT Budget Used does not reflect amounts encumbered.

ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
<b>Fund 214 - LOCAL DEVELOPMENT FINANCE AUTH</b>						
<b>Revenues</b>						
000.000-GENERAL	2,834.23	3,600.00	671.63	54.01	2,928.37	18.66
<b>TOTAL Revenues</b>	<b>2,834.23</b>	<b>3,600.00</b>	<b>671.63</b>	<b>54.01</b>	<b>2,928.37</b>	<b>18.66</b>
<b>Expenditures</b>						
000.000-GENERAL	77,136.14	100,000.00	0.00	0.00	100,000.00	0.00
223.000-DEBT SERVICE	63,662.33	66,056.25	61,208.75	0.00	4,847.50	92.66
<b>TOTAL Expenditures</b>	<b>140,798.47</b>	<b>166,056.25</b>	<b>61,208.75</b>	<b>0.00</b>	<b>104,847.50</b>	<b>36.86</b>
<b>Fund 214:</b>						
<b>TOTAL REVENUES</b>	<b>2,834.23</b>	<b>3,600.00</b>	<b>671.63</b>	<b>54.01</b>	<b>2,928.37</b>	<b>18.66</b>
<b>TOTAL EXPENDITURES</b>	<b>140,798.47</b>	<b>166,056.25</b>	<b>61,208.75</b>	<b>0.00</b>	<b>104,847.50</b>	<b>36.86</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(137,964.24)</b>	<b>(162,456.25)</b>	<b>(60,537.12)</b>	<b>54.01</b>	<b>(101,919.13)</b>	<b>36.47</b>

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\*NOTE: Available Balance / PCT Budget Used does not reflect amounts encumbered.

ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
<b>Fund 265 - DRUG LAW ENFORCEMENT FUND</b>						
<b>Revenues</b>						
000.000-GENERAL	14.39	2,020.00	1,401.91	376.62	618.09	69.40
<b>TOTAL Revenues</b>	<b>14.39</b>	<b>2,020.00</b>	<b>1,401.91</b>	<b>376.62</b>	<b>618.09</b>	<b>69.40</b>
<b>Expenditures</b>						
301.000-POLICE	2,467.71	2,019.99	0.00	0.00	2,019.99	0.00
<b>TOTAL Expenditures</b>	<b>2,467.71</b>	<b>2,019.99</b>	<b>0.00</b>	<b>0.00</b>	<b>2,019.99</b>	<b>0.00</b>
<b>Fund 265:</b>						
<b>TOTAL REVENUES</b>	<b>14.39</b>	<b>2,020.00</b>	<b>1,401.91</b>	<b>376.62</b>	<b>618.09</b>	<b>69.40</b>
<b>TOTAL EXPENDITURES</b>	<b>2,467.71</b>	<b>2,019.99</b>	<b>0.00</b>	<b>0.00</b>	<b>2,019.99</b>	<b>0.00</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(2,453.32)</b>	<b>0.01</b>	<b>1,401.91</b>	<b>376.62</b>	<b>(1,401.90)</b>	<b>34.70</b>

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\*NOTE: Available Balance / PCT Budget Used does not reflect amounts encumbered.

ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
<b>Fund 303 - PUBLIC SAFETY BLDG DEBT SERVIC</b>						
<b>Revenues</b>						
931.000-TRANSFERS IN AND OTHER SOURCES	49,525.00	48,760.00	48,805.00	32,402.50	(45.00)	100.09
<b>TOTAL Revenues</b>	<b>49,525.00</b>	<b>48,760.00</b>	<b>48,805.00</b>	<b>32,402.50</b>	<b>(45.00)</b>	<b>100.09</b>
<b>Expenditures</b>						
223.000-DEBT SERVICE	49,525.00	48,760.00	48,805.00	32,402.50	(45.00)	100.09
<b>TOTAL Expenditures</b>	<b>49,525.00</b>	<b>48,760.00</b>	<b>48,805.00</b>	<b>32,402.50</b>	<b>(45.00)</b>	<b>100.09</b>
<b>Fund 303:</b>						
<b>TOTAL REVENUES</b>	<b>49,525.00</b>	<b>48,760.00</b>	<b>48,805.00</b>	<b>32,402.50</b>	<b>(45.00)</b>	<b>100.09</b>
<b>TOTAL EXPENDITURES</b>	<b>49,525.00</b>	<b>48,760.00</b>	<b>48,805.00</b>	<b>32,402.50</b>	<b>(45.00)</b>	<b>100.09</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.09</b>

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
<b>Fund 414 - FACADE IMPROVEMENT PROGRAM (CDBG)</b>						
<b>Revenues</b>						
000.000-GENERAL	43,349.22	0.00	38.99	0.00	(38.99)	100.00
<b>TOTAL Revenues</b>	<b>43,349.22</b>	<b>0.00</b>	<b>38.99</b>	<b>0.00</b>	<b>(38.99)</b>	<b>100.00</b>
<b>Expenditures</b>						
728.002-ECONOMIC DEV - FACADE IMP. DOHERTY	57,500.00	0.00	0.00	0.00	0.00	100.00
999.000-TRANSFERS (OUT) AND OTHER USES	25,956.05	0.00	38.99	0.00	(38.99)	100.00
<b>TOTAL Expenditures</b>	<b>83,456.05</b>	<b>0.00</b>	<b>38.99</b>	<b>0.00</b>	<b>(38.99)</b>	<b>100.00</b>
<b>Fund 414:</b>						
<b>TOTAL REVENUES</b>	<b>43,349.22</b>	<b>0.00</b>	<b>38.99</b>	<b>0.00</b>	<b>(38.99)</b>	<b>100.00</b>
<b>TOTAL EXPENDITURES</b>	<b>83,456.05</b>	<b>0.00</b>	<b>38.99</b>	<b>0.00</b>	<b>(38.99)</b>	<b>100.00</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(40,106.83)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
<b>Fund 590 - SEWER SYSTEM FUND</b>						
<b>Revenues</b>						
000.000-GENERAL	892,127.37	3,945,162.54	423,757.23	64,793.49	3,521,405.31	10.74
<b>TOTAL Revenues</b>	<b>892,127.37</b>	<b>3,945,162.54</b>	<b>423,757.23</b>	<b>64,793.49</b>	<b>3,521,405.31</b>	<b>10.74</b>
<b>Expenditures</b>						
536.001-SEWER TREATMENT AND PUMPING	866,062.73	2,930,110.04	265,564.44	51,374.06	2,664,545.60	9.16
536.002-SEWER COLLECTION	138,657.84	336,129.99	258,474.77	7,301.55	77,655.22	76.90
906.000-DEBT SERVICE	65,580.00	90,765.00	28,995.00	0.00	61,770.00	31.95
<b>TOTAL Expenditures</b>	<b>1,070,300.57</b>	<b>3,357,005.03</b>	<b>553,034.21</b>	<b>58,675.61</b>	<b>2,803,970.82</b>	<b>16.55</b>
<b>Fund 590:</b>						
<b>TOTAL REVENUES</b>	<b>892,127.37</b>	<b>3,945,162.54</b>	<b>423,757.23</b>	<b>64,793.49</b>	<b>3,521,405.31</b>	<b>10.74</b>
<b>TOTAL EXPENDITURES</b>	<b>1,070,300.57</b>	<b>3,357,005.03</b>	<b>553,034.21</b>	<b>58,675.61</b>	<b>2,803,970.82</b>	<b>16.47</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(178,173.20)</b>	<b>588,157.51</b>	<b>(129,276.98)</b>	<b>6,117.88</b>	<b>717,434.49</b>	<b>13.38</b>

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
<b>Fund 591 - WATER SYSTEM FUND</b>						
<b>Revenues</b>						
000.000-GENERAL	514,270.66	980,252.84	280,646.78	38,253.63	699,606.06	28.63
<b>TOTAL Revenues</b>	<b>514,270.66</b>	<b>980,252.84</b>	<b>280,646.78</b>	<b>38,253.63</b>	<b>699,606.06</b>	<b>28.63</b>
<b>Expenditures</b>						
536.003-TREATMENT, PUMPING AND STORAGE	260,752.55	711,605.46	142,197.52	12,406.17	569,407.94	19.98
536.004-WATER DISTRIBUTION	185,165.42	306,647.23	202,503.60	16,299.53	104,143.63	66.04
536.005-PRINCIPAL RESPONSIBLE PARTY #1	94,790.40	139,194.30	72,398.09	5,852.10	66,796.21	52.01
906.000-DEBT SERVICE	18,893.34	19,403.75	9,080.00	0.00	10,323.75	46.80
<b>TOTAL Expenditures</b>	<b>559,601.71</b>	<b>1,176,850.74</b>	<b>426,179.21</b>	<b>34,557.80</b>	<b>750,671.53</b>	<b>36.21</b>
<b>Fund 591:</b>						
<b>TOTAL REVENUES</b>	<b>514,270.66</b>	<b>980,252.84</b>	<b>280,646.78</b>	<b>38,253.63</b>	<b>699,606.06</b>	<b>28.63</b>
<b>TOTAL EXPENDITURES</b>	<b>559,601.71</b>	<b>1,176,850.74</b>	<b>426,179.21</b>	<b>34,557.80</b>	<b>750,671.53</b>	<b>36.21</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(45,331.05)</b>	<b>(196,597.90)</b>	<b>(145,532.43)</b>	<b>3,695.83</b>	<b>(51,065.47)</b>	<b>32.77</b>

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
<b>Fund 636 - DATA PROCESSING</b>						
<b>Revenues</b>						
000.000-GENERAL	90,686.64	67,640.00	(208.75)	40.26	67,848.75	(0.31)
<b>TOTAL Revenues</b>	<b>90,686.64</b>	<b>67,640.00</b>	<b>(208.75)</b>	<b>40.26</b>	<b>67,848.75</b>	<b>(0.31)</b>
<b>Expenditures</b>						
228.000-DATA PROCESSING, INFORMATION TECHNOLOGY	73,087.99	107,020.15	57,102.06	2,672.92	49,918.09	53.36
<b>TOTAL Expenditures</b>	<b>73,087.99</b>	<b>107,020.15</b>	<b>57,102.06</b>	<b>2,672.92</b>	<b>49,918.09</b>	<b>53.36</b>
<b>Fund 636:</b>						
<b>TOTAL REVENUES</b>	<b>90,686.64</b>	<b>67,640.00</b>	<b>(208.75)</b>	<b>40.26</b>	<b>67,848.75</b>	<b>0.31</b>
<b>TOTAL EXPENDITURES</b>	<b>73,087.99</b>	<b>107,020.15</b>	<b>57,102.06</b>	<b>2,672.92</b>	<b>49,918.09</b>	<b>53.36</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>17,598.65</b>	<b>(39,380.15)</b>	<b>(57,310.81)</b>	<b>(2,632.66)</b>	<b>17,930.66</b>	<b>32.57</b>

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
<b>Fund 641 - MOBILE EQUIPMENT</b>						
<b>Revenues</b>						
000.000-GENERAL	403,699.55	519,594.72	266,304.48	68,701.52	253,290.24	51.25
<b>TOTAL Revenues</b>	<b>403,699.55</b>	<b>519,594.72</b>	<b>266,304.48</b>	<b>68,701.52</b>	<b>253,290.24</b>	<b>51.25</b>
<b>Expenditures</b>						
000.000-GENERAL	12,184.13	7,816.58	6,208.28	274.71	1,608.30	79.42
441.000-DEPARTMENT OF PUBLIC WORKS	452,446.18	373,288.09	201,569.93	12,288.37	171,718.16	54.00
906.000-DEBT SERVICE	0.00	70,790.38	0.00	0.00	70,790.38	0.00
<b>TOTAL Expenditures</b>	<b>464,630.31</b>	<b>451,895.05</b>	<b>207,778.21</b>	<b>12,563.08</b>	<b>244,116.84</b>	<b>45.98</b>
<b>Fund 641:</b>						
<b>TOTAL REVENUES</b>	<b>403,699.55</b>	<b>519,594.72</b>	<b>266,304.48</b>	<b>68,701.52</b>	<b>253,290.24</b>	<b>51.25</b>
<b>TOTAL EXPENDITURES</b>	<b>464,630.31</b>	<b>451,895.05</b>	<b>207,778.21</b>	<b>12,563.08</b>	<b>244,116.84</b>	<b>45.98</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(60,930.76)</b>	<b>67,699.67</b>	<b>58,526.27</b>	<b>56,138.44</b>	<b>9,173.40</b>	<b>48.80</b>

## REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
<b>Fund 765 - HATTON TOWNSHIP LANDFILL TRUST FUND</b>						
<b>Revenues</b>						
931.000-TRANSFERS IN AND OTHER SOURCES	28,500.00	28,500.00	0.00	0.00	28,500.00	0.00
<b>TOTAL Revenues</b>	<b>28,500.00</b>	<b>28,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,500.00</b>	<b>0.00</b>
<b>Fund 765:</b>						
<b>TOTAL REVENUES</b>	<b>28,500.00</b>	<b>28,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,500.00</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>28,500.00</b>	<b>28,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,500.00</b>	<b>0.00</b>

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\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
Fund 902 - GENERAL LONG-TERM DEBT						
Expenditures						
000.000-GENERAL	25,292.00	0.00	0.00	0.00	0.00	100.00
<b>TOTAL Expenditures</b>	<b>25,292.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>
Fund 902:						
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	100.00
TOTAL EXPENDITURES	25,292.00	0.00	0.00	0.00	0.00	100.00
NET OF REVENUES & EXPENDITURES	(25,292.00)	0.00	0.00	0.00	0.00	100.00

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2009	2009-10 AMENDED BUDGET	YTD BALANCE 01/31/2010	ACTIVITY FOR MONTH ENDED 01/31/2010	AVAILABLE BALANCE	% BDGT USED
<b>Fund 934 - GASB ACCRUALS</b>						
<b>Revenues</b>						
000.000-GENERAL	168.00	0.00	0.00	0.00	0.00	100.00
101.000-CITY COMMISSION	(2,221.00)	0.00	0.00	0.00	0.00	100.00
301.000-POLICE	(4,953.00)	0.00	0.00	0.00	0.00	100.00
441.000-DEPARTMENT OF PUBLIC WORKS	(10,746.00)	0.00	0.00	0.00	0.00	100.00
590.000-GASB 34 - SEWER	(8,250.00)	0.00	0.00	0.00	0.00	100.00
591.000-GASB 34 - WATER	(5,961.00)	0.00	0.00	0.00	0.00	100.00
751.001-PARKS	(2,942.00)	0.00	0.00	0.00	0.00	100.00
<b>TOTAL Revenues</b>	<b>(34,905.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>
<b>Expenditures</b>						
000.000-GENERAL	(14,375.00)	0.00	14,375.00	0.00	(14,375.00)	100.00
441.000-DEPARTMENT OF PUBLIC WORKS	(56,609.00)	0.00	0.00	0.00	0.00	100.00
<b>TOTAL Expenditures</b>	<b>(70,984.00)</b>	<b>0.00</b>	<b>14,375.00</b>	<b>0.00</b>	<b>(14,375.00)</b>	<b>100.00</b>
<b>Fund 934:</b>						
<b>TOTAL REVENUES</b>	<b>(34,905.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>
<b>TOTAL EXPENDITURES</b>	<b>(70,984.00)</b>	<b>0.00</b>	<b>14,375.00</b>	<b>0.00</b>	<b>(14,375.00)</b>	<b>100.00</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>36,079.00</b>	<b>0.00</b>	<b>(14,375.00)</b>	<b>0.00</b>	<b>14,375.00</b>	<b>100.00</b>
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>6,081,372.83</b>	<b>10,645,126.16</b>	<b>3,847,123.55</b>	<b>343,595.09</b>	<b>6,798,002.61</b>	<b>36.14</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>6,554,255.01</b>	<b>10,930,107.03</b>	<b>4,009,901.88</b>	<b>424,276.04</b>	<b>6,920,205.15</b>	<b>36.69</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(472,882.18)</b>	<b>(284,980.87)</b>	<b>(162,778.33)</b>	<b>(80,680.95)</b>	<b>(122,202.54)</b>	<b>36.42</b>

**City of Clare**

**Comparative Balance Sheet**

**Prepared as of**

**January 31, 2010**

Fund 101 GENERAL FUND

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
101-000.000-001.000	CASH	21,061.21	61,063.18
101-000.000-001.002	CASH ON HAND	250.00	250.00
101-000.000-001.003	PETTY CASH	100.00	100.00
101-000.000-002.001	CASH - FIRSTBANK	71,873.42	72,341.99
101-000.000-002.002	CASH - ISABELLA BANK	100,000.00	100,000.00
101-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	800,000.00	780,000.00
101-000.000-040.000	ACCOUNTS RECEIVABLE	21,196.24	7,112.22
101-000.000-040.210	DUE FROM DDA	4,882.96	670.55
101-000.000-040.271	ACCOUNTS RECEIVABLE - LIBRARY	16,588.01	11,260.94
101-000.000-043.000	A/R UTILITIES	9,649.86	13,094.99
101-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(800.00)	(450.00)
101-000.000-048.641	DUE FROM THE MOBILE EQUIP FUND	172,000.00	129,000.00
101-000.000-048.703	DUE FROM TAX FUND	1,616.43	0.00
101-000.000-084.703	DUE FROM TAX FUND	116.18	1,101.48
101-000.000-111.000	INVENTORY	1,838.08	2,837.10
101-000.000-111.001	INVENTORY - AIRPORT FUEL	21,558.22	15,930.00
<b>Total Assets</b>		<b>1,241,930.61</b>	<b>1,194,312.45</b>
*** Liabilities ***			
101-000.000-202.000	ACCTS PAYABLE	28.99	0.00
101-000.000-214.222	DUE TO COUNTY- TR FEES	705.46	49.01
101-000.000-214.225	DUE TO COUNTY - SCHOOL TR FEES	2,361.46	196.00
101-000.000-214.729	DUE TO OTHER GOV. UNITS	17,244.94	0.00
101-000.000-228.000	DUE TO STATE OF MICHIGAN	190.12	84.67
101-000.000-233.000	BL/CR RETIREE GROUP	(76.53)	0.00
101-000.000-276.000	DUE TO UTILITY CUSTOMERS	0.00	42.13
<b>Total Liabilities</b>		<b>20,454.44</b>	<b>371.81</b>
*** Capital ***			
101-000.000-391.000	FISCAL FUND BALANCE	943,482.07	957,904.96
<b>Beginning Fund Balance</b>		<b>943,482.07</b>	<b>957,904.96</b>
<b>Net of Revenues VS Expenditures</b>		<b>277,994.10</b>	<b>236,035.68</b>
<b>Total Capital</b>		<b>1,221,476.17</b>	<b>1,193,940.64</b>
<b>Total Liabilities And Capital</b>		<b>1,241,930.61</b>	<b>1,194,312.45</b>

Fund 150 CEMETERY PERPETUAL CARE

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
<b>*** Assets ***</b>			
150-000.000-001.000	CASH	4,970.22	862.02
150-000.000-003.000	REPURCHASE AGREEMENTS	285,000.00	270,000.00
<b>Total Assets</b>		<b>289,970.22</b>	<b>270,862.02</b>
<b>*** Capital ***</b>			
150-000.000-390.000	FUND BALANCE	73,286.71	74,741.99
150-000.000-390.001	NONEXPENDABLE FUND BALANCE	202,274.77	202,274.77
<b>Beginning Fund Balance</b>		<b>275,561.48</b>	<b>277,016.76</b>
<b>Net of Revenues VS Expenditures</b>		<b>14,408.74</b>	<b>(6,154.74)</b>
<b>Total Capital</b>		<b>289,970.22</b>	<b>270,862.02</b>
<b>Total Liabilities And Capital</b>		<b>289,970.22</b>	<b>270,862.02</b>

Fund 202 MAJOR STREETS

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
202-000.000-001.000	CASH	11,737.89	5,032.09
202-000.000-003.000	REPURCHASE AGREEMENTS	30,000.00	20,000.00
202-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	9,457.40	8,511.65
<b>Total Assets</b>		<b>51,195.29</b>	<b>33,543.74</b>
*** Liabilities ***			
202-000.000-339.000	DEFERRED REVENUES	9,457.40	8,511.65
<b>Total Liabilities</b>		<b>9,457.40</b>	<b>8,511.65</b>
*** Capital ***			
202-000.000-391.000	FISCAL FUND BALANCE	23,865.76	65,628.31
<b>Beginning Fund Balance</b>		<b>23,865.76</b>	<b>65,628.31</b>
<b>Net of Revenues VS Expenditures</b>		<b>17,872.13</b>	<b>(40,596.22)</b>
<b>Total Capital</b>		<b>41,737.89</b>	<b>25,032.09</b>
<b>Total Liabilities And Capital</b>		<b>51,195.29</b>	<b>33,543.74</b>

Fund 203 LOCAL STS FUND

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
203-000.000-001.000	CASH	2,401.09	4,650.20
203-000.000-003.000	REPURCHASE AGREEMENTS	20,000.00	0.00
203-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	55,556.54	45,960.41
<b>Total Assets</b>		<b>77,957.63</b>	<b>50,610.61</b>
*** Liabilities ***			
203-000.000-339.000	DEFERRED REVENUES	55,556.54	45,960.41
<b>Total Liabilities</b>		<b>55,556.54</b>	<b>45,960.41</b>
*** Capital ***			
203-000.000-391.000	FISCAL FUND BALANCE	39,823.77	27,156.43
<b>Beginning Fund Balance</b>		<b>39,823.77</b>	<b>27,156.43</b>
<b>Net of Revenues VS Expenditures</b>		<b>(17,422.68)</b>	<b>(22,506.23)</b>
<b>Total Capital</b>		<b>22,401.09</b>	<b>4,650.20</b>
<b>Total Liabilities And Capital</b>		<b>77,957.63</b>	<b>50,610.61</b>

Fund 206 FIRE FUND

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
206-000.000-001.000	CASH	6,735.06	6,401.92
206-000.000-003.000	REPURCHASE AGREEMENTS	40,000.00	55,000.00
206-000.000-040.000	ACCOUNTS RECEIVABLE	1,839.10	1,047.00
206-000.000-111.000	INVENTORY	2,567.01	3,279.06
<b>Total Assets</b>		<b>51,141.17</b>	<b>65,727.98</b>
*** Liabilities ***			
206-000.000-290.000	ACCRUED WAGES PAYABLE - FIREMEN	14,677.81	0.00
<b>Total Liabilities</b>		<b>14,677.81</b>	<b>0.00</b>
*** Capital ***			
206-000.000-391.000	FISCAL FUND BALANCE	203,532.17	113,280.50
<b>Beginning Fund Balance</b>		<b>203,532.17</b>	<b>113,280.50</b>
<b>Net of Revenues VS Expenditures</b>		<b>(167,068.81)</b>	<b>(47,552.52)</b>
<b>Total Capital</b>		<b>36,463.36</b>	<b>65,727.98</b>
<b>Total Liabilities And Capital</b>		<b>51,141.17</b>	<b>65,727.98</b>

Fund 208 PARKS AND RECREATION

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
208-000.000-001.000	CASH	6,708.95	5,789.46
208-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	60,000.00	40,000.00
<b>Total Assets</b>		<b>66,708.95</b>	<b>45,789.46</b>
*** Liabilities ***			
208-000.000-273.000	UNDISTRIBUTED RECEIPTS	0.00	(15.00)
208-000.000-283.000	DEPOSITS PAYABLE - PARK RENTALS	772.00	1,797.00
208-000.000-339.000	DEFERRED REVENUES	60,000.00	40,000.00
<b>Total Liabilities</b>		<b>60,772.00</b>	<b>41,782.00</b>
*** Capital ***			
208-000.000-390.000	FUND BALANCE	3,762.55	(2,822.81)
<b>Beginning Fund Balance</b>		<b>3,762.55</b>	<b>(2,822.81)</b>
<b>Net of Revenues VS Expenditures</b>		<b>2,174.40</b>	<b>6,830.27</b>
<b>Total Capital</b>		<b>5,936.95</b>	<b>4,007.46</b>
<b>Total Liabilities And Capital</b>		<b>66,708.95</b>	<b>45,789.46</b>

Fund 210 DDA (DOWNTOWN DVLPMT AUTHORITY)

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
210-000.000-001.000	CASH	199,092.90	197,112.01
210-000.000-040.000	ACCOUNTS RECEIVABLE	0.00	2,080.00
210-000.000-085.414	DDA FROM THE DOHERTY - CDBG FACADE LOAN	0.00	12,861.49
<b>Total Assets</b>		<b>199,092.90</b>	<b>212,053.50</b>
*** Liabilities ***			
210-000.000-214.725	DUE TO SCHOOLS FOR OVER CAPTURE	33,366.00	33,366.00
210-000.000-339.000	DEFERRED REVENUES	0.00	12,861.49
<b>Total Liabilities</b>		<b>33,366.00</b>	<b>46,227.49</b>
*** Capital ***			
210-000.000-391.000	FISCAL FUND BALANCE	122,678.66	107,299.35
<b>Beginning Fund Balance</b>		<b>122,678.66</b>	<b>107,299.35</b>
<b>Net of Revenues VS Expenditures</b>		<b>43,048.24</b>	<b>58,526.66</b>
<b>Total Capital</b>		<b>165,726.90</b>	<b>165,826.01</b>
<b>Total Liabilities And Capital</b>		<b>199,092.90</b>	<b>212,053.50</b>

Fund 211 SIDEWALK REPLACEMENT FUND

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
211-000.000-001.000	CASH	1,698.32	1,532.29
211-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	35,000.00	35,000.00
211-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	8,349.33	3,986.08
<b>Total Assets</b>		<b>45,047.65</b>	<b>40,518.37</b>
*** Liabilities ***			
211-000.000-339.000	DEFERRED REVENUES	8,349.33	3,986.08
<b>Total Liabilities</b>		<b>8,349.33</b>	<b>3,986.08</b>
*** Capital ***			
211-000.000-390.000	FUND BALANCE	34,354.83	36,789.36
<b>Beginning Fund Balance</b>		<b>34,354.83</b>	<b>36,789.36</b>
<b>Net of Revenues VS Expenditures</b>		<b>2,343.49</b>	<b>(257.07)</b>
<b>Total Capital</b>		<b>36,698.32</b>	<b>36,532.29</b>
<b>Total Liabilities And Capital</b>		<b>45,047.65</b>	<b>40,518.37</b>

Fund 214 LOCAL DEVELOPMENT FINANCE AUTH

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
214-000.000-001.000	CASH	277,946.17	212,043.74
<b>Total Assets</b>		<b>277,946.17</b>	<b>212,043.74</b>
*** Capital ***			
214-000.000-391.000	FISCAL FUND BALANCE	410,545.10	272,580.86
<b>Beginning Fund Balance</b>		<b>410,545.10</b>	<b>272,580.86</b>
<b>Net of Revenues VS Expenditures</b>		<b>(132,598.93)</b>	<b>(60,537.12)</b>
<b>Total Capital</b>		<b>277,946.17</b>	<b>212,043.74</b>
<b>Total Liabilities And Capital</b>		<b>277,946.17</b>	<b>212,043.74</b>

Fund 265 DRUG LAW ENFORCEMENT FUND

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
265-000.000-001.000	CASH	2,462.78	1,401.91
<b>Total Assets</b>		<b>2,462.78</b>	<b>1,401.91</b>
*** Capital ***			
265-000.000-390.000	FUND BALANCE	2,453.32	0.00
<b>Beginning Fund Balance</b>		<b>2,453.32</b>	<b>0.00</b>
<b>Net of Revenues VS Expenditures</b>		<b>9.46</b>	<b>1,401.91</b>
<b>Total Capital</b>		<b>2,462.78</b>	<b>1,401.91</b>
<b>Total Liabilities And Capital</b>		<b>2,462.78</b>	<b>1,401.91</b>

Fund 303 PUBLIC SAFETY BLDG DEBT SERVIC

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
	<b>Beginning Fund Balance</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net of Revenues VS Expenditures</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Capital</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Liabilities And Capital</b>	<b>0.00</b>	<b>0.00</b>

Fund 414 FACADE IMPROVEMENT PROGRAM (CDBG)

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
414-000.000-001.000	CASH	31,000.36	0.00
<b>Total Assets</b>		<b>31,000.36</b>	<b>0.00</b>
*** Capital ***			
414-000.000-390.000	FUND BALANCE	40,106.83	0.00
<b>Beginning Fund Balance</b>		<b>40,106.83</b>	<b>0.00</b>
<b>Net of Revenues VS Expenditures</b>		<b>(9,106.47)</b>	<b>0.00</b>
<b>Total Capital</b>		<b>31,000.36</b>	<b>0.00</b>
<b>Total Liabilities And Capital</b>		<b>31,000.36</b>	<b>0.00</b>

Fund 590 SEWER SYSTEM FUND

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
<b>*** Assets ***</b>			
590-000.000-001.000	CASH	4,755.22	5,507.22
590-000.000-002.001	CASH HELD BY ISABELLA COUNTY	22,289.61	22,322.07
590-000.000-003.000	REPURCHASE AGREEMENTS	575,000.00	495,000.00
590-000.000-043.000	A/R UTILITIES	44,055.12	39,066.54
590-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(1,689.40)	(1,350.00)
590-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	223,520.99	175,885.69
590-000.000-111.000	INVENTORY	10,784.80	9,588.11
590-000.000-130.000	LAND	10,756.50	10,756.50
590-000.000-132.000	LAND IMPROVEMENTS	412,516.37	412,516.37
590-000.000-133.000	ACCUMULATED DEPRECIATION - LAND IMPROVEM	(362,657.59)	(364,523.94)
590-000.000-136.000	BUILDINGS, ADDITIONS, ETC.	4,003,097.27	4,003,097.27
590-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(2,352,325.80)	(2,472,701.44)
590-000.000-138.000	EQUIPMENT	485,601.48	485,601.48
590-000.000-145.000	ACCUMULATED DEPRECIATION - EQUIPMENT	(397,858.30)	(414,718.74)
590-000.000-146.000	OFFICE EQUIPMENT AND FURNITURE	17,002.77	17,002.77
590-000.000-147.000	ACCUMULATED DEPR. - OFFICE EQUIPMENT	(17,002.77)	(17,002.77)
590-000.000-154.001	SEWER SYSTEM - LAGOONS	1,334,616.74	1,344,791.34
590-000.000-154.002	SEWER SYSTEM - COLLECTION	3,162,267.44	3,162,267.44
590-000.000-155.000	ACCUMULATED DEPR. - SEWER SYSTEM	(1,773,568.95)	(1,896,880.76)
590-000.000-158.000	CONSTRUCTION IN PROGRESS	0.00	19,627.85
<b>Total Assets</b>		<b>5,401,161.50</b>	<b>5,035,853.00</b>
<b>*** Liabilities ***</b>			
590-000.000-256.000	ACCRUED INT PAYABLE	12,385.83	9,663.33
590-000.000-276.000	DUE TO SEWER CUSTOMERS	0.00	150.23
590-000.000-285.000	SECURITY DEPOSITS	17,500.00	19,549.64
590-000.000-300.000	WOODLAWN SEWER BONDS	365,000.00	315,000.00
590-000.000-304.000	FmHA BONDS PAYABLE	379,000.00	375,000.00
590-000.000-305.001	CC SEWAGE DISPOSAL SYS #4	385,000.00	365,000.00
590-000.000-339.000	DEFERRED REVENUES	223,520.99	0.00
<b>Total Liabilities</b>		<b>1,382,406.82</b>	<b>1,084,363.20</b>
<b>*** Capital ***</b>			
590-000.000-391.000	NET ASSETS	4,010,418.99	4,055,766.78
590-000.000-391.001	NET ASSETS - RESERVE FOR BONDS	25,000.00	25,000.00
<b>Beginning Fund Balance</b>		<b>4,035,418.99</b>	<b>4,080,766.78</b>
<b>Net of Revenues VS Expenditures</b>		<b>(16,664.31)</b>	<b>(129,276.98)</b>
<b>Total Capital</b>		<b>4,018,754.68</b>	<b>3,951,489.80</b>
<b>Total Liabilities And Capital</b>		<b>5,401,161.50</b>	<b>5,035,853.00</b>

Fund 591 WATER SYSTEM FUND

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
591-000.000-001.000	CASH	8,837.13	8,126.96
591-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	350,000.00	220,000.00
591-000.000-040.000	ACCOUNTS RECEIVABLE	72.00	533.85
591-000.000-043.000	A/R UTILITIES	16,462.90	21,426.84
591-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(900.00)	(500.00)
591-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	22,806.28	4,291.21
591-000.000-111.000	INVENTORY	10,874.95	4,745.95
591-000.000-130.000	LAND	42,632.25	42,632.25
591-000.000-136.000	BUILDING, ADDITIONS AND IMPROVEMENTS	430,779.78	444,584.99
591-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(348,232.78)	(356,850.13)
591-000.000-138.000	EQUIPMENT	17,852.84	17,852.84
591-000.000-145.000	ACCUMULATED DEPR. - EQUIPMENT	(14,602.07)	(15,049.27)
591-000.000-152.001	WATER SYSTEM - WELLS	723,957.48	723,957.48
591-000.000-152.003	WATER SYSTEM - PUMPING	45,989.93	45,989.93
591-000.000-152.004	WATER SYSTEM - STANDPIPES	973,376.91	973,376.91
591-000.000-152.005	WATER SYSTEM - MAINS	575,027.46	575,027.46
591-000.000-152.007	WATER SYSTEM - TRANSMISSION	100,704.07	100,704.07
591-000.000-153.000	ACCUMULATED DEPR. WATER SYSTEM	(1,223,124.77)	(1,267,560.42)
591-000.000-158.000	CONSTRUCTION IN PROGRESS	0.00	11,051.35
<b>Total Assets</b>		<b>1,732,514.36</b>	<b>1,554,342.27</b>
*** Liabilities ***			
591-000.000-256.000	ACCRUED INT PAYABLE	3,243.33	3,026.67
591-000.000-276.000	DUE TO WATER CUSTOMERS	0.00	35.03
591-000.000-300.000	WOODLAWN WATER BONDS	325,000.00	300,000.00
591-000.000-339.000	DEFERRED REVENUES	22,806.28	0.00
<b>Total Liabilities</b>		<b>351,049.61</b>	<b>303,061.70</b>
*** Capital ***			
591-000.000-391.000	NET ASSETS	1,419,337.77	1,396,813.00
<b>Beginning Fund Balance</b>		<b>1,419,337.77</b>	<b>1,396,813.00</b>
<b>Net of Revenues VS Expenditures</b>		<b>(37,873.02)</b>	<b>(145,532.43)</b>
<b>Total Capital</b>		<b>1,381,464.75</b>	<b>1,251,280.57</b>
<b>Total Liabilities And Capital</b>		<b>1,732,514.36</b>	<b>1,554,342.27</b>

Fund 636 DATA PROCESSING

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
636-000.000-001.000	CASH	1,291.80	2,260.03
636-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	65,000.00	25,000.00
636-000.000-146.000	OFFICE EQUIPMENT AND FURNITURE	243,004.67	270,575.64
636-000.000-147.000	ACCUMULATED DEPR. - OFFICE EQUIPMENT	(226,361.72)	(240,957.73)
<b>Total Assets</b>		<b>82,934.75</b>	<b>56,877.94</b>
*** Capital ***			
636-000.000-391.000	NET ASSETS	96,590.10	114,188.75
<b>Beginning Fund Balance</b>		<b>96,590.10</b>	<b>114,188.75</b>
<b>Net of Revenues VS Expenditures</b>		<b>(13,655.35)</b>	<b>(57,310.81)</b>
<b>Total Capital</b>		<b>82,934.75</b>	<b>56,877.94</b>
<b>Total Liabilities And Capital</b>		<b>82,934.75</b>	<b>56,877.94</b>

Fund 641 MOBILE EQUIPMENT

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
641-000.000-001.000	CASH	7,114.38	8,904.38
641-000.000-043.000	A/R UTILITIES	820.58	791.90
641-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(83.00)	(50.00)
641-000.000-109.000	INVENTORY--STREET MATERIALS	11,776.77	12,790.81
641-000.000-111.000	INVENTORY	4,317.49	4,483.37
641-000.000-130.000	LAND	85,000.00	85,000.00
641-000.000-136.000	BUILDING, ADDITIONS AND IMPROVEMENTS	649,589.12	649,589.12
641-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(257,790.35)	(286,413.41)
641-000.000-138.000	EQUIPMENT	582,329.14	587,819.14
641-000.000-139.000	OTHER EQUIPMENT	16,787.52	16,787.52
641-000.000-145.000	ACCUMULATED DEPR. - EQUIPMENT	(460,985.68)	(492,886.01)
641-000.000-148.000	VEHICLES - DPW	783,690.75	810,164.75
641-000.000-148.001	VEHICLES - POLICE	92,904.88	97,704.88
641-000.000-149.000	ACCUMULATED DEPRECIATION - VEHICLES	(590,988.66)	(676,774.77)
<b>Total Assets</b>		<b>924,482.94</b>	<b>817,911.68</b>
*** Liabilities ***			
641-000.000-214.101	DUE TO GENERAL FUND	172,000.00	129,000.00
641-000.000-276.000	DUE TO UTILITY CUSTOMERS	0.00	2.37
641-000.000-307.001	STREET SWEEPER PURCHASE - 2007	100,938.39	73,645.14
<b>Total Liabilities</b>		<b>272,938.39</b>	<b>202,647.51</b>
*** Capital ***			
641-000.000-391.000	NET ASSETS	610,921.83	556,737.90
<b>Beginning Fund Balance</b>		<b>610,921.83</b>	<b>556,737.90</b>
<b>Net of Revenues VS Expenditures</b>		<b>40,622.72</b>	<b>58,526.27</b>
<b>Total Capital</b>		<b>651,544.55</b>	<b>615,264.17</b>
<b>Total Liabilities And Capital</b>		<b>924,482.94</b>	<b>817,911.68</b>

Fund 701 GENERAL AGENCY FUND

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
701-000.000-001.000	CASH	1.04	4,757.66
<b>Total Assets</b>		<b>1.04</b>	<b>4,757.66</b>
*** Liabilities ***			
701-000.000-230.000	DUE TO OTHER GOVERNMENTAL UNITS	0.00	280.00
701-000.000-274.000	UNDISTRIBUTED TAX COLLECTIONS	1.04	4,477.66
<b>Total Liabilities</b>		<b>1.04</b>	<b>4,757.66</b>
<b>Beginning Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
<b>Net of Revenues VS Expenditures</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Capital</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities And Capital</b>		<b>1.04</b>	<b>4,757.66</b>

Fund 703 PROPERTY TAX FUND

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
703-000.000-001.000	CASH	126,498.20	138,995.62
703-000.000-018.000	TAXES RECEIVABLE - SUMMER	217,614.79	37,061.60
703-000.000-019.000	TAXES RECEIVABLE - WINTER	972,216.26	1,001,460.08
<b>Total Assets</b>		<b>1,316,329.25</b>	<b>1,177,517.30</b>
*** Liabilities ***			
703-000.000-202.000	ACCTS PAYABLE	0.00	485.94
703-000.000-214.101	DUE TO GENERAL FUND	134,624.93	29,812.65
703-000.000-214.202	DUE TO MAJOR STREET FUND	99.76	125.50
703-000.000-214.203	DUE TO LOCAL STREET FUND	9,127.06	1,649.17
703-000.000-214.208	DUE TO PARKS FUND	5,906.64	1,472.37
703-000.000-214.211	DUE TO SIDEWALK REPLACEMENT FUND	(144.97)	254.31
703-000.000-214.590	DUE TO SEWER FUND	12,662.60	6,217.96
703-000.000-214.591	DUE TO WATER FUND	13,281.40	536.69
703-000.000-214.641	DUE TO MOBILE EQUIPMENT	10.70	18.22
703-000.000-215.001	DUE TO COMPONENT UNIT - DDA	109,130.60	61,459.69
703-000.000-222.001	DUE TO CLARE COUNTY	226,476.90	162,076.23
703-000.000-222.002	DUE TO ISABELLA COUNTY	42,809.07	53,138.89
703-000.000-223.000	DUE TO LIBRARY - PMDL	5,773.54	61.15
703-000.000-225.000	DUE TO CLARE PUBLIC SCHOOLS	710,189.84	813,300.72
703-000.000-228.000	DUE TO STATE OF MICHIGAN	38,144.34	38,052.98
703-000.000-230.001	DUE TO ISABELLA COUNTY TRANSIT	8,236.84	9,429.02
703-000.000-276.000	DUE TO TAXPAYERS (OVERPAYMENT REFUNDS)	0.00	(574.19)
<b>Total Liabilities</b>		<b>1,316,329.25</b>	<b>1,177,517.30</b>
<b>Beginning Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
<b>Net of Revenues VS Expenditures</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Capital</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities And Capital</b>		<b>1,316,329.25</b>	<b>1,177,517.30</b>

Fund 704 IMPREST PAYROLL FUND

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
704-000.000-001.000	CASH	35,644.35	41,240.61
<b>Total Assets</b>		<b>35,644.35</b>	<b>41,240.61</b>
*** Liabilities ***			
704-000.000-228.000	DUE TO STATE OF MICHIGAN	7,025.45	5,148.38
704-000.000-229.000	DUE TO FEDERAL GOV'T	9,720.16	7,699.57
704-000.000-231.001	AFLAC PAYABLE	(328.63)	(323.92)
704-000.000-231.002	MERS PAYABLE	31,263.22	19,011.09
704-000.000-231.003	BLUE CROSS PAYABLE	(23,788.30)	258.04
704-000.000-231.004	THIN BLUE LINE PAYABLE	0.00	(2.00)
704-000.000-231.005	TEAMSTERS PAYABLE	624.50	56.00
704-000.000-231.008	MISCELLANEOUS PAYABLE	0.00	1,880.38
704-000.000-231.011	DENTAL VISION PAYABLE	11,127.95	7,513.07
<b>Total Liabilities</b>		<b>35,644.35</b>	<b>41,240.61</b>
<b>Beginning Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
<b>Net of Revenues VS Expenditures</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Capital</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities And Capital</b>		<b>35,644.35</b>	<b>41,240.61</b>

Fund 737 HEALTH REIMBURSEMENT ACCOUNT FUND

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
<b>*** Assets ***</b>			
737-000.000-001.000	CASH	18,794.14	13,591.93
<b>Total Assets</b>		<b>18,794.14</b>	<b>13,591.93</b>
<b>*** Liabilities ***</b>			
737-000.000-262.001	HRA PAYABLE - 1027	348.85	7.74
737-000.000-262.002	HRA PAYABLE - 1041	411.92	0.00
737-000.000-262.003	HRA PAYABLE - 1024	307.55	0.00
737-000.000-262.005	HRA PAYABLE - 1063	493.63	98.65
737-000.000-262.006	HRA PAYABLE - 1029	67.00	82.98
737-000.000-262.008	HRA PAYABLE - 1001	516.71	0.00
737-000.000-262.009	HRA PAYABLE - 1079	209.29	0.00
737-000.000-262.010	HRA PAYABLE - 1034	55.60	54.34
737-000.000-262.013	HRA PAYABLE - 1025	468.04	0.00
737-000.000-262.017	HRA PAYABLE - 1109	1,149.35	0.00
737-000.000-262.018	HRA PAYABLE - 1010	957.67	0.00
737-000.000-262.019	HRA PAYABLE - 1021	708.34	0.00
737-000.000-262.020	HRA PAYABLE - 1128	360.37	513.74
737-000.000-262.022	HRA PAYABLE - 1130	2,216.66	2,566.66
737-000.000-262.023	HRA PAYABLE - 1101	1,799.81	2,203.68
737-000.000-262.024	HRA PAYABLE - 1069	1,400.00	1,287.07
737-000.000-262.025	HRA PAYABLE - 1074	1,583.34	2,083.34
737-000.000-262.026	HRA PAYABLE - 1017	477.08	456.43
737-000.000-262.027	HRA PAYABLE - 1108	1,217.24	1,154.31
737-000.000-262.028	HRA PAYABLE - 1089	153.11	0.00
737-000.000-262.029	HRA PAYABLE - 1142	979.22	(427.39)
737-000.000-262.030	HRA PAYABLE - 1141	681.83	438.21
737-000.000-262.031	HRA PAYABLE - 1160	489.86	494.55
737-000.000-262.032	HRA PAYABLE - 1171	700.00	85.89
737-000.000-262.033	HRA PAYABLE - 1177	750.02	1,000.04
737-000.000-262.034	HRA PAYABLE - 1172	291.65	991.65
737-000.000-262.036	HRA PAYABLE - 1191	0.00	291.69
737-000.000-262.037	HRA PAYABLE - 1184	0.00	208.35
<b>Total Liabilities</b>		<b>18,794.14</b>	<b>13,591.93</b>
<b>Beginning Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
<b>Net of Revenues VS Expenditures</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Capital</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities And Capital</b>		<b>18,794.14</b>	<b>13,591.93</b>

Fund 765 HATTON TOWNSHIP LANDFILL TRUST FUND

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
765-000.000-003.000	CERTIFICATES OF DEPOSIT	57,500.00	86,000.00
<b>Total Assets</b>		<b>57,500.00</b>	<b>86,000.00</b>
*** Capital ***			
765-000.000-390.000	FUND BALANCE	57,500.00	86,000.00
<b>Beginning Fund Balance</b>		<b>57,500.00</b>	<b>86,000.00</b>
<b>Net of Revenues VS Expenditures</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Capital</b>		<b>57,500.00</b>	<b>86,000.00</b>
<b>Total Liabilities And Capital</b>		<b>57,500.00</b>	<b>86,000.00</b>

Fund 901 GENERAL FIXED ASSETS

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
901-000.000-130.101	LAND - GFA, GENERAL FUND	3,016,899.83	3,016,899.83
901-000.000-130.206	LAND - GFA, FIRE DEPARTMENT	5,675.00	5,675.00
901-000.000-130.208	LAND - GFA, PARKS & RECREATION	469,989.83	487,985.87
901-000.000-130.210	LAND - DDA	0.00	124,626.20
901-000.000-132.101	LAND IMPROVEMENTS - GFA, GENERAL FUND	36,045.05	36,045.05
901-000.000-132.202	ROAD IMPROVEMENTS - MAJOR STREETS	0.00	41,145.66
901-000.000-132.203	ROAD IMPROVEMENTS - LOCAL STREETS	0.00	169,135.17
901-000.000-132.208	LAND IMPROVEMENTS - GFA, PARKS AND REC.	73,222.80	82,859.01
901-000.000-132.210	LAND IMPROVEMENTS - DDA	0.00	319,592.25
901-000.000-132.211	SIDEWALK IMPROVEMENTS	0.00	56,273.72
901-000.000-132.214	LAND IMPROV - LDFA	0.00	77,136.14
901-000.000-133.000	ACCUMULATED DEPRECIATION - LAND IMPROVEM	0.00	(42,607.69)
901-000.000-133.210	ACCUM DEPR - LAND IMPROV - DDA	0.00	(72,219.05)
901-000.000-133.214	ACCUM DEPR - LAND IMPROV - LDFA	0.00	(2,828.33)
901-000.000-136.101	BUILDINGS, ETC. - GFA, GENERAL FUND	1,314,646.28	1,314,646.28
901-000.000-136.206	BUILDINGS, ETC. - GFA, FIRE DEPARTMENT	461,759.56	461,759.56
901-000.000-136.208	BUILDINGS, ETC. - PARKS & RECREATION	277,366.76	277,366.76
901-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	0.00	(622,723.24)
901-000.000-138.101	EQUIPMENT - GFA, GENERAL FUND	148,073.59	172,873.59
901-000.000-138.206	EQUIPMENT - GFA, FIRE DEPARTMENT	413,209.18	537,959.18
901-000.000-138.208	EQUIPMENT - GFA, PARKS & RECREATION	83,079.31	89,890.23
901-000.000-138.210	EQUIPMENT - DDA	0.00	138,200.00
901-000.000-138.500	ACCUMULATED DEPRECIATION-EQUIPMENT	0.00	(322,294.84)
901-000.000-139.210	ACCUM DEPR - EQUIP (DDA)	0.00	(138,200.00)
901-000.000-146.206	OFFICE EQUIPMENT - GFA, FIRE DEPARTMENT	1,269.00	1,269.00
901-000.000-147.000	ACCUMULATED DEPR. - OFFICE EQUIPMENT	0.00	(444.15)
901-000.000-148.206	VEHICLES - FIRE DEPARTMENT	796,123.21	796,123.21
901-000.000-149.000	ACCUMULATED DEPRECIATION - VEHICLES	0.00	(368,662.01)
<b>Total Assets</b>		<b>7,097,359.40</b>	<b>6,637,482.40</b>
*** Capital ***			
901-000.000-130.399	INVESTMENT IN LAND	3,492,564.66	3,635,186.90
901-000.000-132.399	INVESTMENT IN LAND IMPROVEMENTS	109,267.85	664,531.93
901-000.000-136.399	INVESTMENT IN BUILDINGS, ETC.	2,053,772.60	1,431,049.36
901-000.000-138.399	INVESTMENT IN EQUIPMENT	644,362.08	478,428.16
901-000.000-146.399	INVESTMENT IN OFFICE EQUIPMENT&FURNITURE	1,269.00	824.85
901-000.000-148.399	INVESTMENT IN VEHICLES	796,123.21	427,461.20
<b>Beginning Fund Balance</b>		<b>7,097,359.40</b>	<b>6,637,482.40</b>
<b>Net of Revenues VS Expenditures</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Capital</b>		<b>7,097,359.40</b>	<b>6,637,482.40</b>
<b>Total Liabilities And Capital</b>		<b>7,097,359.40</b>	<b>6,637,482.40</b>

Fund 902 GENERAL LONG-TERM DEBT

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
902-000.000-186.000	AMOUNT TO BE PROVIDED - LTD	1,711,241.70	1,513,000.00
<b>Total Assets</b>		<b>1,711,241.70</b>	<b>1,513,000.00</b>
*** Liabilities ***			
902-000.000-256.000	ACCRUED INT PAYABLE	0.00	18,154.00
902-000.000-256.210	ACCRUED INT PAYABLE	0.00	4,121.00
902-000.000-256.214	ACCRUED INT PAYABLE	0.00	3,017.00
902-000.000-301.000	CAPITAL LEASE-FIRE TRUCK	35,241.70	0.00
902-000.000-305.000	PUBLIC SAFETY BUILDING	745,000.00	729,000.00
902-000.000-306.000	1990 DDA BONDS	45,000.00	25,000.00
902-000.000-306.001	2006 DDA BOND	440,000.00	425,000.00
902-000.000-306.002	1994 DDA BOND	75,000.00	40,000.00
902-000.000-307.000	1998 LDFA BOND	290,000.00	240,000.00
902-000.000-310.001	IPC - AERIAL FIRE TRUCK 2006	81,000.00	54,000.00
<b>Total Liabilities</b>		<b>1,711,241.70</b>	<b>1,538,292.00</b>
*** Capital ***			
902-000.000-391.000	FISCAL FUND BALANCE	0.00	(25,292.00)
<b>Beginning Fund Balance</b>		<b>0.00</b>	<b>(25,292.00)</b>
<b>Net of Revenues VS Expenditures</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Capital</b>		<b>0.00</b>	<b>(25,292.00)</b>
<b>Total Liabilities And Capital</b>		<b>1,711,241.70</b>	<b>1,513,000.00</b>

Fund 934 GASB ACCRUALS

GL Number	Description	PERIOD ENDED 01/31/2009	PERIOD ENDED 01/31/2010
*** Assets ***			
934-000.000-084.000	DUE FROM GOVT ACTIVITIES	0.00	271,492.00
<b>Total Assets</b>		<b>0.00</b>	<b>271,492.00</b>
*** Liabilities ***			
934-000.000-214.000	DUE TO BUS TYPE ACTIVITIES	0.00	271,492.00
934-000.000-307.000	POST CLOSURE LANDFILL LIABILITY	0.00	256,310.00
934-000.000-339.000	DEFERRED REVENUES	0.00	(98,458.00)
<b>Total Liabilities</b>		<b>0.00</b>	<b>429,344.00</b>
*** Capital ***			
934-000.000-390.000	FUND BALANCE	0.00	(179,556.00)
934-000.000-391.000	FISCAL FUND BALANCE	0.00	36,079.00
<b>Beginning Fund Balance</b>		<b>0.00</b>	<b>(143,477.00)</b>
<b>Net of Revenues VS Expenditures</b>		<b>0.00</b>	<b>(14,375.00)</b>
<b>Total Capital</b>		<b>0.00</b>	<b>(157,852.00)</b>
<b>Total Liabilities And Capital</b>		<b>0.00</b>	<b>271,492.00</b>