

**To: Mayor Pat Humphrey and the Clare City Commission**  
**From: Steven J. Kingsbury, Treasurer and Finance Director**  
**Date: August 12, 2009**  
**Reference: Treasurer's Report for August 17, 2009**

**Account Reconciliation Report:** All accounts of the City of Clare are in balance as of July 31, 2009.

**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 July 31, 2009.

**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 July 31, 2009.

**Revenue and Expenditure Report:** Enclosed you will find a Summary Revenue and Expenditure Report (Unaudited) of the City of Clare prepared as of July 31, 2009.

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

**Utility Billing System Reconciliation and Receivable Report (3 pages):** Enclosed you will find the July 2009 Utility System Reconciliation Summary Report along with the first and last page of the accounts receivable report prepared as of August 1, 2009. The Aged Accounts Receivable Report is aged to highlight any significant collection problems. If you are interested in viewing the complete Utility Accounts Receivable Report or discussing any particular aspect of the billing process or our collection efforts please feel encouraged to contact Cathy or myself at your convenience.

**Technology Report:** During the month of July a considerable amount of time has been dedicated to working on the City's technology to maintain and upgrade the network as applicable, to completely redesign the City's Internet site and to work proactively on other initiatives to improve the efficiency, performance and reliability of the internal and external communications system.

**CITY OF CLARE**  
**CASH AND INVESTMENT SUMMARY (UNAUDITED) BY BANK**  
**From 7/01/2009 To 7/31/2009**

<u>Financial Institution/Account Description</u>	<u>Interest Rates</u>	<u>Balance 7-1-09</u>	<u>Total Increases</u>	<u>Total Decreases</u>	<u>Balance 7-31-09</u>
<b><u>City of Clare Accounts</u></b>					
Chemical Bank/Consolidated Account	0.750%	\$ 177,270.65	\$ 1,239,402.89	\$ 1,280,476.63	\$ 136,196.91
Firstbank/Money Market Account	0.650%	72,065.62	39.78	-	72,105.40
Isabella Bank/Certificate of Deposit	2.100%	100,000.00	-	-	100,000.00
Chemical Bank/Current Property Tax Account	0.750%	410.94	603,085.82	430,316.25	173,180.51
Petty Cash and Cash on Hand	N/A	350.00	-	-	350.00
Cash Held by Isabella County	0.15%	22,302.95	2.75	-	22,305.70
Chemical Bank/Repurchase Agreements	1.00% to 2.80%	2,000,000.00	-	200,000.00	1,800,000.00
Firstbank/Hatton Township Landfill Trust Fund	2.230%	86,000.00	-	-	86,000.00
<b>Total - City of Clare Accounts</b>		<b><u>\$ 2,458,400.16</u></b>	<b><u>\$ 1,842,531.24</u></b>	<b><u>\$ 1,910,792.88</u></b>	<b><u>\$ 2,390,138.52</u></b>
<b><u>City of Clare Component Unit Accounts</u></b>					
Chemical Bank DDA Account	0.750%	\$ 121,418.01	\$ 7,613.91	\$ 9,282.49	\$ 119,749.43
Chemical Bank LDFA Account	0.750%	272,580.86	173.63	-	272,754.49
<b>Total - City of Clare Component Unit Accounts</b>		<b><u>\$ 393,998.87</u></b>	<b><u>\$ 7,787.54</u></b>	<b><u>\$ 9,282.49</u></b>	<b><u>\$ 392,503.92</u></b>

**CASH SUMMARY BY FUND FOR THE CITY OF CLARE**  
**From 7/01/2009 To 7/31/2009**  
**ALL FUNDS (UNAUDITED)**  
**CASH and INVESTMENT ACCOUNTS**

<b>FUND</b>	<b>DESCRIPTION</b>	<b>BALANCE 7/1/2009</b>	<b>TOTAL DEBITS</b>	<b>TOTAL CREDITS</b>	<b>BALANCE 7/31/2009</b>	<b>Investment Balances 7/31/2009</b>	<b>Transactional Account Balances 7/31/2009</b>
101	General Fund	\$ 669,966.92	\$ 702,775.33	\$ 765,189.82	\$ 607,552.43	\$ 425,000.00	\$ 182,552.43
150	Cemetery Perpetual Care	274,022.07	1,433.11	-	275,455.18	270,000.00	5,455.18
202	Major Streets	55,393.66	57,976.00	102,340.74	11,028.92	10,000.00	1,028.92
203	Local Streets	22,512.38	42,923.90	60,994.71	4,441.57	-	4,441.57
206	Fire Fund	127,588.66	20,869.87	39,198.57	109,259.96	105,000.00	4,259.96
208	Parks and Recreation	44,330.13	125,931.19	162,957.33	7,303.99	-	7,303.99
210	Downtown Development Authority (DDA)	121,418.01	7,613.91	9,282.49	119,749.43	-	119,749.43
211	Sidewalk Replacement Fund	36,424.44	2,484.90	1,167.62	37,741.72	35,000.00	2,741.72
214	Local Finance Development Authority (LDFA)	272,580.86	173.63	-	272,754.49	-	272,754.49
265	Drug Law Enforcement Fund	-	1,156.00	132.75	1,023.25	-	1,023.25
303	Public Safety Building Debt Service	-	16,402.50	16,402.50	-	-	-
414	Facade Improvement Program (CDBG)	31,062.35	10.75	19,481.30	11,591.80	-	11,591.80
590	Sewer System Fund	607,875.11	155,563.53	199,452.55	563,986.09	560,000.00	3,986.09
591	Water System Fund	343,682.32	57,273.61	74,229.52	326,726.41	320,000.00	6,726.41
636	Data Processing Fund	85,395.30	10,199.02	19,971.27	75,623.05	75,000.00	623.05
641	Mobile Equipment Fund	5,984.79	63,510.40	60,204.44	9,290.75	-	9,290.75
701	General Agency Fund	7,906.87	488.82	7,681.00	714.69	-	714.69
703	Property Tax Fund	410.94	603,085.82	430,316.25	173,180.51	-	173,180.51
704	Imprest Payroll Fund	49,302.37	113,752.09	90,819.22	72,235.24	-	72,235.24
737	Health Reimbursement Account Fund	10,541.85	6,691.65	253.29	16,980.21	-	16,980.21
765	Hattan Township Landfill Trust Fund	86,000.00	-	-	86,000.00	86,000.00	-
<b>TOTAL - ALL FUNDS</b>		<b>\$ 2,852,399.03</b>	<b>\$ 1,990,316.03</b>	<b>\$ 2,060,075.37</b>	<b>\$ 2,782,639.69</b>	<b>\$ 1,886,000.00</b>	<b>\$ 896,639.69</b>

**Summary**

**Revenue and Expenditure Report**

**Prepared as of**

**July 31, 2009**

**CITY OF CLARE**  
**SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)**  
**Month Ended 7/31/2009**

FUND/ACTIVITY DESCRIPTION	2008-09 YEAR END ACTIVITY	2009-10 AMENDED BUDGET	YEAR-TO-DATE 7-31-09	ACTIVITY FOR MONTH ENDED 7-31-09	AVAILABLE BALANCE	PERCENT OF BUDGET
<b><u>Fund 101 - GENERAL FUND</u></b>						
<b>Revenues</b>						
000.000 - GENERAL	2,410,150.94	2,993,582.80	339,947.72	339,947.72	2,653,635.08	11.36
931.000 - TRANSFERS IN AND OTHER SOURCES	28,000.00	75,000.00	0.00	0.00	75,000.00	0.00
<b>Total Revenues</b>	<b>2,438,150.94</b>	<b>3,068,582.80</b>	<b>339,947.72</b>	<b>339,947.72</b>	<b>2,728,635.08</b>	<b>11.08</b>
<b>Expenditures</b>						
101.000 - CITY COMMISSION	49,102.27	49,220.13	23,249.04	23,249.04	25,971.09	47.23
172.000 - CITY MANAGER	112,765.14	121,210.60	13,992.44	13,992.44	107,218.16	11.54
191.000 - FISCAL SERVICES	108,459.76	112,373.82	8,913.38	8,913.38	103,460.44	7.93
215.000 - CLERK	116,643.62	122,965.27	9,539.42	9,539.42	113,425.85	7.76
247.000 - BOARD OF REVIEW	706.24	1,511.20	27.97	27.97	1,483.23	1.85
257.000 - ASSESSOR	38,182.39	44,430.41	194.17	194.17	44,236.24	0.44
262.000 - ELECTIONS	4,518.90	3,300.00	(373.05)	(373.05)	3,673.05	(11.30)
265.000 - BUILDING AND GROUNDS	65,651.79	261,113.23	5,443.89	5,443.89	255,669.34	2.08
266.000 - ATTORNEY	58,818.23	48,000.00	4,050.49	4,050.49	43,949.51	8.44
276.000 - CEMETERY	65,032.14	79,278.99	7,183.91	7,183.91	72,095.08	9.06
301.000 - POLICE	818,857.36	953,806.63	103,206.96	103,206.96	850,599.67	10.82
371.000 - BUILDING INSPECTION DEPARTMENT	48,217.91	55,678.75	4,562.72	4,562.72	51,116.03	8.19
441.000 - DEPARTMENT OF PUBLIC WORKS	48,110.38	59,562.98	3,255.76	3,255.76	56,307.22	5.47
445.000 - DRAINS - PUBLIC BENEFIT	198.76	10,500.00	0.00	0.00	10,500.00	0.00
448.000 - STREET LIGHTING	77,273.26	72,164.78	565.02	565.02	71,599.76	0.78
526.000 - LANDFILL CLOSURE	56,007.50	53,912.96	382.88	382.88	53,530.08	0.71
528.000 - REFUSE COLLECTION/DISPOSAL	167,279.90	203,829.92	2,994.37	2,994.37	200,835.55	1.47
537.000 - AIRPORT	238,371.11	492,256.95	4,343.35	4,343.35	487,913.60	0.88
721.000 - PLANNING	20,945.23	18,000.00	12,572.50	12,572.50	5,427.50	69.85
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	397,331.00	552,904.52	129,841.50	129,841.50	423,063.02	23.48
<b>Total Expenditures</b>	<b>2,496,047.52</b>	<b>3,319,921.14</b>	<b>333,946.72</b>	<b>333,946.72</b>	<b>2,985,974.42</b>	<b>10.06</b>
<b>NET OF REVENUES AND EXPENDITURES</b>	<b>(57,896.58)</b>	<b>(251,338.34)</b>	<b>6,001.00</b>	<b>6,001.00</b>	<b>(257,339.34)</b>	

**CITY OF CLARE**  
**SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)**  
**Month Ended 7/31/2009**

<b>FUND/ACTIVITY DESCRIPTION</b>	<b>2008-09 YEAR END ACTIVITY</b>	<b>2009-10 AMENDED BUDGET</b>	<b>YEAR-TO-DATE 7-31-09</b>	<b>ACTIVITY FOR MONTH ENDED 7-31-09</b>	<b>AVAILABLE BALANCE</b>	<b>PERCENT OF BUDGET</b>
<b><u>Fund 150 - CEMETERY PERPETUAL CARE</u></b>						
<b>Revenues</b>						
000.000 - GENERAL	26,460.59	21,000.00	1,433.11	1,433.11	19,566.89	6.82
<b>Total Revenues</b>	<b>26,460.59</b>	<b>21,000.00</b>	<b>1,433.11</b>	<b>1,433.11</b>	<b>19,566.89</b>	<b>6.82</b>
<b>Expenditures</b>						
999.000 - TRANSFERS (OUT) AND OTHER USES	28,000.00	32,000.00	0.00	0.00	32,000.00	0.00
<b>Total Expenditures</b>	<b>28,000.00</b>	<b>32,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,000.00</b>	<b>0.00</b>
<b>NET OF REVENUES AND EXPENDITURES</b>	<b>(1,539.41)</b>	<b>(11,000.00)</b>	<b>1,433.11</b>	<b>1,433.11</b>	<b>(12,433.11)</b>	
<b><u>Fund 202 - MAJOR STREETS</u></b>						
<b>Revenues</b>						
000.000 - GENERAL	252,603.62	193,240.98	128.83	128.83	193,112.15	0.07
<b>Total Revenues</b>	<b>252,603.62</b>	<b>193,240.98</b>	<b>128.83</b>	<b>128.83</b>	<b>193,112.15</b>	<b>0.07</b>
<b>Expenditures</b>						
446.001 - STATE TRUNKLINE MAINTENANCE	58,122.88	76,248.31	37,650.59	37,650.59	38,597.72	49.38
449.002 - PRESERVATION STREETS	59,017.92	85,375.11	17,616.35	17,616.35	67,758.76	20.63
449.003 - WINTER MAINTENANCE	43,206.93	16,475.00	16.74	16.74	16,458.26	0.10
449.004 - ADMIN, ENGINEERING & RECORD KEEPING	10,132.29	13,873.50	916.75	916.75	12,956.75	6.61
999.000 - TRANSFERS (OUT) AND OTHER USES	24,000.00	10,000.00	0.00	0.00	10,000.00	0.00
<b>Total Expenditures</b>	<b>194,480.02</b>	<b>201,971.92</b>	<b>56,200.43</b>	<b>56,200.43</b>	<b>145,771.49</b>	<b>27.83</b>
<b>NET OF REVENUES AND EXPENDITURES</b>	<b>58,123.60</b>	<b>(8,730.94)</b>	<b>(56,071.60)</b>	<b>(56,071.60)</b>	<b>47,340.66</b>	

**CITY OF CLARE**  
**SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)**  
**Month Ended 7/31/2009**

<b>FUND/ACTIVITY DESCRIPTION</b>	<b>2008-09 YEAR END ACTIVITY</b>	<b>2009-10 AMENDED BUDGET</b>	<b>YEAR-TO-DATE 7-31-09</b>	<b>ACTIVITY FOR MONTH ENDED 7-31-09</b>	<b>AVAILABLE BALANCE</b>	<b>PERCENT OF BUDGET</b>
<b><u>Fund 203 - LOCAL STS FUND</u></b>						
<b>Revenues</b>						
000.000 - GENERAL	155,468.76	143,333.86	7,190.29	7,190.29	136,143.57	5.02
931.000 - TRANSFERS IN AND OTHER SOURCES	116,000.00	172,000.00	10,000.00	10,000.00	162,000.00	5.81
<b>Total Revenues</b>	<u>271,468.76</u>	<u>315,333.86</u>	<u>17,190.29</u>	<u>17,190.29</u>	<u>298,143.57</u>	<u>5.45</u>
<b>Expenditures</b>						
449.001 - CONSTRUCTION STREETS (INCL. ENG.& ROW)	82,366.83	98,650.00	1,359.63	1,359.63	97,290.37	1.38
449.002 - PRESERVATION STREETS	156,130.89	203,136.57	25,501.78	25,501.78	177,634.79	12.55
449.003 - WINTER MAINTENANCE	30,102.98	9,800.00	0.00	0.00	9,800.00	0.00
449.004 - ADMIN, ENGINEERING & RECORD KEEPING	6,670.62	9,473.50	916.86	916.86	8,556.64	9.68
<b>Total Expenditures</b>	<u>275,271.32</u>	<u>321,060.07</u>	<u>27,778.27</u>	<u>27,778.27</u>	<u>293,281.80</u>	<u>8.65</u>
<b>NET OF REVENUES AND EXPENDITURES</b>	<u>(3,802.56)</u>	<u>(5,726.21)</u>	<u>(10,587.98)</u>	<u>(10,587.98)</u>	<u>4,861.77</u>	
<b><u>Fund 206 - FIRE FUND</u></b>						
<b>Revenues</b>						
000.000 - GENERAL	195,815.29	189,586.43	437.87	437.87	189,148.56	0.23
931.000 - TRANSFERS IN AND OTHER SOURCES	100,616.00	106,648.52	0.00	0.00	106,648.52	0.00
<b>Total Revenues</b>	<u>296,431.29</u>	<u>296,234.95</u>	<u>437.87</u>	<u>437.87</u>	<u>295,797.08</u>	<u>0.15</u>
<b>Expenditures</b>						
336.000 - FIRE DEPARTMENT	298,588.83	277,688.14	9,615.18	9,615.18	268,072.96	3.46
906.000 - DEBT SERVICE	67,813.57	29,100.60	0.00	0.00	29,100.60	0.00
999.000 - TRANSFERS (OUT) AND OTHER USES	19,810.00	19,504.00	6,561.00	6,561.00	12,943.00	33.64
<b>Total Expenditures</b>	<u>386,212.40</u>	<u>326,292.74</u>	<u>16,176.18</u>	<u>16,176.18</u>	<u>310,116.56</u>	<u>4.96</u>
<b>NET OF REVENUES AND EXPENDITURES</b>	<u>(89,781.11)</u>	<u>(30,057.79)</u>	<u>(15,738.31)</u>	<u>(15,738.31)</u>	<u>(14,319.48)</u>	

**CITY OF CLARE**  
**SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)**  
**Month Ended 7/31/2009**

FUND/ACTIVITY DESCRIPTION	2008-09 YEAR END ACTIVITY	2009-10 AMENDED BUDGET	YEAR-TO-DATE 7-31-09	ACTIVITY FOR MONTH ENDED 7-31-09	AVAILABLE BALANCE	PERCENT OF BUDGET
<b><u>Fund 208 - PARKS AND RECREATION</u></b>						
<b>Revenues</b>						
000.000 - GENERAL	183,360.65	613,368.70	14,724.69	14,724.69	598,644.01	2.40
931.000 - TRANSFERS IN AND OTHER SOURCES	175,000.00	255,000.00	110,000.00	110,000.00	145,000.00	43.14
<b>Total Revenues</b>	<u>358,360.65</u>	<u>868,368.70</u>	<u>124,724.69</u>	<u>124,724.69</u>	<u>743,644.01</u>	<u>14.36</u>
<b>Expenditures</b>						
751.001 - PARKS	254,017.26	786,240.85	68,890.14	68,890.14	717,350.71	8.76
751.002 - RECREATION	64,532.41	81,594.02	10,683.14	10,683.14	70,910.88	13.09
<b>Total Expenditures</b>	<u>318,549.67</u>	<u>867,834.87</u>	<u>79,573.28</u>	<u>79,573.28</u>	<u>788,261.59</u>	<u>9.17</u>
<b>NET OF REVENUES AND EXPENDITURES</b>	<u>39,810.98</u>	<u>533.83</u>	<u>45,151.41</u>	<u>45,151.41</u>	<u>(44,617.58)</u>	
<b><u>Fund 210 - DDA(DOWNTOWN DVLPMT AUTHORITY)</u></b>						
<b>Revenues</b>						
000.000 - GENERAL	214,926.27	262,000.00	6,874.65	6,874.65	255,125.35	2.62
<b>Total Revenues</b>	<u>214,926.27</u>	<u>262,000.00</u>	<u>6,874.65</u>	<u>6,874.65</u>	<u>255,125.35</u>	<u>2.62</u>
<b>Expenditures</b>						
747.001 - DDA - OPERATIONS	82,131.14	117,100.00	1,181.37	1,181.37	115,918.63	1.01
747.002 - DDA - MAINSTREET	70,549.78	120,400.00	7,361.86	7,361.86	113,038.14	6.11
906.000 - DEBT SERVICE	96,522.00	104,153.25	0.00	0.00	104,153.25	0.00
<b>Total Expenditures</b>	<u>249,202.92</u>	<u>341,653.25</u>	<u>8,543.23</u>	<u>8,543.23</u>	<u>333,110.02</u>	<u>2.50</u>
<b>NET OF REVENUES AND EXPENDITURES</b>	<u>(34,276.65)</u>	<u>(79,653.25)</u>	<u>(1,668.58)</u>	<u>(1,668.58)</u>	<u>(77,984.67)</u>	
<b><u>Fund 211 - SIDEWALK REPLACEMENT FUND</u></b>						
<b>Revenues</b>						
000.000 - GENERAL	28,474.82	24,834.77	2,462.18	2,462.18	22,372.59	9.91
<b>Total Revenues</b>	<u>28,474.82</u>	<u>24,834.77</u>	<u>2,462.18</u>	<u>2,462.18</u>	<u>22,372.59</u>	<u>9.91</u>
<b>Expenditures</b>						
444.000 - SIDEWALKS	26,259.32	23,547.83	544.90	544.90	23,002.93	2.31
<b>Total Expenditures</b>	<u>26,259.32</u>	<u>23,547.83</u>	<u>544.90</u>	<u>544.90</u>	<u>23,002.93</u>	<u>2.31</u>
<b>NET OF REVENUES AND EXPENDITURES</b>	<u>2,215.50</u>	<u>1,286.94</u>	<u>1,917.28</u>	<u>1,917.28</u>	<u>(630.34)</u>	

**CITY OF CLARE**  
**SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)**  
**Month Ended 7/31/2009**

<b>FUND/ACTIVITY DESCRIPTION</b>	<b>2008-09 YEAR END ACTIVITY</b>	<b>2009-10 AMENDED BUDGET</b>	<b>YEAR-TO-DATE 7-31-09</b>	<b>ACTIVITY FOR MONTH ENDED 7-31-09</b>	<b>AVAILABLE BALANCE</b>	<b>PERCENT OF BUDGET</b>
<b><u>Fund 214 - LOCAL DEVELOPMENT FINANCE AUTH</u></b>						
<b>Revenues</b>						
000.000 - GENERAL	2,834.23	3,600.00	173.63	173.63	3,426.37	4.82
<b>Total Revenues</b>	<u>2,834.23</u>	<u>3,600.00</u>	<u>173.63</u>	<u>173.63</u>	<u>3,426.37</u>	<u>4.82</u>
<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	0.00	0.00	66,056.25	0.00
<b>Total Expenditures</b>	<u>140,798.47</u>	<u>166,056.25</u>	<u>0.00</u>	<u>0.00</u>	<u>166,056.25</u>	<u>0.00</u>
<b>NET OF REVENUES AND EXPENDITURES</b>	<u>(137,964.24)</u>	<u>(162,456.25)</u>	<u>173.63</u>	<u>173.63</u>	<u>(162,629.88)</u>	
 <b><u>Fund 265 - DRUG LAW ENFORCEMENT FUND</u></b>						
<b>Revenues</b>						
000.000 - GENERAL	14.39	2,020.00	1,023.25	1,023.25	996.75	50.66
<b>Total Revenues</b>	<u>14.39</u>	<u>2,020.00</u>	<u>1,023.25</u>	<u>1,023.25</u>	<u>996.75</u>	<u>50.66</u>
<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>	<u>2,467.71</u>	<u>2,019.99</u>	<u>0.00</u>	<u>0.00</u>	<u>2,019.99</u>	<u>0.00</u>
<b>NET OF REVENUES AND EXPENDITURES</b>	<u>(2,453.32)</u>	<u>0.01</u>	<u>1,023.25</u>	<u>1,023.25</u>	<u>(1,023.24)</u>	
 <b><u>Fund 303 - PUBLIC SAFETY BLDG DEBT SERVIC</u></b>						
<b>Revenues</b>						
931.000 - TRANSFERS IN AND OTHER SOURCES	49,525.00	48,760.00	16,402.50	16,402.50	32,357.50	33.64
<b>Total Revenues</b>	<u>49,525.00</u>	<u>48,760.00</u>	<u>16,402.50</u>	<u>16,402.50</u>	<u>32,357.50</u>	<u>33.64</u>
<b>Expenditures</b>						
223.000 - DEBT SERVICE	49,525.00	48,760.00	16,402.50	16,402.50	32,357.50	33.64
<b>Total Expenditures</b>	<u>49,525.00</u>	<u>48,760.00</u>	<u>16,402.50</u>	<u>16,402.50</u>	<u>32,357.50</u>	<u>33.64</u>
<b>NET OF REVENUES AND EXPENDITURES</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	

**CITY OF CLARE**  
**SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)**  
**Month Ended 7/31/2009**

<u>FUND/ACTIVITY DESCRIPTION</u>	<u>2008-09 YEAR END ACTIVITY</u>	<u>2009-10 AMENDED BUDGET</u>	<u>YEAR-TO-DATE 7-31-09</u>	<u>ACTIVITY FOR MONTH ENDED 7-31-09</u>	<u>AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET</u>
<b><u>Fund 414 - FACADE IMPROVEMENT PROGRAM (CDBG)</u></b>						
<b>Revenues</b>						
000.000 - GENERAL	28,974.22	0.00	10.75	10.75	(10.75)	100.00
<b>Total Revenues</b>	<u>28,974.22</u>	<u>0.00</u>	<u>10.75</u>	<u>10.75</u>	<u>(10.75)</u>	<u>100.00</u>
<b>Expenditures</b>						
728.002 - ECONOMIC DEV - FACADE IMP. DOHERTY	57,500.00	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<u>57,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>NET OF REVENUES AND EXPENDITURES</b>	<u>(28,525.78)</u>	<u>0.00</u>	<u>10.75</u>	<u>10.75</u>	<u>(10.75)</u>	
<b><u>Fund 590 - SEWER SYSTEM FUND</u></b>						
<b>Revenues</b>						
000.000 - GENERAL	864,984.24	3,945,162.54	73,638.01	73,638.01	3,871,524.53	1.87
<b>Total Revenues</b>	<u>864,984.24</u>	<u>3,945,162.54</u>	<u>73,638.01</u>	<u>73,638.01</u>	<u>3,871,524.53</u>	<u>1.87</u>
<b>Expenditures</b>						
536.001 - SEWER TREATMENT AND PUMPING	626,334.71	2,930,110.04	35,635.38	35,635.38	2,894,474.66	1.22
536.002 - SEWER COLLECTION	132,650.03	336,129.99	72,855.13	72,855.13	263,274.86	21.67
906.000 - DEBT SERVICE	68,302.50	90,765.00	0.00	0.00	90,765.00	0.00
<b>Total Expenditures</b>	<u>827,287.24</u>	<u>3,357,005.03</u>	<u>108,490.51</u>	<u>108,490.51</u>	<u>3,248,514.52</u>	<u>3.23</u>
<b>NET OF REVENUES AND EXPENDITURES</b>	<u>37,697.00</u>	<u>588,157.51</u>	<u>(34,852.50)</u>	<u>(34,852.50)</u>	<u>623,010.01</u>	
<b><u>Fund 591 - WATER SYSTEM FUND</u></b>						
<b>Revenues</b>						
000.000 - GENERAL	495,631.68	980,252.84	37,497.44	37,497.44	942,755.40	3.83
<b>Total Revenues</b>	<u>495,631.68</u>	<u>980,252.84</u>	<u>37,497.44</u>	<u>37,497.44</u>	<u>942,755.40</u>	<u>3.83</u>
<b>Expenditures</b>						
536.003 - TREATMENT, PUMPING AND STORAGE	223,091.60	711,605.46	15,186.48	15,186.48	696,418.98	2.13
536.004 - WATER DISTRIBUTION	175,841.01	306,647.23	17,382.39	17,382.39	289,264.84	5.67
536.005 - PRINCIPAL RESPONSIBLE PARTY #1	92,869.67	139,194.30	7,851.84	7,851.84	131,342.46	5.64
906.000 - DEBT SERVICE	19,110.00	19,403.75	0.00	0.00	19,403.75	0.00
<b>Total Expenditures</b>	<u>510,912.28</u>	<u>1,176,850.74</u>	<u>40,420.71</u>	<u>40,420.71</u>	<u>1,136,430.03</u>	<u>3.43</u>
<b>NET OF REVENUES AND EXPENDITURES</b>	<u>(15,280.60)</u>	<u>(196,597.90)</u>	<u>(2,923.27)</u>	<u>(2,923.27)</u>	<u>(193,674.63)</u>	

**CITY OF CLARE**  
**SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)**  
**Month Ended 7/31/2009**

<b>FUND/ACTIVITY DESCRIPTION</b>	<b>2008-09 YEAR END ACTIVITY</b>	<b>2009-10 AMENDED BUDGET</b>	<b>YEAR-TO-DATE 7-31-09</b>	<b>ACTIVITY FOR MONTH ENDED 7-31-09</b>	<b>AVAILABLE BALANCE</b>	<b>PERCENT OF BUDGET</b>
<b><u>Fund 636 - DATA PROCESSING</u></b>						
<b>Revenues</b>						
000.000 - GENERAL	89,799.32	67,640.00	199.02	199.02	67,440.98	0.29
<b>Total Revenues</b>	<u>89,799.32</u>	<u>67,640.00</u>	<u>199.02</u>	<u>199.02</u>	<u>67,440.98</u>	<u>0.29</u>
<b>Expenditures</b>						
228.000 - DATA PROCESSING, INFORMATION TECHNOLOGY	84,293.29	107,020.15	5,511.27	5,511.27	101,508.88	5.15
<b>Total Expenditures</b>	<u>84,293.29</u>	<u>107,020.15</u>	<u>5,511.27</u>	<u>5,511.27</u>	<u>101,508.88</u>	<u>5.15</u>
<b>NET OF REVENUES AND EXPENDITURES</b>	<u>5,506.03</u>	<u>(39,380.15)</u>	<u>(5,312.25)</u>	<u>(5,312.25)</u>	<u>(34,067.90)</u>	
<b><u>Fund 641 - MOBILE EQUIPMENT</u></b>						
<b>Revenues</b>						
000.000 - GENERAL	404,534.21	519,594.72	62,910.04	62,910.04	456,684.68	12.11
<b>Total Revenues</b>	<u>404,534.21</u>	<u>519,594.72</u>	<u>62,910.04</u>	<u>62,910.04</u>	<u>456,684.68</u>	<u>12.11</u>
<b>Expenditures</b>						
000.000 - GENERAL	12,184.13	7,816.58	324.42	324.42	7,492.16	4.15
441.000 - DEPARTMENT OF PUBLIC WORKS	330,566.50	373,288.09	30,341.43	30,341.43	342,946.66	8.13
906.000 - DEBT SERVICE	0.00	70,790.38	0.00	0.00	70,790.38	0.00
<b>Total Expenditures</b>	<u>342,750.63</u>	<u>451,895.05</u>	<u>30,665.85</u>	<u>30,665.85</u>	<u>421,229.20</u>	<u>6.79</u>
<b>NET OF REVENUES AND EXPENDITURES</b>	<u>61,783.58</u>	<u>67,699.67</u>	<u>32,244.19</u>	<u>32,244.19</u>	<u>35,455.48</u>	
<b><u>Fund 765 - HATTON TOWNSHIP LANDFILL TRUST FUND</u></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>	<u>28,500.00</u>	<u>28,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>28,500.00</u>	<u>0.00</u>
<b>NET OF REVENUES AND EXPENDITURES</b>	<u>28,500.00</u>	<u>28,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>28,500.00</u>	
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>5,851,674.23</b>	<b>10,645,126.16</b>	<b>685,053.98</b>	<b>685,053.98</b>	<b>9,960,072.18</b>	<b>6.44</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>5,989,557.79</b>	<b>10,743,889.03</b>	<b>724,253.85</b>	<b>724,253.85</b>	<b>10,019,635.18</b>	<b>6.74</b>
<b>NET OF REVENUES AND EXPENDITURES</b>	<b>(137,883.56)</b>	<b>(98,762.87)</b>	<b>(39,199.87)</b>	<b>(39,199.87)</b>	<b>(59,563.00)</b>	

**City of Clare**

**Comparative Balance Sheet**

**Prepared as of**

**July 31, 2009**

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b><u>FUND 101 - GENERAL FUND</u></b>			
<b>*** ASSETS ***</b>			
101-000.000-001.000	CASH	122,222.42	10,097.03
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	71,436.46	72,105.40
101-000.000-002.002	CASH - ISABELLA BANK	100,000.00	100,000.00
101-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	350,000.00	425,000.00
101-000.000-040.000	ACCOUNTS RECEIVABLE	30,276.50	496.41
101-000.000-040.210	DUE FROM DDA	5,338.85	5,282.42
101-000.000-040.271	ACCOUNTS RECEIVABLE - LIBRARY	17,977.41	17,021.21
101-000.000-043.000	A/R UTILITIES	8,129.34	9,464.11
101-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(800.00)	(800.00)
101-000.000-048.641	DUE FROM THE MOBILE EQUIP FUND	215,000.00	172,000.00
101-000.000-048.703	DUE FROM TAX FUND	217.01	0.00
101-000.000-084.703	DUE FROM TAX FUND	101.98	231.50
101-000.000-111.000	INVENTORY	1,838.08	1,838.08
101-000.000-111.001	INVENTORY - AIRPORT FUEL	21,558.22	21,558.22
101-000.000-123.000	PREPAID EXPENDITURES	0.00	41,504.42
	<b>TOTAL ASSETS</b>	<b>943,646.27</b>	<b>876,148.80</b>
<b>*** LIABILITIES ***</b>			
101-000.000-202.000	ACCTS PAYABLE	0.00	(39,482.65)
101-000.000-214.222	DUE TO COUNTY- TR FEES	425.96	22.50
101-000.000-214.225	DUE TO COUNTY - SCHOOL TR FEES	1,394.96	90.00
101-000.000-214.729	DUE TO OTHER GOV. UNITS	16,324.15	22,134.94
101-000.000-228.000	DUE TO STATE OF MICHIGAN	983.14	1,172.45
101-000.000-233.000	BL/CR RETIREE GROUP	47.12	607.32
101-000.000-276.000	DUE TO UTILITY CUSTOMERS	0.00	17.75
	<b>TOTAL LIABILITIES</b>	<b>19,175.33</b>	<b>(15,437.69)</b>
<b>*** CAPITAL ***</b>			
101-000.000-391.000	FISCAL FUND BALANCE	943,482.07	943,482.07
	<b>BEG. FUND BALANCE</b>	<b>943,482.07</b>	<b>943,482.07</b>
	<b>NET OF REVENUES VS. EXPENDITURES - 2008-2009</b>		<b>(57,896.58)</b>
	<b>NET OF REVENUES VS. EXPENDITURES</b>	<b>(19,011.13)</b>	<b>6,001.00</b>
	<b>TOTAL CAPITAL</b>	<b>924,470.94</b>	<b>891,586.49</b>
	<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>943,646.27</b>	<b>876,148.80</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b><u>FUND 150 - CEMETERY PERPETUAL CARE FUND</u></b>			
<b>*** ASSETS ***</b>			
150-000.000-001.000	CASH	2,727.03	5,455.18
150-000.000-003.000	REPURCHASE AGREEMENTS	275,000.00	270,000.00
	<b>TOTAL ASSETS</b>	<b>277,727.03</b>	<b>275,455.18</b>
<b>TOTAL LIABILITIES</b>		<b>0.00</b>	<b>0.00</b>
<b>*** CAPITAL ***</b>			
150-000.000-390.000	FUND BALANCE	73,286.71	73,286.71
150-000.000-390.001	NONEXPENDABLE FUND BALANCE	202,274.77	202,274.77
	<b>BEG. FUND BALANCE</b>	<b>275,561.48</b>	<b>275,561.48</b>
	<b>NET OF REVENUES VS. EXPENDITURES - 2008-2009</b>		<b>(1,539.41)</b>
	<b>NET OF REVENUES VS. EXPENDITURES</b>	<b>2,165.55</b>	<b>1,433.11</b>
	<b>TOTAL CAPITAL</b>	<b>277,727.03</b>	<b>275,455.18</b>
	<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>277,727.03</b>	<b>275,455.18</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b><u>FUND 202 - MAJOR STREETS FUND</u></b>			
<b>*** ASSETS ***</b>			
202-000.000-001.000	CASH	3,620.78	1,028.92
202-000.000-003.000	REPURCHASE AGREEMENTS	0.00	10,000.00
202-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	9,457.40	9,457.40
202-000.000-078.000	DUE FROM STATE	12,474.90	12,406.12
202-000.000-123.000	PREPAID EXPENSES	0.00	1,728.99
	<b>TOTAL ASSETS</b>	<b>25,553.08</b>	<b>34,621.43</b>
<b>*** LIABILITIES ***</b>			
202-000.000-202.000	ACCOUNTS PAYABLE	0.00	(753.73)
202-000.000-339.000	DEFERRED REVENUES	9,457.40	9,457.40
	<b>TOTAL LIABILITIES</b>	<b>9,457.40</b>	<b>8,703.67</b>
<b>*** CAPITAL ***</b>			
202-000.000-391.000	FISCAL FUND BALANCE	23,865.76	23,865.76
	<b>BEG. FUND BALANCE</b>	<b>23,865.76</b>	<b>23,865.76</b>
	<b>NET OF REVENUES VS. EXPENDITURES - 2008-2009</b>		<b>58,123.60</b>
	<b>NET OF REVENUES VS. EXPENDITURES</b>	<b>(7,770.08)</b>	<b>(56,071.60)</b>
	<b>TOTAL CAPITAL</b>	<b>16,095.68</b>	<b>25,917.76</b>
	<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>25,553.08</b>	<b>34,621.43</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b><u>FUND 203 - LOCAL STREETS FUND</u></b>			
<b>*** ASSETS ***</b>			
203-000.000-001.000	CASH	5,364.47	4,441.57
203-000.000-003.000	REPURCHASE AGREEMENTS	25,000.00	0.00
203-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	55,556.54	55,556.54
203-000.000-078.000	DUE FROM STATE	5,554.98	5,527.94
203-000.000-123.000	PREPAID EXPENSES	0.00	2,906.82
	<b>TOTAL ASSETS</b>	<b>91,475.99</b>	<b>68,432.87</b>
<b>*** LIABILITIES ***</b>			
203-000.000-202.000	ACCOUNTS PAYABLE	0.00	(12,556.90)
203-000.000-339.000	DEFERRED REVENUES	55,556.54	55,556.54
	<b>TOTAL LIABILITIES</b>	<b>55,556.54</b>	<b>42,999.64</b>
<b>*** CAPITAL ***</b>			
203-000.000-391.000	FISCAL FUND BALANCE	39,823.77	39,823.77
	<b>BEG. FUND BALANCE</b>	<b>39,823.77</b>	<b>39,823.77</b>
	<b>NET OF REVENUES VS. EXPENDITURES - 2008-2009</b>		<b>(3,802.56)</b>
	<b>NET OF REVENUES VS. EXPENDITURES</b>	<b>(3,904.32)</b>	<b>(10,587.98)</b>
	<b>TOTAL CAPITAL</b>	<b>35,919.45</b>	<b>25,433.23</b>
	<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>91,475.99</b>	<b>68,432.87</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b><u>FUND 206 - FIRE FUND</u></b>			
<b>*** ASSETS ***</b>			
206-000.000-001.000	CASH	3,739.13	4,259.96
206-000.000-003.000	REPURCHASE AGREEMENTS	200,000.00	105,000.00
206-000.000-040.000	ACCOUNTS RECEIVABLE	15,074.00	14,506.38
206-000.000-111.000	INVENTORY	2,567.01	3,337.56
206-000.000-123.000	PREPAID EXPENSES	0.00	4,557.37
	<b>TOTAL ASSETS</b>	<b>221,380.14</b>	<b>131,661.27</b>
<b>*** LIABILITIES ***</b>			
206-000.000-202.000	ACCOUNTS PAYABLE	0.00	(1,567.39)
206-000.000-290.000	ACCRUED WAGES PAYABLE - FIREMEN	32,056.92	35,215.91
	<b>TOTAL LIABILITIES</b>	<b>32,056.92</b>	<b>33,648.52</b>
<b>*** CAPITAL ***</b>			
206-000.000-391.000	FISCAL FUND BALANCE	203,532.17	203,532.17
	<b>BEG. FUND BALANCE</b>	<b>203,532.17</b>	<b>203,532.17</b>
	<b>NET OF REVENUES VS. EXPENDITURES - 2008-2009</b>		<b>(89,781.11)</b>
	<b>NET OF REVENUES VS. EXPENDITURES</b>	<b>(14,208.95)</b>	<b>(15,738.31)</b>
	<b>TOTAL CAPITAL</b>	<b>189,323.22</b>	<b>98,012.75</b>
	<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>221,380.14</b>	<b>131,661.27</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b><u>FUND 208 - PARKS AND RECREATION FUND</u></b>			
<b>*** ASSETS ***</b>			
208-000.000-001.000	CASH	(22,415.34)	7,303.99
208-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	60,000.00	60,000.00
208-000.000-123.000	PREPAID EXPENDITURES	0.00	2,537.40
	<b>TOTAL ASSETS</b>	<b>37,584.66</b>	<b>69,841.39</b>
<b>*** LIABILITIES ***</b>			
208-000.000-202.000	ACCTS PAYABLE	0.00	(82,791.55)
208-000.000-273.000	UNDISTRIBUTED RECEIPTS	0.00	1,936.00
208-000.000-283.000	DEPOSITS PAYABLE - PARK RENTALS	150.00	1,972.00
208-000.000-339.000	DEFERRED REVENUES	60,000.00	60,000.00
	<b>TOTAL LIABILITIES</b>	<b>60,150.00</b>	<b>(18,883.55)</b>
<b>*** CAPITAL ***</b>			
208-000.000-390.000	FUND BALANCE	3,762.55	3,762.55
	<b>BEG. FUND BALANCE</b>	<b>3,762.55</b>	<b>3,762.55</b>
	<b>NET OF REVENUES VS. EXPENDITURES - 2008-2009</b>		<b>39,810.98</b>
	<b>NET OF REVENUES VS. EXPENDITURES</b>	<b>(26,327.89)</b>	<b>45,151.41</b>
	<b>TOTAL CAPITAL</b>	<b>(22,565.34)</b>	<b>88,724.94</b>
	<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>37,584.66</b>	<b>69,841.39</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b><u>FUND 210 - DOWNTOWN DEVELOPMENT AUTHORITY (DDA) FUND</u></b>			
<b>*** ASSETS ***</b>			
210-000.000-001.000	CASH	161,374.88	119,749.43
210-000.000-123.000	PREPAID EXPENDITURES	0.00	350.00
	<b>TOTAL ASSETS</b>	<b>161,374.88</b>	<b>120,099.43</b>
<b>*** LIABILITIES ***</b>			
		7,452.47	0.00
210-000.000-214.725	DUE TO SCHOOLS FOR OVER CAPTURE	33,366.00	33,366.00
	<b>TOTAL LIABILITIES</b>	<b>40,818.47</b>	<b>33,366.00</b>
<b>*** CAPITAL ***</b>			
210-000.000-391.000	FISCAL FUND BALANCE	122,678.66	122,678.66
	<b>BEG. FUND BALANCE</b>	<b>122,678.66</b>	<b>122,678.66</b>
	<b>NET OF REVENUES VS. EXPENDITURES - 2008-2009</b>		<b>(34,276.65)</b>
	<b>NET OF REVENUES VS. EXPENDITURES</b>	<b>(2,122.25)</b>	<b>(1,668.58)</b>
	<b>TOTAL CAPITAL</b>	<b>120,556.41</b>	<b>86,733.43</b>
	<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>161,374.88</b>	<b>120,099.43</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b><u>FUND 211 - SIDEWALK REPLACEMENT FUND</u></b>			
<b>*** ASSETS ***</b>			
211-000.000-001.000	CASH	36,087.17	2,741.72
211-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	0.00	35,000.00
211-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	8,349.33	8,349.33
211-000.000-123.000	PREPAID EXPENDITURES	0.00	145.89
	<b>TOTAL ASSETS</b>	<b>44,436.50</b>	<b>46,236.94</b>
<b>*** LIABILITIES ***</b>			
211-000.000-202.000	ACCTS PAYABLE	0.00	(600.00)
211-000.000-339.000	DEFERRED REVENUES	8,349.33	8,349.33
	<b>TOTAL LIABILITIES</b>	<b>8,349.33</b>	<b>7,749.33</b>
<b>*** CAPITAL ***</b>			
211-000.000-390.000	FUND BALANCE	34,354.83	34,354.83
	<b>BEG. FUND BALANCE</b>	<b>34,354.83</b>	<b>34,354.83</b>
	<b>NET OF REVENUES VS. EXPENDITURES - 2008-2009</b>		<b>2,215.50</b>
	<b>NET OF REVENUES VS. EXPENDITURES</b>	<b>1,732.34</b>	<b>1,917.28</b>
	<b>TOTAL CAPITAL</b>	<b>36,087.17</b>	<b>38,487.61</b>
	<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>44,436.50</b>	<b>46,236.94</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

<b>PERIOD ENDED</b>	
<b>7-31-08</b>	<b>7-31-09</b>

**FUND 214 - LOCAL DEVELOPMENT FINANCE AUTHORITY (LDFA) FUND**

\*\*\* ASSETS \*\*\*

214-000.000-001.000	CASH	410,971.91	272,754.49
<b>TOTAL ASSETS</b>		<b>410,971.91</b>	<b>272,754.49</b>

<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>
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\*\*\* CAPITAL \*\*\*

214-000.000-391.000	FISCAL FUND BALANCE	410,545.10	410,545.10
<b>BEG. FUND BALANCE</b>		<b>410,545.10</b>	<b>410,545.10</b>
<b>NET OF REVENUES VS. EXPENDITURES - 2008-2009</b>			<b>(137,964.24)</b>
<b>NET OF REVENUES VS. EXPENDITURES</b>		<b>426.81</b>	<b>173.63</b>
<b>TOTAL CAPITAL</b>		<b>410,971.91</b>	<b>272,754.49</b>
<b>TOTAL LIABILITIES AND CAPITAL</b>		<b>410,971.91</b>	<b>272,754.49</b>

**FUND 265 - DRUG LAW ENFORCEMENT FUND**

\*\*\* ASSETS \*\*\*

265-000.000-001.000	CASH	2,454.50	1,023.25
<b>TOTAL ASSETS</b>		<b>2,454.50</b>	<b>1,023.25</b>

<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>
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\*\*\* CAPITAL \*\*\*

265-000.000-390.000	FUND BALANCE	2,453.32	2,453.32
<b>BEG. FUND BALANCE</b>		<b>2,453.32</b>	<b>2,453.32</b>
<b>NET OF REVENUES VS. EXPENDITURES - 2008-2009</b>			<b>(2,453.32)</b>
<b>NET OF REVENUES VS. EXPENDITURES</b>		<b>1.18</b>	<b>1,023.25</b>
<b>TOTAL CAPITAL</b>		<b>2,454.50</b>	<b>1,023.25</b>
<b>TOTAL LIABILITIES AND CAPITAL</b>		<b>2,454.50</b>	<b>1,023.25</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b><u>FUND 303 - PUBLIC SAFETY BLDG DEBT SERVICE FUND</u></b>			
<b>TOTAL ASSETS</b>		0.00	0.00
<b>TOTAL LIABILITIES</b>		0.00	0.00
<b>BEG. FUND BALANCE</b>		0.00	0.00
<b>NET OF REVENUES VS. EXPENDITURES</b>		0.00	0.00
<b>NET OF REVENUES VS. EXPENDITURES</b>		0.00	0.00
<b>TOTAL CAPITAL</b>		0.00	0.00
<b>TOTAL LIABILITIES AND CAPITAL</b>			
<b><u>FUND 414 - FACADE IMPROVEMENT PROGRAM (CDBG) FUND</u></b>			
<b>*** ASSETS ***</b>			
414-000.000-001.000	CASH	40,122.20	11,591.80
	<b>TOTAL ASSETS</b>	40,122.20	11,591.80
<b>*** LIABILITIES ***</b>			
<b>TOTAL LIABILITIES</b>		0.00	0.00
<b>*** CAPITAL ***</b>			
414-000.000-390.000	FUND BALANCE	40,106.83	40,106.83
<b>BEG. FUND BALANCE</b>		40,106.83	40,106.83
<b>NET OF REVENUES VS. EXPENDITURES - 2008-2009</b>			(28,525.78)
<b>NET OF REVENUES VS. EXPENDITURES</b>		15.37	10.75
<b>TOTAL CAPITAL</b>		40,122.20	11,591.80
<b>TOTAL LIABILITIES AND CAPITAL</b>		40,122.20	11,591.80

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

<b>PERIOD ENDED</b>	
<b>7-31-08</b>	<b>7-31-09</b>

**FUND 590 - SEWER SYSTEM FUND**

**\*\*\* ASSETS \*\*\***

590-000.000-001.000	CASH	12,053.98	(18,316.86)
590-000.000-002.001	CASH HELD BY ISABELLA COUNTY	22,215.98	22,305.70
590-000.000-003.000	REPURCHASE AGREEMENTS	900,000.00	560,000.00
590-000.000-040.000	ACCOUNTS RECEIVABLE	0.00	(2,000.00)
590-000.000-043.000	A/R UTILITIES	38,213.32	41,872.75
590-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(2,100.00)	(1,689.40)
590-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	223,520.99	223,520.99
590-000.000-111.000	INVENTORY	10,784.80	10,784.80
590-000.000-123.000	PREPAID EXPENSES	0.00	5,895.04
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)	(362,657.59)
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)	(2,352,325.80)
590-000.000-138.000	EQUIPMENT	485,601.48	485,601.48
590-000.000-145.000	ACCUMULATED DEPRECIATION - EQUIPMENT	(397,858.30)	(397,858.30)
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	1,334,616.74
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)	(1,773,568.95)
	<b>TOTAL ASSETS</b>	<b>5,727,134.23</b>	<b>5,364,818.18</b>

**\*\*\* LIABILITIES \*\*\***

590-000.000-202.000	ACCTS PAYABLE	0.00	(2,857.16)
590-000.000-256.000	ACCRUED INT PAYABLE	12,385.83	12,385.83
590-000.000-276.000	DUE TO SEWER CUSTOMERS	0.00	105.03
590-000.000-285.000	SECURITY DEPOSITS	15,425.00	18,400.00
590-000.000-300.000	WOODLAWN SEWER BONDS	365,000.00	315,000.00
590-000.000-303.000	CC SEWAGE DISP SYS #3	320,000.00	0.00
590-000.000-304.000	FmHA BONDS PAYABLE	379,000.00	375,000.00
590-000.000-305.001	CC SEWAGE DISPOSAL SYS #4	405,000.00	385,000.00
590-000.000-339.000	DEFERRED REVENUES	223,520.99	223,520.99
	<b>TOTAL LIABILITIES</b>	<b>1,720,331.82</b>	<b>1,326,554.69</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b>*** CAPITAL ***</b>			
590-000.000-391.000	NET ASSETS	4,010,418.99	4,010,418.99
590-000.000-391.001	NET ASSETS - RESERVE FOR BONDS	25,000.00	25,000.00
		<b>4,035,418.99</b>	<b>4,035,418.99</b>
<b>BEG. FUND BALANCE</b>			
<b>NET OF REVENUES VS. EXPENDITURES - 2008-2009</b>			<b>37,697.00</b>
<b>NET OF REVENUES VS. EXPENDITURES</b>		<b>(28,616.58)</b>	<b>(34,852.50)</b>
<b>TOTAL CAPITAL</b>		<b>4,006,802.41</b>	<b>4,038,263.49</b>
<b>TOTAL LIABILITIES AND CAPITAL</b>		<b>5,727,134.23</b>	<b>5,364,818.18</b>

**FUND 591 - WATER SYSTEM FUND**

<b>*** ASSETS ***</b>			
591-000.000-001.000	CASH	24,467.96	6,726.41
591-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	350,000.00	320,000.00
591-000.000-040.000	ACCOUNTS RECEIVABLE	20,223.92	32,725.10
591-000.000-043.000	A/R UTILITIES	15,022.36	16,646.26
591-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(900.00)	(900.00)
591-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	22,806.28	22,806.28
591-000.000-111.000	INVENTORY	10,874.95	10,874.95
591-000.000-123.000	PREPAID EXPENSES	0.00	5,839.97
591-000.000-130.000	LAND	42,632.25	42,632.25
591-000.000-136.000	BUILDING, ADDITIONS AND IMPROVEMENTS	430,779.78	430,779.78
591-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(348,232.78)	(348,232.78)
591-000.000-138.000	EQUIPMENT	17,852.84	17,852.84
591-000.000-145.000	ACCUMULATED DEPR. - EQUIPMENT	(14,602.07)	(14,602.07)
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)	(1,223,124.77)
<b>TOTAL ASSETS</b>		<b>1,766,856.57</b>	<b>1,739,080.07</b>

<b>*** LIABILITIES ***</b>			
591-000.000-202.000	ACCTS PAYABLE	0.00	(13,152.47)
591-000.000-256.000	ACCRUED INT PAYABLE	3,243.33	3,243.33
591-000.000-276.000	DUE TO WATER CUSTOMERS	0.00	49.03
591-000.000-300.000	WOODLAWN WATER BONDS	350,000.00	325,000.00
591-000.000-339.000	DEFERRED REVENUES	22,806.28	22,806.28
<b>TOTAL LIABILITIES</b>		<b>376,049.61</b>	<b>337,946.17</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b>*** CAPITAL ***</b>			
591-000.000-391.000	NET ASSETS	1,419,337.77	1,419,337.77
	<b>BEG. FUND BALANCE</b>	<b>1,419,337.77</b>	<b>1,419,337.77</b>
	<b>NET OF REVENUES VS. EXPENDITURES - 2008-2009</b>		<b>(15,280.60)</b>
	<b>NET OF REVENUES VS. EXPENDITURES</b>	<b>(28,530.81)</b>	<b>(2,923.27)</b>
	<b>TOTAL CAPITAL</b>	<b>1,390,806.96</b>	<b>1,401,133.90</b>
	<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>1,766,856.57</b>	<b>1,739,080.07</b>

**FUND 636 - DATA PROCESSING FUND**

<b>*** ASSETS ***</b>			
636-000.000-001.000	CASH	19,707.03	623.05
636-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	50,000.00	75,000.00
636-000.000-123.000	PREPAID EXPENSES	0.00	57.88
636-000.000-146.000	OFFICE EQUIPMENT AND FURNITURE	243,004.67	243,004.67
636-000.000-147.000	ACCUMULATED DEPR. - OFFICE EQUIPMENT	(226,361.72)	(226,361.72)
	<b>TOTAL ASSETS</b>	<b>86,349.98</b>	<b>92,323.88</b>
636-000.000-202.000	ACCOUNTS PAYABLE	0.00	(4,460.00)
	<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>(4,460.00)</b>
<b>*** CAPITAL ***</b>			
636-000.000-391.000	NET ASSETS	96,590.10	96,590.10
	<b>BEG. FUND BALANCE</b>	<b>96,590.10</b>	<b>96,590.10</b>
	<b>NET OF REVENUES VS. EXPENDITURES - 2008-2009</b>		<b>5,506.03</b>
	<b>NET OF REVENUES VS. EXPENDITURES</b>	<b>(10,240.12)</b>	<b>(5,312.25)</b>
	<b>TOTAL CAPITAL</b>	<b>86,349.98</b>	<b>96,783.88</b>
	<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>86,349.98</b>	<b>92,323.88</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

<b>PERIOD ENDED</b>	
<b>7-31-08</b>	<b>7-31-09</b>

**FUND 641 - MOBILE EQUIPMENT FUND**

**\*\*\* ASSETS \*\*\***

641-000.000-001.000	CASH	686.85	9,290.75
641-000.000-040.000	ACCOUNTS RECEIVABLE	0.00	(35.84)
641-000.000-043.000	A/R UTILITIES	683.58	720.48
641-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(100.00)	(83.00)
641-000.000-109.000	INVENTORY--STREET MATERIALS	855.01	21,281.04
641-000.000-111.000	INVENTORY	4,317.49	4,317.49
641-000.000-123.000	PREPAID EXPENSES	0.00	1,535.47
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)	(257,790.35)
641-000.000-138.000	EQUIPMENT	582,329.14	582,329.14
641-000.000-139.000	OTHER EQUIPMENT	16,787.52	16,787.52
641-000.000-145.000	ACCUMULATED DEPR. - EQUIPMENT	(460,985.68)	(460,985.68)
641-000.000-148.000	VEHICLES - DPW	783,690.75	783,690.75
641-000.000-148.001	VEHICLES - POLICE	92,904.88	92,904.88
641-000.000-149.000	ACCUMULATED DEPRECIATION - VEHICLES	(590,988.66)	(590,988.66)
	<b>TOTAL ASSETS</b>	<b>906,979.65</b>	<b>937,563.11</b>

**\*\*\* LIABILITIES \*\*\***

641-000.000-202.000	ACCTS PAYABLE	0.00	(26,830.39)
641-000.000-214.101	DUE TO GENERAL FUND	215,000.00	172,000.00
641-000.000-276.000	DUE TO UTILITY CUSTOMERS	0.00	4.34
641-000.000-307.001	STREET SWEEPER PURCHASE - 2007	114,139.97	87,439.56
	<b>TOTAL LIABILITIES</b>	<b>329,139.97</b>	<b>232,613.51</b>

**\*\*\* CAPITAL \*\*\***

641-000.000-391.000	NET ASSETS	610,921.83	610,921.83
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<b>BEG. FUND BALANCE</b>	<b>610,921.83</b>	<b>610,921.83</b>
<b>NET OF REVENUES VS. EXPENDITURES - 2008-2009</b>		<b>61,783.58</b>
<b>NET OF REVENUES VS. EXPENDITURES</b>	<b>(33,082.15)</b>	<b>32,244.19</b>
<b>TOTAL CAPITAL</b>	<b>577,839.68</b>	<b>704,949.60</b>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>906,979.65</b>	<b>937,563.11</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b><u>FUND 701 - GENERAL AGENCY FUND</u></b>			
<b>*** ASSETS ***</b>			
701-000.000-001.000	CASH	8.31	714.69
<b>TOTAL ASSETS</b>		<b>8.31</b>	<b>714.69</b>
<b>*** LIABILITIES ***</b>			
701-000.000-230.000	DUE TO OTHER GOVERNMENTAL UNITS	0.00	280.00
701-000.000-274.000	UNDISTRIBUTED TAX COLLECTIONS	8.31	434.69
<b>TOTAL LIABILITIES</b>		<b>8.31</b>	<b>714.69</b>
<b>BEG. 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>8.31</b>	<b>714.69</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b><u>FUND 703 - PROPERTY TAX FUND</u></b>			
<b>*** ASSETS ***</b>			
703-000.000-001.000	CASH	273,820.93	173,180.51
703-000.000-018.000	TAXES RECEIVABLE - SUMMER	2,286,393.77	2,236,425.51
	<b>TOTAL ASSETS</b>	<b>2,560,214.70</b>	<b>2,409,606.02</b>
<b>*** LIABILITIES ***</b>			
703-000.000-214.101	DUE TO GENERAL FUND	1,319,072.34	1,194,557.89
703-000.000-214.202	DUE TO MAJOR STREET FUND	1,513.18	1,456.45
703-000.000-214.203	DUE TO LOCAL STREET FUND	70,018.13	66,879.38
703-000.000-214.208	DUE TO PARKS FUND	75,208.41	75,769.58
703-000.000-214.211	DUE TO SIDEWALK REPLACEMENT FUND	19,987.33	20,990.82
703-000.000-214.590	DUE TO SEWER FUND	57,798.55	40,011.94
703-000.000-214.591	DUE TO WATER FUND	10,018.63	1,177.98
703-000.000-214.641	DUE TO MOBILE EQUIPMENT	47.62	24.43
703-000.000-215.001	DUE TO COMPONENT UNIT - DDA	136,845.30	148,614.15
703-000.000-222.001	DUE TO CLARE COUNTY	670,997.69	644,920.90
703-000.000-222.002	DUE TO ISABELLA COUNTY	111,116.00	127,417.18
703-000.000-223.000	DUE TO LIBRARY - PMDL	73,824.23	73,846.05
703-000.000-228.000	DUE TO STATE OF MICHIGAN	13,767.29	13,939.27
	<b>TOTAL LIABILITIES</b>	<b>2,560,214.70</b>	<b>2,409,606.02</b>
<b>BEG. 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>2,560,214.70</b>	<b>2,409,606.02</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b><u>FUND 704 - IMPREST PAYROLL FUND</u></b>			
<b>*** ASSETS ***</b>			
704-000.000-001.000	CASH	17,976.25	72,235.24
	<b>TOTAL ASSETS</b>	17,976.25	72,235.24
<b>*** LIABILITIES ***</b>			
704-000.000-202.000	ACCTS PAYABLE	0.00	(30,020.43)
704-000.000-228.000	DUE TO STATE OF MICHIGAN	6,568.12	6,931.12
704-000.000-229.000	DUE TO FEDERAL GOV'T	9,720.16	9,623.51
704-000.000-231.001	AFLAC PAYABLE	(328.66)	(308.36)
704-000.000-231.002	MERS PAYABLE	27,912.91	28,013.25
704-000.000-231.003	BLUE CROSS PAYABLE	(28,251.91)	33,211.14
704-000.000-231.005	TEAMSTERS PAYABLE	626.00	1,137.50
704-000.000-231.008	MISCELLANEOUS PAYABLE	0.00	3,250.00
704-000.000-231.011	DENTAL VISION PAYABLE	1,729.63	20,397.51
	<b>TOTAL LIABILITIES</b>	17,976.25	72,235.24
<b>BEG. 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>17,976.25</b>	<b>72,235.24</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b><u>FUND 737 - HEALTH REIMBURSEMENT ACCOUNT FUND</u></b>			
<b>*** ASSETS ***</b>			
737-000.000-001.000	CASH	26,034.35	16,980.21
	<b>TOTAL ASSETS</b>	<b>26,034.35</b>	<b>16,980.21</b>
<b>*** LIABILITIES ***</b>			
	<b>TOTAL LIABILITIES</b>	26,034.35	16,980.21
<b>BEG. 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>26,034.35</b>	<b>16,980.21</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b><u>FUND 765 - HATTON TOWNSHIP LANDFILL TRUST FUND</u></b>			
<b>*** ASSETS ***</b>			
765-000.000-003.000	CERTIFICATES OF DEPOSIT	57,500.00	86,000.00
	<b>TOTAL ASSETS</b>	57,500.00	86,000.00
<b>TOTAL LIABILITIES</b>		0.00	0.00
<b>*** CAPITAL ***</b>			
765-000.000-390.000	FUND BALANCE	57,500.00	57,500.00
	<b>BEG. FUND BALANCE</b>	<b>57,500.00</b>	<b>57,500.00</b>
	<b>NET OF REVENUES VS. EXPENDITURES - 2008-2009</b>		<b>28,500.00</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>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b><u>FUND 901 - GENERAL FIXED ASSETS</u></b>			
<b>*** ASSETS ***</b>			
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	469,989.83
901-000.000-132.101	LAND IMPROVEMENTS - GFA, GENERAL FUND	36,045.05	36,045.05
901-000.000-132.208	LAND IMPROVEMENTS - GFA, PARKS AND REC.	73,222.80	73,222.80
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
901-000.000-138.101	EQUIPMENT - GFA, GENERAL FUND	148,073.59	148,073.59
901-000.000-138.206	EQUIPMENT - GFA, FIRE DEPARTMENT	413,209.18	413,209.18
901-000.000-138.208	EQUIPMENT - GFA, PARKS & RECREATION	83,079.31	83,079.31
901-000.000-146.206	OFFICE EQUIPMENT - GFA, FIRE DEPARTMENT	1,269.00	1,269.00
901-000.000-148.206	VEHICLES - FIRE DEPARTMENT	796,123.21	796,123.21
	<b>TOTAL ASSETS</b>	7,097,359.40	7,097,359.40
<b>TOTAL LIABILITIES</b>		0.00	0.00
<b>*** CAPITAL ***</b>			
901-000.000-130.399	INVESTMENT IN LAND	3,492,564.66	3,492,564.66
901-000.000-132.399	INVESTMENT IN LAND IMPROVEMENTS	109,267.85	109,267.85
901-000.000-136.399	INVESTMENT IN BUILDINGS, ETC.	2,053,772.60	2,053,772.60
901-000.000-138.399	INVESTMENT IN EQUIPMENT	644,362.08	644,362.08
901-000.000-146.399	INVESTMENT IN OFFICE EQUIPMENT&FURNITURE	1,269.00	1,269.00
901-000.000-148.399	INVESTMENT IN VEHICLES	796,123.21	796,123.21
	<b>BEG. FUND BALANCE</b>	<b>7,097,359.40</b>	<b>7,097,359.40</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>7,097,359.40</b>
	<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>7,097,359.40</b>	<b>7,097,359.40</b>

**CITY OF CLARE**  
**SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)**  
**PREPARED AS OF JULY 31ST**

		<b>PERIOD ENDED</b>	
		<b>7-31-08</b>	<b>7-31-09</b>
<b><u>FUND 902 - GENERAL LONG-TERM DEBT</u></b>			
<b>*** ASSETS ***</b>			
902-000.000-186.000	AMOUNT TO BE PROVIDED - LTD	1,711,241.70	1,711,241.70
	<b>TOTAL ASSETS</b>	1,711,241.70	1,711,241.70
<b>*** LIABILITIES ***</b>			
902-000.000-301.000	CAPITAL LEASE-FIRE TRUCK	35,241.70	35,241.70
902-000.000-305.000	PUBLIC SAFETY BUILDING	745,000.00	745,000.00
902-000.000-306.000	1990 DDA BONDS	45,000.00	45,000.00
902-000.000-306.001	2006 DDA BOND	440,000.00	440,000.00
902-000.000-306.002	1994 DDA BOND	75,000.00	75,000.00
902-000.000-307.000	1998 LDFA BOND	290,000.00	290,000.00
902-000.000-310.001	IPC - AERIAL FIRE TRUCK 2006	81,000.00	81,000.00
	<b>TOTAL LIABILITIES</b>	1,711,241.70	1,711,241.70
<b>BEG. 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>1,711,241.70</b>	<b>1,711,241.70</b>

**City of Clare**

**Utility Billing System Reports**

**Prepared for**

**July 2009**

# JULY 2009 RECONCILIATION REPORT

**Reconciliation Manager** X

↑ ↓ 📄 Add 🔥 Delete 🖨 Print Reconciliation Number 50 of 51

Description: JUNE USE/JULY BILLING/AUGUST DUE      Date Created: 07/01/2009

Reconciliation Start: 07/01/2009 10:48 am      Reconciliation End: 08/03/2009 09:47 am

Beginning Balance		Billings		Penalties/Interest		Adjustments		Receipts	
\$59,971.04	+	\$117,187.32	+	\$1,707.37	+	\$76.99	-	\$110,264.12	=
									Ending Balance:
									<span style="border: 1px solid gray; padding: 2px;">\$68,678.60</span>
									Net Difference:
									<span style="border: 1px solid gray; padding: 2px;">\$0.00</span>

Comment:

JUNE 2009 USAGE  
 JULY BILLING  
 AUGUST DUE DATE  
 SUMMER SEWER CREDITS

OK
Help

## JULY 2009

	<u>Starting Balance</u>	<u>Ending Balance</u>
<i>WATER</i>	<b>\$14,775.74</b>	<b>\$16,646.26</b>
<i>SEWER</i>	<b>\$35,131.98</b>	<b>\$41,847.75</b>
<i>GARBAGE</i>	<b>\$9,365.95</b>	<b>\$9,464.11</b>
<i>METER FEES</i>	<b>\$697.37</b>	<b>\$720.48</b>
<i>TOTAL</i>	<b>\$59,971.04</b>	<b>\$68,678.60</b>

City of Clare  
 Aged Accounts Receivable Report (by Days Delinquent)  
 Date: 08/03/2009 Time: 09:48 am

Location ID Account Number	Customer Name Parcel Number	Billing Item	-----Delinquent Amounts-----							Total
			Non-Delq	Pen/Int	< 30 Days	30 Days	60 Days	90 Days	180 Days	
1STE-000103-0000-00 000306100	SHURTZ, TIA	Garbage	\$14.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14.33
		Meter Fee	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
		Sewer	\$33.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33.66
		Water	\$11.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11.31
		TOTALS----->	\$60.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1STE-000109-0000-00 000306000	FRITZ, SANDRA	Garbage	\$14.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14.36
		Meter Fee	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
		Sewer	\$29.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29.34
		Water	\$14.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14.61
		TOTALS----->	\$59.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1STW-000102-0000-00 0000400300	LEOPOLD, JASON	Garbage	\$14.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14.36
		Meter Fee	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
		Sewer	\$20.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.58
		Water	\$11.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11.33
		TOTALS----->	\$47.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1STW-000104-0000-00 0000400400	PHILLIPS, MICHELLE	Garbage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4.09	\$4.09
		Meter Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.31	\$0.31
		Sewer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7.98	\$7.98
		Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.40	\$3.40
		TOTALS----->	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.78
1STW-000106-0000-00 0000400500	YOUNGBLOOD, TINA	Garbage	\$14.36	\$0.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14.48
		Meter Fee	\$1.00	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.01
		Sewer	\$29.34	\$0.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29.58
		Water	\$12.97	\$0.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.06
		TOTALS----->	\$57.67	\$0.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1STW-000109-0000-00 0000400700	PELCHER, MRS. CARL	Garbage	\$14.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14.36
		Meter Fee	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
		Sewer	\$38.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38.10
		Water	\$17.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.89
		TOTALS----->	\$71.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1STW-000114-0000-00 0000401000	MATHEY, JONATHAN	DEP POSTED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Garbage	\$14.36	\$1.43	\$0.00	\$7.56	\$0.00	\$0.00	\$0.00	\$23.35
		Meter Fee	\$1.00	\$0.10	\$0.00	\$0.53	\$0.00	\$0.00	\$0.00	\$1.63
		Sewer	\$55.61	\$4.68	\$0.00	\$30.42	\$0.00	\$0.00	\$0.00	\$90.71
		Water	\$39.97	\$2.13	\$0.00	\$11.58	\$0.00	\$0.00	\$0.00	\$53.68
		TOTALS----->	\$110.94	\$8.34	\$0.00	\$50.09	\$0.00	\$0.00	\$0.00	\$0.00

City of Clare  
 Aged Accounts Receivable Report (by Days Delinquent)  
 Date: 08/03/2009 Time: 09:48 am

Customers Printed: 724

Billing Item	Non-Delq	Pen/Int	< 30 Days	30 Days	60 Days	90 Days	180 Days	Total
Garbage	\$7672.11	\$181.09	\$-199.14	\$1153.52	\$136.15	\$126.85	\$368.53	\$9439.11
Meter Fee	\$584.56	\$13.31	\$-13.56	\$88.86	\$12.34	\$4.84	\$30.13	\$720.48
Sewer	\$36282.84	\$526.31	\$-419.76	\$3614.32	\$436.05	\$109.84	\$1298.15	\$41847.75
Water	\$14140.20	\$214.31	\$-128.07	\$1493.57	\$184.70	\$64.44	\$452.18	\$16421.33
DEP POSTED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Turn On	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00
CC1	\$35.80	\$0.82	\$-0.22	\$7.41	\$0.96	\$0.00	\$0.00	\$44.77
Sprinkler Base Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water (Sprinklers)	\$155.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$155.16
NSF	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00	\$0.00	\$0.00	\$25.00
	\$58895.67	\$935.84	\$-760.75	\$6382.68	\$770.20	\$305.97	\$2148.99	\$68678.60

Total Due (Journalized Amounts ONLY) = \$ 68678.60  
 Total Due (Non-Journalized Current Amounts) = \$ 0.00  
 Total Due (Journalized & Non-Journalized) = \$ 68678.60

Journal Receivable #	Debit	Credit
101-000.000-043.000	\$ 9464.11	\$ 0.00
590-000.000-043.000	\$ 41847.75	\$ 0.00
591-000.000-043.000	\$ 16646.26	\$ 0.00
641-000.000-043.000	\$ 720.48	\$ 0.00
	\$ 68678.60	\$ 0.00

## OUTSTANDING BALANCES AS OF END OF JULY 2009 (PRINTED AUG 3, 2009)

	WATER/TURN ON/CROSS CONNECTION	SEWER	GARBAGE/ NSF FEES	METER FEES
Usage based chgs	\$16,421.33	\$41,847.75	\$9,439.11	\$720.48
NSF Fees			\$25.00	
Turn On	\$25.00			
Cross Connection Fee	\$44.77			
Sprinkler-Usage Fees	\$155.16			
	<b>\$16,646.26</b>	<b>\$41,847.75</b>	<b>\$9,464.11</b>	<b>\$720.48</b>
	<b>+</b>	<b>+</b>	<b>+</b>	<b>=</b>
		<b>\$68,678.60</b>		<b>\$68,678.60</b>