

To: Mayor Pat Humphrey and the Clare City Commission
From: Steven J. Kingsbury, MBA, MiCPT
Treasurer, Finance Director and
Director of Information Technology
Date: September 14, 2011
Reference: Treasurer's Report for September 19, 2011

Account Reconciliation Report: All accounts of the City of Clare are in balance as of August 31, 2011.

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 August 31, 2011.

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 August 31, 2011.

Revenue and Expenditure Report: Enclosed you will find a Summary Revenue and Expenditure Report (Unaudited) of the City of Clare prepared as of August 31, 2011.

Revenue Sharing Report: On August 31, 2011 we received the May/June 2011 Revenue Sharing payment from the State Treasury which was approximately \$2,000 greater than last year's receipt (constitutional was up \$3,630 while statutory was down \$1,680). Enclosed for the Commission's review and reference you will find a graphical presentation of the revenue sharing payments that the City of Clare has received during the past fourteen state fiscal years along with two columnar reports that item the City of Clare's Revenue Sharing receipts for the past few years.

It is quite interesting to note that the constitutional revenue sharing payments received which cannot be changed by the state legislature have not varied significantly during the fourteen years presented. However, the statutory revenue sharing payments which can be changed by the state legislature have decreased \$146,487 from a high of \$228,562 in FY2000/01 to just \$82,075 in FY2010/11. Based upon the new Economic Vitality Incentive Program introduced by the Governor and approved by the legislature the statutory (or EVIP as it is now referred) will be reduced an additional 1/3 or \$20,770 to an projected total annual disbursement of just \$61,305.

CITY OF CLARE
CASH AND INVESTMENT SUMMARY (UNAUDITED) BY BANK
From 8/01/2011 to 8/31/2011

<u>Financial Institution/Account Description</u>	<u>Interest Rates</u>	<u>Balance 8/1/11</u>	<u>Total Increases</u>	<u>Total Decreases</u>	<u>Balance 8/31/11</u>
<u>City of Clare Accounts</u>					
Chemical Bank/Consolidated Account	0.200%	\$ 146,100.37	\$ 1,583,312.60	\$ 825,916.09	903,496.88
Firstbank/Money Market Account	0.650%	73,048.63	39.03	-	73,087.66
Isabella Bank/Certificate of Deposit	2.100%	100,000.00	-	-	100,000.00
Chemical Bank/Current Property Tax Account	0.200%	269,451.31	1,900,701.74	765,751.34	1,404,401.71
Chemical Bank/2011 WWTP Improvement Acct	N/A	0.00	1,159,863.78	1,159,862.05	1.73
Petty Cash and Cash on Hand	N/A	350.00	-	-	350.00
ACH Receipt Acct	N/A	0.00	1,000.00	-	1,000.00
Cash Held by Isabella County	0.15%	22,370.97	-	-	22,370.97
Chemical Bank/Repurchase Agreements	.35% to 1.00%	1,000,000.00	20,000.00	120,000.00	900,000.00
Firstbank/Hatton Township Landfill Trust Fund	2.230%	143,000.00	-	-	143,000.00
Total - City of Clare Accounts		<u>\$ 1,754,321.28</u>	<u>\$ 4,664,917.15</u>	<u>\$ 2,871,529.48</u>	<u>\$ 3,547,708.95</u>
<u>City of Clare Component Unit Accounts</u>					
Chemical Bank DDA Account	0.200%	\$ 71,413.79	\$ 16,460.54	\$ 8,105.52	\$ 79,768.81
Chemical Bank LDFA Account	0.200%	149,041.14	25.32	-	149,066.46
Total - City of Clare Component Unit Accounts		<u>\$ 220,454.93</u>	<u>\$ 16,485.86</u>	<u>\$ 8,105.52</u>	<u>\$ 228,835.27</u>

CASH SUMMARY BY FUND FOR THE CITY OF CLARE
From 8/01/2011 To 8/31/2011
ALL FUNDS (UNAUDITED)
CASH and INVESTMENT ACCOUNTS

FUND	DESCRIPTION	BALANCE 8/1/2011	TOTAL DEBITS	TOTAL CREDITS	BALANCE 8/31/2011	Investment Balances 8/31/2011	Transactional Account Balances 8/31/2011
101	General Fund	380,377.91	691,266.63	358,484.40	713,160.14	\$ 85,000.00	\$ 628,160.14
150	Cemetery Perpetual Care	233,094.28	1,286.78	0.00	234,381.06	230,000.00	4,381.06
202	Major Streets	85,197.58	26,458.83	48,684.58	62,971.83	30,000.00	32,971.83
203	Local Streets	4,860.94	29,912.89	25,929.94	8,843.89	-	8,843.89
206	Fire Fund	62,528.61	23,094.68	43,410.87	42,212.42	40,000.00	2,212.42
208	Parks and Recreation	3,696.53	43,599.68	43,072.03	4,224.18	-	4,224.18
210	Downtown Development Authority (DDA)	71,413.79	16,460.54	8,105.52	79,768.81	-	79,768.81
211	Sidewalk Replacement Fund	24,606.72	374.20	1,468.37	23,512.55	20,000.00	3,512.55
214	Local Finance Development Authority (LDFA)	149,041.14	25.32	0.00	149,066.46	-	149,066.46
243	Brownfield Redevelopment Authority Fund	439.75	7,084.46	0.00	7,524.21	-	7,524.21
265	Drug Law Enforcement Fund	0.00	0.00	0.00	0.00	-	-
303	Public Safety Building Debt Service	0.00	0.00	0.00	0.00	-	-
590	Sewer System Fund	175,691.84	1,655,815.33	1,283,759.49	547,747.68	150,000.00	397,747.68
591	Water System Fund	285,430.52	54,838.99	61,755.81	278,513.70	275,000.00	3,513.70
636	Data Processing Fund	13,703.57	7,722.88	15,782.67	5,643.78	5,000.00	643.78
641	Mobile Equipment Fund	67,588.38	130,246.63	129,587.54	68,247.47	65,000.00	3,247.47
701	General Agency Fund	1,403.25	0.00	0.00	1,403.25	-	1,403.25
703	Property Tax Fund	269,451.31	1,900,701.74	765,751.34	1,404,401.71	-	1,404,401.71
704	Imprest Payroll Fund	3,250.09	92,513.43	93,842.44	1,921.08	-	1,921.08
765	Hattan Township Landfill Trust Fund	143,000.00	-	-	143,000.00	143,000.00	-
TOTAL - ALL FUNDS		\$ 1,974,776.21	\$ 4,681,403.01	\$ 2,879,635.00	\$ 3,776,544.22	\$ 1,043,000.00	\$ 2,733,544.22

Summary

Revenue and Expenditure Report

Prepared as of

August 31, 2011

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2011 NORM (ABNORM)	2011-12 AMENDED BUDGET	YTD BALANCE 08/31/2011 NORM (ABNORM)	ACTIVITY FOR MONTH 08/31/2011 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND						
Revenues						
000.000-GENERAL	2,336,960.23	2,354,158.83	655,595.02	468,727.43	1,698,563.81	27.85
931.000-TRANSFERS IN AND OTHER SOURCES	32,000.00	53,000.00	0.00	0.00	53,000.00	0.00
TOTAL Revenues	2,368,960.23	2,407,158.83	655,595.02	468,727.43	1,751,563.81	27.24
Expenditures						
000.000-GENERAL	(158.96)	0.00	0.00	0.00	0.00	0.00
101.000-CITY COMMISSION	47,680.76	52,150.00	13,247.01	117.50	38,902.99	25.40
172.000-CITY MANAGEMENT/ADMINISTRATION	119,775.33	127,614.54	21,345.79	10,582.01	106,268.75	16.73
191.000-FISCAL SERVICES	117,451.37	108,023.22	19,185.86	11,484.41	88,837.36	17.76
215.000-CLERK	123,727.62	130,627.15	21,428.18	10,707.37	109,198.97	16.40
247.000-BOARD OF REVIEW	953.80	1,511.20	83.00	41.00	1,428.20	5.49
257.000-ASSESSOR	58,675.29	52,290.23	6,780.31	6,188.12	45,509.92	12.97
262.000-ELECTIONS	2,796.57	5,020.00	(229.11)	75.67	5,249.11	(4.56)
265.000-BUILDING AND GROUNDS	63,163.02	72,351.19	9,782.15	3,198.01	62,569.04	13.52
266.000-ATTORNEY	48,891.51	45,000.00	2,685.00	2,685.00	42,315.00	5.97
276.000-CEMETERY	59,531.20	73,412.19	15,945.65	7,585.82	57,466.54	21.72
301.000-POLICE	823,102.90	911,661.27	148,127.20	68,036.86	763,534.07	16.25
371.000-BUILDING INSPECTION DEPARTMENT	45,928.95	67,842.01	6,564.07	3,355.48	61,277.94	9.68
441.000-DEPARTMENT OF PUBLIC WORKS	43,562.37	52,031.01	12,602.03	10,609.73	39,428.98	24.22
445.000-DRAINS - PUBLIC BENEFIT	1,570.69	10,500.00	528.22	0.00	9,971.78	5.03
448.000-STREET LIGHTING	92,780.88	90,300.30	14,398.91	7,217.41	75,901.39	15.95
526.000-LANDFILL CLOSURE	56,097.11	64,147.71	525.67	263.11	63,622.04	0.82
528.000-REFUSE COLLECTION/DISPOSAL	197,871.44	209,834.21	18,299.39	16,931.95	191,534.82	8.72
537.000-AIRPORT	163,373.02	223,240.64	92,839.56	48,186.45	130,401.08	41.59
721.000-PLANNING	17,134.77	22,800.00	12,500.00	0.00	10,300.00	54.82
801.265-CLARE HISTORICAL RAILROAD DEPOT	157.34	0.00	0.00	0.00	0.00	0.00
955.000-NON DEPARTMENTAL	9,096.66	3,900.00	0.00	0.00	3,900.00	0.00
999.000-TRANSFERS (OUT) AND OTHER USES	458,237.49	467,724.35	44,396.00	10,000.00	423,328.35	9.49
TOTAL Expenditures	2,551,401.13	2,791,981.22	461,034.89	217,265.90	2,330,946.33	16.51
Fund 101:						
TOTAL REVENUES	2,368,960.23	2,407,158.83	655,595.02	468,727.43	1,751,563.81	27.24
TOTAL EXPENDITURES	2,551,401.13	2,791,981.22	461,034.89	217,265.90	2,330,946.33	16.51
NET OF REVENUES & EXPENDITURES	(182,440.90)	(384,822.39)	194,560.13	251,461.53	(579,382.52)	(50.56)

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE		2011-12		YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BDGT USED
	06/30/2011		AMENDED		08/31/2011		MONTH 08/31/2011		BALANCE		
	NORM	(ABNORM)	BUDGET		NORM	(ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 150 - CEMETERY PERPETUAL CARE											
Revenues											
000.000-GENERAL	6,654.96		9,900.00		1,982.20		1,286.78		7,917.80		20.02
TOTAL Revenues	6,654.96		9,900.00		1,982.20		1,286.78		7,917.80		20.02
Expenditures											
999.000-TRANSFERS (OUT) AND OTHER USES	32,000.00		10,000.00		0.00		0.00		10,000.00		0.00
TOTAL Expenditures	32,000.00		10,000.00		0.00		0.00		10,000.00		0.00
Fund 150:											
TOTAL REVENUES	6,654.96		9,900.00		1,982.20		1,286.78		7,917.80		20.02
TOTAL EXPENDITURES	32,000.00		10,000.00		0.00		0.00		10,000.00		0.00
NET OF REVENUES & EXPENDITURES	(25,345.04)		(100.00)		1,982.20		1,286.78		(2,082.20)		(1,982.20)

PERIOD ENDING 08/31/2011

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2011 NORM (ABNORM)	2011-12 AMENDED BUDGET	YTD BALANCE 08/31/2011 NORM (ABNORM)	ACTIVITY FOR MONTH 08/31/2011 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 202 - MAJOR STREETS						
Revenues						
000.000-GENERAL	216,020.06	194,342.95	432.14	365.87	193,910.81	0.22
TOTAL Revenues	216,020.06	194,342.95	432.14	365.87	193,910.81	0.22
Expenditures						
446.001-STATE TRUNKLINE MAINTENANCE	70,229.87	65,597.14	14,863.81	12,397.35	50,733.33	22.66
449.001-CONSTRUCTION STREETS (INCL. ENG.& ROW)	49.58	0.00	0.00	0.00	0.00	0.00
449.002-PRESERVATION STREETS	66,977.54	74,518.07	16,260.82	13,180.29	58,257.25	21.82
449.003-WINTER MAINTENANCE	25,405.55	14,200.00	10,000.00	10,000.00	4,200.00	70.42
449.004-ADMIN, ENGINEERING & RECORD KEEPING	13,656.53	14,294.78	1,578.59	813.56	12,716.19	11.04
999.000-TRANSFERS (OUT) AND OTHER USES	10,000.00	15,000.00	0.00	0.00	15,000.00	0.00
TOTAL Expenditures	186,319.07	183,609.99	42,703.22	36,391.20	140,906.77	23.26
Fund 202:						
TOTAL REVENUES	216,020.06	194,342.95	432.14	365.87	193,910.81	0.22
TOTAL EXPENDITURES	186,319.07	183,609.99	42,703.22	36,391.20	140,906.77	23.26
NET OF REVENUES & EXPENDITURES	29,700.99	10,732.96	(42,271.08)	(36,025.33)	53,004.04	(393.84)

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE	2011-12	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2011 NORM (ABNORM)	AMENDED BUDGET	08/31/2011 NORM (ABNORM)	MONTH 08/31/2011 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 203 - LOCAL STS FUND						
Revenues						
000.000-GENERAL	140,686.65	143,129.82	25,162.83	18,916.70	117,966.99	17.58
931.000-TRANSFERS IN AND OTHER SOURCES	135,000.00	115,000.00	0.00	0.00	115,000.00	0.00
TOTAL Revenues	275,686.65	258,129.82	25,162.83	18,916.70	232,966.99	9.75
Expenditures						
449.001-CONSTRUCTION STREETS (INCL. ENG.& ROW)	105,128.79	74,000.00	2,467.00	1,694.72	71,533.00	3.33
449.002-PRESERVATION STREETS	165,543.60	166,791.34	25,310.14	17,811.07	141,481.20	15.17
449.003-WINTER MAINTENANCE	9,020.02	8,400.00	0.00	0.00	8,400.00	0.00
449.004-ADMIN, ENGINEERING & RECORD KEEPING	10,559.56	10,594.78	1,673.12	874.81	8,921.66	15.79
955.000-NON DEPARTMENTAL	240.70	0.00	0.00	0.00	0.00	0.00
TOTAL Expenditures	290,492.67	259,786.12	29,450.26	20,380.60	230,335.86	11.34
Fund 203:						
TOTAL REVENUES	275,686.65	258,129.82	25,162.83	18,916.70	232,966.99	9.75
TOTAL EXPENDITURES	290,492.67	259,786.12	29,450.26	20,380.60	230,335.86	11.34
NET OF REVENUES & EXPENDITURES	(14,806.02)	(1,656.30)	(4,287.43)	(1,463.90)	2,631.13	258.86

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE	2011-12	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2011 NORM (ABNORM)	AMENDED BUDGET	08/31/2011 NORM (ABNORM)	MONTH 08/31/2011 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 206 - FIRE FUND						
Revenues						
000.000-GENERAL	195,349.00	237,925.16	5,252.54	4,997.58	232,672.62	2.21
931.000-TRANSFERS IN AND OTHER SOURCES	103,786.49	103,732.35	0.00	0.00	103,732.35	0.00
TOTAL Revenues	299,135.49	341,657.51	5,252.54	4,997.58	336,404.97	1.54
Expenditures						
336.000-FIRE DEPARTMENT	266,283.49	283,041.19	41,690.10	19,238.57	241,351.09	14.73
906.000-DEBT SERVICE	67,969.65	47,991.79	8,088.90	4,044.45	39,902.89	16.85
999.000-TRANSFERS (OUT) AND OTHER USES	19,634.00	19,328.00	6,264.00	0.00	13,064.00	32.41
TOTAL Expenditures	353,887.14	350,360.98	56,043.00	23,283.02	294,317.98	16.00
Fund 206:						
TOTAL REVENUES	299,135.49	341,657.51	5,252.54	4,997.58	336,404.97	1.54
TOTAL EXPENDITURES	353,887.14	350,360.98	56,043.00	23,283.02	294,317.98	16.00
NET OF REVENUES & EXPENDITURES	(54,751.65)	(8,703.47)	(50,790.46)	(18,285.44)	42,086.99	583.57

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE	2011-12	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2011 NORM (ABNORM)	AMENDED BUDGET	08/31/2011 NORM (ABNORM)	MONTH 08/31/2011 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 208 - PARKS AND RECREATION						
Revenues						
000.000-GENERAL	139,383.80	159,502.31	41,807.44	31,811.72	117,694.87	26.21
931.000-TRANSFERS IN AND OTHER SOURCES	200,000.00	235,000.00	35,000.00	10,000.00	200,000.00	14.89
TOTAL Revenues	339,383.80	394,502.31	76,807.44	41,811.72	317,694.87	19.47
Expenditures						
751.001-PARKS	266,102.07	260,146.77	61,028.39	35,650.98	199,118.38	23.46
751.002-RECREATION	77,791.43	96,739.78	13,157.61	6,147.63	83,582.17	13.60
906.000-DEBT SERVICE	0.00	37,807.51	0.00	0.00	37,807.51	0.00
955.000-NON DEPARTMENTAL	240.93	0.00	0.00	0.00	0.00	0.00
TOTAL Expenditures	344,134.43	394,694.06	74,186.00	41,798.61	320,508.06	18.80
Fund 208:						
TOTAL REVENUES	339,383.80	394,502.31	76,807.44	41,811.72	317,694.87	19.47
TOTAL EXPENDITURES	344,134.43	394,694.06	74,186.00	41,798.61	320,508.06	18.80
NET OF REVENUES & EXPENDITURES	(4,750.63)	(191.75)	2,621.44	13.11	(2,813.19)	(1,367.11)

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE	2011-12	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2011 NORM (ABNORM)	AMENDED BUDGET	08/31/2011 NORM (ABNORM)	MONTH 08/31/2011 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 210 - DDA(DOWNTOWN DVLPMT AUTHORITY)						
Revenues						
000.000-GENERAL	257,197.72	120,210.21	26,017.30	16,460.54	94,192.91	21.64
TOTAL Revenues	<u>257,197.72</u>	<u>120,210.21</u>	<u>26,017.30</u>	<u>16,460.54</u>	<u>94,192.91</u>	<u>21.64</u>
Expenditures						
747.001-DDA - OPERATIONS	171,911.07	38,200.00	1,347.42	984.64	36,852.58	3.53
747.002-DDA - MAINSTREET	94,547.63	76,258.63	7,824.84	7,120.88	68,433.79	10.26
906.000-DEBT SERVICE	36,005.25	37,210.00	0.00	0.00	37,210.00	0.00
TOTAL Expenditures	<u>302,463.95</u>	<u>151,668.63</u>	<u>9,172.26</u>	<u>8,105.52</u>	<u>142,496.37</u>	<u>6.05</u>
Fund 210:						
TOTAL REVENUES	257,197.72	120,210.21	26,017.30	16,460.54	94,192.91	21.64
TOTAL EXPENDITURES	<u>302,463.95</u>	<u>151,668.63</u>	<u>9,172.26</u>	<u>8,105.52</u>	<u>142,496.37</u>	<u>6.05</u>
NET OF REVENUES & EXPENDITURES	(45,266.23)	(31,458.42)	16,845.04	8,355.02	(48,303.46)	(53.55)

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE	2011-12	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2011 NORM (ABNORM)	AMENDED BUDGET	08/31/2011 NORM (ABNORM)	MONTH 08/31/2011 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 211 - SIDEWALK REPLACEMENT FUND						
Revenues						
000.000-GENERAL	22,196.37	481.71	418.33	374.20	63.38	86.84
TOTAL Revenues	<u>22,196.37</u>	<u>481.71</u>	<u>418.33</u>	<u>374.20</u>	<u>63.38</u>	<u>86.84</u>
Expenditures						
444.000-SIDEWALKS	25,196.79	20,642.37	1,875.20	1,453.69	18,767.17	9.08
955.000-NON DEPARTMENTAL	79.53	0.00	0.00	0.00	0.00	0.00
TOTAL Expenditures	<u>25,276.32</u>	<u>20,642.37</u>	<u>1,875.20</u>	<u>1,453.69</u>	<u>18,767.17</u>	<u>9.08</u>
Fund 211:						
TOTAL REVENUES	22,196.37	481.71	418.33	374.20	63.38	86.84
TOTAL EXPENDITURES	<u>25,276.32</u>	<u>20,642.37</u>	<u>1,875.20</u>	<u>1,453.69</u>	<u>18,767.17</u>	<u>9.08</u>
NET OF REVENUES & EXPENDITURES	(3,079.95)	(20,160.66)	(1,456.87)	(1,079.49)	(18,703.79)	7.23

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE	2011-12	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2011 NORM (ABNORM)	AMENDED BUDGET	08/31/2011 NORM (ABNORM)	MONTH 08/31/2011 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 214 - LOCAL DEVELOPMENT FINANCE AUTH						
Revenues						
000.000-GENERAL	12,486.16	250.00	50.63	25.32	199.37	20.25
TOTAL Revenues	<u>12,486.16</u>	<u>250.00</u>	<u>50.63</u>	<u>25.32</u>	<u>199.37</u>	<u>20.25</u>
Expenditures						
223.000-DEBT SERVICE	70,923.40	73,680.00	0.00	0.00	73,680.00	0.00
TOTAL Expenditures	<u>70,923.40</u>	<u>73,680.00</u>	<u>0.00</u>	<u>0.00</u>	<u>73,680.00</u>	<u>0.00</u>
Fund 214:						
TOTAL REVENUES	12,486.16	250.00	50.63	25.32	199.37	20.25
TOTAL EXPENDITURES	<u>70,923.40</u>	<u>73,680.00</u>	<u>0.00</u>	<u>0.00</u>	<u>73,680.00</u>	<u>0.00</u>
NET OF REVENUES & EXPENDITURES	(58,437.24)	(73,430.00)	50.63	25.32	(73,480.63)	(0.07)

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE	2011-12	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2011 NORM (ABNORM)	AMENDED BUDGET	08/31/2011 NORM (ABNORM)	MONTH 08/31/2011 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND						
Revenues						
000.000-GENERAL	1,439.63	7,757.58	7,084.58	7,084.46	673.00	91.32
TOTAL Revenues	<u>1,439.63</u>	<u>7,757.58</u>	<u>7,084.58</u>	<u>7,084.46</u>	<u>673.00</u>	<u>91.32</u>
Expenditures						
690.000-BROWNFIELD DEVELOPMENT	1,000.00	6,400.00	0.00	0.00	6,400.00	0.00
TOTAL Expenditures	<u>1,000.00</u>	<u>6,400.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,400.00</u>	<u>0.00</u>
Fund 243:						
TOTAL REVENUES	1,439.63	7,757.58	7,084.58	7,084.46	673.00	91.32
TOTAL EXPENDITURES	1,000.00	6,400.00	0.00	0.00	6,400.00	0.00
NET OF REVENUES & EXPENDITURES	439.63	1,357.58	7,084.58	7,084.46	(5,727.00)	521.85

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE	2011-12	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2011 NORM (ABNORM)	AMENDED BUDGET	08/31/2011 NORM (ABNORM)	MONTH 08/31/2011 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 265 - DRUG LAW ENFORCEMENT FUND						
Revenues						
000.000-GENERAL	187.57	2,000.00	0.00	0.00	2,000.00	0.00
TOTAL Revenues	<u>187.57</u>	<u>2,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>0.00</u>
Expenditures						
301.000-POLICE	187.57	2,000.00	0.00	0.00	2,000.00	0.00
TOTAL Expenditures	<u>187.57</u>	<u>2,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>0.00</u>
Fund 265:						
TOTAL REVENUES	187.57	2,000.00	0.00	0.00	2,000.00	0.00
TOTAL EXPENDITURES	187.57	2,000.00	0.00	0.00	2,000.00	0.00
NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE	2011-12	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2011 NORM (ABNORM)	AMENDED BUDGET	08/31/2011 NORM (ABNORM)	MONTH 08/31/2011 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 303 - PUBLIC SAFETY BLDG DEBT SERVIC						
Revenues						
931.000-TRANSFERS IN AND OTHER SOURCES	49,085.00	48,320.00	15,660.00	0.00	32,660.00	32.41
TOTAL Revenues	<u>49,085.00</u>	<u>48,320.00</u>	<u>15,660.00</u>	<u>0.00</u>	<u>32,660.00</u>	<u>32.41</u>
Expenditures						
223.000-DEBT SERVICE	49,085.00	48,320.00	15,660.00	0.00	32,660.00	32.41
TOTAL Expenditures	<u>49,085.00</u>	<u>48,320.00</u>	<u>15,660.00</u>	<u>0.00</u>	<u>32,660.00</u>	<u>32.41</u>
Fund 303:						
TOTAL REVENUES	49,085.00	48,320.00	15,660.00	0.00	32,660.00	32.41
TOTAL EXPENDITURES	<u>49,085.00</u>	<u>48,320.00</u>	<u>15,660.00</u>	<u>0.00</u>	<u>32,660.00</u>	<u>32.41</u>
NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE		2011-12		YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BDGT USED
	06/30/2011		AMENDED		08/31/2011		MONTH 08/31/2011		BALANCE		
	NORM	(ABNORM)	BUDGET		NORM	(ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 590 - SEWER SYSTEM FUND											
Revenues											
000.000-GENERAL	797,245.66		3,334,892.69		925,707.94		851,243.96		2,409,184.75		27.76
TOTAL Revenues	797,245.66		3,334,892.69		925,707.94		851,243.96		2,409,184.75		27.76
Expenditures											
536.001-SEWER TREATMENT AND PUMPING	778,535.53		2,811,686.57		129,871.14		94,054.24		2,681,815.43		4.62
536.002-SEWER COLLECTION	151,308.13		215,941.17		35,332.10		27,532.44		180,609.07		16.36
906.000-DEBT SERVICE	53,212.50		87,257.50		5,124.43		5,124.43		82,133.07		5.87
TOTAL Expenditures	983,056.16		3,114,885.24		170,327.67		126,711.11		2,944,557.57		5.47
Fund 590:											
TOTAL REVENUES	797,245.66		3,334,892.69		925,707.94		851,243.96		2,409,184.75		27.76
TOTAL EXPENDITURES	983,056.16		3,114,885.24		170,327.67		126,711.11		2,944,557.57		5.47
NET OF REVENUES & EXPENDITURES	(185,810.50)		220,007.45		755,380.27		724,532.85		(535,372.82)		343.34

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE	2011-12	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2011 NORM (ABNORM)	AMENDED BUDGET	08/31/2011 NORM (ABNORM)	MONTH 08/31/2011 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 591 - WATER SYSTEM FUND						
Revenues						
000.000-GENERAL	586,790.70	647,242.77	101,888.67	52,351.13	545,354.10	15.74
TOTAL Revenues	586,790.70	647,242.77	101,888.67	52,351.13	545,354.10	15.74
Expenditures						
536.003-TREATMENT, PUMPING AND STORAGE	286,968.26	333,563.09	37,038.90	22,142.80	296,524.19	11.10
536.004-WATER DISTRIBUTION	188,077.12	208,283.81	38,743.06	29,033.52	169,540.75	18.60
536.005-PRINCIPAL RESPONSIBLE PARTY #1	76,865.67	88,715.69	17,725.91	10,469.12	70,989.78	19.98
906.000-DEBT SERVICE	16,750.00	15,817.50	0.00	0.00	15,817.50	0.00
TOTAL Expenditures	568,661.05	646,380.09	93,507.87	61,645.44	552,872.22	14.47
Fund 591:						
TOTAL REVENUES	586,790.70	647,242.77	101,888.67	52,351.13	545,354.10	15.74
TOTAL EXPENDITURES	568,661.05	646,380.09	93,507.87	61,645.44	552,872.22	14.47
NET OF REVENUES & EXPENDITURES	18,129.65	862.68	8,380.80	(9,294.31)	(7,518.12)	971.48

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE		2011-12		YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BDGT USED
	06/30/2011		AMENDED		08/31/2011		MONTH 08/31/2011		BALANCE		
	NORM	(ABNORM)	BUDGET		NORM	(ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 636 - DATA PROCESSING											
Revenues											
000.000-GENERAL	69,076.78		83,100.00		7,677.68		7,666.74		75,422.32		9.24
TOTAL Revenues	69,076.78		83,100.00		7,677.68		7,666.74		75,422.32		9.24
Expenditures											
228.000-DATA PROCESSING, INFORMATION TECHNOLOGY	95,873.45		121,811.34		21,011.07		15,726.53		100,800.27		17.25
TOTAL Expenditures	95,873.45		121,811.34		21,011.07		15,726.53		100,800.27		17.25
Fund 636:											
TOTAL REVENUES	69,076.78		83,100.00		7,677.68		7,666.74		75,422.32		9.24
TOTAL EXPENDITURES	95,873.45		121,811.34		21,011.07		15,726.53		100,800.27		17.25
NET OF REVENUES & EXPENDITURES	(26,796.67)		(38,711.34)		(13,333.39)		(8,059.79)		(25,377.95)		34.44

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE	2011-12	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2011 NORM (ABNORM)	AMENDED BUDGET	08/31/2011 NORM (ABNORM)	MONTH 08/31/2011 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 641 - MOBILE EQUIPMENT						
Revenues						
000.000-GENERAL	412,848.17	389,240.00	130,164.77	128,874.63	259,075.23	33.44
TOTAL Revenues	<u>412,848.17</u>	<u>389,240.00</u>	<u>130,164.77</u>	<u>128,874.63</u>	<u>259,075.23</u>	<u>33.44</u>
Expenditures						
000.000-GENERAL	4,036.29	1,689.35	228.95	110.00	1,460.40	13.55
441.000-DEPARTMENT OF PUBLIC WORKS	315,657.96	317,995.81	154,034.74	125,567.86	163,961.07	48.44
906.000-DEBT SERVICE	0.00	73,305.61	0.00	0.00	73,305.61	0.00
TOTAL Expenditures	<u>319,694.25</u>	<u>392,990.77</u>	<u>154,263.69</u>	<u>125,677.86</u>	<u>238,727.08</u>	<u>39.25</u>
Fund 641:						
TOTAL REVENUES	<u>412,848.17</u>	<u>389,240.00</u>	<u>130,164.77</u>	<u>128,874.63</u>	<u>259,075.23</u>	<u>33.44</u>
TOTAL EXPENDITURES	<u>319,694.25</u>	<u>392,990.77</u>	<u>154,263.69</u>	<u>125,677.86</u>	<u>238,727.08</u>	<u>39.25</u>
NET OF REVENUES & EXPENDITURES	<u>93,153.92</u>	<u>(3,750.77)</u>	<u>(24,098.92)</u>	<u>3,196.77</u>	<u>20,348.15</u>	<u>642.51</u>

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE	2011-12	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2011 NORM (ABNORM)	AMENDED BUDGET	08/31/2011 NORM (ABNORM)	MONTH 08/31/2011 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 765 - HATTON TOWNSHIP LANDFILL TRUST FUND						
Revenues						
931.000-TRANSFERS IN AND OTHER SOURCES	28,500.00	28,500.00	0.00	0.00	28,500.00	0.00
TOTAL Revenues	<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>
Fund 765:						
TOTAL REVENUES	28,500.00	28,500.00	0.00	0.00	28,500.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	<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>

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 08/31/2011

% Fiscal Year Completed: 16.94

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

ACCOUNT DESCRIPTION	END BALANCE	2011-12	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2011 NORM (ABNORM)	AMENDED BUDGET	08/31/2011 NORM (ABNORM)	MONTH 08/31/2011 INCR (DECR)	BALANCE NORM (ABNORM)	
TOTAL REVENUES - ALL FUNDS	5,742,894.95	8,267,686.38	1,979,902.07	1,600,187.06	6,287,784.31	23.95
TOTAL EXPENDITURES - ALL FUNDS	6,174,455.59	8,569,210.81	1,129,235.13	678,439.48	7,439,975.68	13.18
NET OF REVENUES & EXPENDITURES	(431,560.64)	(301,524.43)	850,666.94	921,747.58	(1,152,191.37)	282.12

City of Clare

Comparative Balance Sheet

Prepared as of

August 31, 2011

Fund 101 GENERAL FUND

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
101-000.000-001.000	CASH	311,213.68	453,722.48
101-000.000-001.002	CASH ON HAND	250.00	250.00
101-000.000-001.003	PETTY CASH	100.00	100.00
101-000.000-001.009	ACH RECEIPT ACCT	0.00	1,000.00
101-000.000-002.001	CASH - FIRSTBANK	72,615.55	73,087.66
101-000.000-002.002	CASH - ISABELLA BANK	100,000.00	100,000.00
101-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	345,000.00	85,000.00
101-000.000-040.000	ACCOUNTS RECEIVABLE	18,603.45	(13,730.30)
101-000.000-040.210	DUE FROM DDA	(257.17)	3,420.83
101-000.000-040.271	ACCOUNTS RECEIVABLE - LIBRARY	131.01	13,528.04
101-000.000-043.000	A/R UTILITIES	11,252.47	11,834.43
101-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(250.00)	1,825.00
101-000.000-048.000	MISCELLANEOUS RECEIVABLE - UNBILLED COST	0.00	(1.00)
101-000.000-048.641	DUE FROM THE MOBILE EQUIP FUND	129,000.00	86,000.00
101-000.000-084.703	DUE FROM TAX FUND	210.27	204.54
101-000.000-111.000	INVENTORY	4,986.39	4,986.39
101-000.000-111.001	INVENTORY - AIRPORT FUEL	20,075.00	20,075.00
101-000.000-123.000	PREPAID EXPENDITURES	0.00	12,838.53
Total Assets		1,012,930.65	854,141.60
*** Liabilities ***			
101-000.000-202.000	ACCTS PAYABLE	50.00	62.98
101-000.000-214.222	DUE TO COUNTY- TR FEES	165.02	30.00
101-000.000-214.225	DUE TO COUNTY - SCHOOL TR FEES	660.05	120.01
101-000.000-214.729	DUE TO OTHER GOV. UNITS	0.00	26,112.22
101-000.000-228.000	DUE TO STATE OF MICHIGAN	1,022.55	1,549.55
101-000.000-233.000	BL/CR RETIREE GROUP	774.39	774.39
101-000.000-273.000	UNDISTRIBUTED RECEIPTS	0.00	(188.04)
101-000.000-276.000	DUE TO UTILITY CUSTOMERS	23.55	0.00
Total Liabilities		2,695.56	28,461.11
*** Fund Balance ***			
101-000.000-391.000	FISCAL FUND BALANCE	813,561.26	813,561.26
Total Fund Balance		813,561.26	813,561.26
Beginning Fund Balance		813,561.26	813,561.26
Net of Revenues VS Expenditures - 2010-2011			(182,440.90)
Net of Revenues VS Expenditures - Current Year		196,673.83	194,560.13
Ending Fund Balance		1,010,235.09	825,680.49
Total Liabilities And Fund Balance		1,012,930.65	854,141.60

Fund 150 CEMETERY PERPETUAL CARE

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
150-000.000-001.000	CASH	7,689.07	4,381.06
150-000.000-003.000	REPURCHASE AGREEMENTS	250,000.00	230,000.00
Total Assets		257,689.07	234,381.06
*** Fund Balance ***			
150-000.000-390.000	FUND BALANCE	37,419.13	33,404.13
150-000.000-390.001	NONEXPENDABLE FUND BALANCE	220,324.77	224,339.77
Total Fund Balance		257,743.90	257,743.90
Beginning Fund Balance		257,743.90	257,743.90
Net of Revenues VS Expenditures - 2010-2011			(25,345.04)
Net of Revenues VS Expenditures - Current Year		(54.83)	1,982.20
Ending Fund Balance		257,689.07	234,381.06
Total Liabilities And Fund Balance		257,689.07	234,381.06

Fund 202 MAJOR STREETS

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
202-000.000-001.000	CASH	17,591.67	32,971.83
202-000.000-003.000	REPURCHASE AGREEMENTS	45,000.00	30,000.00
202-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	8,019.86	8,019.86
202-000.000-123.000	PREPAID EXPENSES	0.00	1,496.40
Total Assets		70,611.53	72,488.09
*** Liabilities ***			
202-000.000-339.000	DEFERRED REVENUES	8,019.86	8,019.86
Total Liabilities		8,019.86	8,019.86
*** Fund Balance ***			
202-000.000-391.000	FISCAL FUND BALANCE	77,038.32	77,038.32
Total Fund Balance		77,038.32	77,038.32
Beginning Fund Balance		77,038.32	77,038.32
Net of Revenues VS Expenditures - 2010-2011			29,700.99
Net of Revenues VS Expenditures - Current Year		(14,446.65)	(42,271.08)
Ending Fund Balance		62,591.67	64,468.23
Total Liabilities And Fund Balance		70,611.53	72,488.09

Fund 203 LOCAL STS FUND

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
203-000.000-001.000	CASH	23,065.18	8,843.89
203-000.000-003.000	REPURCHASE AGREEMENTS	10,000.00	0.00
203-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	38,614.41	38,614.41
203-000.000-123.000	PREPAID EXPENSES	0.00	1,579.32
Total Assets		71,679.59	49,037.62
*** Liabilities ***			
203-000.000-339.000	DEFERRED REVENUES	38,614.41	38,614.41
Total Liabilities		38,614.41	38,614.41
*** Fund Balance ***			
203-000.000-391.000	FISCAL FUND BALANCE	29,516.66	29,516.66
Total Fund Balance		29,516.66	29,516.66
Beginning Fund Balance		29,516.66	29,516.66
Net of Revenues VS Expenditures - 2010-2011			(14,806.02)
Net of Revenues VS Expenditures - Current Year		3,548.52	(4,287.43)
Ending Fund Balance		33,065.18	10,423.21
Total Liabilities And Fund Balance		71,679.59	49,037.62

Fund 206 FIRE FUND

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
206-000.000-001.000	CASH	6,476.18	2,212.42
206-000.000-003.000	REPURCHASE AGREEMENTS	45,000.00	40,000.00
206-000.000-040.000	ACCOUNTS RECEIVABLE	5,549.50	5,023.01
206-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	0.00	4,429.83
206-000.000-111.000	INVENTORY	3,434.74	3,434.74
206-000.000-123.000	PREPAID EXPENSES	29,650.00	31,238.97
Total Assets		90,110.42	86,338.97
*** Fund Balance ***			
206-000.000-391.000	FISCAL FUND BALANCE	191,881.08	191,881.08
Total Fund Balance		191,881.08	191,881.08
Beginning Fund Balance		191,881.08	191,881.08
Net of Revenues VS Expenditures - 2010-2011			(54,751.65)
Net of Revenues VS Expenditures - Current Year		(101,770.66)	(50,790.46)
Ending Fund Balance		90,110.42	86,338.97
Total Liabilities And Fund Balance		90,110.42	86,338.97

Fund 208 PARKS AND RECREATION

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
208-000.000-001.000	CASH	10,346.38	4,224.18
208-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	19,800.00	19,800.00
208-000.000-078.000	DUE FROM STATE	50,000.00	50,000.00
208-000.000-123.000	PREPAID EXPENDITURES	0.00	1,781.80
Total Assets		80,146.38	75,805.98
*** Liabilities ***			
208-000.000-273.000	UNDISTRIBUTED RECEIPTS	70.00	7,795.75
208-000.000-283.000	DEPOSITS PAYABLE - PARK RENTALS	2,797.00	3,222.00
208-000.000-339.000	DEFERRED REVENUES	19,800.00	19,800.00
Total Liabilities		22,667.00	30,817.75
*** Fund Balance ***			
208-000.000-390.000	FUND BALANCE	47,117.42	47,117.42
Total Fund Balance		47,117.42	47,117.42
Beginning Fund Balance		47,117.42	47,117.42
Net of Revenues VS Expenditures - 2010-2011			(4,750.63)
Net of Revenues VS Expenditures - Current Year		10,361.96	2,621.44
Ending Fund Balance		57,479.38	44,988.23
Total Liabilities And Fund Balance		80,146.38	75,805.98

Fund 210 DDA(DOWNTOWN DVLPMT AUTHORITY)

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
210-000.000-001.000	CASH	132,311.49	79,768.81
210-000.000-085.414	DDA FROM THE DOHERTY - CDBG FACADE LOAN	10,163.88	5,390.67
Total Assets		142,475.37	85,159.48
*** Liabilities ***			
210-000.000-214.725	DUE TO SCHOOLS FOR OVER CAPTURE	33,366.00	0.00
210-000.000-273.000	UNDISTRIBUTED RECEIPTS	2,000.00	800.00
210-000.000-339.000	DEFERRED REVENUES	10,163.88	5,390.67
Total Liabilities		45,529.88	6,190.67
*** Fund Balance ***			
210-000.000-391.000	FISCAL FUND BALANCE	74,024.00	107,390.00
Total Fund Balance		74,024.00	107,390.00
Beginning Fund Balance		74,024.00	107,390.00
Net of Revenues VS Expenditures - 2010-2011			(45,266.23)
Net of Revenues VS Expenditures - Current Year		22,921.49	16,845.04
Ending Fund Balance		96,945.49	78,968.81
Total Liabilities And Fund Balance		142,475.37	85,159.48

Fund 211 SIDEWALK REPLACEMENT FUND

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
211-000.000-001.000	CASH	7,993.32	3,512.55
211-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	25,000.00	20,000.00
211-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	1,394.66	1,394.66
211-000.000-123.000	PREPAID EXPENDITURES	0.00	104.13
Total Assets		34,387.98	25,011.34
*** Liabilities ***			
211-000.000-339.000	DEFERRED REVENUES	1,394.66	1,394.66
Total Liabilities		1,394.66	1,394.66
*** Fund Balance ***			
211-000.000-390.000	FUND BALANCE	28,153.50	28,153.50
Total Fund Balance		28,153.50	28,153.50
Beginning Fund Balance		28,153.50	28,153.50
Net of Revenues VS Expenditures - 2010-2011			(3,079.95)
Net of Revenues VS Expenditures - Current Year		4,839.82	(1,456.87)
Ending Fund Balance		32,993.32	23,616.68
Total Liabilities And Fund Balance		34,387.98	25,011.34

Fund 214 LOCAL DEVELOPMENT FINANCE AUTH

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
214-000.000-001.000	CASH	207,541.46	149,066.46
Total Assets		207,541.46	149,066.46
*** Fund Balance ***			
214-000.000-391.000	FISCAL FUND BALANCE	207,453.07	207,453.07
Total Fund Balance		207,453.07	207,453.07
Beginning Fund Balance		207,453.07	207,453.07
Net of Revenues VS Expenditures - 2010-2011			(58,437.24)
Net of Revenues VS Expenditures - Current Year		88.39	50.63
Ending Fund Balance		207,541.46	149,066.46
Total Liabilities And Fund Balance		207,541.46	149,066.46

Fund 243 BROWNFIELD REDEVELOPMENT AUTHORITY FUND

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
243-000.000-001.000	CASH	0.00	7,524.21
Total Assets		0.00	7,524.21
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures - 2010-2011			439.63
Net of Revenues VS Expenditures - Current Year		0.00	7,084.58
Ending Fund Balance		0.00	0.00
Total Liabilities And Fund Balance		0.00	7,524.21

Fund 265 DRUG LAW ENFORCEMENT FUND

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
265-000.000-001.000	CASH	186.98	0.00
Total Assets		186.98	0.00
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures - 2010-2011			0.00
Net of Revenues VS Expenditures - Current Year		186.98	0.00
Ending Fund Balance		186.98	0.00
Total Liabilities And Fund Balance		186.98	0.00

Fund 303 PUBLIC SAFETY BLDG DEBT SERVIC

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
	Beginning Fund Balance	0.00	0.00
	Net of Revenues VS Expenditures - 2010-2011		0.00
	Net of Revenues VS Expenditures - Current Year	0.00	0.00
	Ending Fund Balance	0.00	0.00
	Total Liabilities And Fund Balance	0.00	0.00

Fund 590 SEWER SYSTEM FUND

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
590-000.000-001.000	CASH	27,963.62	375,374.98
590-000.000-001.011	2011 BOND PROCEEDS	0.00	1.73
590-000.000-002.001	CASH HELD BY ISABELLA COUNTY	22,341.21	22,370.97
590-000.000-003.000	REPURCHASE AGREEMENTS	350,000.00	150,000.00
590-000.000-034.000	A/R TO TAXES	500.00	500.00
590-000.000-043.000	A/R UTILITIES	34,634.12	38,552.96
590-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(300.00)	(300.00)
590-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	155,844.75	155,844.75
590-000.000-111.000	INVENTORY	12,018.11	12,018.11
590-000.000-123.000	PREPAID EXPENSES	0.00	1,905.22
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	(366,390.29)	(366,390.29)
590-000.000-136.000	BUILDINGS, ADDITIONS, ETC.	4,003,097.27	4,003,097.27
590-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(2,593,077.08)	(2,593,077.08)
590-000.000-138.000	EQUIPMENT	485,601.48	485,601.48
590-000.000-145.000	ACCUMULATED DEPRECIATION - EQUIPMENT	(429,151.80)	(429,151.80)
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	1,350,691.34	1,350,691.34
590-000.000-154.002	SEWER SYSTEM - COLLECTION	3,390,616.03	3,390,616.03
590-000.000-155.000	ACCUMULATED DEPR. - SEWER SYSTEM	(2,023,487.48)	(2,023,487.48)
590-000.000-158.000	CONSTRUCTION IN PROGRESS	81,444.72	81,444.72
Total Assets		4,925,618.87	5,078,885.78
*** Liabilities ***			
590-000.000-202.000	ACCTS PAYABLE	0.00	112.44
590-000.000-256.000	ACCRUED INT PAYABLE	8,881.67	8,881.67
590-000.000-276.000	DUE TO SEWER CUSTOMERS	38.10	153.06
590-000.000-285.000	SECURITY DEPOSITS	20,850.00	21,900.00
590-000.000-300.000	WOODLAWN SEWER BONDS	265,000.00	215,000.00
590-000.000-304.000	FmHA BONDS PAYABLE	367,000.00	0.00
590-000.000-305.001	CC SEWAGE DISPOSAL SYS #4	365,000.00	330,000.00
Total Liabilities		1,026,769.77	576,047.17
*** Fund Balance ***			
590-000.000-391.000	NET ASSETS	3,908,268.84	3,908,268.84
590-000.000-391.001	NET ASSETS - RESERVE FOR BONDS	25,000.00	25,000.00
Total Fund Balance		3,933,268.84	3,933,268.84
Beginning Fund Balance		3,933,268.84	3,933,268.84
Net of Revenues VS Expenditures - 2010-2011			(185,810.50)
Net of Revenues VS Expenditures - Current Year		(34,419.74)	755,380.27
Ending Fund Balance		3,898,849.10	4,502,838.61
Total Liabilities And Fund Balance		4,925,618.87	5,078,885.78

Fund 591 WATER SYSTEM FUND

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
591-000.000-001.000	CASH	14,693.21	3,513.70
591-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	255,000.00	275,000.00
591-000.000-040.000	ACCOUNTS RECEIVABLE	585.75	21,716.31
591-000.000-043.000	A/R UTILITIES	21,706.97	23,823.91
591-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(150.00)	(150.00)
591-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	4,043.25	4,043.25
591-000.000-111.000	INVENTORY	6,503.33	6,503.33
591-000.000-123.000	PREPAID EXPENSES	0.00	4,299.27
591-000.000-130.000	LAND	42,632.25	42,632.25
591-000.000-136.000	BUILDING, ADDITIONS AND IMPROVEMENTS	454,584.99	454,584.99
591-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(366,037.04)	(366,037.04)
591-000.000-138.000	EQUIPMENT	17,852.84	17,852.84
591-000.000-145.000	ACCUMULATED DEPR. - EQUIPMENT	(15,460.62)	(15,460.62)
591-000.000-152.001	WATER SYSTEM - WELLS	777,007.48	777,007.48
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	693,137.10	693,137.10
591-000.000-152.007	WATER SYSTEM - TRANSMISSION	100,704.07	100,704.07
591-000.000-153.000	ACCUMULATED DEPR. WATER SYSTEM	(1,312,943.03)	(1,312,943.03)
Total Assets		1,713,227.39	1,749,594.65
*** Liabilities ***			
591-000.000-202.000	ACCTS PAYABLE	0.00	58.50
591-000.000-256.000	ACCRUED INT PAYABLE	2,807.92	2,807.92
591-000.000-276.000	DUE TO WATER CUSTOMERS	22.61	1.56
591-000.000-300.000	WOODLAWN WATER BONDS	300,000.00	285,000.00
Total Liabilities		302,830.53	287,867.98
*** Fund Balance ***			
591-000.000-391.000	NET ASSETS	1,435,216.22	1,435,216.22
Total Fund Balance		1,435,216.22	1,435,216.22
Beginning Fund Balance		1,435,216.22	1,435,216.22
Net of Revenues VS Expenditures - 2010-2011			18,129.65
Net of Revenues VS Expenditures - Current Year		(24,819.36)	8,380.80
Ending Fund Balance		1,410,396.86	1,461,726.67
Total Liabilities And Fund Balance		1,713,227.39	1,749,594.65

Fund 636 DATA PROCESSING

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
636-000.000-001.000	CASH	8,660.98	643.78
636-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	35,000.00	5,000.00
636-000.000-123.000	PREPAID EXPENSES	0.00	112.87
636-000.000-146.000	OFFICE EQUIPMENT AND FURNITURE	337,058.27	337,058.27
636-000.000-147.000	ACCUMULATED DEPR. - OFFICE EQUIPMENT	(254,353.41)	(254,353.41)
Total Assets		126,365.84	88,461.51
*** Fund Balance ***			
636-000.000-391.000	NET ASSETS	128,591.57	128,591.57
Total Fund Balance		128,591.57	128,591.57
Beginning Fund Balance		128,591.57	128,591.57
Net of Revenues VS Expenditures - 2010-2011			(26,796.67)
Net of Revenues VS Expenditures - Current Year		(2,225.73)	(13,333.39)
Ending Fund Balance		126,365.84	88,461.51
Total Liabilities And Fund Balance		126,365.84	88,461.51

Fund 641 MOBILE EQUIPMENT

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
641-000.000-001.000	CASH	3,924.23	3,247.47
641-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	40,000.00	65,000.00
641-000.000-043.000	A/R UTILITIES	608.40	735.93
641-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(50.00)	(50.00)
641-000.000-109.000	INVENTORY - STREET ROAD SALT	14,283.27	10,705.94
641-000.000-109.001	INVENTORY - STREET COLD PATCH	72.02	1,018.00
641-000.000-111.000	INVENTORY	5,037.94	5,037.94
641-000.000-123.000	PREPAID EXPENSES	0.00	1,522.44
641-000.000-130.000	LAND	85,000.00	85,000.00
641-000.000-136.000	BUILDING, ADDITIONS AND IMPROVEMENTS	667,283.12	667,283.12
641-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(315,266.33)	(315,266.33)
641-000.000-138.000	EQUIPMENT	587,819.14	587,819.14
641-000.000-139.000	OTHER EQUIPMENT	16,787.52	16,787.52
641-000.000-145.000	ACCUMULATED DEPR. - EQUIPMENT	(521,208.55)	(521,208.55)
641-000.000-148.000	VEHICLES - DPW	810,164.75	810,164.75
641-000.000-148.001	VEHICLES - POLICE	101,670.85	101,670.85
641-000.000-149.000	ACCUMULATED DEPRECIATION - VEHICLES	(721,130.08)	(721,130.08)
Total Assets		774,996.28	798,338.14
*** Liabilities ***			
641-000.000-202.000	ACCTS PAYABLE	0.00	(6.85)
641-000.000-214.101	DUE TO GENERAL FUND	129,000.00	86,000.00
641-000.000-276.000	DUE TO UTILITY CUSTOMERS	1.33	0.15
641-000.000-307.001	STREET SWEEPER PURCHASE - 2007	57,169.43	27,938.36
Total Liabilities		186,170.76	113,931.66
*** Fund Balance ***			
641-000.000-391.000	NET ASSETS	615,351.48	615,351.48
Total Fund Balance		615,351.48	615,351.48
Beginning Fund Balance		615,351.48	615,351.48
Net of Revenues VS Expenditures - 2010-2011			93,153.92
Net of Revenues VS Expenditures - Current Year		(26,525.96)	(24,098.92)
Ending Fund Balance		588,825.52	684,406.48
Total Liabilities And Fund Balance		774,996.28	798,338.14

Fund 701 GENERAL AGENCY FUND

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
701-000.000-001.000	CASH	530.75	1,403.25
Total Assets		530.75	1,403.25
*** Liabilities ***			
701-000.000-230.000	DUE TO OTHER GOVERNMENTAL UNITS	530.75	1,403.25
Total Liabilities		530.75	1,403.25
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures - 2010-2011			0.00
Net of Revenues VS Expenditures - Current Year		0.00	0.00
Ending Fund Balance		0.00	0.00
Total Liabilities And Fund Balance		530.75	1,403.25

Fund 703 PROPERTY TAX FUND

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
703-000.000-001.000	CASH	1,670,360.08	1,404,401.71
703-000.000-018.000	TAXES RECEIVABLE - SUMMER	344,105.38	423,082.24
703-000.000-019.000	TAXES RECEIVABLE - WINTER	0.00	(910.96)
Total Assets		2,014,465.46	1,826,572.99
*** Liabilities ***			
703-000.000-214.101	DUE TO GENERAL FUND	1,063,197.43	996,571.35
703-000.000-214.202	DUE TO MAJOR STREET FUND	856.28	1,042.36
703-000.000-214.203	DUE TO LOCAL STREET FUND	49,550.55	45,871.30
703-000.000-214.208	DUE TO PARKS FUND	55,699.52	52,200.27
703-000.000-214.211	DUE TO SIDEWALK REPLACEMENT FUND	14,958.80	(16.26)
703-000.000-214.590	DUE TO SEWER FUND	25,781.17	23,640.09
703-000.000-214.591	DUE TO WATER FUND	772.10	1,231.65
703-000.000-214.641	DUE TO MOBILE EQUIPMENT	13.96	41.55
703-000.000-215.001	DUE TO COMPONENT UNIT - DDA	117,663.48	65,070.25
703-000.000-215.003	DUE TO CITY OF CLARE BROWNFIELD	1,624.73	0.00
703-000.000-222.001	DUE TO CLARE COUNTY	499,198.05	486,845.63
703-000.000-222.002	DUE TO ISABELLA COUNTY	112,168.74	91,045.31
703-000.000-223.000	DUE TO LIBRARY - PMDL	58,923.31	53,971.78
703-000.000-225.000	DUE TO CLARE PUBLIC SCHOOLS	0.00	(597.98)
703-000.000-228.000	DUE TO STATE OF MICHIGAN	13,871.93	12,240.00
703-000.000-230.001	DUE TO ISABELLA COUNTY TRANSIT	0.00	(33.42)
703-000.000-276.000	DUE TO TAXPAYERS (OVERPAYMENT REFUNDS)	185.41	(2,550.89)
Total Liabilities		2,014,465.46	1,826,572.99
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures - 2010-2011			0.00
Net of Revenues VS Expenditures - Current Year		0.00	0.00
Ending Fund Balance		0.00	0.00
Total Liabilities And Fund Balance		2,014,465.46	1,826,572.99

Fund 704 IMPREST PAYROLL FUND

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
704-000.000-001.000	CASH	1,470.48	1,921.08
704-000.000-040.000	ACCOUNTS RECEIVABLE	315.00	0.00
Total Assets		1,785.48	1,921.08
*** Liabilities ***			
704-000.000-228.000	DUE TO STATE OF MICHIGAN	5,361.13	5,440.46
704-000.000-229.000	DUE TO FEDERAL GOV'T	7,699.57	0.00
704-000.000-231.001	AFLAC PAYABLE	(31.28)	(25.20)
704-000.000-231.002	MERS PAYABLE	20,795.13	22,280.62
704-000.000-231.003	BLUE CROSS PAYABLE	(33,806.11)	(25,210.80)
704-000.000-231.004	THIN BLUE LINE PAYABLE	(2.00)	0.00
704-000.000-231.005	TEAMSTERS PAYABLE	422.25	(564.00)
704-000.000-231.008	MISCELLANEOUS PAYABLE	728.25	0.00
704-000.000-231.011	DENTAL VISION PAYABLE	618.54	0.00
Total Liabilities		1,785.48	1,921.08
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures - 2010-2011			0.00
Net of Revenues VS Expenditures - Current Year		0.00	0.00
Ending Fund Balance		0.00	0.00
Total Liabilities And Fund Balance		1,785.48	1,921.08

Fund 737 HEALTH REIMBURSEMENT ACCOUNT FUND

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
737-000.000-001.000	CASH	8,010.68	0.00
Total Assets		8,010.68	0.00
*** Liabilities ***			
737-000.000-262.020	HRA PAYABLE - 1128	933.86	0.00
737-000.000-262.024	HRA PAYABLE - 1069	1,987.07	0.00
737-000.000-262.025	HRA PAYABLE - 1074	2,329.03	0.00
737-000.000-262.027	HRA PAYABLE - 1108	1,523.86	0.00
737-000.000-262.031	HRA PAYABLE - 1160	780.61	0.00
737-000.000-262.034	HRA PAYABLE - 1172	456.25	0.00
Total Liabilities		8,010.68	0.00
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures - 2010-2011			0.00
Net of Revenues VS Expenditures - Current Year		0.00	0.00
Ending Fund Balance		0.00	0.00
Total Liabilities And Fund Balance		8,010.68	0.00

Fund 765 HATTON TOWNSHIP LANDFILL TRUST FUND

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
765-000.000-003.000	CERTIFICATES OF DEPOSIT	114,500.00	143,000.00
Total Assets		114,500.00	143,000.00
*** Fund Balance ***			
765-000.000-390.000	FUND BALANCE	114,500.00	114,500.00
Total Fund Balance		114,500.00	114,500.00
Beginning Fund Balance		114,500.00	114,500.00
Net of Revenues VS Expenditures - 2010-2011			28,500.00
Net of Revenues VS Expenditures - Current Year		0.00	0.00
Ending Fund Balance		114,500.00	143,000.00
Total Liabilities And Fund Balance		114,500.00	143,000.00

Fund 901 GENERAL FIXED ASSETS

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** 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	487,985.87	487,985.87
901-000.000-130.210	LAND - DDA	124,626.20	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	74,248.40	74,248.40
901-000.000-132.203	ROAD IMPROVEMENTS - LOCAL STREETS	169,135.17	169,135.17
901-000.000-132.208	LAND IMPROVEMENTS - GFA, PARKS AND REC.	100,239.70	100,239.70
901-000.000-132.210	LAND IMPROVEMENTS - DDA	319,592.25	319,592.25
901-000.000-132.211	SIDEWALK IMPROVEMENTS	75,504.47	75,504.47
901-000.000-132.214	LAND IMPROV - LDFA	77,136.14	77,136.14
901-000.000-133.000	ACCUMULATED DEPRECIATION - LAND IMPROVEM	(59,957.34)	(59,957.34)
901-000.000-133.210	ACCUM DEPR - LAND IMPROV - DDA	(87,494.86)	(87,494.86)
901-000.000-133.214	ACCUM DEPR - LAND IMPROV - LDFA	(5,913.78)	(5,913.78)
901-000.000-136.101	BUILDINGS, ETC. - GFA, GENERAL FUND	1,324,122.64	1,324,122.64
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	(682,727.01)	(682,727.01)
901-000.000-138.101	EQUIPMENT - GFA, GENERAL FUND	180,823.59	180,823.59
901-000.000-138.206	EQUIPMENT - GFA, FIRE DEPARTMENT	547,804.20	547,804.20
901-000.000-138.208	EQUIPMENT - GFA, PARKS & RECREATION	95,208.23	95,208.23
901-000.000-138.210	EQUIPMENT - DDA	138,200.00	138,200.00
901-000.000-138.500	ACCUMULATED DEPRECIATION-EQUIPMENT	(370,217.21)	(370,217.21)
901-000.000-139.210	ACCUM DEPR - EQUIP (DDA)	(138,200.00)	(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	(571.05)	(571.05)
901-000.000-148.206	VEHICLES - FIRE DEPARTMENT	796,123.21	796,123.21
901-000.000-149.000	ACCUMULATED DEPRECIATION - VEHICLES	(420,700.36)	(420,700.36)
901-000.000-158.000	CONSTRUCTION IN PROGRESS	517,399.53	517,399.53
901-000.000-158.210	CONSTRUCTION IN PROGRESS - DDA	9,012.00	9,012.00
Total Assets		7,070,395.19	7,070,395.19
*** Fund Balance ***			
901-000.000-130.399	INVESTMENT IN LAND	3,635,186.90	3,635,186.90
901-000.000-132.399	INVESTMENT IN LAND IMPROVEMENTS	1,102,978.95	1,102,978.95
901-000.000-136.399	INVESTMENT IN BUILDINGS, ETC.	1,502,489.73	1,502,489.73
901-000.000-138.399	INVESTMENT IN EQUIPMENT	453,618.81	453,618.81
901-000.000-146.399	INVESTMENT IN OFFICE EQUIPMENT&FURNITURE	697.95	697.95
901-000.000-148.399	INVESTMENT IN VEHICLES	375,422.85	375,422.85
Total Fund Balance		7,070,395.19	7,070,395.19
Beginning Fund Balance		7,070,395.19	7,070,395.19
Net of Revenues VS Expenditures - 2010-2011			0.00
Net of Revenues VS Expenditures - Current Year		0.00	0.00
Ending Fund Balance		7,070,395.19	7,070,395.19
Total Liabilities And Fund Balance		7,070,395.19	7,070,395.19

Fund 902 GENERAL LONG-TERM DEBT

GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
902-000.000-186.000	AMOUNT TO BE PROVIDED - LTD	1,513,000.00	1,513,000.00
Total Assets		1,513,000.00	1,513,000.00
*** Liabilities ***			
902-000.000-256.000	ACCRUED INT PAYABLE	15,998.00	15,998.00
902-000.000-256.210	ACCRUED INT PAYABLE	2,897.00	2,897.00
902-000.000-256.214	ACCRUED INT PAYABLE	2,336.00	2,336.00
902-000.000-301.002	FIRE TENDER INSTALLMENT PURCHASE	29,650.00	29,650.00
902-000.000-305.000	PUBLIC SAFETY BUILDING	713,000.00	713,000.00
902-000.000-306.001	2006 DDA BOND	408,000.00	408,000.00
902-000.000-307.000	1998 LDFA BOND	185,000.00	185,000.00
902-000.000-310.001	IPC - AERIAL FIRE TRUCK 2006	27,000.00	27,000.00
Total Liabilities		1,383,881.00	1,383,881.00
*** Fund Balance ***			
902-000.000-391.000	FISCAL FUND BALANCE	129,119.00	129,119.00
Total Fund Balance		129,119.00	129,119.00
Beginning Fund Balance		129,119.00	129,119.00
Net of Revenues VS Expenditures - 2010-2011			0.00
Net of Revenues VS Expenditures - Current Year		0.00	0.00
Ending Fund Balance		129,119.00	129,119.00
Total Liabilities And Fund Balance		1,513,000.00	1,513,000.00

Fund 934 GASB ACCRUALS

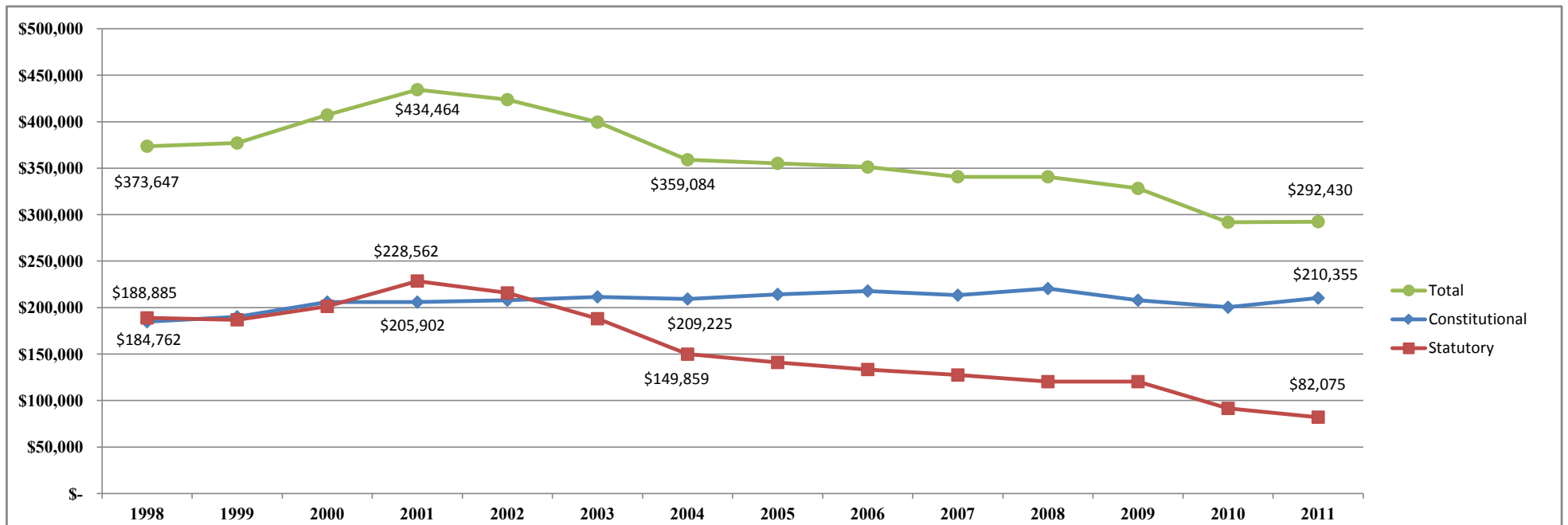
GL Number	Description	PERIOD ENDED 08/31/2010	PERIOD ENDED 08/31/2011
*** Assets ***			
934-000.000-084.000	DUE FROM GOVT ACTIVITIES	286,744.00	286,744.00
Total Assets		286,744.00	286,744.00
*** Liabilities ***			
934-000.000-214.000	DUE TO BUS TYPE ACTIVITIES	286,744.00	286,744.00
934-000.000-307.000	POST CLOSURE LANDFILL LIABILITY	152,768.00	152,768.00
934-000.000-339.000	DEFERRED REVENUES	(67,829.00)	(67,829.00)
934-000.000-339.210	DEFERRED REVENUES	(10,941.00)	(10,941.00)
Total Liabilities		360,742.00	360,742.00
*** Fund Balance ***			
934-000.000-390.000	FUND BALANCE	(179,556.00)	(179,556.00)
934-000.000-391.000	FISCAL FUND BALANCE	105,558.00	105,558.00
Total Fund Balance		(73,998.00)	(73,998.00)
Beginning Fund Balance		(73,998.00)	(73,998.00)
Net of Revenues VS Expenditures - 2010-2011			0.00
Net of Revenues VS Expenditures - Current Year		0.00	0.00
Ending Fund Balance		(73,998.00)	(73,998.00)
Total Liabilities And Fund Balance		286,744.00	286,744.00

City of Clare

Revenue Sharing Receipts

**City of Clare
State Revenue Sharing
As of the State's Fiscal Year**

	<u>1997 - 1998</u>	<u>1998 - 1999</u>	<u>1999 - 2000</u>	<u>2000 - 2001</u>	<u>2001 - 2002</u>	<u>2002 - 2003</u>	<u>2003 - 2004</u>	<u>2004 - 2005</u>	<u>2005 - 2006</u>	<u>2006 - 2007</u>	<u>2007 - 2008</u>	<u>2008 - 2009</u>	<u>2009 - 2010</u>	<u>2010 - 2011</u>
Total														
Clare County	370,930	374,335	404,281	430,617	419,901	395,876	355,795	351,917	348,001	337,638	337,638	325,230	289,260	289,260
Isabella County	2,717	2,718	2,935	3,847	3,821	3,659	3,289	3,253	3,217	3,121	3,121	2,992	2,661	3,170
	373,647	377,053	407,216	434,464	423,722	399,535	359,084	355,170	351,218	340,759	340,759	328,222	291,921	292,430
Constitutional														
Clare County	183,242	188,608	204,243	203,761	205,838	209,322	207,048	211,989	215,597	211,119	218,167	205,759	198,276	207,185
Isabella County	1,520	1,565	1,696	2,141	2,163	2,200	2,177	2,228	2,265	2,219	2,292	2,163	2,083	3,170
	184,762	190,173	205,939	205,902	208,001	211,522	209,225	214,217	217,862	213,338	220,459	207,922	200,359	210,355
Statutory														
Clare County	187,688	185,727	200,038	226,856	214,063	186,554	148,747	139,928	132,404	126,519	119,471	119,471	90,984	82,075
Isabella County	1,197	1,153	1,239	1,706	1,658	1,459	1,112	1,025	952	902	829	829	578	0
	188,885	186,880	201,277	228,562	215,721	188,013	149,859	140,953	133,356	127,421	120,300	120,300	91,562	82,075



**City of Clare
State Revenue Sharing
Payments Received**

<u>Distribution Months Included</u>	<u>Constitutional</u>		<u>Statutory</u>		<u>Total</u>
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	
January and February 2007	35,440.00	77.8%	10,085.00	22.2%	45,525.78
January and February 2008	34,091.00	77.7%	9,797.00	22.3%	43,888.78
January and February 2009	28,412.00	73.8%	10,064.00	26.2%	38,476.74
January and February 2010	29,899.00	72.7%	11,231.00	27.3%	41,130.73
January and February 2011	32,535.00	84.4%	5,999.00	15.6%	38,534.84
March and April 2007	34,047.00	73.6%	12,219.00	26.4%	46,266.74
March and April 2008	34,297.00	80.4%	8,351.00	19.6%	42,648.80
March and April 2009	33,708.00	70.7%	13,943.00	29.3%	47,651.71
March and April 2010	34,363.00	80.2%	8,485.00	19.8%	42,848.80
March and April 2011 *	32,618.00	79.1%	8,595.00	20.9%	41,213.00
May and June 2007	34,565.00	55.9%	27,285.00	44.1%	61,850.56
May and June 2008	37,821.00	57.2%	28,245.00	42.8%	66,066.57
May and June 2009	32,455.00	60.8%	20,914.00	39.2%	53,369.61
May and June 2010	34,635.00	63.1%	20,232.00	36.9%	54,867.63
May and June 2011 *	38,265.00	67.3%	18,552.00	32.7%	56,817.67
July and August 2007	39,483.00	59.0%	27,472.00	41.0%	66,955.59
July and August 2008	37,481.00	57.8%	27,327.00	42.2%	64,808.58
July and August 2009	34,387.00	66.3%	17,443.00	33.7%	51,830.66
July and August 2010	36,022.00	64.8%	19,578.00	35.2%	55,600.65
September and October 2006	36,906.00	59.0%	25,676.00	41.0%	62,582.59
September and October 2007	36,661.00	60.3%	24,091.00	39.7%	60,752.60
September and October 2008	39,250.00	61.8%	24,221.00	38.2%	63,471.62
September and October 2009	32,655.00	61.6%	20,352.00	38.4%	53,007.62
September and October 2010	32,939.00	65.5%	17,353.00	34.5%	50,292.65
November and December 2006	34,593.00	59.3%	23,747.00	40.7%	58,340.59
November and December 2007	38,106.00	63.0%	22,344.00	37.0%	60,450.63
November and December 2008	36,616.00	60.6%	23,831.00	39.4%	60,447.61
November and December 2009	35,612.00	73.8%	12,627.00	26.2%	48,239.74
November and December 2010	37,976.00	76.0%	11,998.00	24.0%	49,974.76
	\$ 1,015,838.00	66.5%	\$ 512,057.00	33.5%	\$ 1,527,913.85

The March/April 2011 payment includes a one-time adjustment of (\$1,689.00) to account for the 2010 Census changes.

The May/June 2011 payment includes an adjustment for the 2010 Census of \$3.

Calendar Year Receipts

2007	218,302.00	63.9%	123,496.00	36.1%	341,801.90
2008	219,556.00	64.3%	121,772.00	35.7%	341,331.96
2009	197,229.00	67.4%	95,343.00	32.6%	292,576.07
2010	205,834.00	69.8%	88,877.00	30.2%	294,715.22
2011	210,355.00	71.9%	82,075.00	28.1%	292,430.58

City of Clare
State Revenue Sharing
Disbursements Received December 2006 through August 2011

Distribution Date / Months Included	Constitutional		Statutory		Total
	Amount	Percent	Amount	Percent	
August 31, 2011 May and June 2011	\$ 38,265.00	92.8%	\$ 18,552.00	45.0%	\$ 56,817.93
June 30, 2011 March and April 2011*	32,618.00	79.1%	8,595.00	20.9%	41,213.79
April 29, 2011 January and February 2011	32,535.00	84.4%	5,999.00	15.6%	38,534.84
February 28, 2011 November and December 2010	37,976.00	76.0%	11,998.00	24.0%	49,974.76
December 29, 2010 September and October 2010	32,939.00	65.5%	17,353.00	34.5%	50,292.65
October 29, 2010 July and August 2010	36,022.00	64.8%	19,578.00	35.2%	55,600.65
August 31, 2010 May and June 2010	34,635.00	63.1%	20,232.00	36.9%	54,867.63
June 30, 2010 March and April 2010	34,363.00	80.2%	8,485.00	19.8%	42,848.80
April 30, 2010 January and February 2010	29,899.00	72.7%	11,231.00	27.3%	41,130.73
February 26, 2010 November and December 2009	35,612.00	73.8%	12,627.00	26.2%	48,239.74
December 30, 2009 September and October 2009	32,655.00	61.6%	20,352.00	38.4%	53,007.62
October 31, 2009 July and August 2009	34,387.00	66.3%	17,443.00	33.7%	51,830.66
August 31, 2009 May and June 2009	32,455.00	60.8%	20,914.00	39.2%	53,369.61
June 30, 2009 March and April 2009	33,708.00	70.7%	13,943.00	29.3%	47,651.71
April 30, 2009 January and February 2009	28,412.00	73.8%	10,064.00	26.2%	38,476.74
February 27, 2009 November and December 2008	36,616.00	60.6%	23,831.00	39.4%	60,447.61
December 30, 2008 September and October 2008	39,250.00	61.8%	24,221.00	38.2%	63,471.62
October 31, 2008 July and August 2008	37,481.00	57.8%	27,327.00	42.2%	64,808.58

City of Clare
State Revenue Sharing
Disbursements Received December 2006 through August 2011

Distribution Date / Months Included	Constitutional		Statutory		Total
	Amount	Percent	Amount	Percent	
August 29, 2008 May and June 2008	37,821.00	57.2%	28,245.00	42.8%	66,066.57
June 30, 2008 March and April 2008	34,297.00	80.4%	8,351.00	19.6%	42,648.80
April 30, 2008 January and February 2008	34,091.00	77.7%	9,797.00	22.3%	43,888.78
February 29, 2008 November and December 2007	38,106.00	63.0%	22,344.00	37.0%	60,450.63
December 28, 2007 September and October 2007	36,661.00	60.3%	24,091.00	39.7%	60,752.60
October 31, 2007 and November 16, 2007 July and August 2007	39,483.00	59.0%	27,472.00	41.0%	66,955.59
August 31, 2007 May and June 2007	34,565.00	55.9%	27,285.00	44.1%	61,850.56
June 29, 2007 March and April 2007	34,047.00	73.6%	12,219.00	26.4%	46,266.74
April 30, 2007 January and February 2007	35,440.00	77.8%	10,085.00	22.2%	45,525.78
February 28, 2007 November and December 2006	34,593.00	59.3%	23,747.00	40.7%	58,340.59
December 29, 2006 September and October 2006	36,906.00	59.0%	25,676.00	41.0%	62,582.59
	\$ 977,573.00		\$ 493,505.00		\$ 1,471,096.97
	66.5%		33.5%		100.0%