

To: Mayor Pat Humphrey and the Clare City Commission
From: Steven J. Kingsbury, Treasurer and Finance Director
Date: September 17, 2009
Reference: Treasurer's Report for September 21, 2009

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

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

Fiscal 2008/09 Annual Audit: Due to the significant amount of work to be completed prior to the return visit of our external auditors we have delayed their return by two days to Wednesday, September 23, 2009.

Municipal Employee's Retirement System (MERS) Conference: On Wednesday, September 16, 2009 I attend the annual MERS Conference in Grand Rapids as the Officer Delegate for the City of Clare. Luke Potter from the Department of Public Works also attended the meeting as the selected Employee Delegate.

CITY OF CLARE
CASH AND INVESTMENT SUMMARY (UNAUDITED) BY BANK
From 8/01/2009 To 8/31/2009

<u>Financial Institution/Account Description</u>	<u>Interest Rates</u>	<u>Balance 8-1-09</u>	<u>Total Increases</u>	<u>Total Decreases</u>	<u>Balance 8-31-09</u>
<u>City of Clare Accounts</u>					
Chemical Bank/Consolidated Account	0.750%	\$ 136,211.27	\$ 1,180,585.55	\$ 985,037.79	\$ 331,759.03
Firstbank/Money Market Account	0.650%	72,105.40	39.81	-	72,145.21
Isabella Bank/Certificate of Deposit	2.100%	100,000.00	-	-	100,000.00
Chemical Bank/Current Property Tax Account	0.750%	173,180.51	2,101,599.26	459,605.95	1,815,173.82
Petty Cash and Cash on Hand	N/A	350.00	-	-	350.00
Cash Held by Isabella County	0.15%	22,305.70	2.76	-	22,308.46
Chemical Bank/Repurchase Agreements	1.00% to 2.80%	1,800,000.00	-	200,000.00	1,600,000.00
Firstbank/Hatton Township Landfill Trust Fund	2.230%	86,000.00	-	-	86,000.00
Total - City of Clare Accounts		<u>\$ 2,390,152.88</u>	<u>\$ 3,282,227.38</u>	<u>\$ 1,644,643.74</u>	<u>\$ 4,027,736.52</u>
<u>City of Clare Component Unit Accounts</u>					
Chemical Bank DDA Account	0.750%	\$ 119,749.43	\$ 22,227.27	\$ 9,897.49	\$ 132,079.21
Chemical Bank LDFA Account	0.750%	272,754.49	173.74	-	272,928.23
Total - City of Clare Component Unit Accounts		<u>\$ 392,503.92</u>	<u>\$ 22,401.01</u>	<u>\$ 9,897.49</u>	<u>\$ 405,007.44</u>

CASH SUMMARY BY FUND FOR THE CITY OF CLARE
From 8/01/2009 To 8/31/2009
ALL FUNDS (UNAUDITED)
CASH and INVESTMENT ACCOUNTS

FUND	DESCRIPTION	BALANCE 8/1/2009	TOTAL DEBITS	TOTAL CREDITS	BALANCE 8/31/2009	Investment Balances 8/31/2009	Transactional Account Balances 8/31/2009
101	General Fund	\$ 610,347.67	\$ 733,810.79	\$ 595,628.56	\$ 748,529.90	\$ 425,000.00	\$ 323,529.90
150	Cemetery Perpetual Care	275,455.18	1,170.01	-	276,625.19	270,000.00	6,625.19
202	Major Streets	11,028.92	12,435.19	8,216.01	15,248.10	10,000.00	5,248.10
203	Local Streets	4,441.57	23,982.47	23,734.97	4,689.07	-	4,689.07
206	Fire Fund	109,902.69	86,490.20	138,124.12	58,268.77	55,000.00	3,268.77
208	Parks and Recreation	7,303.99	36,676.14	39,734.21	4,245.92	-	4,245.92
210	Downtown Development Authority (DDA)	119,749.43	22,227.27	9,897.49	132,079.21	-	132,079.21
211	Sidewalk Replacement Fund	37,741.72	4,577.07	3,347.51	38,971.28	35,000.00	3,971.28
214	Local Finance Development Authority (LDFA)	272,754.49	173.74	-	272,928.23	-	272,928.23
265	Drug Law Enforcement Fund	1,023.25	0.69	-	1,023.94	-	1,023.94
303	Public Safety Building Debt Service	-	-	-	-	-	-
414	Facade Improvement Program (CDBG)	11,591.80	14,382.77	-	25,974.57	-	25,974.57
590	Sewer System Fund	560,799.34	169,211.96	233,214.05	496,797.25	460,000.00	36,797.25
591	Water System Fund	326,549.61	113,272.15	150,363.55	289,458.21	280,000.00	9,458.21
636	Data Processing Fund	75,623.05	10,288.30	18,673.05	67,238.30	65,000.00	2,238.30
641	Mobile Equipment Fund	9,290.75	19,119.19	23,967.68	4,442.26	-	4,442.26
701	General Agency Fund	714.69	276.88	-	991.57	-	991.57
703	Property Tax Fund	173,180.51	2,101,599.26	459,605.95	1,815,173.82	-	1,815,173.82
704	Imprest Payroll Fund	72,219.60	154,081.17	149,562.03	76,738.74	-	76,738.74
737	Health Reimbursement Account Fund	16,938.54	853.14	472.05	17,319.63	-	17,319.63
765	Hattan Township Landfill Trust Fund	86,000.00	-	-	86,000.00	86,000.00	-
TOTAL - ALL FUNDS		\$ 2,782,656.80	\$ 3,504,628.39	\$ 1,854,541.23	\$ 4,432,743.96	\$ 1,686,000.00	\$ 2,746,743.96

Summary

Revenue and Expenditure Report

Prepared as of

August 31, 2009

CITY OF CLARE
SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)
Month Ended 8/31/2009

FUND/ACTIVITY DESCRIPTION	2008-09 YEAR END ACTIVITY	2009-10 AMENDED BUDGET	YEAR-TO-DATE 8-31-09	ACTIVITY FOR MONTH ENDED 8-31-09	AVAILABLE BALANCE	PERCENT OF BUDGET
<u>Fund 101 - GENERAL FUND</u>						
Revenues						
000.000 - GENERAL	2,470,751.54	2,993,582.80	612,525.12	271,857.40	2,381,057.68	20.46
931.000 - TRANSFERS IN AND OTHER SOURCES	28,000.00	75,000.00	0.00	0.00	75,000.00	0.00
Total Revenues	2,498,751.54	3,068,582.80	612,525.12	271,857.40	2,456,057.68	19.96
Expenditures						
101.000 - CITY COMMISSION	49,102.27	49,220.13	24,212.57	963.53	25,007.56	49.19
172.000 - CITY MANAGER	112,765.14	121,210.60	23,821.70	9,809.06	97,388.90	19.65
191.000 - FISCAL SERVICES	107,776.65	112,373.82	15,812.88	6,418.52	96,560.94	14.07
215.000 - CLERK	115,311.96	122,965.27	16,920.80	6,829.36	106,044.47	13.76
247.000 - BOARD OF REVIEW	706.24	1,511.20	27.97	0.00	1,483.23	1.85
257.000 - ASSESSOR	38,149.87	44,430.41	3,048.37	80.21	41,382.04	6.86
262.000 - ELECTIONS	4,518.90	3,300.00	(354.25)	18.80	3,654.25	(10.73)
265.000 - BUILDING AND GROUNDS	65,651.79	261,113.23	9,697.36	3,588.16	251,415.87	3.71
266.000 - ATTORNEY	58,818.23	48,000.00	5,852.83	0.00	42,147.17	12.19
276.000 - CEMETERY	65,032.14	79,278.99	14,619.21	6,876.90	64,659.78	18.44
301.000 - POLICE	818,443.71	953,806.63	171,522.18	63,038.00	782,284.45	17.98
371.000 - BUILDING INSPECTION DEPARTMENT	48,217.91	55,678.75	7,889.55	3,325.88	47,789.20	14.17
441.000 - DEPARTMENT OF PUBLIC WORKS	48,110.38	59,562.98	5,619.77	2,356.41	53,943.21	9.44
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	11,680.90	432.57	60,483.88	16.19
526.000 - LANDFILL CLOSURE	56,007.50	53,912.96	3,053.68	196.77	50,859.28	5.66
528.000 - REFUSE COLLECTION/DISPOSAL	166,383.43	203,829.92	16,287.43	1,138.76	187,542.49	7.99
537.000 - AIRPORT	238,371.11	492,256.95	8,807.71	3,208.66	483,449.24	1.79
721.000 - PLANNING	20,945.23	18,000.00	12,572.50	0.00	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	134,841.50	5,000.00	418,063.02	24.39
Total Expenditures	2,492,690.11	3,319,921.14	485,934.66	113,281.59	2,833,986.48	14.64
NET OF REVENUES AND EXPENDITURES	6,061.43	(251,338.34)	126,590.46	158,575.81	(377,928.80)	

CITY OF CLARE
SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)
Month Ended 8/31/2009

FUND/ACTIVITY DESCRIPTION	2008-09 YEAR END ACTIVITY	2009-10 AMENDED BUDGET	YEAR-TO-DATE 8-31-09	ACTIVITY FOR MONTH ENDED 8-31-09	AVAILABLE BALANCE	PERCENT OF BUDGET
<u>Fund 150 - CEMETERY PERPETUAL CARE</u>						
Revenues						
000.000 - GENERAL	26,460.59	21,000.00	2,603.12	1,170.01	18,396.88	12.40
Total Revenues	26,460.59	21,000.00	2,603.12	1,170.01	18,396.88	12.40
Expenditures						
999.000 - TRANSFERS (OUT) AND OTHER USES	28,000.00	32,000.00	0.00	0.00	32,000.00	0.00
Total Expenditures	28,000.00	32,000.00	0.00	0.00	32,000.00	0.00
NET OF REVENUES AND EXPENDITURES	(1,539.41)	(11,000.00)	2,603.12	1,170.01	(13,603.12)	
<u>Fund 202 - MAJOR STREETS</u>						
Revenues						
000.000 - GENERAL	252,603.62	193,240.98	157.90	29.07	193,083.08	0.08
Total Revenues	252,603.62	193,240.98	157.90	29.07	193,083.08	0.08
Expenditures						
446.001 - STATE TRUNKLINE MAINTENANCE	58,122.88	76,248.31	40,122.27	2,103.50	36,126.04	52.62
449.002 - PRESERVATION STREETS	59,017.92	85,375.11	22,570.33	4,568.43	62,804.78	26.44
449.003 - WINTER MAINTENANCE	43,206.93	16,475.00	16.74	0.00	16,458.26	0.10
449.004 - ADMIN, ENGINEERING & RECORD KEEPING	10,132.29	13,873.50	1,576.76	660.01	12,296.74	11.37
999.000 - TRANSFERS (OUT) AND OTHER USES	24,000.00	10,000.00	0.00	0.00	10,000.00	0.00
Total Expenditures	194,480.02	201,971.92	64,286.10	7,331.94	137,685.82	31.83
NET OF REVENUES AND EXPENDITURES	58,123.60	(8,730.94)	(64,128.20)	(7,302.87)	55,397.26	

CITY OF CLARE
SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)
Month Ended 8/31/2009

FUND/ACTIVITY DESCRIPTION	2008-09 YEAR END ACTIVITY	2009-10 AMENDED BUDGET	YEAR-TO-DATE 8-31-09	ACTIVITY FOR MONTH ENDED 8-31-09	AVAILABLE BALANCE	PERCENT OF BUDGET
<u>Fund 203 - LOCAL STS FUND</u>						
Revenues						
000.000 - GENERAL	155,468.76	143,333.86	20,628.37	13,438.08	122,705.49	14.39
931.000 - TRANSFERS IN AND OTHER SOURCES	116,000.00	172,000.00	15,000.00	5,000.00	157,000.00	8.72
Total Revenues	<u>271,468.76</u>	<u>315,333.86</u>	<u>35,628.37</u>	<u>18,438.08</u>	<u>279,705.49</u>	<u>11.30</u>
Expenditures						
449.001 - CONSTRUCTION STREETS (INCL. ENG.& ROW)	82,366.83	98,650.00	12,975.02	674.65	85,674.98	13.15
449.002 - PRESERVATION STREETS	156,130.89	203,136.57	36,246.63	9,128.69	166,889.94	17.84
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	1,576.98	660.12	7,896.52	16.65
Total Expenditures	<u>275,271.32</u>	<u>321,060.07</u>	<u>50,798.63</u>	<u>10,463.46</u>	<u>270,261.44</u>	<u>15.82</u>
NET OF REVENUES AND EXPENDITURES	<u>(3,802.56)</u>	<u>(5,726.21)</u>	<u>(15,170.26)</u>	<u>7,974.62</u>	<u>9,444.05</u>	
<u>Fund 206 - FIRE FUND</u>						
Revenues						
000.000 - GENERAL	195,815.29	189,586.43	1,019.76	581.89	188,566.67	0.54
931.000 - TRANSFERS IN AND OTHER SOURCES	100,616.00	106,648.52	0.00	0.00	106,648.52	0.00
Total Revenues	<u>296,431.29</u>	<u>296,234.95</u>	<u>1,019.76</u>	<u>581.89</u>	<u>295,215.19</u>	<u>0.34</u>
Expenditures						
336.000 - FIRE DEPARTMENT	297,946.10	277,688.14	23,526.38	12,343.81	254,161.76	8.47
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	0.00	12,943.00	33.64
Total Expenditures	<u>385,569.67</u>	<u>326,292.74</u>	<u>30,087.38</u>	<u>12,343.81</u>	<u>296,205.36</u>	<u>9.22</u>
NET OF REVENUES AND EXPENDITURES	<u>(89,138.38)</u>	<u>(30,057.79)</u>	<u>(29,067.62)</u>	<u>(11,761.92)</u>	<u>(990.17)</u>	

CITY OF CLARE
SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)
Month Ended 8/31/2009

FUND/ACTIVITY DESCRIPTION	2008-09 YEAR END ACTIVITY	2009-10 AMENDED BUDGET	YEAR-TO-DATE 8-31-09	ACTIVITY FOR MONTH ENDED 8-31-09	AVAILABLE BALANCE	PERCENT OF BUDGET
<u>Fund 208 - PARKS AND RECREATION</u>						
Revenues						
000.000 - GENERAL	183,360.65	613,368.70	40,575.90	25,851.21	572,792.80	6.62
931.000 - TRANSFERS IN AND OTHER SOURCES	175,000.00	255,000.00	110,000.00	0.00	145,000.00	43.14
Total Revenues	358,360.65	868,368.70	150,575.90	25,851.21	717,792.80	17.34
Expenditures						
751.001 - PARKS	254,017.26	786,240.85	169,857.15	19,014.63	616,383.70	21.60
751.002 - RECREATION	64,532.41	81,594.02	18,073.96	6,651.65	63,520.06	22.15
Total Expenditures	318,549.67	867,834.87	187,931.11	25,666.28	679,903.76	21.66
NET OF REVENUES AND EXPENDITURES	39,810.98	533.83	(37,355.21)	184.93	37,889.04	
<u>Fund 210 - DDA(DOWNTOWN DVLPMT AUTHORITY)</u>						
Revenues						
000.000 - GENERAL	214,926.27	262,000.00	29,101.92	22,227.27	232,898.08	11.11
Total Revenues	214,926.27	262,000.00	29,101.92	22,227.27	232,898.08	11.11
Expenditures						
747.001 - DDA - OPERATIONS	82,131.14	117,100.00	1,972.97	791.60	115,127.03	1.68
747.002 - DDA - MAINSTREET	70,549.78	120,400.00	16,817.75	9,105.89	103,582.25	13.97
906.000 - DEBT SERVICE	96,522.00	104,153.25	0.00	0.00	104,153.25	0.00
Total Expenditures	249,202.92	341,653.25	18,790.72	9,897.49	322,862.53	5.50
NET OF REVENUES AND EXPENDITURES	(34,276.65)	(79,653.25)	10,311.20	12,329.78	(89,964.45)	
<u>Fund 211 - SIDEWALK REPLACEMENT FUND</u>						
Revenues						
000.000 - GENERAL	28,474.82	24,834.77	7,039.25	4,577.07	17,795.52	28.34
Total Revenues	28,474.82	24,834.77	7,039.25	4,577.07	17,795.52	28.34
Expenditures						
444.000 - SIDEWALKS	26,259.32	23,547.83	1,569.21	424.31	21,978.62	6.66
Total Expenditures	26,259.32	23,547.83	1,569.21	424.31	21,978.62	6.66
NET OF REVENUES AND EXPENDITURES	2,215.50	1,286.94	5,470.04	4,152.76	(4,183.10)	

CITY OF CLARE
SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)
Month Ended 8/31/2009

FUND/ACTIVITY DESCRIPTION	2008-09 YEAR END ACTIVITY	2009-10 AMENDED BUDGET	YEAR-TO-DATE 8-31-09	ACTIVITY FOR MONTH ENDED 8-31-09	AVAILABLE BALANCE	PERCENT OF BUDGET
<u>Fund 214 - LOCAL DEVELOPMENT FINANCE AUTH</u>						
Revenues						
000.000 - GENERAL	2,834.23	3,600.00	347.37	173.74	3,252.63	9.65
Total Revenues	<u>2,834.23</u>	<u>3,600.00</u>	<u>347.37</u>	<u>173.74</u>	<u>3,252.63</u>	<u>9.65</u>
Expenditures						
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
Total Expenditures	<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>
NET OF REVENUES AND EXPENDITURES	<u>(137,964.24)</u>	<u>(162,456.25)</u>	<u>347.37</u>	<u>173.74</u>	<u>(162,803.62)</u>	
<u>Fund 265 - DRUG LAW ENFORCEMENT FUND</u>						
Revenues						
000.000 - GENERAL	14.39	2,020.00	1,023.94	0.69	996.06	50.69
Total Revenues	<u>14.39</u>	<u>2,020.00</u>	<u>1,023.94</u>	<u>0.69</u>	<u>996.06</u>	<u>50.69</u>
Expenditures						
301.000 - POLICE	2,467.71	2,019.99	0.00	0.00	2,019.99	0.00
Total Expenditures	<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>
NET OF REVENUES AND EXPENDITURES	<u>(2,453.32)</u>	<u>0.01</u>	<u>1,023.94</u>	<u>0.69</u>	<u>(1,023.93)</u>	
<u>Fund 303 - PUBLIC SAFETY BLDG DEBT SERVIC</u>						
Revenues						
931.000 - TRANSFERS IN AND OTHER SOURCES	49,525.00	48,760.00	16,402.50	0.00	32,357.50	33.64
Total Revenues	<u>49,525.00</u>	<u>48,760.00</u>	<u>16,402.50</u>	<u>0.00</u>	<u>32,357.50</u>	<u>33.64</u>
Expenditures						
223.000 - DEBT SERVICE	49,525.00	48,760.00	16,402.50	0.00	32,357.50	33.64
Total Expenditures	<u>49,525.00</u>	<u>48,760.00</u>	<u>16,402.50</u>	<u>0.00</u>	<u>32,357.50</u>	<u>33.64</u>
NET OF REVENUES AND EXPENDITURES	<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 8/31/2009

<u>FUND/ACTIVITY DESCRIPTION</u>	<u>2008-09 YEAR END ACTIVITY</u>	<u>2009-10 AMENDED BUDGET</u>	<u>YEAR-TO-DATE 8-31-09</u>	<u>ACTIVITY FOR MONTH ENDED 8-31-09</u>	<u>AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET</u>
<u>Fund 414 - FACADE IMPROVEMENT PROGRAM (CDBG)</u>						
Revenues						
000.000 - GENERAL	28,974.22	0.00	14,393.52	14,382.77	(14,393.52)	100.00
Total Revenues	<u>28,974.22</u>	<u>0.00</u>	<u>14,393.52</u>	<u>14,382.77</u>	<u>(14,393.52)</u>	<u>100.00</u>
Expenditures						
728.002 - ECONOMIC DEV - FACADE IMP. DOHERTY	57,500.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<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>
NET OF REVENUES AND EXPENDITURES	<u>(28,525.78)</u>	<u>0.00</u>	<u>14,393.52</u>	<u>14,382.77</u>	<u>(14,393.52)</u>	
<u>Fund 590 - SEWER SYSTEM FUND</u>						
Revenues						
000.000 - GENERAL	864,984.24	3,945,162.54	136,801.06	63,163.05	3,808,361.48	3.47
Total Revenues	<u>864,984.24</u>	<u>3,945,162.54</u>	<u>136,801.06</u>	<u>63,163.05</u>	<u>3,808,361.48</u>	<u>3.47</u>
Expenditures						
536.001 - SEWER TREATMENT AND PUMPING	626,334.71	2,930,110.04	80,168.72	41,947.93	2,849,941.32	2.74
536.002 - SEWER COLLECTION	135,720.78	336,129.99	96,106.95	22,861.82	240,023.04	28.59
906.000 - DEBT SERVICE	68,302.50	90,765.00	0.00	0.00	90,765.00	0.00
Total Expenditures	<u>830,357.99</u>	<u>3,357,005.03</u>	<u>176,275.67</u>	<u>64,809.75</u>	<u>3,180,729.36</u>	<u>5.25</u>
NET OF REVENUES AND EXPENDITURES	<u>34,626.25</u>	<u>588,157.51</u>	<u>(39,474.61)</u>	<u>(1,646.70)</u>	<u>627,632.12</u>	
<u>Fund 591 - WATER SYSTEM FUND</u>						
Revenues						
000.000 - GENERAL	496,960.68	980,252.84	85,293.59	47,684.15	894,959.25	8.70
Total Revenues	<u>496,960.68</u>	<u>980,252.84</u>	<u>85,293.59</u>	<u>47,684.15</u>	<u>894,959.25</u>	<u>8.70</u>
Expenditures						
536.003 - TREATMENT, PUMPING AND STORAGE	223,091.60	711,605.46	45,017.34	18,591.42	666,588.12	6.33
536.004 - WATER DISTRIBUTION	176,208.23	306,647.23	72,935.67	53,699.00	233,711.56	23.78
536.005 - PRINCIPAL RESPONSIBLE PARTY #1	92,869.67	139,194.30	13,734.88	5,834.71	125,459.42	9.87
906.000 - DEBT SERVICE	19,110.00	19,403.75	0.00	0.00	19,403.75	0.00
Total Expenditures	<u>511,279.50</u>	<u>1,176,850.74</u>	<u>131,687.89</u>	<u>78,125.13</u>	<u>1,045,162.85</u>	<u>11.19</u>
NET OF REVENUES AND EXPENDITURES	<u>(14,318.82)</u>	<u>(196,597.90)</u>	<u>(46,394.30)</u>	<u>(30,440.98)</u>	<u>(150,203.60)</u>	

CITY OF CLARE
SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)
Month Ended 8/31/2009

FUND/ACTIVITY DESCRIPTION	2008-09 YEAR END ACTIVITY	2009-10 AMENDED BUDGET	YEAR-TO-DATE 8-31-09	ACTIVITY FOR MONTH ENDED 8-31-09	AVAILABLE BALANCE	PERCENT OF BUDGET
<u>Fund 636 - DATA PROCESSING</u>						
Revenues						
000.000 - GENERAL	89,799.32	67,640.00	255.36	56.34	67,384.64	0.38
Total Revenues	89,799.32	67,640.00	255.36	56.34	67,384.64	0.38
Expenditures						
228.000 - DATA PROCESSING, INFORMATION TECHNOLOGY	84,293.29	107,020.15	14,411.61	4,440.34	92,608.54	13.47
Total Expenditures	84,293.29	107,020.15	14,411.61	4,440.34	92,608.54	13.47
NET OF REVENUES AND EXPENDITURES	5,506.03	(39,380.15)	(14,156.25)	(4,384.00)	(25,223.90)	
<u>Fund 641 - MOBILE EQUIPMENT</u>						
Revenues						
000.000 - GENERAL	404,534.21	519,594.72	80,237.03	17,146.99	439,357.69	15.44
Total Revenues	404,534.21	519,594.72	80,237.03	17,146.99	439,357.69	15.44
Expenditures						
000.000 - GENERAL	12,184.13	7,816.58	640.63	316.21	7,175.95	8.20
441.000 - DEPARTMENT OF PUBLIC WORKS	330,566.50	373,288.09	74,612.67	17,385.62	298,675.42	19.99
906.000 - DEBT SERVICE	0.00	70,790.38	0.00	0.00	70,790.38	0.00
Total Expenditures	342,750.63	451,895.05	75,253.30	17,701.83	376,641.75	16.65
NET OF REVENUES AND EXPENDITURES	61,783.58	67,699.67	4,983.73	(554.84)	62,715.94	
<u>Fund 765 - HATTON TOWNSHIP LANDFILL TRUST FUND</u>						
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	28,500.00	28,500.00	0.00	0.00	28,500.00	0.00
NET OF REVENUES AND EXPENDITURES	28,500.00	28,500.00	0.00	0.00	28,500.00	
TOTAL REVENUES - ALL FUNDS	5,913,603.83	10,645,126.16	1,173,405.71	487,339.73	9,471,720.45	11.02
TOTAL EXPENDITURES - ALL FUNDS	5,988,995.62	10,743,889.03	1,253,428.78	344,485.93	9,490,460.25	11.67
NET OF REVENUES AND EXPENDITURES	(75,391.79)	(98,762.87)	(80,023.07)	142,853.80	(18,739.80)	

City of Clare

Comparative Balance Sheet

Prepared as of

August 31, 2009

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

		PERIOD ENDED	
		8-31-08	8-31-09
<u>FUND 101 - GENERAL FUND</u>			
*** ASSETS ***			
101-000.000-001.000	CASH	220,437.35	151,034.69
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	71,530.11	72,145.21
101-000.000-002.002	CASH - ISABELLA BANK	100,000.00	100,000.00
101-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	500,000.00	425,000.00
101-000.000-040.000	ACCOUNTS RECEIVABLE	33,660.78	20,222.86
101-000.000-040.210	DUE FROM DDA	3,458.63	4,301.70
101-000.000-040.271	ACCOUNTS RECEIVABLE - LIBRARY	10,806.85	10,823.79
101-000.000-043.000	A/R UTILITIES	9,367.33	9,970.22
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	657.25	0.00
101-000.000-084.703	DUE FROM TAX FUND	101.98	541.35
101-000.000-111.000	INVENTORY	1,838.08	924.58
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
TOTAL ASSETS		1,187,966.58	1,029,577.04
 *** LIABILITIES ***			
101-000.000-202.000	ACCTS PAYABLE	0.00	(65,544.47)
101-000.000-214.222	DUE TO COUNTY- TR FEES	450.96	45.01
101-000.000-214.225	DUE TO COUNTY - SCHOOL TR FEES	1,494.96	180.00
101-000.000-214.729	DUE TO OTHER GOV. UNITS	16,324.15	15,789.74
101-000.000-228.000	DUE TO STATE OF MICHIGAN	2,594.19	2,274.94
101-000.000-233.000	BL/CR RETIREE GROUP	(76.53)	697.86
TOTAL LIABILITIES		20,787.73	(46,556.92)
 *** CAPITAL ***			
101-000.000-391.000	FISCAL FUND BALANCE	943,482.07	943,482.07
BEG. FUND BALANCE		943,482.07	943,482.07
NET OF REVENUES VS. EXPENDITURES - 2008-2009			6,061.43
NET OF REVENUES VS. EXPENDITURES		223,696.78	126,590.46
TOTAL CAPITAL		1,167,178.85	1,076,133.96
TOTAL LIABILITIES AND CAPITAL		1,187,966.58	1,029,577.04

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

		PERIOD ENDED	
		8-31-08	8-31-09
<u>FUND 150 - CEMETERY PERPETUAL CARE FUND</u>			
*** ASSETS ***			
150-000.000-001.000	CASH	6,565.84	6,625.19
150-000.000-003.000	REPURCHASE AGREEMENTS	275,000.00	270,000.00
TOTAL ASSETS		281,565.84	276,625.19
 TOTAL LIABILITIES		 0.00	 0.00
 *** CAPITAL ***			
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
 BEG. FUND BALANCE		 275,561.48	 275,561.48
NET OF REVENUES VS. EXPENDITURES - 2008-2009			(1,539.41)
NET OF REVENUES VS. EXPENDITURES		6,004.36	2,603.12
TOTAL CAPITAL		281,565.84	276,625.19
TOTAL LIABILITIES AND CAPITAL		281,565.84	276,625.19

FUND 202 - MAJOR STREETS FUND

*** ASSETS ***			
202-000.000-001.000	CASH	48,138.15	5,248.10
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
202-000.000-123.000	PREPAID EXPENSES	0.00	1,728.99
TOTAL ASSETS		57,595.55	26,434.49
 *** LIABILITIES ***			
202-000.000-202.000	ACCOUNTS PAYABLE	0.00	(884.07)
202-000.000-339.000	DEFERRED REVENUES	9,457.40	9,457.40
TOTAL LIABILITIES		9,457.40	8,573.33
 *** CAPITAL ***			
202-000.000-391.000	FISCAL FUND BALANCE	23,865.76	23,865.76
 BEG. FUND BALANCE		 23,865.76	 23,865.76
NET OF REVENUES VS. EXPENDITURES - 2008-2009			58,123.60
NET OF REVENUES VS. EXPENDITURES		24,272.39	(64,128.20)
TOTAL CAPITAL		48,138.15	17,861.16
TOTAL LIABILITIES AND CAPITAL		57,595.55	26,434.49

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

PERIOD ENDED	
8-31-08	8-31-09

FUND 203 - LOCAL STREETS FUND

***** ASSETS *****

203-000.000-001.000	CASH	13,044.84	4,689.07
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
203-000.000-123.000	PREPAID EXPENSES	0.00	2,906.82
TOTAL ASSETS		93,601.38	63,152.43

***** LIABILITIES *****

203-000.000-202.000	ACCOUNTS PAYABLE	0.00	(13,255.06)
203-000.000-339.000	DEFERRED REVENUES	55,556.54	55,556.54
TOTAL LIABILITIES		55,556.54	42,301.48

***** CAPITAL *****

203-000.000-391.000	FISCAL FUND BALANCE	39,823.77	39,823.77
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BEG. FUND BALANCE	39,823.77	39,823.77
NET OF REVENUES VS. EXPENDITURES - 2008-2009		(3,802.56)
NET OF REVENUES VS. EXPENDITURES	(1,778.93)	(15,170.26)
TOTAL CAPITAL	38,044.84	20,850.95
TOTAL LIABILITIES AND CAPITAL	93,601.38	63,152.43

FUND 206 - FIRE FUND

***** ASSETS *****

206-000.000-001.000	CASH	23,696.27	3,268.77
206-000.000-003.000	REPURCHASE AGREEMENTS	50,000.00	55,000.00
206-000.000-040.000	ACCOUNTS RECEIVABLE	14,719.00	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
TOTAL ASSETS		90,982.28	80,670.08

***** LIABILITIES *****

206-000.000-202.000	ACCOUNTS PAYABLE	0.00	(4,656.09)
206-000.000-290.000	ACCRUED WAGES PAYABLE - FIREMEN	35,526.79	0.00
TOTAL LIABILITIES		35,526.79	(4,656.09)

***** CAPITAL *****

206-000.000-391.000	FISCAL FUND BALANCE	203,532.17	203,532.17
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BEG. FUND BALANCE	203,532.17	203,532.17
NET OF REVENUES VS. EXPENDITURES - 2008-2009		(89,138.38)
NET OF REVENUES VS. EXPENDITURES	(148,076.68)	(29,067.62)
TOTAL CAPITAL	55,455.49	85,326.17
TOTAL LIABILITIES AND CAPITAL	90,982.28	80,670.08

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

		PERIOD ENDED	
		8-31-08	8-31-09
<u>FUND 208 - PARKS AND RECREATION FUND</u>			
*** ASSETS ***			
208-000.000-001.000	CASH	(38,874.14)	4,245.92
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
TOTAL ASSETS		21,125.86	66,783.32
*** LIABILITIES ***			
208-000.000-202.000	ACCTS PAYABLE	0.00	(1,965.00)
208-000.000-273.000	UNDISTRIBUTED RECEIPTS	681.50	393.00
208-000.000-283.000	DEPOSITS PAYABLE - PARK RENTALS	100.00	2,137.00
208-000.000-339.000	DEFERRED REVENUES	60,000.00	60,000.00
TOTAL LIABILITIES		60,781.50	60,565.00
*** CAPITAL ***			
208-000.000-390.000	FUND BALANCE	3,762.55	3,762.55
 BEG. FUND BALANCE		 3,762.55	 3,762.55
NET OF REVENUES VS. EXPENDITURES - 2008-2009			39,810.98
NET OF REVENUES VS. EXPENDITURES		(43,418.19)	(37,355.21)
TOTAL CAPITAL		(39,655.64)	6,218.32
TOTAL LIABILITIES AND CAPITAL		21,125.86	66,783.32

FUND 210 - DOWNTOWN DEVELOPMENT AUTHORITY (DDA) FUND

*** ASSETS ***			
210-000.000-001.000	CASH	173,391.28	132,079.21
TOTAL ASSETS		173,391.28	132,079.21
*** LIABILITIES ***			
210-000.000-214.725	DUE TO SCHOOLS FOR OVER CAPTURE	33,366.00	33,366.00
TOTAL LIABILITIES		33,366.00	33,366.00
*** CAPITAL ***			
210-000.000-391.000	FISCAL FUND BALANCE	122,678.66	122,678.66
 BEG. FUND BALANCE		 122,678.66	 122,678.66
NET OF REVENUES VS. EXPENDITURES - 2008-2009			(34,276.65)
NET OF REVENUES VS. EXPENDITURES		17,346.62	10,311.20
TOTAL CAPITAL		140,025.28	98,713.21
TOTAL LIABILITIES AND CAPITAL		173,391.28	132,079.21

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

PERIOD ENDED	
8-31-08	8-31-09

FUND 211 - SIDEWALK REPLACEMENT FUND

***** ASSETS *****

211-000.000-001.000	CASH	39,335.69	3,971.28
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
TOTAL ASSETS		47,685.02	47,466.50

***** LIABILITIES *****

211-000.000-202.000	ACCTS PAYABLE	0.00	(2,923.20)
211-000.000-339.000	DEFERRED REVENUES	8,349.33	8,349.33
TOTAL LIABILITIES		8,349.33	5,426.13

***** CAPITAL *****

211-000.000-390.000	FUND BALANCE	34,354.83	34,354.83
BEG. FUND BALANCE		34,354.83	34,354.83
NET OF REVENUES VS. EXPENDITURES - 2008-2009			2,215.50
NET OF REVENUES VS. EXPENDITURES		4,980.86	5,470.04
TOTAL CAPITAL		39,335.69	42,040.37
TOTAL LIABILITIES AND CAPITAL		47,685.02	47,466.50

FUND 214 - LOCAL DEVELOPMENT FINANCE AUTHORITY (LDFA) FUND

***** ASSETS *****

214-000.000-001.000	CASH	276,993.45	272,928.23
TOTAL ASSETS		276,993.45	272,928.23

TOTAL LIABILITIES

	0.00	0.00
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***** CAPITAL *****

214-000.000-391.000	FISCAL FUND BALANCE	410,545.10	410,545.10
BEG. FUND BALANCE		410,545.10	410,545.10
NET OF REVENUES VS. EXPENDITURES - 2008-2009			(137,964.24)
NET OF REVENUES VS. EXPENDITURES		(133,551.65)	347.37
TOTAL CAPITAL		276,993.45	272,928.23
TOTAL LIABILITIES AND CAPITAL		276,993.45	272,928.23

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

		PERIOD ENDED	
		8-31-08	8-31-09
<u>FUND 265 - DRUG LAW ENFORCEMENT FUND</u>			
*** ASSETS ***			
	265-000.000-001.000	CASH	
		2,456.33	1,023.94
TOTAL ASSETS		2,456.33	1,023.94
TOTAL LIABILITIES		0.00	0.00
*** CAPITAL ***			
	265-000.000-390.000	FUND BALANCE	
		2,453.32	2,453.32
BEG. FUND BALANCE		2,453.32	2,453.32
NET OF REVENUES VS. EXPENDITURES - 2008-2009			(2,453.32)
NET OF REVENUES VS. EXPENDITURES		3.01	1,023.94
TOTAL CAPITAL		2,456.33	1,023.94
TOTAL LIABILITIES AND CAPITAL		2,456.33	1,023.94
<u>FUND 303 - PUBLIC SAFETY BLDG DEBT SERVICE FUND</u>			
TOTAL ASSETS		0.00	0.00
TOTAL LIABILITIES		0.00	0.00
BEG. FUND BALANCE		0.00	0.00
NET OF REVENUES VS. EXPENDITURES		0.00	0.00
TOTAL CAPITAL		0.00	0.00
TOTAL LIABILITIES AND CAPITAL		0.00	0.00

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

		PERIOD ENDED	
		8-31-08	8-31-09
<u>FUND 414 - FACADE IMPROVEMENT PROGRAM (CDBG) FUND</u>			
*** ASSETS ***			
414-000.000-001.000	CASH	40,152.14	25,974.57
TOTAL ASSETS		40,152.14	25,974.57
*** LIABILITIES ***			
TOTAL LIABILITIES		0.00	0.00
*** CAPITAL ***			
414-000.000-390.000	FUND BALANCE	40,106.83	40,106.83
BEG. FUND BALANCE		40,106.83	40,106.83
NET OF REVENUES VS. EXPENDITURES - 2008-2009			(28,525.78)
NET OF REVENUES VS. EXPENDITURES		45.31	14,393.52
TOTAL CAPITAL		40,152.14	25,974.57
TOTAL LIABILITIES AND CAPITAL		40,152.14	25,974.57

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

		PERIOD ENDED	
		8-31-08	8-31-09
<u>FUND 590 - SEWER SYSTEM FUND</u>			
*** ASSETS ***			
590-000.000-001.000	CASH	61,023.14	14,488.79
590-000.000-002.001	CASH HELD BY ISABELLA COUNTY	22,238.79	22,308.46
590-000.000-003.000	REPURCHASE AGREEMENTS	900,000.00	460,000.00
590-000.000-040.000	ACCOUNTS RECEIVABLE	427.60	(2,000.00)
590-000.000-043.000	A/R UTILITIES	36,320.48	36,694.24
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)
TOTAL ASSETS		5,774,660.96	5,292,448.08
 *** LIABILITIES ***			
590-000.000-202.000	ACCTS PAYABLE	0.00	(67,129.37)
590-000.000-256.000	ACCRUED INT PAYABLE	12,385.83	12,385.83
590-000.000-285.000	SECURITY DEPOSITS	16,125.00	18,100.00
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
TOTAL LIABILITIES		1,721,031.82	1,261,877.45
 *** CAPITAL ***			
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
BEG. FUND BALANCE		4,035,418.99	4,035,418.99
NET OF REVENUES VS. EXPENDITURES - 2008-2009			34,626.25
NET OF REVENUES VS. EXPENDITURES		18,210.15	(39,474.61)
TOTAL CAPITAL		4,053,629.14	4,030,570.63
TOTAL LIABILITIES AND CAPITAL		5,774,660.96	5,292,448.08

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

		PERIOD ENDED	
		8-31-08	8-31-09
<u>FUND 591 - WATER SYSTEM FUND</u>			
*** ASSETS ***			
591-000.000-001.000	CASH	47,203.34	9,458.21
591-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	350,000.00	280,000.00
591-000.000-040.000	ACCOUNTS RECEIVABLE	442.00	2,380.47
591-000.000-043.000	A/R UTILITIES	16,071.00	22,766.59
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)
TOTAL ASSETS		1,770,858.67	1,677,587.57
*** LIABILITIES ***			
591-000.000-202.000	ACCTS PAYABLE	0.00	(32,086.69)
591-000.000-256.000	ACCRUED INT PAYABLE	3,243.33	3,243.33
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
TOTAL LIABILITIES		376,049.61	318,962.92
*** CAPITAL ***			
591-000.000-391.000	NET ASSETS	1,419,337.77	1,419,337.77
BEG. FUND BALANCE		1,419,337.77	1,419,337.77
NET OF REVENUES VS. EXPENDITURES - 2008-2009			(14,318.82)
NET OF REVENUES VS. EXPENDITURES		(24,528.71)	(46,394.30)
TOTAL CAPITAL		1,394,809.06	1,358,624.65
TOTAL LIABILITIES AND CAPITAL		1,770,858.67	1,677,587.57

CITY OF CLARE
SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)
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		PERIOD ENDED	
		8-31-08	8-31-09
<u>FUND 636 - DATA PROCESSING FUND</u>			
*** ASSETS ***			
636-000.000-001.000	CASH	13,520.53	2,238.30
636-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	50,000.00	65,000.00
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)
TOTAL ASSETS		80,163.48	83,939.13
*** LIABILITIES ***			
636-000.000-202.000	ACCOUNTS PAYABLE	0.00	(4,000.75)
TOTAL LIABILITIES		0.00	(4,000.75)
*** CAPITAL ***			
636-000.000-391.000	NET ASSETS	96,590.10	96,590.10
BEG. FUND BALANCE		96,590.10	96,590.10
NET OF REVENUES VS. EXPENDITURES - 2008-2009			5,506.03
NET OF REVENUES VS. EXPENDITURES		(16,426.62)	(14,156.25)
TOTAL CAPITAL		80,163.48	87,939.88
TOTAL LIABILITIES AND CAPITAL		80,163.48	83,939.13

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

		PERIOD ENDED	
		8-31-08	8-31-09
<u>FUND 641 - MOBILE EQUIPMENT FUND</u>			
*** ASSETS ***			
641-000.000-001.000	CASH	(36,717.17)	4,442.26
641-000.000-040.000	ACCOUNTS RECEIVABLE	0.00	144.16
641-000.000-043.000	A/R UTILITIES	716.35	745.02
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)
TOTAL ASSETS		869,608.40	932,919.16
 *** LIABILITIES ***			
641-000.000-202.000	ACCTS PAYABLE	0.00	(1,931.17)
641-000.000-214.101	DUE TO GENERAL FUND	215,000.00	172,000.00
641-000.000-307.001	STREET SWEEPER PURCHASE - 2007	111,958.20	85,161.19
TOTAL LIABILITIES		326,958.20	255,230.02
 *** CAPITAL ***			
641-000.000-391.000	NET ASSETS	610,921.83	610,921.83
 BEG. FUND BALANCE		610,921.83	610,921.83
NET OF REVENUES VS. EXPENDITURES - 2008-2009			61,783.58
NET OF REVENUES VS. EXPENDITURES		(68,271.63)	4,983.73
TOTAL CAPITAL		542,650.20	677,689.14
TOTAL LIABILITIES AND CAPITAL		869,608.40	932,919.16

CITY OF CLARE
SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)
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		PERIOD ENDED	
		8-31-08	8-31-09

FUND 701 - GENERAL AGENCY FUND

*** ASSETS ***

701-000.000-001.000	CASH	58.66	991.57
TOTAL ASSETS		58.66	991.57

*** LIABILITIES ***

701-000.000-230.000	DUE TO OTHER GOVERNMENTAL UNITS	0.00	280.00
701-000.000-274.000	UNDISTRIBUTED TAX COLLECTIONS	58.66	711.57
TOTAL LIABILITIES		58.66	991.57

BEG. FUND BALANCE	0.00	0.00
NET OF REVENUES VS. EXPENDITURES	0.00	0.00
TOTAL CAPITAL	0.00	0.00
TOTAL LIABILITIES AND CAPITAL	58.66	991.57

FUND 703 - PROPERTY TAX FUND

*** ASSETS ***

703-000.000-001.000	CASH	1,656,371.92	1,815,173.82
703-000.000-018.000	TAXES RECEIVABLE - SUMMER	407,057.01	149,420.30
TOTAL ASSETS		2,063,428.93	1,964,594.12

*** LIABILITIES ***

703-000.000-214.101	DUE TO GENERAL FUND	1,059,695.08	1,012,790.41
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	58,662.11	53,444.28
703-000.000-214.208	DUE TO PARKS FUND	63,852.39	62,201.97
703-000.000-214.211	DUE TO SIDEWALK REPLACEMENT FUND	16,204.10	16,514.94
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	106,061.00	127,875.24
703-000.000-222.001	DUE TO CLARE COUNTY	515,774.22	456,481.46
703-000.000-222.002	DUE TO ISABELLA COUNTY	101,395.82	122,794.95
703-000.000-223.000	DUE TO LIBRARY - PMDL	58,638.94	55,880.80
703-000.000-228.000	DUE TO STATE OF MICHIGAN	13,767.29	13,939.27
TOTAL LIABILITIES		2,063,428.93	1,964,594.12

BEG. FUND BALANCE	0.00	0.00
NET OF REVENUES VS. EXPENDITURES	0.00	0.00
TOTAL CAPITAL	0.00	0.00
TOTAL LIABILITIES AND CAPITAL	2,063,428.93	1,964,594.12

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		PERIOD ENDED	
		8-31-08	8-31-09
<u>FUND 704 - IMPREST PAYROLL FUND</u>			
*** ASSETS ***			
704-000.000-001.000	CASH	6,579.48	76,738.74
TOTAL ASSETS		6,579.48	76,738.74
*** LIABILITIES ***			
704-000.000-202.000	ACCTS PAYABLE	0.00	(27,009.83)
704-000.000-228.000	DUE TO STATE OF MICHIGAN	4,240.04	12,996.54
704-000.000-229.000	DUE TO FEDERAL GOV'T	9,720.16	9,623.51
704-000.000-231.001	AFLAC PAYABLE	(348.90)	(136.16)
704-000.000-231.002	MERS PAYABLE	19,060.84	18,654.17
704-000.000-231.003	BLUE CROSS PAYABLE	(29,489.08)	33,397.17
704-000.000-231.005	TEAMSTERS PAYABLE	23.50	1,765.50
704-000.000-231.008	MISCELLANEOUS PAYABLE	0.00	5,531.58
704-000.000-231.011	DENTAL VISION PAYABLE	3,372.92	21,916.26
TOTAL LIABILITIES		6,579.48	76,738.74
BEG. FUND BALANCE		0.00	0.00
NET OF REVENUES VS. EXPENDITURES		0.00	0.00
TOTAL CAPITAL		0.00	0.00
TOTAL LIABILITIES AND CAPITAL		6,579.48	76,738.74

CITY OF CLARE
SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)
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		PERIOD ENDED	
		8-31-08	8-31-09
<u>FUND 737 - HEALTH REIMBURSEMENT ACCOUNT FUND</u>			
*** ASSETS ***			
737-000.000-001.000	CASH	24,631.03	17,319.63
TOTAL ASSETS		24,631.03	17,319.63
*** LIABILITIES ***			
737-000.000-262.001	HRA PAYABLE - 1027	700.00	(1.65)
737-000.000-262.002	HRA PAYABLE - 1041	411.92	0.00
737-000.000-262.003	HRA PAYABLE - 1024	702.16	56.66
737-000.000-262.005	HRA PAYABLE - 1063	603.63	290.09
737-000.000-262.006	HRA PAYABLE - 1029	450.00	116.66
737-000.000-262.008	HRA PAYABLE - 1001	762.16	116.66
737-000.000-262.009	HRA PAYABLE - 1079	700.00	209.29
737-000.000-262.010	HRA PAYABLE - 1034	700.00	15.02
737-000.000-262.013	HRA PAYABLE - 1025	578.20	116.66
737-000.000-262.017	HRA PAYABLE - 1109	1,149.35	0.00
737-000.000-262.018	HRA PAYABLE - 1010	1,160.07	0.00
737-000.000-262.019	HRA PAYABLE - 1021	1,411.66	0.00
737-000.000-262.020	HRA PAYABLE - 1128	716.86	793.52
737-000.000-262.021	HRA PAYABLE - 1102	700.00	700.00
737-000.000-262.022	HRA PAYABLE - 1130	2,216.66	2,916.66
737-000.000-262.023	HRA PAYABLE - 1101	1,799.81	2,203.68
737-000.000-262.024	HRA PAYABLE - 1069	1,400.00	1,287.07
737-000.000-262.025	HRA PAYABLE - 1074	1,583.34	2,083.34
737-000.000-262.026	HRA PAYABLE - 1017	700.00	736.11
737-000.000-262.027	HRA PAYABLE - 1108	1,217.24	1,288.82
737-000.000-262.028	HRA PAYABLE - 1089	700.00	0.00
737-000.000-262.029	HRA PAYABLE - 1142	979.22	1,095.88
737-000.000-262.030	HRA PAYABLE - 1141	787.73	491.49
737-000.000-262.031	HRA PAYABLE - 1160	526.03	441.44
737-000.000-262.032	HRA PAYABLE - 1171	1,224.97	117.56
737-000.000-262.033	HRA PAYABLE - 1177	750.02	833.36
737-000.000-262.034	HRA PAYABLE - 1172	0.00	991.65
737-000.000-262.035	HRA PAYABLE - 1201	0.00	252.98
737-000.000-262.036	HRA PAYABLE - 1191	0.00	125.01
737-000.000-262.037	HRA PAYABLE - 1184	0.00	41.67
TOTAL LIABILITIES		24,631.03	17,319.63
BEG. FUND BALANCE		0.00	0.00
NET OF REVENUES VS. EXPENDITURES		0.00	0.00
TOTAL CAPITAL		0.00	0.00
TOTAL LIABILITIES AND CAPITAL		24,631.03	17,319.63

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		PERIOD ENDED	
		8-31-08	8-31-09
<u>FUND 765 - HATTON TOWNSHIP LANDFILL TRUST FUND</u>			
*** ASSETS ***			
	765-000.000-003.000 CERTIFICATES OF DEPOSIT	57,500.00	86,000.00
	TOTAL ASSETS	57,500.00	86,000.00
TOTAL LIABILITIES		0.00	0.00
*** CAPITAL ***			
	765-000.000-390.000 FUND BALANCE	57,500.00	57,500.00
	BEG. FUND BALANCE	57,500.00	57,500.00
	NET OF REVENUES VS. EXPENDITURES - 2008-2009		28,500.00
	NET OF REVENUES VS. EXPENDITURES	0.00	0.00
	TOTAL CAPITAL	57,500.00	86,000.00
	TOTAL LIABILITIES AND CAPITAL	57,500.00	86,000.00

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		PERIOD ENDED	
		8-31-08	8-31-09
<u>FUND 901 - GENERAL FIXED ASSETS</u>			
*** ASSETS ***			
901-000.000-130.101	LAND - GFA, GENERAL FUND	3,016,899.83	3,016,899.83
901-000.000-130.206	LAND - GFA, FIRE DEPARTMENT	5,675.00	5,675.00
901-000.000-130.208	LAND - GFA, PARKS & RECREATION	469,989.83	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
TOTAL ASSETS		7,097,359.40	7,097,359.40
TOTAL LIABILITIES		0.00	0.00
*** CAPITAL ***			
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
BEG. FUND BALANCE		7,097,359.40	7,097,359.40
NET OF REVENUES VS. EXPENDITURES		0.00	0.00
TOTAL CAPITAL		7,097,359.40	7,097,359.40
TOTAL LIABILITIES AND CAPITAL		7,097,359.40	7,097,359.40

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		PERIOD ENDED	
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<u>FUND 902 - GENERAL LONG-TERM DEBT</u>			
*** ASSETS ***			
902-000.000-186.000	AMOUNT TO BE PROVIDED - LTD	1,711,241.70	1,711,241.70
TOTAL ASSETS		1,711,241.70	1,711,241.70
*** LIABILITIES ***			
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
TOTAL LIABILITIES		1,711,241.70	1,711,241.70
BEG. FUND BALANCE		0.00	0.00
NET OF REVENUES VS. EXPENDITURES		0.00	0.00
TOTAL CAPITAL		0.00	0.00
TOTAL LIABILITIES AND CAPITAL		1,711,241.70	1,711,241.70