

To: Mayor Pat Humphrey and the Clare City Commission
From: Steven J. Kingsbury, Treasurer, Finance Director and
Director of Information Technology
Date: December 16, 2009
Reference: Treasurer's Report for December 21, 2009

Account Reconciliation Report: All accounts of the City of Clare are in balance as of November 30, 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 November 30, 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 November 30, 2009.

Revenue and Expenditure Report: Enclosed you will find a Summary Revenue and Expenditure Report (Unaudited) of the City of Clare prepared as of November 30, 2009.

Balance Sheet: Enclosed you will find a Comparative Balance Sheet (Unaudited) of the City of Clare prepared as of November 30, 2009.

CITY OF CLARE
CASH AND INVESTMENT SUMMARY (UNAUDITED) BY BANK
From 11/01/2009 To 11/30/2009

<u>Financial Institution/Account Description</u>	<u>Interest Rates</u>	<u>Balance 11-01-09</u>	<u>Total Increases</u>	<u>Total Decreases</u>	<u>Balance 11-30-09</u>
<u>City of Clare Accounts</u>					
Chemical Bank/Consolidated Account	0.300%	\$ 384,079.22	\$ 494,237.92	\$ 482,490.44	\$ 395,826.70
Firstbank/Money Market Account	0.650%	72,223.60	39.87	-	72,263.47
Isabella Bank/Certificate of Deposit	2.100%	100,000.00	-	-	100,000.00
Chemical Bank/Current Property Tax Account	0.300%	8,563.85	18,981.66	8,463.85	19,081.66
Petty Cash and Cash on Hand	N/A	350.00	-	-	350.00
Cash Held by Isabella County	0.15%	22,313.88	2.67	-	22,316.55
Chemical Bank/Repurchase Agreements	1.25% to 2.00%	2,100,000.00	200,000.00	-	2,300,000.00
Firstbank/Hatton Township Landfill Trust Fund	2.230%	86,000.00	-	-	86,000.00
Total - City of Clare Accounts		<u>\$ 2,773,530.55</u>	<u>\$ 713,262.12</u>	<u>\$ 490,954.29</u>	<u>\$ 2,995,838.38</u>
<u>City of Clare Component Unit Accounts</u>					
Chemical Bank DDA Account	0.300%	\$ 210,957.19	\$ 26,825.12	\$ 12,847.41	\$ 224,934.90
Chemical Bank LDFA Account	0.300%	211,883.48	52.25	-	211,935.73
Total - City of Clare Component Unit Accounts		<u>\$ 422,840.67</u>	<u>\$ 26,877.37</u>	<u>\$ 12,847.41</u>	<u>\$ 436,870.63</u>

CASH SUMMARY BY FUND FOR THE CITY OF CLARE
From 11/01/2009 To 11/30/2009
ALL FUNDS (UNAUDITED)
CASH and INVESTMENT ACCOUNTS

FUND	DESCRIPTION	BALANCE 11/1/2009	TOTAL DEBITS	TOTAL CREDITS	BALANCE 11/30/2009	Investment Balances 11/30/2009	Transactional Account Balances 11/30/2009
101	General Fund	\$ 1,376,948.11	\$ 390,530.61	\$ 442,716.24	\$ 1,324,762.48	\$ 1,150,000.00	\$ 174,762.48
150	Cemetery Perpetual Care	267,739.27	2,317.35	-	270,056.62	265,000.00	5,056.62
202	Major Streets	18,737.84	17,040.59	8,598.71	27,179.72	-	27,179.72
203	Local Streets	12,743.80	10,553.38	8,776.86	14,520.32	10,000.00	4,520.32
206	Fire Fund	118,444.60	45,560.46	57,840.29	106,164.77	100,000.00	6,164.77
208	Parks and Recreation	(54,922.19)	242,189.31	180,191.55	7,075.57	-	7,075.57
210	Downtown Development Authority (DDA)	210,957.19	26,825.12	12,847.41	224,934.90	-	224,934.90
211	Sidewalk Replacement Fund	50,299.58	102.54	12,948.71	37,453.41	35,000.00	2,453.41
214	Local Finance Development Authority (LDFA)	211,883.48	52.25	-	211,935.73	-	211,935.73
265	Drug Law Enforcement Fund	1,025.00	0.12	-	1,025.12	-	1,025.12
303	Public Safety Building Debt Service	-	-	-	-	-	-
414	Facade Improvement Program (CDBG)	25,995.04	-	25,995.04	-	-	-
590	Sewer System Fund	499,735.70	69,310.80	67,291.00	501,755.50	450,000.00	51,755.50
591	Water System Fund	250,477.59	66,677.91	39,765.59	277,389.91	255,000.00	22,389.91
636	Data Processing Fund	40,086.70	42.47	4,992.84	35,136.33	35,000.00	136.33
641	Mobile Equipment Fund	7,228.35	16,317.20	20,761.80	2,783.75	-	2,783.75
701	General Agency Fund	4,757.66	-	-	4,757.66	-	4,757.66
703	Property Tax Fund	8,563.85	18,981.66	8,463.85	19,081.66	-	19,081.66
704	Imprest Payroll Fund	42,599.22	69,342.02	56,721.74	55,219.50	-	55,219.50
737	Health Reimbursement Account Fund	17,070.43	791.65	1,326.32	16,535.76	-	16,535.76
765	Hattan Township Landfill Trust Fund	86,000.00	-	-	86,000.00	86,000.00	-
TOTAL - ALL FUNDS		\$ 3,196,371.22	\$ 976,635.44	\$ 949,237.95	\$ 3,223,768.71	\$ 2,386,000.00	\$ 837,768.71

Summary

Revenue and Expenditure Report

Prepared as of

November 30, 2009

CITY OF CLARE
SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)
Month Ended 11/30/2009

FUND/ACTIVITY DESCRIPTION	2008-09 YEAR END ACTIVITY	2009-10 AMENDED BUDGET	YEAR-TO-DATE 11-30-09	ACTIVITY FOR MONTH ENDED 11-30-09	AVAILABLE BALANCE	PERCENT OF BUDGET
<u>Fund 101 - GENERAL FUND</u>						
Revenues						
000.000 - GENERAL	2,489,597.32	2,993,582.80	1,759,826.60	46,951.67	1,233,756.20	58.79
931.000 - TRANSFERS IN AND OTHER SOURCES	28,000.00	75,000.00	12,855.00	0.00	62,145.00	17.14
Total Revenues	2,517,597.32	3,068,582.80	1,772,681.60	46,951.67	1,295,901.20	57.77
Expenditures						
101.000 - CITY COMMISSION	49,504.38	49,220.13	26,148.32	1,010.10	23,071.81	53.13
172.000 - CITY MANAGER	116,101.88	121,210.60	45,566.09	7,774.45	75,644.51	37.59
191.000 - FISCAL SERVICES	108,941.00	112,373.82	41,473.56	7,409.30	70,900.26	36.91
215.000 - CLERK	118,862.62	122,965.27	37,280.21	7,054.31	85,685.06	30.32
247.000 - BOARD OF REVIEW	706.24	1,511.20	68.97	0.00	1,442.23	4.56
257.000 - ASSESSOR	38,263.83	44,430.41	13,266.98	2,816.99	31,163.43	29.86
262.000 - ELECTIONS	4,518.90	3,300.00	768.95	1,027.20	2,531.05	23.30
265.000 - BUILDING AND GROUNDS	68,389.27	261,113.23	20,492.66	5,224.37	240,620.57	7.85
266.000 - ATTORNEY	61,743.59	48,000.00	20,159.96	6,500.76	27,840.04	42.00
276.000 - CEMETERY	66,317.33	79,278.99	41,219.43	7,481.91	38,059.56	51.99
301.000 - POLICE	829,781.93	953,806.63	396,934.38	67,106.23	556,872.25	41.62
371.000 - BUILDING INSPECTION DEPARTMENT	48,375.33	55,678.75	22,419.08	2,939.90	33,259.67	40.27
441.000 - DEPARTMENT OF PUBLIC WORKS	43,744.89	59,562.98	12,461.83	1,664.05	47,101.15	20.92
445.000 - DRAINS - PUBLIC BENEFIT	198.76	10,500.00	0.00	0.00	10,500.00	0.00
448.000 - STREET LIGHTING	79,837.26	72,164.78	18,560.40	827.30	53,604.38	25.72
526.000 - LANDFILL CLOSURE	58,600.19	53,912.96	11,697.25	7,192.43	42,215.71	21.70
528.000 - REFUSE COLLECTION/DISPOSAL	168,131.75	203,829.92	76,398.96	16,048.31	127,430.96	37.48
537.000 - AIRPORT	244,231.92	492,256.95	149,615.62	4,859.20	342,641.33	30.39
721.000 - PLANNING	21,017.73	18,000.00	18,099.60	1,306.65	(99.60)	100.55
955.000 - NON DEPARTMENTAL	3,574.63	3,900.00	0.00	0.00	3,900.00	0.00
999.000 - TRANSFERS (OUT) AND OTHER USES	372,331.00	552,904.52	274,490.02	(50,000.00)	278,414.50	49.65
Total Expenditures	2,503,174.43	3,319,921.14	1,227,122.27	98,243.46	2,092,798.87	36.96
NET OF REVENUES AND EXPENDITURES	14,422.89	(251,338.34)	545,559.33	(51,291.79)	(796,897.67)	

CITY OF CLARE
SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)
Month Ended 11/30/2009

<u>FUND/ACTIVITY DESCRIPTION</u>	<u>2008-09 YEAR END ACTIVITY</u>	<u>2009-10 AMENDED BUDGET</u>	<u>YEAR-TO-DATE 11-30-09</u>	<u>ACTIVITY FOR MONTH ENDED 11-30-09</u>	<u>AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET</u>
<u>Fund 150 - CEMETERY PERPETUAL CARE</u>						
Revenues						
000.000 - GENERAL	29,455.28	21,000.00	5,894.86	2,317.35	15,105.14	28.07
Total Revenues	<u>29,455.28</u>	<u>21,000.00</u>	<u>5,894.86</u>	<u>2,317.35</u>	<u>15,105.14</u>	<u>28.07</u>
Expenditures						
999.000 - TRANSFERS (OUT) AND OTHER USES	28,000.00	32,000.00	12,855.00	0.00	19,145.00	40.17
Total Expenditures	<u>28,000.00</u>	<u>32,000.00</u>	<u>12,855.00</u>	<u>0.00</u>	<u>19,145.00</u>	<u>40.17</u>
NET OF REVENUES AND EXPENDITURES	<u>1,455.28</u>	<u>(11,000.00)</u>	<u>(6,960.14)</u>	<u>2,317.35</u>	<u>(4,039.86)</u>	
<u>Fund 202 - MAJOR STREETS</u>						
Revenues						
000.000 - GENERAL	253,047.28	193,240.98	45,939.47	14,540.59	147,301.51	23.77
Total Revenues	<u>253,047.28</u>	<u>193,240.98</u>	<u>45,939.47</u>	<u>14,540.59</u>	<u>147,301.51</u>	<u>23.77</u>
Expenditures						
446.001 - STATE TRUNKLINE MAINTENANCE	59,436.20	76,248.31	43,368.49	2,586.80	32,879.82	56.88
449.002 - PRESERVATION STREETS	64,013.37	85,375.11	37,349.89	2,917.19	48,025.22	43.75
449.003 - WINTER MAINTENANCE	53,441.56	16,475.00	63.39	46.65	16,411.61	0.38
449.004 - ADMIN, ENGINEERING & RECORD KEEPING	10,393.60	13,873.50	3,606.29	548.07	10,267.21	25.99
999.000 - TRANSFERS (OUT) AND OTHER USES	24,000.00	10,000.00	0.00	0.00	10,000.00	0.00
Total Expenditures	<u>211,284.73</u>	<u>201,971.92</u>	<u>84,388.06</u>	<u>6,098.71</u>	<u>117,583.86</u>	<u>41.78</u>
NET OF REVENUES AND EXPENDITURES	<u>41,762.55</u>	<u>(8,730.94)</u>	<u>(38,448.59)</u>	<u>8,441.88</u>	<u>29,717.65</u>	

CITY OF CLARE
SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)
Month Ended 11/30/2009

FUND/ACTIVITY DESCRIPTION	2008-09 YEAR END ACTIVITY	2009-10 AMENDED BUDGET	YEAR-TO-DATE 11-30-09	ACTIVITY FOR MONTH ENDED 11-30-09	AVAILABLE BALANCE	PERCENT OF BUDGET
<u>Fund 203 - LOCAL STS FUND</u>						
Revenues						
000.000 - GENERAL	155,635.13	143,333.86	88,078.72	5,553.38	55,255.14	61.45
931.000 - TRANSFERS IN AND OTHER SOURCES	116,000.00	172,000.00	20,000.00	5,000.00	152,000.00	11.63
Total Revenues	<u>271,635.13</u>	<u>315,333.86</u>	<u>108,078.72</u>	<u>10,553.38</u>	<u>207,255.14</u>	<u>34.27</u>
Expenditures						
449.001 - CONSTRUCTION STREETS (INCL. ENG.& ROW)	83,726.46	98,650.00	39,209.01	0.00	59,440.99	39.75
449.002 - PRESERVATION STREETS	162,128.16	203,136.57	77,850.38	8,180.08	125,286.19	38.32
449.003 - WINTER MAINTENANCE	31,515.87	9,800.00	46.65	46.65	9,753.35	0.48
449.004 - ADMIN, ENGINEERING & RECORD KEEPING	6,931.98	9,473.50	3,606.79	548.13	5,866.71	38.07
Total Expenditures	<u>284,302.47</u>	<u>321,060.07</u>	<u>120,712.83</u>	<u>8,774.86</u>	<u>200,347.24</u>	<u>37.60</u>
NET OF REVENUES AND EXPENDITURES	<u>(12,667.34)</u>	<u>(5,726.21)</u>	<u>(12,634.11)</u>	<u>1,778.52</u>	<u>6,907.90</u>	
<u>Fund 206 - FIRE FUND</u>						
Revenues						
000.000 - GENERAL	197,201.72	189,586.43	1,607.63	123.23	187,978.80	0.85
931.000 - TRANSFERS IN AND OTHER SOURCES	100,616.00	106,648.52	106,648.52	0.00	0.00	100.00
Total Revenues	<u>297,817.72</u>	<u>296,234.95</u>	<u>108,256.15</u>	<u>123.23</u>	<u>187,978.80</u>	<u>36.54</u>
Expenditures						
336.000 - FIRE DEPARTMENT	300,445.82	277,688.14	68,851.11	12,546.31	208,837.03	24.79
906.000 - DEBT SERVICE	67,813.57	29,100.60	29,112.27	0.00	(11.67)	100.04
999.000 - TRANSFERS (OUT) AND OTHER USES	19,810.00	19,504.00	6,561.00	0.00	12,943.00	33.64
Total Expenditures	<u>388,069.39</u>	<u>326,292.74</u>	<u>104,524.38</u>	<u>12,546.31</u>	<u>221,768.36</u>	<u>32.03</u>
NET OF REVENUES AND EXPENDITURES	<u>(90,251.67)</u>	<u>(30,057.79)</u>	<u>3,731.77</u>	<u>(12,423.08)</u>	<u>(33,789.56)</u>	

CITY OF CLARE
SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)
Month Ended 11/30/2009

FUND/ACTIVITY DESCRIPTION	2008-09 YEAR END ACTIVITY	2009-10 AMENDED BUDGET	YEAR-TO-DATE 11-30-09	ACTIVITY FOR MONTH ENDED 11-30-09	AVAILABLE BALANCE	PERCENT OF BUDGET
<u>Fund 208 - PARKS AND RECREATION</u>						
Revenues						
000.000 - GENERAL	301,972.70	613,368.70	231,382.37	236,815.27	381,986.33	37.72
931.000 - TRANSFERS IN AND OTHER SOURCES	150,000.00	255,000.00	138,000.00	(55,000.00)	117,000.00	54.12
Total Revenues	<u>451,972.70</u>	<u>868,368.70</u>	<u>369,382.37</u>	<u>181,815.27</u>	498,986.33	42.54
Expenditures						
751.001 - PARKS	389,910.40	786,240.85	328,044.17	114,988.51	458,196.68	41.72
751.002 - RECREATION	68,647.66	81,594.02	32,881.82	4,624.00	48,712.20	40.30
Total Expenditures	<u>458,558.06</u>	<u>867,834.87</u>	<u>360,925.99</u>	<u>119,612.51</u>	506,908.88	41.59
NET OF REVENUES AND EXPENDITURES	<u>(6,585.36)</u>	<u>533.83</u>	<u>8,456.38</u>	<u>62,202.76</u>	<u>(7,922.55)</u>	
 <u>Fund 210 - DDA(DOWNTOWN DVLPMT AUTHORITY)</u>						
Revenues						
000.000 - GENERAL	240,882.32	262,000.00	150,732.09	26,097.37	111,267.91	57.53
Total Revenues	<u>240,882.32</u>	<u>262,000.00</u>	<u>150,732.09</u>	<u>26,097.37</u>	111,267.91	57.53
Expenditures						
747.001 - DDA - OPERATIONS	82,131.14	117,100.00	4,250.19	864.90	112,849.81	3.63
747.002 - DDA - MAINSTREET	77,608.49	120,400.00	41,563.39	11,632.51	78,836.61	34.52
906.000 - DEBT SERVICE	96,522.00	104,153.25	28,249.75	0.00	75,903.50	27.12
Total Expenditures	<u>256,261.63</u>	<u>341,653.25</u>	<u>74,063.33</u>	<u>12,497.41</u>	267,589.92	21.68
NET OF REVENUES AND EXPENDITURES	<u>(15,379.31)</u>	<u>(79,653.25)</u>	<u>76,668.76</u>	<u>13,599.96</u>	<u>(156,322.01)</u>	
 <u>Fund 211 - SIDEWALK REPLACEMENT FUND</u>						
Revenues						
000.000 - GENERAL	28,863.02	24,834.77	22,815.81	102.54	2,018.96	91.87
Total Revenues	<u>28,863.02</u>	<u>24,834.77</u>	<u>22,815.81</u>	<u>102.54</u>	2,018.96	91.87
Expenditures						
444.000 - SIDEWALKS	26,428.49	23,547.83	22,151.76	12,948.71	1,396.07	94.07
Total Expenditures	<u>26,428.49</u>	<u>23,547.83</u>	<u>22,151.76</u>	<u>12,948.71</u>	1,396.07	94.07
NET OF REVENUES AND EXPENDITURES	<u>2,434.53</u>	<u>1,286.94</u>	<u>664.05</u>	<u>(12,846.17)</u>	<u>622.89</u>	

CITY OF CLARE
SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)
Month Ended 11/30/2009

FUND/ACTIVITY DESCRIPTION	2008-09 YEAR END ACTIVITY	2009-10 AMENDED BUDGET	YEAR-TO-DATE 11-30-09	ACTIVITY FOR MONTH ENDED 11-30-09	AVAILABLE BALANCE	PERCENT OF BUDGET
<u>Fund 214 - LOCAL DEVELOPMENT FINANCE AUTH</u>						
Revenues						
000.000 - GENERAL	2,834.23	3,600.00	563.62	52.25	3,036.38	15.66
Total Revenues	2,834.23	3,600.00	563.62	52.25	3,036.38	15.66
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	61,208.75	0.00	4,847.50	92.66
Total Expenditures	140,798.47	166,056.25	61,208.75	0.00	104,847.50	36.86
NET OF REVENUES AND EXPENDITURES	(137,964.24)	(162,456.25)	(60,645.13)	52.25	(101,811.12)	
<u>Fund 265 - DRUG LAW ENFORCEMENT FUND</u>						
Revenues						
000.000 - GENERAL	14.39	2,020.00	1,025.12	0.12	994.88	50.75
Total Revenues	14.39	2,020.00	1,025.12	0.12	994.88	50.75
Expenditures						
301.000 - POLICE	2,467.71	2,019.99	0.00	0.00	2,019.99	0.00
Total Expenditures	2,467.71	2,019.99	0.00	0.00	2,019.99	0.00
NET OF REVENUES AND EXPENDITURES	(2,453.32)	0.01	1,025.12	0.12	(1,025.11)	
<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	49,525.00	48,760.00	16,402.50	0.00	32,357.50	33.64
Expenditures						
223.000 - DEBT SERVICE	49,525.00	48,760.00	16,402.50	0.00	32,357.50	33.64
Total Expenditures	49,525.00	48,760.00	16,402.50	0.00	32,357.50	33.64
NET OF REVENUES AND EXPENDITURES	0.00	0.00	0.00	0.00	0.00	

CITY OF CLARE
SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)
Month Ended 11/30/2009

<u>FUND/ACTIVITY DESCRIPTION</u>	<u>2008-09 YEAR END ACTIVITY</u>	<u>2009-10 AMENDED BUDGET</u>	<u>YEAR-TO-DATE 11-30-09</u>	<u>ACTIVITY FOR MONTH ENDED 11-30-09</u>	<u>AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET</u>
<u>Fund 414 - FACADE IMPROVEMENT PROGRAM (CDBG)</u>						
Revenues						
000.000 - GENERAL	43,349.22	0.00	38.99	0.00	(38.99)	100.00
Total Revenues	<u>43,349.22</u>	<u>0.00</u>	<u>38.99</u>	<u>0.00</u>	<u>(38.99)</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
999.000 - TRANSFERS (OUT) AND OTHER USES	25,956.05	0.00	38.99	25,995.04	(38.99)	100.00
Total Expenditures	<u>83,456.05</u>	<u>0.00</u>	<u>38.99</u>	<u>25,995.04</u>	<u>(38.99)</u>	<u>100.00</u>
NET OF REVENUES AND EXPENDITURES	<u>(40,106.83)</u>	<u>0.00</u>	<u>0.00</u>	<u>(25,995.04)</u>	<u>0.00</u>	
<u>Fund 590 - SEWER SYSTEM FUND</u>						
Revenues						
000.000 - GENERAL	892,127.37	3,945,162.54	300,579.02	62,590.75	3,644,583.52	7.62
Total Revenues	<u>892,127.37</u>	<u>3,945,162.54</u>	<u>300,579.02</u>	<u>62,590.75</u>	<u>3,644,583.52</u>	<u>7.62</u>
Expenditures						
536.001 - SEWER TREATMENT AND PUMPING	866,062.73	2,930,110.04	173,619.70	28,834.18	2,756,490.34	5.93
536.002 - SEWER COLLECTION	138,657.84	336,129.99	240,388.21	13,498.07	95,741.78	71.52
906.000 - DEBT SERVICE	65,580.00	90,765.00	28,995.00	9,375.00	61,770.00	31.95
Total Expenditures	<u>1,070,300.57</u>	<u>3,357,005.03</u>	<u>443,002.91</u>	<u>51,707.25</u>	<u>2,914,002.12</u>	<u>13.20</u>
NET OF REVENUES AND EXPENDITURES	<u>(178,173.20)</u>	<u>588,157.51</u>	<u>(142,423.89)</u>	<u>10,883.50</u>	<u>730,581.40</u>	

CITY OF CLARE
SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)
Month Ended 11/30/2009

FUND/ACTIVITY DESCRIPTION	2008-09 YEAR END ACTIVITY	2009-10 AMENDED BUDGET	YEAR-TO-DATE 11-30-09	ACTIVITY FOR MONTH ENDED 11-30-09	AVAILABLE BALANCE	PERCENT OF BUDGET
<u>Fund 591 - WATER SYSTEM FUND</u>						
Revenues						
000.000 - GENERAL	514,270.66	980,252.84	202,982.40	38,548.93	777,270.44	20.71
Total Revenues	<u>514,270.66</u>	<u>980,252.84</u>	<u>202,982.40</u>	<u>38,548.93</u>	<u>777,270.44</u>	<u>20.71</u>
Expenditures						
536.003 - TREATMENT, PUMPING AND STORAGE	260,752.55	711,605.46	88,815.43	10,349.76	622,790.03	12.48
536.004 - WATER DISTRIBUTION	185,165.42	306,647.23	165,614.16	12,762.66	141,033.07	54.01
536.005 - PRINCIPAL RESPONSIBLE PARTY #1	94,790.40	139,194.30	31,264.07	5,932.27	107,930.23	22.46
906.000 - DEBT SERVICE	18,893.34	19,403.75	9,080.00	0.00	10,323.75	46.80
Total Expenditures	<u>559,601.71</u>	<u>1,176,850.74</u>	<u>294,773.66</u>	<u>29,044.69</u>	<u>882,077.08</u>	<u>25.05</u>
NET OF REVENUES AND EXPENDITURES	<u>(45,331.05)</u>	<u>(196,597.90)</u>	<u>(91,791.26)</u>	<u>9,504.24</u>	<u>(104,806.64)</u>	
<u>Fund 636 - DATA PROCESSING</u>						
Revenues						
000.000 - GENERAL	90,686.64	67,640.00	(299.23)	(107.50)	67,939.23	(0.44)
Total Revenues	<u>90,686.64</u>	<u>67,640.00</u>	<u>(299.23)</u>	<u>(107.50)</u>	<u>67,939.23</u>	<u>(0.44)</u>
Expenditures						
228.000 - DATA PROCESSING, INFORMATION TECHNOLOGY	73,087.99	107,020.15	49,135.28	4,842.87	57,884.87	45.91
Total Expenditures	<u>73,087.99</u>	<u>107,020.15</u>	<u>49,135.28</u>	<u>4,842.87</u>	<u>57,884.87</u>	<u>45.91</u>
NET OF REVENUES AND EXPENDITURES	<u>17,598.65</u>	<u>(39,380.15)</u>	<u>(49,434.51)</u>	<u>(4,950.37)</u>	<u>10,054.36</u>	
<u>Fund 641 - MOBILE EQUIPMENT</u>						
Revenues						
000.000 - GENERAL	403,699.55	519,594.72	196,510.08	16,086.99	323,084.64	37.82
Total Revenues	<u>403,699.55</u>	<u>519,594.72</u>	<u>196,510.08</u>	<u>16,086.99</u>	<u>323,084.64</u>	<u>37.82</u>
Expenditures						
000.000 - GENERAL	12,184.13	7,816.58	5,650.50	291.40	2,166.08	72.29
441.000 - DEPARTMENT OF PUBLIC WORKS	452,446.18	373,288.09	143,466.58	17,982.64	229,821.51	38.43
906.000 - DEBT SERVICE	0.00	70,790.38	0.00	0.00	70,790.38	0.00
Total Expenditures	<u>464,630.31</u>	<u>451,895.05</u>	<u>149,117.08</u>	<u>18,274.04</u>	<u>302,777.97</u>	<u>33.00</u>
NET OF REVENUES AND EXPENDITURES	<u>(60,930.76)</u>	<u>67,699.67</u>	<u>47,393.00</u>	<u>(2,187.05)</u>	<u>20,306.67</u>	

CITY OF CLARE
SUMMARY REVENUE & EXPENDITURE REPORT (UNAUDITED)
Month Ended 11/30/2009

FUND/ACTIVITY DESCRIPTION	2008-09 YEAR END ACTIVITY	2009-10 AMENDED BUDGET	YEAR-TO-DATE 11-30-09	ACTIVITY FOR MONTH ENDED 11-30-09	AVAILABLE BALANCE	PERCENT OF BUDGET
<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	
Fund 902 - GENERAL LONG-TERM DEBT						
Expenditures						
000.000 - GENERAL	25,292.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	25,292.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES AND EXPENDITURES	(25,292.00)	0.00	0.00	0.00	0.00	
<u>Fund 934 - GASB ACCRUALS</u>						
Revenues						
000.000 - GENERAL	168.00	0.00	0.00	0.00	0.00	0.00
101.000 - CITY COMMISSION	(2,221.00)	0.00	0.00	0.00	0.00	0.00
301.000 - POLICE	(4,953.00)	0.00	0.00	0.00	0.00	0.00
441.000 - DEPARTMENT OF PUBLIC WORKS	(10,746.00)	0.00	0.00	0.00	0.00	0.00
590.000 - GASB 34 - SEWER	(8,250.00)	0.00	0.00	0.00	0.00	0.00
591.000 - GASB 34 - WATER	(5,961.00)	0.00	0.00	0.00	0.00	0.00
751.001 - PARKS	(2,942.00)	0.00	0.00	0.00	0.00	0.00
Total Revenues	(34,905.00)	0.00	0.00	0.00	0.00	0.00
Expenditures						
000.000 - GENERAL	(14,375.00)	0.00	0.00	0.00	0.00	0.00
441.000 - DEPARTMENT OF PUBLIC WORKS	(56,609.00)	0.00	0.00	0.00	0.00	0.00
Total Expenditures	(70,984.00)	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES AND EXPENDITURES	36,079.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES - ALL FUNDS	6,081,372.83	10,645,126.16	3,301,583.57	399,672.94	7,343,542.59	31.01
TOTAL EXPENDITURES - ALL FUNDS	6,554,255.01	10,743,889.03	3,020,422.79	400,585.86	7,723,466.24	28.11
NET OF REVENUES AND EXPENDITURES	(472,882.18)	(98,762.87)	281,160.78	(912.92)	(379,923.65)	

City of Clare

Comparative Balance Sheet

Prepared as of

November 30, 2009

CITY OF CLARE
SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)
PREPARED AS OF NOVEMBER 30TH

		PERIOD ENDED	
		11-30-08	11-30-09
<u>FUND 101 - GENERAL FUND</u>			
*** ASSETS ***			
101-000.000-001.000	CASH	30,446.30	2,149.01
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	71,776.73	72,263.47
101-000.000-002.002	CASH - ISABELLA BANK	100,000.00	100,000.00
101-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	1,150,000.00	1,150,000.00
101-000.000-040.000	ACCOUNTS RECEIVABLE	4,269.59	2,687.80
101-000.000-040.210	DUE FROM DDA	7,009.99	5,638.11
101-000.000-040.271	ACCOUNTS RECEIVABLE - LIBRARY	23,327.67	11,125.58
101-000.000-043.000	A/R UTILITIES	11,996.29	12,629.76
101-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(800.00)	(450.00)
101-000.000-048.641	DUE FROM THE MOBILE EQUIP FUND	172,000.00	129,000.00
101-000.000-048.703	DUE FROM TAX FUND	1,326.73	0.00
101-000.000-084.703	DUE FROM TAX FUND	116.18	980.31
101-000.000-111.000	INVENTORY	1,838.08	2,967.60
101-000.000-111.001	INVENTORY - AIRPORT FUEL	21,558.22	15,930.00
TOTAL ASSETS		1,595,215.78	1,505,271.64
*** LIABILITIES ***			
101-000.000-202.000	ACCTS PAYABLE	3,540.35	0.00
101-000.000-214.222	DUE TO COUNTY- TR FEES	620.46	114.04
101-000.000-214.225	DUE TO COUNTY - SCHOOL TR FEES	2,024.46	456.00
101-000.000-228.000	DUE TO STATE OF MICHIGAN	957.11	462.92
101-000.000-233.000	BL/CR RETIREE GROUP	(76.53)	774.39
TOTAL LIABILITIES		7,065.85	1,807.35
*** 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			14,422.89
NET OF REVENUES VS. EXPENDITURES		644,667.86	545,559.33
TOTAL CAPITAL		1,588,149.93	1,503,464.29
TOTAL LIABILITIES AND CAPITAL		1,595,215.78	1,505,271.64

CITY OF CLARE
SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)
PREPARED AS OF NOVEMBER 30TH

		PERIOD ENDED	
		11-30-08	11-30-09
<u>FUND 150 - CEMETERY PERPETUAL CARE FUND</u>			
*** ASSETS ***			
150-000.000-001.000	CASH	12,489.41	5,056.62
150-000.000-003.000	REPURCHASE AGREEMENTS	275,000.00	265,000.00
TOTAL ASSETS		287,489.41	270,056.62
 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			1,455.28
NET OF REVENUES VS. EXPENDITURES		11,927.93	(6,960.14)
TOTAL CAPITAL		287,489.41	270,056.62
TOTAL LIABILITIES AND CAPITAL		287,489.41	270,056.62

FUND 202 - MAJOR STREETS FUND

*** ASSETS ***			
202-000.000-001.000	CASH	9,822.06	27,179.72
202-000.000-003.000	REPURCHASE AGREEMENTS	25,000.00	0.00
202-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	9,457.40	8,511.65
202-000.000-078.000	DUE FROM STATE	1,496.66	0.00
TOTAL ASSETS		45,776.12	35,691.37
 *** LIABILITIES ***			
202-000.000-339.000	DEFERRED REVENUES	9,457.40	8,511.65
TOTAL LIABILITIES		9,457.40	8,511.65
 *** 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			41,762.55
NET OF REVENUES VS. EXPENDITURES		12,452.96	(38,448.59)
TOTAL CAPITAL		36,318.72	27,179.72
TOTAL LIABILITIES AND CAPITAL		45,776.12	35,691.37

CITY OF CLARE
SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)
PREPARED AS OF NOVEMBER 30TH

		PERIOD ENDED	
		11-30-08	11-30-09
<u>FUND 203 - LOCAL STREETS FUND</u>			
*** ASSETS ***			
203-000.000-001.000	CASH	1,138.25	4,520.32
203-000.000-003.000	REPURCHASE AGREEMENTS	25,000.00	10,000.00
203-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	55,556.54	45,960.41
TOTAL ASSETS		81,694.79	60,480.73
*** LIABILITIES ***			
203-000.000-202.000	ACCOUNTS PAYABLE	0.00	(2.00)
203-000.000-339.000	DEFERRED REVENUES	55,556.54	45,960.41
TOTAL LIABILITIES		55,556.54	45,958.41
*** CAPITAL ***			
203-000.000-391.000	FISCAL FUND BALANCE	39,823.77	39,823.77
 BEG. FUND BALANCE		 39,823.77	 39,823.77
NET OF REVENUES VS. EXPENDITURES - 2008-2009		(13,685.52)	(12,667.34)
NET OF REVENUES VS. EXPENDITURES		(13,685.52)	(12,634.11)
TOTAL CAPITAL		26,138.25	14,522.32
TOTAL LIABILITIES AND CAPITAL		81,694.79	60,480.73

FUND 206 - FIRE FUND

*** ASSETS ***			
206-000.000-001.000	CASH	1,952.46	6,164.77
206-000.000-003.000	REPURCHASE AGREEMENTS	20,000.00	100,000.00
206-000.000-040.000	ACCOUNTS RECEIVABLE	8,421.98	7,736.69
206-000.000-111.000	INVENTORY	2,567.01	3,109.06
TOTAL ASSETS		32,941.45	117,010.52
*** LIABILITIES ***			
206-000.000-202.000	ACCOUNTS PAYABLE	0.00	(1.75)
206-000.000-290.000	ACCRUED WAGES PAYABLE - FIREMEN	47,753.84	0.00
TOTAL LIABILITIES		47,753.84	(1.75)
*** CAPITAL ***			
206-000.000-391.000	FISCAL FUND BALANCE	203,532.17	203,532.17
 BEG. FUND BALANCE		 203,532.17	 203,532.17
NET OF REVENUES VS. EXPENDITURES - 2008-2009		(218,344.56)	(90,251.67)
NET OF REVENUES VS. EXPENDITURES		(218,344.56)	3,731.77
TOTAL CAPITAL		(14,812.39)	117,012.27
TOTAL LIABILITIES AND CAPITAL		32,941.45	117,010.52

CITY OF CLARE
SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)
PREPARED AS OF NOVEMBER 30TH

		PERIOD ENDED	
		11-30-08	11-30-09
<u>FUND 208 - PARKS AND RECREATION FUND</u>			
*** ASSETS ***			
208-000.000-001.000	CASH	7,508.32	7,075.57
208-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	60,000.00	40,000.00
TOTAL ASSETS		67,508.32	47,075.57
*** LIABILITIES ***			
208-000.000-273.000	UNDISTRIBUTED RECEIPTS	0.00	(15.00)
208-000.000-283.000	DEPOSITS PAYABLE - PARK RENTALS	602.00	1,457.00
208-000.000-339.000	DEFERRED REVENUES	60,000.00	40,000.00
TOTAL LIABILITIES		60,602.00	41,442.00
*** 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			(6,585.36)
NET OF REVENUES VS. EXPENDITURES		3,143.77	8,456.38
TOTAL CAPITAL		6,906.32	5,633.57
TOTAL LIABILITIES AND CAPITAL		67,508.32	47,075.57
<u>FUND 210 - DOWNTOWN DEVELOPMENT AUTHORITY (DDA) FUND</u>			
*** ASSETS ***			
210-000.000-001.000	CASH	204,517.96	224,934.90
210-000.000-085.414	DDA TO DOHERTY FACADE IMPROVEMENT LOAN	0.00	13,620.76
TOTAL ASSETS		204,517.96	238,555.66
*** LIABILITIES ***			
210-000.000-214.101	DUE TO GENERAL FUND	0.00	6,846.55
210-000.000-214.725	DUE TO SCHOOLS FOR OVER CAPTURE	33,366.00	33,366.00
TOTAL LIABILITIES		33,366.00	40,212.55
*** CAPITAL ***			
210-000.000-391.000	FISCAL FUND BALANCE	122,678.66	137,053.66
BEG. FUND BALANCE		122,678.66	137,053.66
NET OF REVENUES VS. EXPENDITURES - 2008-2009			(15,379.31)
NET OF REVENUES VS. EXPENDITURES		48,473.30	76,668.76
TOTAL CAPITAL		171,151.96	198,343.11
TOTAL LIABILITIES AND CAPITAL		204,517.96	238,555.66

CITY OF CLARE
SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)
PREPARED AS OF NOVEMBER 30TH

		PERIOD ENDED	
		11-30-08	11-30-09
<u>FUND 211 - SIDEWALK REPLACEMENT FUND</u>			
*** ASSETS ***			
211-000.000-001.000	CASH	2,475.53	2,453.41
211-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	35,000.00	35,000.00
211-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	8,349.33	3,986.08
TOTAL ASSETS		45,824.86	41,439.49
*** LIABILITIES ***			
211-000.000-339.000	DEFERRED REVENUES	8,349.33	3,986.08
TOTAL LIABILITIES		8,349.33	3,986.08
*** 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			2,434.53
NET OF REVENUES VS. EXPENDITURES		3,120.70	664.05
TOTAL CAPITAL		37,475.53	37,453.41
TOTAL LIABILITIES AND CAPITAL		45,824.86	41,439.49
<u>FUND 214 - LOCAL DEVELOPMENT FINANCE AUTHORITY (LDFA) FUND</u>			
*** ASSETS ***			
214-000.000-001.000	CASH	277,536.05	211,935.73
TOTAL ASSETS		277,536.05	211,935.73
TOTAL LIABILITIES		0.00	0.00
*** 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		(133,009.05)	(60,645.13)
TOTAL CAPITAL		277,536.05	211,935.73
TOTAL LIABILITIES AND CAPITAL		277,536.05	211,935.73

CITY OF CLARE
SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)
PREPARED AS OF NOVEMBER 30TH

		PERIOD ENDED	
		11-30-08	11-30-09
<u>FUND 265 - DRUG LAW ENFORCEMENT FUND</u>			
*** ASSETS ***			
265-000.000-001.000	CASH	2,461.11	1,025.12
TOTAL ASSETS		2,461.11	1,025.12
 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		7.79	1,025.12
TOTAL CAPITAL		2,461.11	1,025.12
TOTAL LIABILITIES AND CAPITAL		2,461.11	1,025.12
<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 NOVEMBER 30TH

		PERIOD ENDED	
		11-30-08	11-30-09
<u>FUND 414 - FAÇADE IMPROVEMENT PROGRAM (CDBG) FUND</u>			
*** ASSETS ***			
414-000.000-001.000	CASH	68,980.26	0.00
TOTAL ASSETS		68,980.26	0.00
*** 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			(40,106.83)
NET OF REVENUES VS. EXPENDITURES		28,873.43	0.00
TOTAL CAPITAL		68,980.26	0.00
TOTAL LIABILITIES AND CAPITAL		68,980.26	0.00

CITY OF CLARE
SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)
PREPARED AS OF NOVEMBER 30TH

		PERIOD ENDED	
		11-30-08	11-30-09
<u>FUND 590 - SEWER SYSTEM FUND</u>			
*** ASSETS ***			
590-000.000-001.000	CASH	4,749.17	29,438.95
590-000.000-002.001	CASH HELD BY ISABELLA COUNTY	22,281.99	22,316.55
590-000.000-003.000	REPURCHASE AGREEMENTS	495,000.00	450,000.00
590-000.000-040.000	ACCOUNTS RECEIVABLE	1,053.00	324.00
590-000.000-043.000	A/R UTILITIES	60,018.92	46,369.55
590-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(1,689.40)	(1,350.00)
590-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	223,520.99	175,885.69
590-000.000-111.000	INVENTORY	10,784.80	9,588.11
590-000.000-130.000	LAND	10,756.50	10,756.50
590-000.000-132.000	LAND IMPROVEMENTS	412,516.37	412,516.37
590-000.000-133.000	ACCUMULATED DEPRECIATION - LAND IMPROVEM	(362,657.59)	(364,523.94)
590-000.000-136.000	BUILDINGS, ADDITIONS, ETC.	4,003,097.27	4,003,097.27
590-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(2,352,325.80)	(2,472,701.44)
590-000.000-138.000	EQUIPMENT	485,601.48	485,601.48
590-000.000-145.000	ACCUMULATED DEPRECIATION - EQUIPMENT	(397,858.30)	(414,718.74)
590-000.000-146.000	OFFICE EQUIPMENT AND FURNITURE	17,002.77	17,002.77
590-000.000-147.000	ACCUMULATED DEPR. - OFFICE EQUIPMENT	(17,002.77)	(17,002.77)
590-000.000-154.001	SEWER SYSTEM - LAGOONS	1,334,616.74	1,344,791.34
590-000.000-154.002	SEWER SYSTEM - COLLECTION	3,162,267.44	3,162,267.44
590-000.000-155.000	ACCUMULATED DEPR. - SEWER SYSTEM	(1,773,568.95)	(1,896,880.76)
590-000.000-158.000	CONSTRUCTION IN PROGRESS	0.00	19,627.85
TOTAL ASSETS		5,338,164.63	5,022,406.22
*** LIABILITIES ***			
590-000.000-256.000	ACCRUED INT PAYABLE	12,385.83	9,663.33
590-000.000-285.000	SECURITY DEPOSITS	16,600.00	19,400.00
590-000.000-300.000	WOODLAWN SEWER BONDS	365,000.00	315,000.00
590-000.000-304.000	FmHA BONDS PAYABLE	379,000.00	375,000.00
590-000.000-305.001	CC SEWAGE DISPOSAL SYS #4	385,000.00	365,000.00
590-000.000-339.000	DEFERRED REVENUES	223,520.99	0.00
TOTAL LIABILITIES		1,381,506.82	1,084,063.33
*** CAPITAL ***			
590-000.000-391.000	NET ASSETS	4,010,418.99	4,233,939.98
590-000.000-391.001	NET ASSETS - RESERVE FOR BONDS	25,000.00	25,000.00
BEG. FUND BALANCE		4,035,418.99	4,258,939.98
NET OF REVENUES VS. EXPENDITURES - 2008-2009			(178,173.20)
NET OF REVENUES VS. EXPENDITURES		(78,761.18)	(142,423.89)
TOTAL CAPITAL		3,956,657.81	3,938,342.89
TOTAL LIABILITIES AND CAPITAL		5,338,164.63	5,022,406.22

CITY OF CLARE
SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)
PREPARED AS OF NOVEMBER 30TH

		PERIOD ENDED	
		11-30-08	11-30-09
<u>FUND 591 - WATER SYSTEM FUND</u>			
*** ASSETS ***			
591-000.000-001.000	CASH	23,253.59	22,389.91
591-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	325,000.00	255,000.00
591-000.000-040.000	ACCOUNTS RECEIVABLE	377.00	552.50
591-000.000-043.000	A/R UTILITIES	28,489.74	25,952.03
591-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(900.00)	(500.00)
591-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	22,806.28	4,291.21
591-000.000-111.000	INVENTORY	10,874.95	4,645.30
591-000.000-130.000	LAND	42,632.25	42,632.25
591-000.000-136.000	BUILDING, ADDITIONS AND IMPROVEMENTS	430,779.78	444,584.99
591-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(348,232.78)	(356,850.13)
591-000.000-138.000	EQUIPMENT	17,852.84	17,852.84
591-000.000-145.000	ACCUMULATED DEPR. - EQUIPMENT	(14,602.07)	(15,049.27)
591-000.000-152.001	WATER SYSTEM - WELLS	723,957.48	723,957.48
591-000.000-152.003	WATER SYSTEM - PUMPING	45,989.93	45,989.93
591-000.000-152.004	WATER SYSTEM - STANDPIPES	973,376.91	973,376.91
591-000.000-152.005	WATER SYSTEM - MAINS	575,027.46	575,027.46
591-000.000-152.007	WATER SYSTEM - TRANSMISSION	100,704.07	100,704.07
591-000.000-153.000	ACCUMULATED DEPR. WATER SYSTEM	(1,223,124.77)	(1,267,560.42)
591-000.000-158.000	CONSTRUCTION IN PROGRESS	0.00	11,051.35
TOTAL ASSETS		1,734,262.66	1,608,048.41
*** LIABILITIES ***			
591-000.000-202.000	ACCTS PAYABLE	(86.00)	0.00
591-000.000-256.000	ACCRUED INT PAYABLE	3,243.33	3,026.67
591-000.000-300.000	WOODLAWN WATER BONDS	325,000.00	300,000.00
591-000.000-339.000	DEFERRED REVENUES	22,806.28	0.00
TOTAL LIABILITIES		350,963.61	303,026.67
*** CAPITAL ***			
591-000.000-391.000	NET ASSETS	1,419,337.77	1,442,144.05
BEG. FUND BALANCE		1,419,337.77	1,442,144.05
NET OF REVENUES VS. EXPENDITURES - 2008-2009			(45,331.05)
NET OF REVENUES VS. EXPENDITURES		(36,038.72)	(91,791.26)
TOTAL CAPITAL		1,383,299.05	1,305,021.74
TOTAL LIABILITIES AND CAPITAL		1,734,262.66	1,608,048.41

CITY OF CLARE
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PREPARED AS OF NOVEMBER 30TH

		PERIOD ENDED	
		11-30-08	11-30-09
<u>FUND 636 - DATA PROCESSING FUND</u>			
*** ASSETS ***			
636-000.000-001.000	CASH	20,726.95	136.33
636-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	50,000.00	35,000.00
636-000.000-146.000	OFFICE EQUIPMENT AND FURNITURE	243,004.67	270,575.64
636-000.000-147.000	ACCUMULATED DEPR. - OFFICE EQUIPMENT	(226,361.72)	(240,957.73)
TOTAL ASSETS		87,369.90	64,754.24
 *** LIABILITIES ***			
		0.00	0.00
TOTAL LIABILITIES			
 *** 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		17,598.65	17,598.65
NET OF REVENUES VS. EXPENDITURES		(9,220.20)	(49,434.51)
TOTAL CAPITAL		87,369.90	64,754.24
TOTAL LIABILITIES AND CAPITAL		87,369.90	64,754.24

CITY OF CLARE
SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)
PREPARED AS OF NOVEMBER 30TH

		PERIOD ENDED	
		11-30-08	11-30-09
<u>FUND 641 - MOBILE EQUIPMENT FUND</u>			
*** ASSETS ***			
641-000.000-001.000	CASH	17,769.93	2,783.75
641-000.000-043.000	A/R UTILITIES	987.67	850.10
641-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(83.00)	(50.00)
641-000.000-109.000	INVENTORY--STREET MATERIALS	11,776.77	12,497.80
641-000.000-111.000	INVENTORY	4,317.49	4,483.37
641-000.000-130.000	LAND	85,000.00	85,000.00
641-000.000-136.000	BUILDING, ADDITIONS AND IMPROVEMENTS	649,589.12	649,589.12
641-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(257,790.35)	(286,413.41)
641-000.000-138.000	EQUIPMENT	582,329.14	587,819.14
641-000.000-139.000	OTHER EQUIPMENT	16,787.52	16,787.52
641-000.000-145.000	ACCUMULATED DEPR. - EQUIPMENT	(460,985.68)	(492,886.01)
641-000.000-148.000	VEHICLES - DPW	783,690.75	810,164.75
641-000.000-148.001	VEHICLES - POLICE	92,904.88	97,704.88
641-000.000-149.000	ACCUMULATED DEPRECIATION - VEHICLES	(590,988.66)	(676,774.77)
TOTAL ASSETS		935,305.58	811,556.24
 *** LIABILITIES ***			
641-000.000-202.000	ACCTS PAYABLE	0.00	148.82
641-000.000-214.101	DUE TO GENERAL FUND	172,000.00	129,000.00
641-000.000-307.001	STREET SWEEPER PURCHASE - 2007	105,365.43	78,276.52
TOTAL LIABILITIES		277,365.43	207,425.34
 *** CAPITAL ***			
641-000.000-391.000	NET ASSETS	610,921.83	617,668.66
 BEG. FUND BALANCE		610,921.83	617,668.66
NET OF REVENUES VS. EXPENDITURES - 2008-2009			(60,930.76)
NET OF REVENUES VS. EXPENDITURES		47,018.32	47,393.00
TOTAL CAPITAL		657,940.15	604,130.90
TOTAL LIABILITIES AND CAPITAL		935,305.58	811,556.24

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		PERIOD ENDED	
		11-30-08	11-30-09
<u>FUND 701 - GENERAL AGENCY FUND</u>			
*** ASSETS ***			
701-000.000-001.000	CASH	1.04	4,757.66
TOTAL ASSETS		1.04	4,757.66
*** LIABILITIES ***			
701-000.000-230.000	DUE TO OTHER GOVERNMENTAL UNITS	0.00	280.00
701-000.000-274.000	UNDISTRIBUTED TAX COLLECTIONS	1.04	4,477.66
TOTAL LIABILITIES		1.04	4,757.66
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		1.04	4,757.66
<u>FUND 703 - PROPERTY TAX FUND</u>			
*** ASSETS ***			
703-000.000-001.000	CASH	3,987.28	19,081.66
703-000.000-018.000	TAXES RECEIVABLE - SUMMER	272,934.45	52,180.60
TOTAL ASSETS		276,921.73	71,262.26
*** LIABILITIES ***			
703-000.000-214.101	DUE TO GENERAL FUND	150,293.73	37,914.17
703-000.000-214.202	DUE TO MAJOR STREET FUND	99.76	125.50
703-000.000-214.203	DUE TO LOCAL STREET FUND	10,107.18	3,073.52
703-000.000-214.208	DUE TO PARKS FUND	7,186.18	2,231.76
703-000.000-214.211	DUE TO SIDEWALK REPLACEMENT FUND	281.31	629.81
703-000.000-214.590	DUE TO SEWER FUND	7,297.63	5,445.09
703-000.000-214.591	DUE TO WATER FUND	2,597.53	55.46
703-000.000-214.641	DUE TO MOBILE EQUIPMENT	10.70	4.84
703-000.000-215.001	DUE TO COMPONENT UNIT - DDA	10,380.61	8,647.58
703-000.000-222.001	DUE TO CLARE COUNTY	77,797.17	4,443.22
703-000.000-222.002	DUE TO ISABELLA COUNTY	3,385.38	7,624.71
703-000.000-223.000	DUE TO LIBRARY - PMDL	7,484.55	1,066.60
TOTAL LIABILITIES		276,921.73	71,262.26
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		276,921.73	71,262.26

CITY OF CLARE
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		PERIOD ENDED	
		11-30-08	11-30-09
<u>FUND 704 - IMPREST PAYROLL FUND</u>			
*** ASSETS ***			
704-000.000-001.000	CASH	13,622.38	55,219.50
TOTAL ASSETS		13,622.38	55,219.50
*** LIABILITIES ***			
704-000.000-228.000	DUE TO STATE OF MICHIGAN	4,057.51	4,707.99
704-000.000-229.000	DUE TO FEDERAL GOV'T	9,720.16	9,720.16
704-000.000-231.001	AFLAC PAYABLE	(409.62)	(386.56)
704-000.000-231.002	MERS PAYABLE	17,576.32	19,410.99
704-000.000-231.003	BLUE CROSS PAYABLE	(25,401.26)	12,023.51
704-000.000-231.005	TEAMSTERS PAYABLE	35.50	600.00
704-000.000-231.008	MISCELLANEOUS PAYABLE	0.00	2,781.08
704-000.000-231.011	DENTAL VISION PAYABLE	8,043.77	6,362.33
TOTAL LIABILITIES		13,622.38	55,219.50
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		13,622.38	55,219.50

CITY OF CLARE
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		PERIOD ENDED	
		11-30-08	11-30-09
<u>FUND 737 - HEALTH REIMBURSEMENT ACCOUNT FUND</u>			
*** ASSETS ***			
737-000.000-001.000	CASH	20,199.79	16,535.76
TOTAL ASSETS		20,199.79	16,535.76
*** LIABILITIES ***			
737-000.000-262.001	HRA PAYABLE - 1027	531.98	(0.59)
737-000.000-262.002	HRA PAYABLE - 1041	411.92	0.00
737-000.000-262.003	HRA PAYABLE - 1024	586.10	0.00
737-000.000-262.005	HRA PAYABLE - 1063	603.63	331.08
737-000.000-262.006	HRA PAYABLE - 1029	67.00	24.65
737-000.000-262.008	HRA PAYABLE - 1001	516.71	291.65
737-000.000-262.009	HRA PAYABLE - 1079	275.50	0.00
737-000.000-262.010	HRA PAYABLE - 1034	55.60	140.01
737-000.000-262.013	HRA PAYABLE - 1025	468.04	122.45
737-000.000-262.017	HRA PAYABLE - 1109	1,149.35	0.00
737-000.000-262.018	HRA PAYABLE - 1010	1,103.87	0.00
737-000.000-262.019	HRA PAYABLE - 1021	708.34	0.00
737-000.000-262.020	HRA PAYABLE - 1128	716.86	513.74
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	477.08	456.43
737-000.000-262.027	HRA PAYABLE - 1108	1,217.24	1,154.31
737-000.000-262.028	HRA PAYABLE - 1089	598.96	0.00
737-000.000-262.029	HRA PAYABLE - 1142	979.22	1,270.87
737-000.000-262.030	HRA PAYABLE - 1141	787.73	379.88
737-000.000-262.031	HRA PAYABLE - 1160	494.83	520.25
737-000.000-262.032	HRA PAYABLE - 1171	700.00	292.55
737-000.000-262.033	HRA PAYABLE - 1177	750.02	958.37
737-000.000-262.034	HRA PAYABLE - 1172	0.00	991.65
737-000.000-262.035	HRA PAYABLE - 1201	0.00	181.01
737-000.000-262.036	HRA PAYABLE - 1191	0.00	250.02
737-000.000-262.037	HRA PAYABLE - 1184	0.00	166.68
TOTAL LIABILITIES		20,199.79	16,535.76
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		20,199.79	16,535.76

CITY OF CLARE
SUMMARY COMPARATIVE BALANCE SHEET (Unaudited)
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		PERIOD ENDED	
		11-30-08	11-30-09
<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

CITY OF CLARE
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		PERIOD ENDED	
		11-30-08	11-30-09
<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	487,985.87
901-000.000-130.210	LAND - DDA	0.00	124,626.20
901-000.000-132.101	LAND IMPROVEMENTS - GFA, GENERAL FUND	36,045.05	36,045.05
901-000.000-132.202	ROAD IMPROVEMENTS - MAJOR STREETS	0.00	41,145.66
901-000.000-132.203	ROAD IMPROVEMENTS - LOCAL STREETS	0.00	169,135.17
901-000.000-132.208	LAND IMPROVEMENTS - GFA, PARKS AND REC.	73,222.80	82,859.01
901-000.000-132.210	LAND IMPROVEMENTS - DDA	0.00	319,592.25
901-000.000-132.211	SIDEWALK IMPROVEMENTS	0.00	56,273.72
901-000.000-132.214	LAND IMPROV - LDFA	0.00	77,136.14
901-000.000-133.000	ACCUMULATED DEPRECIATION - LAND IMPROVEM	0.00	(42,607.69)
901-000.000-133.210	ACCUM DEPR - LAND IMPROV - DDA	0.00	(72,219.05)
901-000.000-133.214	ACCUM DEPR - LAND IMPROV - LDFA	0.00	(2,828.33)
901-000.000-136.101	BUILDINGS, ETC. - GFA, GENERAL FUND	1,314,646.28	1,314,646.28
901-000.000-136.206	BUILDINGS, ETC. - GFA, FIRE DEPARTMENT	461,759.56	461,759.56
901-000.000-136.208	BUILDINGS, ETC. - PARKS & RECREATION	277,366.76	277,366.76
901-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	0.00	(622,723.24)
901-000.000-138.101	EQUIPMENT - GFA, GENERAL FUND	148,073.59	172,873.59
901-000.000-138.206	EQUIPMENT - GFA, FIRE DEPARTMENT	413,209.18	537,959.18
901-000.000-138.208	EQUIPMENT - GFA, PARKS & RECREATION	83,079.31	89,890.23
901-000.000-138.210	EQUIPMENT - DDA	0.00	138,200.00
901-000.000-138.500	ACCUMULATED DEPRECIATION-EQUIPMENT	0.00	(322,294.84)
901-000.000-139.210	ACCUM DEPR - EQUIP (DDA)	0.00	(138,200.00)
901-000.000-146.206	OFFICE EQUIPMENT - GFA, FIRE DEPARTMENT	1,269.00	1,269.00
901-000.000-147.000	ACCUMULATED DEPR. - OFFICE EQUIPMENT	0.00	(444.15)
901-000.000-148.206	VEHICLES - FIRE DEPARTMENT	796,123.21	796,123.21
901-000.000-149.000	ACCUMULATED DEPRECIATION - VEHICLES	0.00	(368,662.01)
TOTAL ASSETS		7,097,359.40	6,637,482.40
TOTAL LIABILITIES		0.00	0.00
*** CAPITAL ***			
901-000.000-130.399	INVESTMENT IN LAND	3,492,564.66	3,635,186.90
901-000.000-132.399	INVESTMENT IN LAND IMPROVEMENTS	109,267.85	664,531.93
901-000.000-136.399	INVESTMENT IN BUILDINGS, ETC.	2,053,772.60	1,431,049.36
901-000.000-138.399	INVESTMENT IN EQUIPMENT	644,362.08	478,428.16
901-000.000-146.399	INVESTMENT IN OFFICE EQUIPMENT&FURNITURE	1,269.00	824.85
901-000.000-148.399	INVESTMENT IN VEHICLES	796,123.21	427,461.20
BEG. FUND BALANCE		7,097,359.40	6,637,482.40
NET OF REVENUES VS. EXPENDITURES		0.00	0.00
TOTAL CAPITAL		7,097,359.40	6,637,482.40
TOTAL LIABILITIES AND CAPITAL		7,097,359.40	6,637,482.40

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		PERIOD ENDED	
		11-30-08	11-30-09
<u>FUND 902 - GENERAL LONG-TERM DEBT</u>			
*** ASSETS ***			
902-000.000-186.000	AMOUNT TO BE PROVIDED - LTD	1,711,241.70	1,513,000.00
TOTAL ASSETS		1,711,241.70	1,513,000.00
*** LIABILITIES ***			
902-000.000-256.000	ACCRUED INT PAYABLE	0.00	18,154.00
902-000.000-256.210	ACCRUED INT PAYABLE	0.00	4,121.00
902-000.000-256.214	ACCRUED INT PAYABLE	0.00	3,017.00
902-000.000-301.000	CAPITAL LEASE-FIRE TRUCK	35,241.70	0.00
902-000.000-305.000	PUBLIC SAFETY BUILDING	745,000.00	729,000.00
902-000.000-306.000	1990 DDA BONDS	45,000.00	25,000.00
902-000.000-306.001	2006 DDA BOND	440,000.00	425,000.00
902-000.000-306.002	1994 DDA BOND	75,000.00	40,000.00
902-000.000-307.000	1998 LDFA BOND	290,000.00	240,000.00
902-000.000-310.001	IPC - AERIAL FIRE TRUCK 2006	81,000.00	54,000.00
TOTAL LIABILITIES		1,711,241.70	1,538,292.00
BEG. FUND BALANCE		0.00	0.00
NET OF REVENUES VS. EXPENDITURES - 2008-2009			(25,292.00)
NET OF REVENUES VS. EXPENDITURES		0.00	0.00
TOTAL CAPITAL		0.00	(25,292.00)
TOTAL LIABILITIES AND CAPITAL		1,711,241.70	1,513,000.00

FUND 934 - GASB 34 ACCRUALS

*** ASSETS ***			
934-000.000-040.000	NOTES RECEIVABLE - DDA	0.00	14,375.00
934-000.000-084.000	DUE FROM GOVT ACTIVITIES	0.00	271,492.00
TOTAL ASSETS		0.00	285,867.00
*** LIABILITIES ***			
934-000.000-214.000	DUE TO BUS TYPE ACTIVITIES	0.00	271,492.00
934-000.000-307.000	POST CLOSURE LANDFILL LIABILITY	0.00	256,310.00
934-000.000-339.000	DEFERRED REVENUES	0.00	(98,458.00)
TOTAL LIABILITIES		0.00	429,344.00
*** CAPITAL ***			
934-000.000-390.000	FUND BALANCE	0.00	(179,556.00)
BEG. FUND BALANCE		0.00	(179,556.00)
NET OF REVENUES VS. EXPENDITURES - 2008-2009			36,079.00
NET OF REVENUES VS. EXPENDITURES		0.00	0.00
TOTAL CAPITAL		0.00	(143,477.00)
TOTAL LIABILITIES AND CAPITAL		0.00	285,867.00