

To: Mayor Pat Humphrey and the Clare City Commission
From: Shannon M Sirpilla
Treasurer / Finance Director
Date: February 16, 2022
Reference: Treasurer's Report for February 21, 2022

Accounting Reconciliations: All bank accounts and related accounting records of the City of Clare are in balance as of January 31, 2022.

Cash and Investment Report: Enclosed you will find a summary report of all cash and investment accounts of the City reported by bank of deposit as of January 31, 2022.

Revenue and Expenditure Report: Enclosed you will find a Summary Revenue and Expenditure Report (Unaudited) of the City of Clare prepared as of January 31, 2022.

Balance Sheet: Enclosed you will find a Comparative Balance Sheet (Unaudited) of the City of Clare prepared as of January 31, 2022.

CITY OF CLARE
CASH AND INVESTMENT SUMMARY (UNAUDITED) BY BANK
From 1/01/2022 to 1/31/2022

<u>Financial Institution/Account Description</u>	<u>Interest Rates</u>	<u>Balance 1/01/22</u>	<u>Total Increases</u>	<u>Total Decreases</u>	<u>Balance 1/31/22</u>
<u>City of Clare Accounts</u>					
Huntington/Consolidated Account/Repo Sweep	0.010%	\$ 6,202,694.95	\$ 621,550.06	\$ 1,523,204.62	5,301,040.39
Huntington/Rural Development Bond & Interest Acct	0.010%	102,833.72	0.87	-	102,834.59
Huntington/Rural Development RRI Acct	0.010%	88,792.13	0.75	-	88,792.88
Huntington/USDA Sewer Bond Pmt Reserve Acct	0.010%	10,163.24	0.09	-	10,163.33
Huntington/USDA Sewer Bond RRI Reserve Acct	0.010%	31,865.24	0.27	-	31,865.51
Huntington/USDA Water Bond Pmt Reserve Acct	0.010%	26,722.17	0.22	-	26,722.39
Huntington/USDA Water Bond RRI Reserve Acct	0.010%	70,746.11	0.61	-	70,746.72
Mercantile/Money Market Account	0.060%	74,703.30	-	-	74,703.30
Huntington/Property Tax Account	0.010%	801,814.36	599,609.20	947,013.90	454,409.66
Petty Cash and Cash on Hand	N/A	750.00	-	-	750.00
Huntington/ACH Receipt Acct	0.010%	1,000.00	-	-	1,000.00
Mercantile/Hatton Township Landfill Trust Fund	0.900%	209,217.12	-	-	209,217.12
Total - City of Clare Accounts		<u>\$ 7,621,302.34</u>	<u>\$ 1,221,162.07</u>	<u>\$ 2,470,218.52</u>	<u>\$ 6,372,245.89</u>
<u>City of Clare Component Unit Accounts</u>					
Huntington/DDA Account	0.010%	167,222.24	6,951.45	1,910.49	172,263.20
Total - City of Clare Component Unit Accounts		<u>\$ 167,222.24</u>	<u>\$ 6,951.45</u>	<u>\$ 1,910.49</u>	<u>\$ 172,263.20</u>

CASH SUMMARY BY FUND FOR THE CITY OF CLARE

From 1/01/2022 To 1/31/2022

ALL FUNDS (UNAUDITED)

CASH and INVESTMENT ACCOUNTS

FUND	DESCRIPTION	BALANCE 1/1/2022	TOTAL DEBITS	TOTAL CREDITS	BALANCE 1/31/2022	Transactional Account Balances 1/31/2022
101	General Fund	1,337,036.28	97,781.00	253,286.27	1,181,531.01	\$ 1,181,531.01
150	Cemetery Perpetual Care	318,026.14	3.11	0.00	318,029.25	318,029.25
202	Major Streets	168,234.82	44,971.53	66,506.31	146,700.04	146,700.04
203	Local Streets	18,226.85	55,831.30	73,118.13	940.02	940.02
204	Municipal Street Fund	157,130.40	730.80	0.00	157,861.20	157,861.20
206	Fire Fund	834,388.49	1,217.49	606,400.56	229,205.42	229,205.42
208	Parks and Recreation	1,195,958.74	68,533.16	64,672.09	1,199,819.81	1,199,819.81
210	Downtown Development Authority (DDA)	167,222.24	6,951.45	1,910.49	172,263.20	172,263.20
214	Local Development Finance Authority (LDFA)	4,159.14	656.67	47.68	4,768.13	4,768.13
243	Brownfield Redevelopment Authority Fund	4,635.29	0.05	0.00	4,635.34	4,635.34
265	Drug Law Enforcement Fund	2,893.75	0.03	0.00	2,893.78	2,893.78
287	Police Training 302 Fund	339.45	0.00	0.00	339.45	339.45
590	Sewer System Fund	463,902.78	103,947.04	56,523.26	511,326.56	511,326.56
591	Water System Fund	1,908,443.55	84,540.88	172,522.36	1,820,462.07	1,820,462.07
636	Data Processing Fund	27,843.34	5,100.31	1,670.00	31,273.65	31,273.65
641	Mobile Equipment Fund	129,358.34	34,916.28	66,493.82	97,780.80	97,780.80
701	General Agency Fund	13,117.00	0.00	13,117.00	0.00	-
703	Property Tax Fund	801,814.36	599,609.20	947,013.90	454,409.66	454,409.66
704	Imprest Payroll Fund	26,576.50	123,323.22	148,847.14	1,052.58	1,052.58
765	Hatton Township Landfill Trust Fund - CDs	209,217.12	0.00	0.00	209,217.12	209,217.12
TOTAL - ALL FUNDS		\$ 7,788,524.58	\$ 1,228,113.52	\$ 2,472,129.01	\$ 6,544,509.09	\$ 6,544,509.09

NOTES:

Parks and Recreation Fund - All Bond Proceeds, Grant and Donated Funds have been expended. Additional expenses to date for the Recreation Complex of \$33,323.89, the Skate Park of \$275.00 and Depot Restoration of \$7,461.10 will come from the Parks Improvement Millage.

Parks and Recreation Fund - The above balance includes remaining Lake Shamrock 2021 Bond Proceeds of \$1,054,576.88

Parks and Recreation Fund - The above balance includes \$8,644.10 received from the Saginaw Bay Watershed Initiative Grant and reserved for Rec Complex Green Space.

Parks and Recreation Fund - The above balance includes \$500 in Donated funds received for the Rail Trail Extension.

Parks and Recreation Fund - The above balance includes funds from Hammerberg Bequests of \$950 for City Park grills.

Parks and Recreation Fund - Grant funding of \$3,400 for the Recreation Complex Butterfly Garden is being held by the Clare County Community Foundation.

DDA Fund - The above balance includes Bond Proceeds for the Streetscape Improvement Project of \$33,517.37 and Art Alley funds of \$5,042.53

Summary

Revenue and Expenditure Report

Prepared as of

January 31, 2022

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 101 - GENERAL FUND						
000.000 - GENERAL	3,128,550.61	2,770,733.15	2,233,218.65	58,808.57	537,514.50	80.60
931.000 - TRANSFERS IN AND OTHER SOURCES	46,940.49	51,982.88	24,525.00	3,425.00	27,457.88	47.18
TOTAL REVENUES	3,175,491.10	2,822,716.03	2,257,743.65	62,233.57	564,972.38	79.98
101.000 - CITY COMMISSION	62,311.00	66,155.28	34,706.27	331.15	31,449.01	52.46
172.000 - CITY MANAGEMENT/ADMINISTRATION	136,181.27	136,166.65	73,119.48	9,774.64	63,047.17	53.70
191.000 - FISCAL SERVICES	170,135.86	173,963.01	95,976.29	20,883.33	77,986.72	55.17
215.000 - CLERK	216,524.62	226,143.00	118,823.47	16,610.22	107,319.53	52.54
247.000 - BOARD OF REVIEW	1,182.56	2,025.63	64.60	0.00	1,961.03	3.19
257.000 - ASSESSOR	97,910.33	106,084.85	23,047.30	2,775.00	83,037.55	21.73
262.000 - ELECTIONS	13,555.21	16,069.59	478.39	77.81	15,591.20	2.98
265.000 - BUILDING AND GROUNDS	59,639.99	85,161.64	38,243.48	3,332.21	46,918.16	44.91
266.000 - ATTORNEY	17,056.80	22,500.00	9,371.85	1,535.50	13,128.15	41.65
276.000 - CEMETERY	75,275.98	111,479.80	47,290.32	3,448.17	64,189.48	42.42
301.000 - POLICE	912,167.93	907,938.93	513,040.31	70,805.53	394,898.62	56.51
371.000 - BLDG INSPECTION / CODE ENFORCEMENT	19,040.49	19,000.00	10,562.14	1,500.00	8,437.86	55.59
441.000 - DEPARTMENT OF PUBLIC WORKS	49,031.37	55,781.14	34,546.11	4,031.94	21,235.03	61.93
445.000 - DRAINS - PUBLIC BENEFIT	9,776.91	15,157.90	36,306.16	22,665.06	(21,148.26)	239.52
448.000 - STREET LIGHTING	60,432.51	58,883.29	33,700.51	1,509.18	25,182.78	57.23
526.000 - LANDFILL CLOSURE	41,024.00	87,691.46	48,446.38	355.93	39,245.08	55.25
528.000 - REFUSE COLLECTION/DISPOSAL	228,078.42	215,634.30	118,403.17	19,187.60	97,231.13	54.91
537.000 - AIRPORT	187,395.40	198,545.45	87,495.13	4,619.52	111,050.32	44.07
721.000 - PLANNING	28,667.30	44,500.00	25,887.90	1,950.00	18,612.10	58.18
906.000 - DEBT SERVICE	42,291.37	43,096.65	8,959.85	0.00	34,136.80	20.79
955.000 - NON DEPARTMENTAL	129,017.69	14,450.00	64,303.75	32.80	(49,853.75)	445.01
999.000 - TRANSFERS (OUT) AND OTHER USES	406,662.92	502,657.12	343,925.85	30,400.00	158,731.27	68.42
TOTAL EXPENDITURES	2,963,359.93	3,109,085.69	1,766,698.71	215,825.59	1,342,386.98	56.82
Fund 101 - GENERAL FUND:						
TOTAL REVENUES	3,175,491.10	2,822,716.03	2,257,743.65	62,233.57	564,972.38	79.98
TOTAL EXPENDITURES	2,963,359.93	3,109,085.69	1,766,698.71	215,825.59	1,342,386.98	56.82
NET OF REVENUES & EXPENDITURES	212,131.17	(286,369.66)	491,044.94	(153,592.02)	(777,414.60)	171.47

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 150 - CEMETERY PERPETUAL CARE						
000.000 - GENERAL	14,953.78	8,200.00	1,429.23	3.11	6,770.77	17.43
TOTAL REVENUES	14,953.78	8,200.00	1,429.23	3.11	6,770.77	17.43
276.000 - CEMETERY	0.00	0.00	600.00	0.00	(600.00)	100.00
999.000 - TRANSFERS (OUT) AND OTHER USES	0.00	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL EXPENDITURES	0.00	5,000.00	600.00	0.00	4,400.00	12.00
Fund 150 - CEMETERY PERPETUAL CARE:						
TOTAL REVENUES	14,953.78	8,200.00	1,429.23	3.11	6,770.77	17.43
TOTAL EXPENDITURES	0.00	5,000.00	600.00	0.00	4,400.00	12.00
NET OF REVENUES & EXPENDITURES	14,953.78	3,200.00	829.23	3.11	2,370.77	25.91

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

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	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 202 - MAJOR STREETS						
000.000 - GENERAL	368,464.57	377,815.83	139,785.19	24,971.53	238,030.64	37.00
TOTAL REVENUES	368,464.57	377,815.83	139,785.19	24,971.53	238,030.64	37.00
444.000 - SIDEWALKS	5,898.54	9,804.11	3,438.75	476.82	6,365.36	35.07
446.001 - STATE TRUNKLINE MAINTENANCE	72,175.50	89,516.91	54,277.05	5,311.24	35,239.86	60.63
449.002 - PRESERVATION STREETS	95,289.81	120,705.77	74,018.63	13,536.58	46,687.14	61.32
449.003 - WINTER MAINTENANCE	11,368.57	19,600.00	11,040.82	800.00	8,559.18	56.33
449.004 - ADMIN, ENGINEERING & RECORD KEEPING	17,439.53	19,631.85	9,789.52	1,381.67	9,842.33	49.87
999.000 - TRANSFERS (OUT) AND OTHER USES	150,000.00	155,000.00	102,400.00	25,000.00	52,600.00	66.06
TOTAL EXPENDITURES	352,171.95	414,258.64	254,964.77	46,506.31	159,293.87	61.55
Fund 202 - MAJOR STREETS:						
TOTAL REVENUES	368,464.57	377,815.83	139,785.19	24,971.53	238,030.64	37.00
TOTAL EXPENDITURES	352,171.95	414,258.64	254,964.77	46,506.31	159,293.87	61.55
NET OF REVENUES & EXPENDITURES	16,292.62	(36,442.81)	(115,179.58)	(21,534.78)	78,736.77	316.06

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

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ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 203 - LOCAL STS FUND						
000.000 - GENERAL	136,158.31	138,729.73	60,088.69	10,831.30	78,641.04	43.31
931.000 - TRANSFERS IN AND OTHER SOURCES	150,000.00	160,000.00	102,400.00	25,000.00	57,600.00	64.00
TOTAL REVENUES	286,158.31	298,729.73	162,488.69	35,831.30	136,241.04	54.39
444.000 - SIDEWALKS	4,782.72	7,304.11	5,462.43	526.75	1,841.68	74.79
449.001 - CONSTRUCTION STREETS (INCL. ENG.& ROW)	1,825.00	3,550.00	2,324.82	250.00	1,225.18	65.49
449.002 - PRESERVATION STREETS	198,233.46	271,593.79	184,281.69	50,709.71	87,312.10	67.85
449.003 - WINTER MAINTENANCE	5,173.49	11,500.00	7,402.68	500.00	4,097.32	64.37
449.004 - ADMIN, ENGINEERING & RECORD KEEPING	16,063.89	16,631.85	8,039.82	1,131.67	8,592.03	48.34
TOTAL EXPENDITURES	226,078.56	310,579.75	207,511.44	53,118.13	103,068.31	66.81
Fund 203 - LOCAL STS FUND:						
TOTAL REVENUES	286,158.31	298,729.73	162,488.69	35,831.30	136,241.04	54.39
TOTAL EXPENDITURES	226,078.56	310,579.75	207,511.44	53,118.13	103,068.31	66.81
NET OF REVENUES & EXPENDITURES	60,079.75	(11,850.02)	(45,022.75)	(17,286.83)	33,172.73	379.94

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 204 - MUNICIPAL STREET FUND						
000.000 - GENERAL	262,969.52	268,519.88	251,778.90	730.80	16,740.98	93.77
TOTAL REVENUES	262,969.52	268,519.88	251,778.90	730.80	16,740.98	93.77
449.001 - CONSTRUCTION STREETS (INCL. ENG.& ROW)	232,725.30	234,145.02	160,849.98	0.00	73,295.04	68.70
955.000 - NON DEPARTMENTAL	511.83	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	233,237.13	234,145.02	160,849.98	0.00	73,295.04	68.70
Fund 204 - MUNICIPAL STREET FUND:						
TOTAL REVENUES	262,969.52	268,519.88	251,778.90	730.80	16,740.98	93.77
TOTAL EXPENDITURES	233,237.13	234,145.02	160,849.98	0.00	73,295.04	68.70
NET OF REVENUES & EXPENDITURES	29,732.39	34,374.86	90,928.92	730.80	(56,554.06)	264.52

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 206 - FIRE FUND						
000.000 - GENERAL	298,096.90	304,953.61	778,749.40	781.49	(473,795.79)	255.37
931.000 - TRANSFERS IN AND OTHER SOURCES	101,628.43	703,143.38	103,143.38	0.00	600,000.00	14.67
TOTAL REVENUES	399,725.33	1,008,096.99	881,892.78	781.49	126,204.21	87.48
336.000 - FIRE DEPARTMENT	407,164.72	877,736.98	721,639.03	606,400.56	156,097.95	82.22
906.000 - DEBT SERVICE	374,266.44	48,459.87	0.00	0.00	48,459.87	0.00
999.000 - TRANSFERS (OUT) AND OTHER USES	20,022.33	19,675.83	18,654.98	0.00	1,020.85	94.81
TOTAL EXPENDITURES	801,453.49	945,872.68	740,294.01	606,400.56	205,578.67	78.27
Fund 206 - FIRE FUND:						
TOTAL REVENUES	399,725.33	1,008,096.99	881,892.78	781.49	126,204.21	87.48
TOTAL EXPENDITURES	801,453.49	945,872.68	740,294.01	606,400.56	205,578.67	78.27
NET OF REVENUES & EXPENDITURES	(401,728.16)	62,224.31	141,598.77	(605,619.07)	(79,374.46)	227.56

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 208 - PARKS AND RECREATION						
000.000 - GENERAL	169,357.55	526,511.58	149,277.31	2,288.06	377,234.27	28.35
931.000 - TRANSFERS IN AND OTHER SOURCES	1,575,000.00	365,000.00	212,800.00	30,400.00	152,200.00	58.30
TOTAL REVENUES	<u>1,744,357.55</u>	<u>891,511.58</u>	<u>362,077.31</u>	<u>32,688.06</u>	<u>529,434.27</u>	<u>40.61</u>
751.001 - PARKS	276,712.83	1,947,848.97	109,149.20	9,835.70	1,838,699.77	5.60
751.002 - RECREATION	91,002.95	107,536.23	64,074.69	8,248.37	43,461.54	59.58
751.003 - RAILROAD DEPOT	22,969.71	18,600.00	8,138.55	1,280.45	10,461.45	43.76
751.004 - LAKE SHAMROCK DREDGING/IMPROVEMENTS	243,415.41	84,588.59	35,298.21	5,551.24	49,290.38	41.73
906.000 - DEBT SERVICE	41,303.46	152,447.69	140,630.65	3,601.00	11,817.04	92.25
955.000 - NON DEPARTMENTAL	2,127.95	2,000.00	1,225.00	175.00	775.00	61.25
TOTAL EXPENDITURES	<u>677,532.31</u>	<u>2,313,021.48</u>	<u>358,516.30</u>	<u>28,691.76</u>	<u>1,954,505.18</u>	<u>15.50</u>
Fund 208 - PARKS AND RECREATION:						
TOTAL REVENUES	<u>1,744,357.55</u>	<u>891,511.58</u>	<u>362,077.31</u>	<u>32,688.06</u>	<u>529,434.27</u>	<u>40.61</u>
TOTAL EXPENDITURES	<u>677,532.31</u>	<u>2,313,021.48</u>	<u>358,516.30</u>	<u>28,691.76</u>	<u>1,954,505.18</u>	<u>15.50</u>
NET OF REVENUES & EXPENDITURES	<u>1,066,825.24</u>	<u>(1,421,509.90)</u>	<u>3,561.01</u>	<u>3,996.30</u>	<u>(1,425,070.91)</u>	<u>0.25</u>

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

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	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 210 - DDA (DOWNTOWN DVLPM T AUTHORITY)						
000.000 - GENERAL	119,325.63	124,555.91	104,521.85	6,851.45	20,034.06	83.92
931.000 - TRANSFERS IN AND OTHER SOURCES	480,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	599,325.63	124,555.91	104,521.85	6,851.45	20,034.06	83.92
747.001 - DDA - OPERATIONS	297,694.62	34,500.00	11,814.58	1,878.54	22,685.42	34.25
747.002 - DDA - MAINSTREET	361.65	499.40	199.65	31.95	299.75	39.98
747.003 - DDA - ART ALLEY	0.00	200.00	0.00	0.00	200.00	0.00
906.000 - DEBT SERVICE	240,714.63	66,504.53	38,561.19	0.00	27,943.34	57.98
999.000 - TRANSFERS (OUT) AND OTHER USES	2,000.00	2,000.00	1,000.00	0.00	1,000.00	50.00
TOTAL EXPENDITURES	540,770.90	103,703.93	51,575.42	1,910.49	52,128.51	49.73
Fund 210 - DDA (DOWNTOWN DVLPM T AUTHORITY):						
TOTAL REVENUES	599,325.63	124,555.91	104,521.85	6,851.45	20,034.06	83.92
TOTAL EXPENDITURES	540,770.90	103,703.93	51,575.42	1,910.49	52,128.51	49.73
NET OF REVENUES & EXPENDITURES	58,554.73	20,851.98	52,946.43	4,940.96	(32,094.45)	253.92

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 214 - LOCAL DEVELOPMENT FINANCE AUTH						
000.000 - GENERAL	4,928.60	4,982.88	4,979.68	656.67	3.20	99.94
TOTAL REVENUES	<u>4,928.60</u>	<u>4,982.88</u>	<u>4,979.68</u>	<u>656.67</u>	<u>3.20</u>	<u>99.94</u>
223.000 - DEBT SERVICE	66.90	0.00	344.65	47.68	(344.65)	100.00
999.000 - TRANSFERS (OUT) AND OTHER USES	4,940.49	4,982.88	0.00	0.00	4,982.88	0.00
TOTAL EXPENDITURES	<u>5,007.39</u>	<u>4,982.88</u>	<u>344.65</u>	<u>47.68</u>	<u>4,638.23</u>	<u>6.92</u>
Fund 214 - LOCAL DEVELOPMENT FINANCE AUTH:						
TOTAL REVENUES	4,928.60	4,982.88	4,979.68	656.67	3.20	99.94
TOTAL EXPENDITURES	<u>5,007.39</u>	<u>4,982.88</u>	<u>344.65</u>	<u>47.68</u>	<u>4,638.23</u>	<u>6.92</u>
NET OF REVENUES & EXPENDITURES	(78.79)	0.00	4,635.03	608.99	(4,635.03)	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND						
000.000 - GENERAL	2.32	2.00	0.43	0.05	1.57	21.50
TOTAL REVENUES	<u>2.32</u>	<u>2.00</u>	<u>0.43</u>	<u>0.05</u>	<u>1.57</u>	<u>21.50</u>
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUNI						
TOTAL REVENUES	2.32	2.00	0.43	0.05	1.57	21.50
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	<u>2.32</u>	<u>2.00</u>	<u>0.43</u>	<u>0.05</u>	<u>1.57</u>	<u>21.50</u>

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 265 - DRUG LAW ENFORCEMENT FUND						
000.000 - GENERAL	0.61	2,001.00	0.27	0.03	2,000.73	0.01
TOTAL REVENUES	0.61	2,001.00	0.27	0.03	2,000.73	0.01
301.000 - POLICE	0.00	1,553.77	0.00	0.00	1,553.77	0.00
TOTAL EXPENDITURES	0.00	1,553.77	0.00	0.00	1,553.77	0.00
Fund 265 - DRUG LAW ENFORCEMENT FUND:						
TOTAL REVENUES	0.61	2,001.00	0.27	0.03	2,000.73	0.01
TOTAL EXPENDITURES	0.00	1,553.77	0.00	0.00	1,553.77	0.00
NET OF REVENUES & EXPENDITURES	0.61	447.23	0.27	0.03	446.96	0.06

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 287 - POLICE TRAINING 302 FUND						
000.000 - GENERAL	0.00	1,500.00	0.00	0.00	1,500.00	0.00
TOTAL REVENUES	0.00	1,500.00	0.00	0.00	1,500.00	0.00
301.000 - POLICE	1,079.42	1,500.00	300.00	0.00	1,200.00	20.00
TOTAL EXPENDITURES	1,079.42	1,500.00	300.00	0.00	1,200.00	20.00
Fund 287 - POLICE TRAINING 302 FUND:						
TOTAL REVENUES	0.00	1,500.00	0.00	0.00	1,500.00	0.00
TOTAL EXPENDITURES	1,079.42	1,500.00	300.00	0.00	1,200.00	20.00
NET OF REVENUES & EXPENDITURES	(1,079.42)	0.00	(300.00)	0.00	300.00	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 590 - SEWER SYSTEM FUND						
000.000 - GENERAL	946,477.54	971,115.30	521,860.37	82,625.38	449,254.93	53.74
TOTAL REVENUES	946,477.54	971,115.30	521,860.37	82,625.38	449,254.93	53.74
536.001 - SEWER TREATMENT AND PUMPING	803,325.38	749,288.86	679,474.41	35,633.19	69,814.45	90.68
536.002 - SEWER COLLECTION	205,073.57	267,888.71	140,237.99	18,264.03	127,650.72	52.35
906.000 - DEBT SERVICE	67,430.53	92,077.39	34,885.78	0.00	57,191.61	37.89
999.000 - TRANSFERS (OUT) AND OTHER USES	14,500.00	18,696.64	5,825.00	875.00	12,871.64	31.16
TOTAL EXPENDITURES	1,090,329.48	1,127,951.60	860,423.18	54,772.22	267,528.42	76.28
Fund 590 - SEWER SYSTEM FUND:						
TOTAL REVENUES	946,477.54	971,115.30	521,860.37	82,625.38	449,254.93	53.74
TOTAL EXPENDITURES	1,090,329.48	1,127,951.60	860,423.18	54,772.22	267,528.42	76.28
NET OF REVENUES & EXPENDITURES	(143,851.94)	(156,836.30)	(338,562.81)	27,853.16	181,726.51	215.87

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 591 - WATER SYSTEM FUND						
000.000 - GENERAL	2,461,603.35	1,548,579.09	536,836.98	70,794.27	1,011,742.11	34.67
TOTAL REVENUES	<u>2,461,603.35</u>	<u>1,548,579.09</u>	<u>536,836.98</u>	<u>70,794.27</u>	<u>1,011,742.11</u>	<u>34.67</u>
536.003 - TREATMENT, PUMPING AND STORAGE	436,948.62	551,143.81	155,030.07	21,035.02	396,113.74	28.13
536.004 - WATER DISTRIBUTION	282,350.86	818,089.17	292,029.88	140,620.02	526,059.29	35.70
536.005 - PRINCIPAL RESPONSIBLE PARTY #1	107,105.50	158,821.91	67,556.37	8,413.21	91,265.54	42.54
906.000 - DEBT SERVICE	47,816.58	85,262.31	26,272.58	(26.35)	58,989.73	30.81
999.000 - TRANSFERS (OUT) AND OTHER USES	14,500.00	28,404.39	5,825.00	875.00	22,579.39	20.51
TOTAL EXPENDITURES	<u>888,721.56</u>	<u>1,641,721.59</u>	<u>546,713.90</u>	<u>170,916.90</u>	<u>1,095,007.69</u>	<u>33.30</u>
Fund 591 - WATER SYSTEM FUND:						
TOTAL REVENUES	2,461,603.35	1,548,579.09	536,836.98	70,794.27	1,011,742.11	34.67
TOTAL EXPENDITURES	<u>888,721.56</u>	<u>1,641,721.59</u>	<u>546,713.90</u>	<u>170,916.90</u>	<u>1,095,007.69</u>	<u>33.30</u>
NET OF REVENUES & EXPENDITURES	1,572,881.79	(93,142.50)	(9,876.92)	(100,122.63)	(83,265.58)	10.60

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 636 - DATA PROCESSING						
000.000 - GENERAL	90,126.08	61,310.00	35,780.90	5,100.31	25,529.10	58.36
TOTAL REVENUES	90,126.08	61,310.00	35,780.90	5,100.31	25,529.10	58.36
228.000 - DATA PROCESSING, INFORMATION TECHNOLO	94,153.40	47,350.00	28,989.14	795.00	18,360.86	61.22
999.000 - TRANSFERS (OUT) AND OTHER USES	11,000.00	11,000.00	6,425.00	875.00	4,575.00	58.41
TOTAL EXPENDITURES	105,153.40	58,350.00	35,414.14	1,670.00	22,935.86	60.69
Fund 636 - DATA PROCESSING:						
TOTAL REVENUES	90,126.08	61,310.00	35,780.90	5,100.31	25,529.10	58.36
TOTAL EXPENDITURES	105,153.40	58,350.00	35,414.14	1,670.00	22,935.86	60.69
NET OF REVENUES & EXPENDITURES	(15,027.32)	2,960.00	366.76	3,430.31	2,593.24	12.39

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 641 - MOBILE EQUIPMENT						
000.000 - GENERAL	357,636.50	461,961.49	667,036.26	34,559.97	(205,074.77)	144.39
931.000 - TRANSFERS IN AND OTHER SOURCES	0.00	425,000.00	0.00	0.00	425,000.00	0.00
TOTAL REVENUES	357,636.50	886,961.49	667,036.26	34,559.97	219,925.23	75.20
441.000 - DEPARTMENT OF PUBLIC WORKS	396,565.87	879,896.61	640,221.24	66,127.61	239,675.37	72.76
906.000 - DEBT SERVICE	9,228.34	66,283.33	31,957.59	0.00	34,325.74	48.21
999.000 - TRANSFERS (OUT) AND OTHER USES	1,000.00	1,000.00	550.00	100.00	450.00	55.00
TOTAL EXPENDITURES	406,794.21	947,179.94	672,728.83	66,227.61	274,451.11	71.02
Fund 641 - MOBILE EQUIPMENT:						
TOTAL REVENUES	357,636.50	886,961.49	667,036.26	34,559.97	219,925.23	75.20
TOTAL EXPENDITURES	406,794.21	947,179.94	672,728.83	66,227.61	274,451.11	71.02
NET OF REVENUES & EXPENDITURES	(49,157.71)	(60,218.45)	(5,692.57)	(31,667.64)	(54,525.88)	9.45

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 765 - HATTON TOWNSHIP LANDFILL TRUST FUND						
000.000 - GENERAL	1,623.57	500.00	0.00	0.00	500.00	0.00
TOTAL REVENUES	1,623.57	500.00	0.00	0.00	500.00	0.00
Fund 765 - HATTON TOWNSHIP LANDFILL TRUST FUND:						
TOTAL REVENUES	1,623.57	500.00	0.00	0.00	500.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	1,623.57	500.00	0.00	0.00	500.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 901 - GENERAL FIXED ASSETS						
000.000 - GENERAL	29,703.00	0.00	0.00	0.00	0.00	0.00
101.000 - CITY COMMISSION	188,208.00	0.00	0.00	0.00	0.00	0.00
301.000 - POLICE	95,366.00	0.00	0.00	0.00	0.00	0.00
441.000 - DEPARTMENT OF PUBLIC WORKS	102,066.00	0.00	0.00	0.00	0.00	0.00
751.001 - PARKS	74,250.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	489,593.00	0.00	0.00	0.00	0.00	0.00
Fund 901 - GENERAL FIXED ASSETS:						
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	489,593.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	(489,593.00)	0.00	0.00	0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 902 - GENERAL LONG-TERM DEBT						
000.000 - GENERAL	(711,214.05)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	(711,214.05)	0.00	0.00	0.00	0.00	0.00
Fund 902 - GENERAL LONG-TERM DEBT:						
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	(711,214.05)	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	711,214.05	0.00	0.00	0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2022

% Fiscal Year Completed: 58.90

ACCOUNT DESCRIPTION	END BALANCE	2021-22	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
	06/30/2021		01/31/2022		MONTH 01/31/22	
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 934 - GASB ACCRUALS						
000.000 - GENERAL	658,831.00	0.00	0.00	0.00	0.00	0.00
101.000 - CITY COMMISSION	(5,046.00)	0.00	0.00	0.00	0.00	0.00
301.000 - POLICE	(6,376.00)	0.00	0.00	0.00	0.00	0.00
441.000 - DEPARTMENT OF PUBLIC WORKS	(16,762.00)	0.00	0.00	0.00	0.00	0.00
590.000 - GASB 34 - SEWER	(18,479.00)	0.00	0.00	0.00	0.00	0.00
591.000 - GASB 34 - WATER	(12,525.00)	0.00	0.00	0.00	0.00	0.00
751.001 - PARKS	(4,997.00)	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	594,646.00	0.00	0.00	0.00	0.00	0.00
101.000 - CITY COMMISSION	266,393.00	0.00	0.00	0.00	0.00	0.00
590.000 - GASB 34 - SEWER	(24,572.00)	0.00	0.00	0.00	0.00	0.00
591.000 - GASB 34 - WATER	(20,104.00)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	221,717.00	0.00	0.00	0.00	0.00	0.00
Fund 934 - GASB ACCRUALS:						
TOTAL REVENUES	594,646.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	221,717.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	372,929.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES - ALL FUNDS	11,358,546.18	9,326,287.28	5,974,849.94	357,827.99	3,351,437.34	64.06
TOTAL EXPENDITURES - ALL FUNDS	8,341,841.50	11,268,096.54	5,703,572.78	1,246,087.25	5,564,523.76	50.62
NET OF REVENUES & EXPENDITURES	3,016,704.68	(1,941,809.26)	271,277.16	(888,259.26)	(2,213,086.42)	13.97

City of Clare

Comparative Balance Sheet

Prepared as of

January 31, 2022

Fund 101 GENERAL FUND

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
101-000.000-001.000	CASH	793,603.60	1,105,077.71
101-000.000-001.002	CASH ON HAND	650.00	650.00
101-000.000-001.003	PETTY CASH	100.00	100.00
101-000.000-001.009	ACH RECEIPT ACCT	1,000.00	1,000.00
101-000.000-002.001	CASH - MERCANTILE	74,646.11	74,703.30
101-000.000-040.000	ACCOUNTS RECEIVABLE	11,170.64	383.26
101-000.000-040.210	DUE FROM DDA	0.00	66.64
101-000.000-043.000	A/R UTILITIES	20,850.36	13,689.50
101-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(1,025.00)	(1,025.00)
101-000.000-084.703	DUE FROM TAX FUND	336.72	104.49
101-000.000-111.000	INVENTORY	1,282.67	2,081.76
101-000.000-111.001	INVENTORY - AIRPORT FUEL	6,188.45	14,608.44
101-000.000-123.537	PREPAID SALES TAX - AVIATION FUEL	(6.20)	(6.20)
Total Assets		908,797.35	1,211,433.90
*** Liabilities ***			
101-000.000-214.222	DUE TO COUNTY- TR FEES	111.00	0.00
101-000.000-214.225	DUE TO COUNTY - SCHOOL TR FEES	444.00	0.00
101-000.000-228.000	DUE TO STATE OF MICHIGAN - AIRPORT	443.47	471.55
101-000.000-228.101	DUE TO THE STATE OF MICHIGAN - BAGS	2.99	4.43
101-000.000-276.000	DUE TO UTILITY CUSTOMERS	5.65	0.00
101-000.000-339.000	DEFERRED REVENUES	0.00	161,680.83
Total Liabilities		1,007.11	162,156.81
*** Fund Balance ***			
101-000.000-391.000	FISCAL FUND BALANCE	346,150.98	558,232.15
Total Fund Balance		346,150.98	558,232.15
Beginning Fund Balance		346,150.98	558,232.15
Net of Revenues VS Expenditures		561,639.26	491,044.94
Ending Fund Balance		907,790.24	1,049,277.09
Total Liabilities And Fund Balance		908,797.35	1,211,433.90

Fund 150 CEMETERY PERPETUAL CARE

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
150-000.000-001.000	CASH	312,062.59	318,029.25
Total Assets		312,062.59	318,029.25
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
150-000.000-390.000	FUND BALANCE	11,318.97	26,272.75
150-000.000-390.001	NONEXPENDABLE FUND BALANCE	290,927.27	290,927.27
Total Fund Balance		302,246.24	317,200.02
Beginning Fund Balance		302,246.24	317,200.02
Net of Revenues VS Expenditures		9,816.35	829.23
Ending Fund Balance		312,062.59	318,029.25
Total Liabilities And Fund Balance		312,062.59	318,029.25

Fund 202 MAJOR STREETS

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
202-000.000-001.000	CASH	164,014.17	146,700.04
Total Assets		164,014.17	146,700.04
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
202-000.000-391.000	FISCAL FUND BALANCE	245,587.00	261,879.62
Total Fund Balance		245,587.00	261,879.62
Beginning Fund Balance		245,587.00	261,879.62
Net of Revenues VS Expenditures		(81,572.83)	(115,179.58)
Ending Fund Balance		164,014.17	146,700.04
Total Liabilities And Fund Balance		164,014.17	146,700.04

Fund 203 LOCAL STS FUND

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
203-000.000-001.000	CASH	13,901.66	940.02
203-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	948.17	525.74
Total Assets		14,849.83	1,465.76
*** Liabilities ***			
203-000.000-339.000	DEFERRED REVENUES	948.17	525.74
Total Liabilities		948.17	525.74
*** Fund Balance ***			
203-000.000-391.000	FISCAL FUND BALANCE	(14,116.98)	45,962.77
Total Fund Balance		(14,116.98)	45,962.77
Beginning Fund Balance		(14,116.98)	45,962.77
Net of Revenues VS Expenditures		28,018.64	(45,022.75)
Ending Fund Balance		13,901.66	940.02
Total Liabilities And Fund Balance		14,849.83	1,465.76

Fund 204 MUNICIPAL STREET FUND

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
204-000.000-001.000	CASH	238,472.02	157,861.20
Total Assets		238,472.02	157,861.20
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
204-000.000-391.000	FISCAL FUND BALANCE	37,199.89	66,932.28
Total Fund Balance		37,199.89	66,932.28
Beginning Fund Balance		37,199.89	66,932.28
Net of Revenues VS Expenditures		201,272.13	90,928.92
Ending Fund Balance		238,472.02	157,861.20
Total Liabilities And Fund Balance		238,472.02	157,861.20

Fund 206 FIRE FUND

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
206-000.000-001.000	CASH	113,357.35	229,205.42
206-000.000-040.000	ACCOUNTS RECEIVABLE	1,398.09	1,604.00
206-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	277.33	(390.34)
206-000.000-111.000	INVENTORY	253.10	253.10
Total Assets		115,285.87	230,672.18
*** Liabilities ***			
206-000.000-339.000	DEFERRED REVENUES	91,505.87	91,505.87
Total Liabilities		91,505.87	91,505.87
*** Fund Balance ***			
206-000.000-391.000	FISCAL FUND BALANCE	399,295.70	(2,432.46)
Total Fund Balance		399,295.70	(2,432.46)
Beginning Fund Balance		399,295.70	(2,432.46)
Net of Revenues VS Expenditures		(375,515.70)	141,598.77
Ending Fund Balance		23,780.00	139,166.31
Total Liabilities And Fund Balance		115,285.87	230,672.18

Fund 208 PARKS AND RECREATION

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
208-000.000-001.000	CASH	116,290.35	145,242.93
208-000.000-001.208	LAKE SHAMROCK 2021 BOND PROCEEDS	0.00	1,054,576.88
208-000.000-040.000	ACCOUNTS RECEIVABLE	307.23	335.23
208-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	0.00	594,646.00
Total Assets		116,597.58	1,794,801.04
*** Liabilities ***			
208-000.000-283.000	DEPOSITS PAYABLE - PARK RENTALS	(100.00)	(220.00)
208-000.000-339.000	DEFERRED REVENUES	0.00	594,646.00
Total Liabilities		(100.00)	594,426.00
*** Fund Balance ***			
208-000.000-390.000	FUND BALANCE	129,988.79	1,196,814.03
Total Fund Balance		129,988.79	1,196,814.03
Beginning Fund Balance		129,988.79	1,196,814.03
Net of Revenues VS Expenditures		(13,291.21)	3,561.01
Ending Fund Balance		116,697.58	1,200,375.04
Total Liabilities And Fund Balance		116,597.58	1,794,801.04

Fund 210 DDA(DOWNTOWN DVLPMT AUTHORITY)

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
210-000.000-001.000	CASH	149,127.22	172,263.20
210-000.000-040.000	ACCOUNTS RECEIVABLE	1,399.60	832.94
Total Assets		150,526.82	173,096.14
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
210-000.000-391.000	FISCAL FUND BALANCE	61,594.98	120,149.71
Total Fund Balance		61,594.98	120,149.71
Beginning Fund Balance		61,594.98	120,149.71
Net of Revenues VS Expenditures		88,931.84	52,946.43
Ending Fund Balance		150,526.82	173,096.14
Total Liabilities And Fund Balance		150,526.82	173,096.14

Fund 214 LOCAL DEVELOPMENT FINANCE AUTH

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
214-000.000-001.000	CASH	4,750.16	4,768.13
Total Assets		4,750.16	4,768.13
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
214-000.000-391.000	FISCAL FUND BALANCE	211.89	133.10
Total Fund Balance		211.89	133.10
Beginning Fund Balance		211.89	133.10
Net of Revenues VS Expenditures		4,538.27	4,635.03
Ending Fund Balance		4,750.16	4,768.13
Total Liabilities And Fund Balance		4,750.16	4,768.13

Fund 243 BROWNFIELD REDEVELOPMENT AUTHORITY FUND

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
243-000.000-001.000	CASH	4,634.35	4,635.34
Total Assets		4,634.35	4,635.34
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
243-000.000-390.000	FUND BALANCE	4,632.59	4,634.91
Total Fund Balance		4,632.59	4,634.91
Beginning Fund Balance		4,632.59	4,634.91
Net of Revenues VS Expenditures		1.76	0.43
Ending Fund Balance		4,634.35	4,635.34
Total Liabilities And Fund Balance		4,634.35	4,635.34

Fund 265 DRUG LAW ENFORCEMENT FUND

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
265-000.000-001.000	CASH	404.58	2,893.78
Total Assets		404.58	2,893.78
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
265-000.000-390.000	FUND BALANCE	2,892.90	2,893.51
Total Fund Balance		2,892.90	2,893.51
Beginning Fund Balance		2,892.90	2,893.51
Net of Revenues VS Expenditures		(2,488.32)	0.27
Ending Fund Balance		404.58	2,893.78
Total Liabilities And Fund Balance		404.58	2,893.78

Fund 287 POLICE TRAINING 302 FUND

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
287-000.000-001.000	CASH	639.45	339.45
Total Assets		639.45	339.45
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
287-000.000-391.000	FISCAL FUND BALANCE	1,718.87	639.45
Total Fund Balance		1,718.87	639.45
Beginning Fund Balance		1,718.87	639.45
Net of Revenues VS Expenditures		(1,079.42)	(300.00)
Ending Fund Balance		639.45	339.45
Total Liabilities And Fund Balance		639.45	339.45

Fund 590 SEWER SYSTEM FUND

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
590-000.000-001.000	CASH	600,339.64	277,670.25
590-000.000-001.012	CASH - 2012 USDA BOND RESERVE ACCT	92,324.72	102,834.59
590-000.000-001.013	CASH - 2012 USDA BOND RRI ACCT	79,734.35	88,792.88
590-000.000-001.014	2014 USDA SEWER BOND PMT RESERVE ACCOUNT	8,662.38	10,163.33
590-000.000-001.015	2014 USDA SEWER BOND RRI RESERVE ACCOUNT	27,159.51	31,865.51
590-000.000-034.000	A/R TO TAXES	500.00	500.00
590-000.000-040.000	ACCOUNTS RECEIVABLE	(4,750.00)	2,828.37
590-000.000-043.000	A/R UTILITIES	63,289.40	41,651.58
590-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(3,300.00)	(3,300.00)
590-000.000-111.000	INVENTORY	42,807.45	45,821.90
590-000.000-130.000	LAND	10,756.50	10,756.50
590-000.000-132.000	LAND IMPROVEMENTS	425,546.53	425,546.53
590-000.000-133.000	ACCUMULATED DEPRECIATION - LAND IMPROVEM	(386,537.61)	(389,481.52)
590-000.000-136.000	BUILDINGS, ADDITIONS, ETC.	4,940,381.44	4,940,381.44
590-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(3,703,468.05)	(3,785,672.29)
590-000.000-138.000	EQUIPMENT	1,918,064.08	1,918,064.08
590-000.000-145.000	ACCUMULATED DEPRECIATION - EQUIPMENT	(843,792.84)	(903,049.55)
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	1,424,188.64	1,424,188.64
590-000.000-154.002	SEWER SYSTEM - COLLECTION	4,973,846.38	4,973,846.38
590-000.000-155.000	ACCUMULATED DEPR. - SEWER SYSTEM	(3,370,771.71)	(3,508,478.17)
590-000.000-158.000	CONSTRUCTION IN PROGRESS	0.00	6,946.40
Total Assets		6,294,980.81	5,711,876.85
*** Liabilities ***			
590-000.000-256.000	ACCRUED INT PAYABLE	11,182.93	10,665.22
590-000.000-276.000	DUE TO SEWER CUSTOMERS	(2,721.16)	(2,278.25)
590-000.000-285.000	SECURITY DEPOSITS	18,000.00	16,300.00
590-000.000-306.000	2011 USDA RURAL DEVELOPMENT BONDS	2,250,953.69	2,201,953.69
590-000.000-312.000	2012 REFUNDING BONDS - SEWER SYSTEM	50,000.00	25,000.00
590-000.000-314.000	2014 RURAL DEVELOPMENT BONDING	308,000.00	303,000.00
Total Liabilities		2,635,415.46	2,554,640.66
*** Fund Balance ***			
590-000.000-391.000	NET ASSETS	3,431,781.67	3,262,176.73
590-000.000-391.002	BOND RESERVE - 2011 RURAL DEV BOND PMT	92,318.81	102,818.81
590-000.000-391.003	BOND RESERVE - 2011 RURAL DEV - RRI	79,730.27	88,780.27
590-000.000-391.004	BOND RESERVE - 2014 RURAL DEV BOND PMT	8,662.09	10,162.09
590-000.000-391.005	BOND RESERVE - 2014 RURAL DEV RRI	27,158.10	31,861.10
Total Fund Balance		3,639,650.94	3,495,799.00
Beginning Fund Balance		3,639,650.94	3,495,799.00
Net of Revenues VS Expenditures		19,914.41	(338,562.81)
Ending Fund Balance		3,659,565.35	3,157,236.19
Total Liabilities And Fund Balance		6,294,980.81	5,711,876.85

Fund 591 WATER SYSTEM FUND

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
591-000.000-001.000	CASH	201,816.16	1,722,992.96
591-000.000-001.016	2014 & 2019 USDA WATER BOND PMT RESERVES	18,630.04	26,722.39
591-000.000-001.017	2014 & 2019 USDA WATER BOND RRI RESERVES	42,670.73	70,746.72
591-000.000-040.000	ACCOUNTS RECEIVABLE	17,986.44	2,168.66
591-000.000-043.000	A/R UTILITIES	43,716.25	29,419.32
591-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(1,750.00)	(1,750.00)
591-000.000-111.000	INVENTORY	6,705.90	6,117.40
591-000.000-130.000	LAND	42,632.25	42,632.25
591-000.000-136.000	BUILDING, ADDITIONS AND IMPROVEMENTS	454,584.99	454,584.99
591-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(405,571.33)	(408,066.61)
591-000.000-138.000	EQUIPMENT	25,186.84	25,186.84
591-000.000-145.000	ACCUMULATED DEPR. - EQUIPMENT	(19,197.41)	(20,664.21)
591-000.000-152.001	WATER SYSTEM - WELLS	866,968.03	866,968.03
591-000.000-152.003	WATER SYSTEM - PUMPING	143,787.93	143,787.93
591-000.000-152.004	WATER SYSTEM - STANDPIPES	973,376.91	973,376.91
591-000.000-152.005	WATER SYSTEM - MAINS	1,827,873.50	1,827,873.50
591-000.000-152.007	WATER SYSTEM - TRANSMISSION	3,663,930.72	3,684,957.29
591-000.000-153.000	ACCUMULATED DEPR. WATER SYSTEM	(2,174,800.45)	(2,341,706.37)
591-000.000-158.000	CONSTRUCTION IN PROGRESS	0.00	69,285.49
Total Assets		5,728,547.50	7,174,633.49
*** Liabilities ***			
591-000.000-256.000	ACCRUED INT PAYABLE	15,758.95	15,224.78
591-000.000-276.000	DUE TO WATER CUSTOMERS	(2,368.53)	(2,519.72)
591-000.000-312.000	2012 REFUNDING BONDS - WATER SYSTEM	60,000.00	30,000.00
591-000.000-314.000	2014 RURAL DEVELOPMENT BONDING	515,000.00	507,000.00
591-000.000-316.000	WATER PLANT BONDS - 2019	1,473,000.00	1,448,000.00
Total Liabilities		2,061,390.42	1,997,705.06
*** Fund Balance ***			
591-000.000-391.000	NET ASSETS	3,552,626.26	5,089,348.05
591-000.000-391.004	BOND RESERVE - RURAL DEV BOND PMT	18,628.99	26,718.99
591-000.000-391.005	BOND RESERVE - RURAL DEV RRI	42,668.31	70,738.31
Total Fund Balance		3,613,923.56	5,186,805.35
Beginning Fund Balance		3,613,923.56	5,186,805.35
Net of Revenues VS Expenditures		53,233.52	(9,876.92)
Ending Fund Balance		3,667,157.08	5,176,928.43
Total Liabilities And Fund Balance		5,728,547.50	7,174,633.49

Fund 636 DATA PROCESSING

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
636-000.000-001.000	CASH	35,346.40	31,273.65
636-000.000-146.000	OFFICE EQUIPMENT AND FURNITURE	492,857.10	518,177.56
636-000.000-147.000	ACCUMULATED DEPR. - OFFICE EQUIPMENT	(396,047.79)	(424,745.41)
Total Assets		132,155.71	124,705.80
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
636-000.000-391.000	NET ASSETS	139,367.36	124,339.04
Total Fund Balance		139,367.36	124,339.04
Beginning Fund Balance		139,367.36	124,339.04
Net of Revenues VS Expenditures		(7,211.65)	366.76
Ending Fund Balance		132,155.71	124,705.80
Total Liabilities And Fund Balance		132,155.71	124,705.80

Fund 641 MOBILE EQUIPMENT

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
641-000.000-001.000	CASH	118,110.90	97,780.80
641-000.000-043.000	A/R UTILITIES	1,457.91	933.46
641-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(120.00)	(120.00)
641-000.000-109.000	INVENTORY - STREET ROAD SALT	1,764.47	15,801.70
641-000.000-109.001	INVENTORY - STREET COLD PATCH	125.00	531.33
641-000.000-111.000	INVENTORY	29,719.74	32,987.24
641-000.000-130.000	LAND	85,000.00	85,000.00
641-000.000-136.000	BUILDING, ADDITIONS AND IMPROVEMENTS	667,283.12	667,283.12
641-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(543,147.96)	(565,539.92)
641-000.000-138.000	EQUIPMENT	606,534.24	606,534.24
641-000.000-139.000	OTHER EQUIPMENT	16,787.52	16,787.52
641-000.000-145.000	ACCUMULATED DEPR. - EQUIPMENT	(589,353.02)	(600,087.31)
641-000.000-148.000	VEHICLES - DPW	1,272,083.39	1,279,386.05
641-000.000-148.001	VEHICLES - POLICE	214,382.68	214,382.68
641-000.000-149.000	ACCUMULATED DEPRECIATION - VEHICLES	(1,063,722.48)	(1,136,405.80)
Total Assets		816,905.51	715,255.11
*** Liabilities ***			
641-000.000-202.000	ACCTS PAYABLE	(93.75)	0.00
641-000.000-207.000	NOTES PAYABLE	22,963.00	23,375.00
641-000.000-276.000	DUE TO UTILITY CUSTOMERS	0.34	0.00
641-000.000-307.001	STREET SWEEPER PURCHASE - 2007	0.00	(412.00)
641-000.000-308.000	2017 ELGIN STREETSWEEPER	192,553.00	181,090.00
641-000.000-309.000	2018 FREIGHTLINER	80,500.00	68,998.00
Total Liabilities		295,922.59	273,051.00
*** Fund Balance ***			
641-000.000-391.000	NET ASSETS	497,053.39	447,896.68
Total Fund Balance		497,053.39	447,896.68
Beginning Fund Balance		497,053.39	447,896.68
Net of Revenues VS Expenditures		23,929.53	(5,692.57)
Ending Fund Balance		520,982.92	442,204.11
Total Liabilities And Fund Balance		816,905.51	715,255.11

Fund 703 PROPERTY TAX FUND

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
703-000.000-001.000	CASH	410,256.36	454,409.66
703-000.000-018.000	TAXES RECEIVABLE - SUMMER	221,782.08	253,847.77
703-000.000-019.000	TAXES RECEIVABLE - WINTER	1,219,219.90	983,049.69
Total Assets		1,851,258.34	1,691,307.12
*** Liabilities ***			
703-000.000-202.000	ACCTS PAYABLE	188,379.28	0.00
703-000.000-214.101	DUE TO GENERAL FUND	160,677.82	168,380.44
703-000.000-214.203	DUE TO LOCAL STREET FUND	159.30	159.33
703-000.000-214.204	DUE TO MUNICIPAL STREETS	16,809.63	17,361.00
703-000.000-214.208	DUE TO PARKS FUND	4,164.83	1,105.45
703-000.000-214.590	DUE TO SEWER FUND	1,344.89	1,307.51
703-000.000-214.591	DUE TO WATER FUND	767.16	409.73
703-000.000-214.641	DUE TO MOBILE EQUIPMENT	43.37	23.80
703-000.000-215.001	DUE TO COMPONENT UNIT - DDA	15,793.11	14,241.81
703-000.000-215.002	DUE TO COMPONENT UNIT - LDFA	0.00	2,314.00
703-000.000-222.001	DUE TO CLARE COUNTY	465,879.24	260,045.38
703-000.000-222.002	DUE TO ISABELLA COUNTY	82,093.63	344,872.52
703-000.000-223.000	DUE TO LIBRARY - PMDL	5,510.37	5,701.65
703-000.000-225.000	DUE TO CLARE PUBLIC SCHOOLS	899,759.12	865,705.64
703-000.000-228.000	DUE TO STATE OF MICHIGAN	2,563.58	2,557.73
703-000.000-230.001	DUE TO ISABELLA COUNTY TRANSIT	6,544.32	5,080.77
703-000.000-274.000	UNDISTRIBUTED TAX COLLECTIONS	214.24	1,298.75
703-000.000-276.000	DUE TO TAXPAYERS (OVERPAYMENT REFUNDS)	554.45	741.61
Total Liabilities		1,851,258.34	1,691,307.12
*** Fund Balance ***			
Total Fund Balance		0.00	0.00
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures		0.00	0.00
Ending Fund Balance		0.00	0.00
Total Liabilities And Fund Balance		1,851,258.34	1,691,307.12

Fund 704 IMPREST PAYROLL FUND

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
704-000.000-001.000	CASH	(37,942.90)	1,052.58
Total Assets		(37,942.90)	1,052.58
*** Liabilities ***			
704-000.000-228.000	DUE TO STATE OF MICHIGAN	5,190.61	5,094.90
704-000.000-231.001	AFLAC PAYABLE	199.80	176.36
704-000.000-231.002	MERS PAYABLE	0.15	38,065.58
704-000.000-231.003	BLUE CROSS PAYABLE	(42,664.46)	(47,009.12)
704-000.000-231.005	TEAMSTERS PAYABLE	(669.00)	(747.50)
704-000.000-231.015	DEFERRED COMP PAYABLE - MERS 457	0.00	5,472.36
Total Liabilities		(37,942.90)	1,052.58
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures		0.00	0.00
Ending Fund Balance		0.00	0.00
Total Liabilities And Fund Balance		(37,942.90)	1,052.58

Fund 765 HATTON TOWNSHIP LANDFILL TRUST FUND

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
765-000.000-003.000	CERTIFICATES OF DEPOSIT	207,593.55	209,217.12
Total Assets		207,593.55	209,217.12
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
765-000.000-390.000	FUND BALANCE	207,593.55	209,217.12
Total Fund Balance		207,593.55	209,217.12
Beginning Fund Balance		207,593.55	209,217.12
Net of Revenues VS Expenditures		0.00	0.00
Ending Fund Balance		207,593.55	209,217.12
Total Liabilities And Fund Balance		207,593.55	209,217.12

Fund 901 GENERAL FIXED ASSETS

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
901-000.000-130.101	LAND - GFA, GENERAL FUND	3,290,474.88	3,132,174.88
901-000.000-130.206	LAND - GFA, FIRE DEPARTMENT	5,675.00	5,675.00
901-000.000-130.208	LAND - GFA, PARKS & RECREATION	985,494.24	980,494.24
901-000.000-130.210	LAND - DDA	108,126.20	108,126.20
901-000.000-132.101	LAND IMPROVEMENTS - GFA, GENERAL FUND	2,612,043.44	2,612,043.44
901-000.000-132.202	ROAD IMPROVEMENTS - MAJOR STREETS	1,183,399.01	1,183,399.01
901-000.000-132.203	ROAD IMPROVEMENTS - LOCAL STREETS	729,482.59	729,482.59
901-000.000-132.204	ROAD IMPROVEMENTS - MUNICIPAL STREETS	716,886.95	949,451.34
901-000.000-132.208	LAND IMPROVEMENTS - GFA, PARKS AND REC.	1,257,577.27	1,257,577.27
901-000.000-132.210	LAND IMPROVEMENTS - DDA	490,632.76	490,632.76
901-000.000-132.211	SIDEWALK IMPROVEMENTS	164,130.19	164,130.19
901-000.000-132.214	LAND IMPROV - LDFA	94,016.27	94,016.27
901-000.000-133.000	ACCUMULATED DEPRECIATION - LAND IMPROVEM	(1,164,183.82)	(1,434,750.22)
901-000.000-133.210	ACCUM DEPR - LAND IMPROV - DDA	(309,415.45)	(334,971.35)
901-000.000-133.214	ACCUM DEPR - LAND IMPROV - LDFA	(45,080.93)	(49,227.57)
901-000.000-136.101	BUILDINGS, ETC. - GFA, GENERAL FUND	1,774,127.03	1,774,127.03
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	360,896.42	360,896.42
901-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(1,381,683.39)	(1,449,640.47)
901-000.000-138.101	EQUIPMENT - GFA, GENERAL FUND	415,528.57	428,296.57
901-000.000-138.206	EQUIPMENT - GFA, FIRE DEPARTMENT	716,352.46	779,625.38
901-000.000-138.208	EQUIPMENT - GFA, PARKS & RECREATION	173,322.77	185,045.57
901-000.000-138.210	EQUIPMENT - DDA	138,200.00	138,200.00
901-000.000-138.500	ACCUMULATED DEPRECIATION-EQUIPMENT	(910,147.02)	(853,985.66)
901-000.000-139.210	ACCUM DEPR - EQUIP (DDA)	(138,200.00)	(138,200.00)
901-000.000-146.206	OFFICE EQUIPMENT - GFA, FIRE DEPARTMENT	1,269.00	1,269.00
901-000.000-147.000	ACCUMULATED DEPR. - OFFICE EQUIPMENT	(1,269.00)	(1,269.00)
901-000.000-148.206	VEHICLES - FIRE DEPARTMENT	1,259,664.47	1,259,664.47
901-000.000-149.000	ACCUMULATED DEPRECIATION - VEHICLES	(666,356.03)	(719,134.27)
901-000.000-158.000	CONSTRUCTION IN PROGRESS	1,532,245.13	1,876,691.54
901-000.000-158.210	CONSTRUCTION IN PROGRESS - DDA	22,161.00	274,943.63
Total Assets		13,877,129.57	14,266,543.82
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
901-000.000-130.399	INVESTMENT IN LAND	4,389,770.32	4,226,470.32
901-000.000-132.399	INVESTMENT IN LAND IMPROVEMENTS	7,560,466.68	8,378,706.89
901-000.000-136.399	INVESTMENT IN BUILDINGS, ETC.	2,006,621.35	2,018,173.55
901-000.000-138.399	INVESTMENT IN EQUIPMENT	620,239.78	832,753.86
901-000.000-148.399	INVESTMENT IN VEHICLES	852,009.44	852,010.20
901-000.000-391.000	FISCAL FUND BALANCE	(1,551,978.00)	(2,041,571.00)
Total Fund Balance		13,877,129.57	14,266,543.82
Beginning Fund Balance		13,877,129.57	14,266,543.82
Net of Revenues VS Expenditures		0.00	0.00
Ending Fund Balance		13,877,129.57	14,266,543.82
Total Liabilities And Fund Balance		13,877,129.57	14,266,543.82

Fund 902 GENERAL LONG-TERM DEBT

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
902-000.000-186.000	AMOUNT TO BE PROVIDED - LTD	1,513,000.00	3,293,000.00
Total Assets		1,513,000.00	3,293,000.00
*** Liabilities ***			
902-000.000-256.000	ACCRUED INT PAYABLE	24,135.27	22,369.31
902-000.000-256.210	ACCRUED INT PAYABLE	1,269.92	1,269.92
902-000.000-306.001	2006 DDA BOND	171,000.00	0.00
902-000.000-312.000	2012 REFUNDING BONDS -PUBLIC SAFETY BLDG	450,000.00	415,000.00
902-000.000-313.000	SOCCER COMPLEX LOAN PAYABLE	55,514.23	37,453.78
902-000.000-315.000	NORTH INFRASTRUCTURE DEBT	499,000.00	486,000.00
902-000.000-318.000	2015 HP E-ONE 78' AERIAL	364,718.46	0.03
902-000.000-319.000	2016 LED STREET/SIDEWALK LIGHT FIXTURES	95,770.60	87,064.19
902-000.000-320.000	2016 SOUTH REC COMPLEX	305,000.00	291,000.00
902-000.000-321.000	2018 FREIGHTLINER DUMP TRUCK	92,000.00	80,500.00
902-000.000-322.000	2017 ELGIN STREETSWEPPER	204,015.04	192,552.24
902-000.000-323.000	2020A DDA REFUNDING BONDS	0.00	147,000.00
902-000.000-324.000	2020B DDA STREETScape BONDS	0.00	271,000.00
902-000.000-325.000	LAKE SHAMROCK 2021 BOND	0.00	1,300,000.00
Total Liabilities		2,262,423.52	3,331,209.47
*** Fund Balance ***			
902-000.000-391.000	FISCAL FUND BALANCE	(749,423.52)	(38,209.47)
Total Fund Balance		(749,423.52)	(38,209.47)
Beginning Fund Balance		(749,423.52)	(38,209.47)
Net of Revenues VS Expenditures		0.00	0.00
Ending Fund Balance		(749,423.52)	(38,209.47)
Total Liabilities And Fund Balance		1,513,000.00	3,293,000.00

Fund 934 GASB ACCRUALS

GL Number	Description	PERIOD ENDED 01/31/2021	PERIOD ENDED 01/31/2022
*** Assets ***			
934-000.000-045.208	SPECIAL ASSESSMENTS RECEIVABLE	0.00	594,646.00
934-000.000-084.000	DUE FROM GOVT ACTIVITIES	258,598.00	227,595.00
934-000.000-195.101	DEFERRED OUTFLOWS-GW GOVERNMENTAL	0.00	775,521.00
934-000.000-195.590	DEFERRED OUTFLOWS - SEWER	50,126.00	93,630.00
934-000.000-195.591	DEFERRED OUTFLOWS - WATER	41,013.00	76,607.00
Total Assets		349,737.00	1,767,999.00
*** Liabilities ***			
934-000.000-214.000	DUE TO BUS TYPE ACTIVITIES	258,598.00	227,595.00
934-000.000-334.101	NET PENSION LIABILITY-GW GOVERNMENTAL	0.00	3,734,308.00
934-000.000-334.590	NET PENSION LIABILITY - SEWER	507,836.00	450,850.00
934-000.000-334.591	NET PENSION LIABILITIES - WATER	277,549.00	368,877.00
934-000.000-339.000	DEFERRED REVENUES	(948.00)	(948.00)
934-000.000-360.101	DEFERRED INFLOWS-GW GOVERNMENTAL	0.00	113,006.00
934-000.000-360.590	DEFERRED INFLOWS - SEWER	13,325.00	13,643.00
934-000.000-360.591	DEFERRED INFLOWS - WATER	10,903.00	11,163.00
Total Liabilities		1,067,263.00	4,918,494.00
*** Fund Balance ***			
934-000.000-390.000	FUND BALANCE	(179,556.00)	(2,984,956.00)
934-000.000-391.000	FISCAL FUND BALANCE	(537,970.00)	(165,539.00)
Total Fund Balance		(717,526.00)	(3,150,495.00)
Beginning Fund Balance		(717,526.00)	(3,150,495.00)
Net of Revenues VS Expenditures		0.00	0.00
Ending Fund Balance		(717,526.00)	(3,150,495.00)
Total Liabilities And Fund Balance		349,737.00	1,767,999.00