

To: Mayor Pat Humphrey and the Clare City Commission
From: Shannon M Sirpilla
Treasurer / Finance Director
Date: May 24, 2023
Reference: Treasurer's Report for June 5, 2023

Fiscal Year 2023/24 Budget: The FY2023/24 Budget work has been completed and will be presented to the City Commission for their consideration and adoption during Monday's meeting.

Summer 2023 Property Taxes: Tax levy information from the library and both Clare and Isabella Counties have not yet been received. Current City Assessing information has been linked into the Tax database. The Lake Shamrock Special Assessment has been imported into the Tax database. Delinquent utilities and single lot assessments will also need to be rolled into the Tax database.

Perpetual Care Fund: On May 23, 2023, we opened a Money Market Account with Mercantile Bank for the Perpetual Care funds to earn their own separate interest. Once those funds have started earning their own interest, we can update the commission with better figures.

State Tax Commission MCAO Program: I was accepted into the level two MCAO assessing program beginning June 2023. This will be an accelerated six-month hybrid program with in-person classes on Saturdays in Novi.

Accounting Reconciliations: All accounts have been reconciled and are in balance.

Cash and Investment Report: Below you will find a summary report of all cash and investment accounts of the City reported by bank of deposit.

Revenue and Expenditure Report: Below you will find a Summary Revenue and Expenditure Report (Unaudited) of the City of Clare.

Balance Sheet: Below you will find a Comparative Balance Sheet (Unaudited) of the City of Clare.

CITY OF CLARE
CASH AND INVESTMENT SUMMARY (UNAUDITED) BY BANK
FROM 05/01/2023 TO 05/31/2023

Financial Institution/Account Description	Balance 05/01/2023	Total Increases	Total Decreases	Balance 05/31/2023
<u>City of Clare Accounts</u>				
Huntington/Mercantile/Consolidated Account	\$ 6,244,254.97	\$ 1,735,725.50	\$ 1,845,891.10	6,134,089.37
Mercantile/Rural Development Bond & Interest Acct	108,575.87	-	-	108,575.87
Mercantile/Rural Development RRI Acct	106,177.52	-	-	106,177.52
Mercantile/USDA Sewer Bond Pmt Reserve Acct	11,683.58	-	-	11,683.58
Mercantile/USDA Sewer Bond RRI Reserve Acct	36,632.02	-	-	36,632.02
Mercantile/USDA Water Bond Pmt Reserve Acct	34,872.73	-	-	34,872.73
Mercantile/USDA Water Bond RRI Reserve Acct	99,257.53	-	-	99,257.53
Mercantile/Money Market Account	75,069.74	-	-	75,069.74
Huntington/Mercantile Property Tax Account	26,230.71	1,832.03	1,150.54	26,912.20
Petty Cash and Cash on Hand	750.00	-	-	750.00
Mercantile/Hatton Township Landfill Trust Fund	209,635.94	-	-	209,635.94
Total - City of Clare Accounts	<u>\$ 6,953,140.61</u>	<u>\$ 1,737,557.53</u>	<u>\$ 1,847,041.64</u>	<u>\$ 6,843,656.50</u>
<u>City of Clare Component Unit Accounts</u>				
Mercantile/DDA Account	151,992.32	4,884.49	30,961.47	125,915.34
Total - City of Clare Component Unit Accounts	<u>\$ 151,992.32</u>	<u>\$ 4,884.49</u>	<u>\$ 30,961.47</u>	<u>\$ 125,915.34</u>

Summary

Revenue and Expenditure Report

Prepared as of 5/31/2023

PERIOD ENDING 05/31/2023

% Fiscal Year Completed: 91.78

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

ACCOUNT DESCRIPTION	END BALANCE	2022-23 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR MONTH 05/31/23 INCR (DECR)	AVAILABLE	% BDGT USED
	06/30/2022 NORM (ABNORM)		05/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)	
Fund 101 - GENERAL FUND						
000.000 - GENERAL	3,071,596.96	2,791,288.41	2,945,360.13	195,052.05	(154,071.72)	105.52
931.000 - TRANSFERS IN AND OTHER SOURCES	46,982.88	74,447.96	42,947.96	3,500.00	31,500.00	57.69
TOTAL REVENUES	3,118,579.84	2,865,736.37	2,988,308.09	198,552.05	(122,571.72)	104.28
101.000 - CITY COMMISSION	45,641.32	47,350.00	39,193.03	379.45	8,156.97	82.77
172.000 - CITY MANAGEMENT/ADMINISTRATION	133,950.25	146,731.66	119,403.22	10,188.73	27,328.44	81.38
191.000 - FISCAL SERVICES	163,622.77	164,853.32	129,241.91	10,653.58	35,611.41	78.40
215.000 - CLERK	218,102.77	247,293.72	209,117.99	19,015.22	38,175.73	84.56
247.000 - BOARD OF REVIEW	2,074.73	2,245.63	918.88	0.00	1,326.75	40.92
257.000 - ASSESSOR	38,626.49	36,650.00	27,833.70	350.00	8,816.30	75.94
262.000 - ELECTIONS	4,440.13	19,945.00	8,449.63	2,133.69	11,495.37	42.36
265.000 - BUILDING AND GROUNDS	65,176.05	85,022.62	84,850.18	5,226.17	172.44	99.80
266.000 - ATTORNEY	21,665.10	22,500.00	16,382.25	601.25	6,117.75	72.81
268.000 - CEMETERY	79,606.70	112,932.87	70,515.99	8,201.86	42,416.88	62.44
301.000 - POLICE	921,525.00	985,646.59	809,812.66	72,013.30	175,833.93	82.16
371.000 - BLDG INSPECTION / CODE ENFORCEMENT	18,318.10	19,050.00	17,252.45	1,500.00	1,797.55	90.56
441.000 - DEPARTMENT OF PUBLIC WORKS	56,697.76	56,900.73	52,274.82	2,885.87	4,625.91	91.87
445.000 - DRAINS - PUBLIC BENEFIT	15,158.01	16,156.74	14,855.46	0.00	1,301.28	91.95
448.000 - STREET LIGHTING	67,714.94	59,650.95	54,162.72	5,398.29	5,488.23	90.80
526.000 - LANDFILL CLOSURE	70,751.70	99,903.09	11,930.43	358.41	87,972.66	11.94
528.000 - REFUSE COLLECTION/DISPOSAL	231,818.33	216,126.91	182,766.84	16,032.69	33,360.07	84.56
595.000 - AIRPORT	163,148.30	244,900.91	197,073.45	5,364.14	47,827.46	80.47
701.000 - PLANNING	35,063.98	35,800.00	20,484.05	0.00	15,315.95	57.22
906.000 - DEBT SERVICE	41,576.35	43,381.62	19,161.47	0.00	24,220.15	44.17
955.000 - NON DEPARTMENTAL	83,284.73	5,050.00	0.00	0.00	5,050.00	0.00
999.000 - TRANSFERS (OUT) AND OTHER USES	505,206.59	489,084.25	508,126.05	0.00	(19,041.80)	103.89
TOTAL EXPENDITURES	2,983,170.10	3,157,176.61	2,593,807.18	160,302.65	563,369.43	82.16
Fund 101 - GENERAL FUND:						
TOTAL REVENUES	3,118,579.84	2,865,736.37	2,988,308.09	198,552.05	(122,571.72)	104.28
TOTAL EXPENDITURES	2,983,170.10	3,157,176.61	2,593,807.18	160,302.65	563,369.43	82.16
NET OF REVENUES & EXPENDITURES	135,409.74	(291,440.24)	394,500.91	38,249.40	(685,941.15)	135.36

PERIOD ENDING 05/31/2023

% Fiscal Year Completed: 91.78

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2022		YTD BALANCE 05/31/2023		ACTIVITY FOR MONTH 05/31/23		AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)	2022-23 AMENDED BUDGET	NORM	(ABNORM)	INCR	(DECR)	NORM	
Fund 151 - CEMETERY TRUST FUND									
000.000 - GENERAL	3,041.84		1,550.00	19,281.88		4,100.00	(17,731.88)		1,243.99
TOTAL REVENUES	<u>3,041.84</u>		<u>1,550.00</u>	<u>19,281.88</u>		<u>4,100.00</u>	<u>(17,731.88)</u>		<u>1,243.99</u>
268.000 - CEMETERY	600.00		0.00	0.00		0.00	0.00		0.00
999.000 - TRANSFERS (OUT) AND OTHER USES	0.00		5,000.00	0.00		0.00	5,000.00		0.00
TOTAL EXPENDITURES	<u>600.00</u>		<u>5,000.00</u>	<u>0.00</u>		<u>0.00</u>	<u>5,000.00</u>		<u>0.00</u>
Fund 151 - CEMETERY TRUST FUND:									
TOTAL REVENUES	3,041.84		1,550.00	19,281.88		4,100.00	(17,731.88)		1,243.99
TOTAL EXPENDITURES	<u>600.00</u>		<u>5,000.00</u>	<u>0.00</u>		<u>0.00</u>	<u>5,000.00</u>		<u>0.00</u>
NET OF REVENUES & EXPENDITURES	<u>2,441.84</u>		<u>(3,450.00)</u>	<u>19,281.88</u>		<u>4,100.00</u>	<u>(22,731.88)</u>		<u>558.90</u>

PERIOD ENDING 05/31/2023

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ACCOUNT DESCRIPTION	END BALANCE	2022-23 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2022 NORM (ABNORM)		05/31/2023 NORM (ABNORM)	MONTH 05/31/23 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 202 - MAJOR STREETS						
000.000 - GENERAL	389,497.78	378,669.00	323,855.91	28,221.38	54,813.09	85.52
TOTAL REVENUES	<u>389,497.78</u>	<u>378,669.00</u>	<u>323,855.91</u>	<u>28,221.38</u>	<u>54,813.09</u>	<u>85.52</u>
444.000 - SIDEWALKS	6,287.67	9,909.23	8,094.03	549.93	1,815.20	81.68
446.001 - STATE TRUNKLINE MAINTENANCE	75,082.71	90,666.16	101,005.32	5,487.18	(10,339.16)	111.40
449.002 - PRESERVATION STREETS	114,836.63	129,818.51	118,336.17	8,215.06	11,482.34	91.16
449.003 - WINTER MAINTENANCE	14,069.97	22,500.00	16,283.28	1,041.67	6,216.72	72.37
449.004 - ADMIN, ENGINEERING & RECORD KEEPING	17,097.66	23,307.00	16,543.93	1,466.96	6,763.07	70.98
999.000 - TRANSFERS (OUT) AND OTHER USES	155,000.00	164,000.00	150,333.37	13,666.67	13,666.63	91.67
TOTAL EXPENDITURES	<u>382,374.64</u>	<u>440,200.90</u>	<u>410,596.10</u>	<u>30,427.47</u>	<u>29,604.80</u>	<u>93.27</u>
Fund 202 - MAJOR STREETS:						
TOTAL REVENUES	389,497.78	378,669.00	323,855.91	28,221.38	54,813.09	85.52
TOTAL EXPENDITURES	<u>382,374.64</u>	<u>440,200.90</u>	<u>410,596.10</u>	<u>30,427.47</u>	<u>29,604.80</u>	<u>93.27</u>
NET OF REVENUES & EXPENDITURES	7,123.14	(61,531.90)	(86,740.19)	(2,206.09)	25,208.29	140.97

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ACCOUNT DESCRIPTION	END BALANCE	2022-23 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR MONTH 05/31/23 INCR (DECR)	AVAILABLE	% BDGT USED
	06/30/2022 NORM (ABNORM)		05/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)	
Fund 203 - LOCAL STS FUND						
000.000 - GENERAL	148,544.75	146,830.72	115,309.43	12,190.91	31,521.29	78.53
931.000 - TRANSFERS IN AND OTHER SOURCES	160,000.00	169,000.00	150,333.37	13,666.67	18,666.63	88.95
TOTAL REVENUES	308,544.75	315,830.72	265,642.80	25,857.58	50,187.92	84.11
444.000 - SIDEWALKS	8,261.23	9,909.23	8,202.47	549.91	1,706.76	82.78
449.001 - CONSTRUCTION STREETS (INCL. ENG.& ROW)	2,900.00	4,450.00	3,483.37	316.67	966.63	78.28
449.002 - PRESERVATION STREETS	256,246.20	269,378.39	237,834.59	15,234.68	31,543.80	88.29
449.003 - WINTER MAINTENANCE	9,169.28	13,400.00	9,813.48	600.00	3,586.52	73.23
449.004 - ADMIN, ENGINEERING & RECORD KEEPING	14,098.16	17,407.00	12,969.86	1,141.95	4,437.14	74.51
TOTAL EXPENDITURES	290,674.87	314,544.62	272,303.77	17,843.21	42,240.85	86.57
Fund 203 - LOCAL STS FUND:						
TOTAL REVENUES	308,544.75	315,830.72	265,642.80	25,857.58	50,187.92	84.11
TOTAL EXPENDITURES	290,674.87	314,544.62	272,303.77	17,843.21	42,240.85	86.57
NET OF REVENUES & EXPENDITURES	17,869.88	1,286.10	(6,660.97)	8,014.37	7,947.07	517.92

PERIOD ENDING 05/31/2023

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2022		YTD BALANCE 05/31/2023		ACTIVITY FOR MONTH 05/31/23	AVAILABLE BALANCE		% BDGT USED	
	NORM	(ABNORM)	2022-23 AMENDED BUDGET	NORM	(ABNORM)	INCR	(DECR)		NORM
Fund 204 - MUNICIPAL STREET FUND									
000.000 - GENERAL	269,667.64		267,358.60	320,347.86	1,485.04		(52,989.26)		119.82
TOTAL REVENUES	<u>269,667.64</u>		<u>267,358.60</u>	<u>320,347.86</u>	<u>1,485.04</u>		<u>(52,989.26)</u>		<u>119.82</u>
449.001 - CONSTRUCTION STREETS (INCL. ENG.& ROW	203,934.87		194,642.00	255,921.15	207.90		(61,279.15)		131.48
955.000 - NON DEPARTMENTAL	975.00		0.00	0.00	0.00		0.00		0.00
TOTAL EXPENDITURES	<u>204,909.87</u>		<u>194,642.00</u>	<u>255,921.15</u>	<u>207.90</u>		<u>(61,279.15)</u>		<u>131.48</u>
Fund 204 - MUNICIPAL STREET FUND:									
TOTAL REVENUES	269,667.64		267,358.60	320,347.86	1,485.04		(52,989.26)		119.82
TOTAL EXPENDITURES	<u>204,909.87</u>		<u>194,642.00</u>	<u>255,921.15</u>	<u>207.90</u>		<u>(61,279.15)</u>		<u>131.48</u>
NET OF REVENUES & EXPENDITURES	64,757.77		72,716.60	64,426.71	1,277.14		8,289.89		88.60

PERIOD ENDING 05/31/2023

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2022		YTD BALANCE 05/31/2023	ACTIVITY FOR MONTH 05/31/23	AVAILABLE BALANCE		% BDGT USED
	NORM (ABNORM)	2022-23 AMENDED BUDGET			NORM (ABNORM)	NORM (ABNORM)	
Fund 206 - FIRE FUND							
000.000 - GENERAL	1,071,057.41	217,275.00	285,413.63	11,382.48	(68,138.63)	131.36	
931.000 - TRANSFERS IN AND OTHER SOURCES	103,143.38	105,206.25	94,143.38	0.00	11,062.87	89.48	
TOTAL REVENUES	1,174,200.79	322,481.25	379,557.01	11,382.48	(57,075.76)	117.70	
336.000 - FIRE DEPARTMENT	851,511.26	342,170.04	272,537.79	19,424.19	69,632.25	79.65	
906.000 - DEBT SERVICE	7,164.58	60,114.46	53,429.35	0.00	6,685.11	88.88	
999.000 - TRANSFERS (OUT) AND OTHER USES	21,373.49	19,252.00	23,403.11	0.00	(4,151.11)	121.56	
TOTAL EXPENDITURES	880,049.33	421,536.50	349,370.25	19,424.19	72,166.25	82.88	
Fund 206 - FIRE FUND:							
TOTAL REVENUES	1,174,200.79	322,481.25	379,557.01	11,382.48	(57,075.76)	117.70	
TOTAL EXPENDITURES	880,049.33	421,536.50	349,370.25	19,424.19	72,166.25	82.88	
NET OF REVENUES & EXPENDITURES	294,151.46	(99,055.25)	30,186.76	(8,041.71)	(129,242.01)	30.47	

PERIOD ENDING 05/31/2023

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ACCOUNT DESCRIPTION	END BALANCE	2022-23 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR MONTH 05/31/23 INCR (DECR)	AVAILABLE	% BDGT USED
	06/30/2022 NORM (ABNORM)		05/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)	
Fund 208 - PARKS AND RECREATION						
000.000 - GENERAL	190,318.78	504,857.42	501,886.62	9,015.46	2,970.80	99.41
931.000 - TRANSFERS IN AND OTHER SOURCES	365,000.00	350,000.00	350,000.00	0.00	0.00	100.00
TOTAL REVENUES	555,318.78	854,857.42	851,886.62	9,015.46	2,970.80	99.65
751.001 - PARKS	205,371.02	624,274.29	155,508.34	16,795.46	468,765.95	24.91
751.002 - RECREATION	106,676.50	112,115.76	101,771.73	7,264.95	10,344.03	90.77
751.003 - RAILROAD DEPOT	15,567.72	19,000.00	17,140.92	3,690.06	1,859.08	90.22
751.004 - LAKE SHAMROCK DREDGING/IMPROVEMENTS	66,409.52	121,298.70	112,762.34	28,925.00	8,536.36	92.96
906.000 - DEBT SERVICE	152,447.65	152,202.82	152,340.47	0.00	(137.65)	100.09
955.000 - NON DEPARTMENTAL	2,243.78	3,000.00	1,833.37	166.67	1,166.63	61.11
TOTAL EXPENDITURES	548,716.19	1,031,891.57	541,357.17	56,842.14	490,534.40	52.46
Fund 208 - PARKS AND RECREATION:						
TOTAL REVENUES	555,318.78	854,857.42	851,886.62	9,015.46	2,970.80	99.65
TOTAL EXPENDITURES	548,716.19	1,031,891.57	541,357.17	56,842.14	490,534.40	52.46
NET OF REVENUES & EXPENDITURES	6,602.59	(177,034.15)	310,529.45	(47,826.68)	(487,563.60)	175.41

PERIOD ENDING 05/31/2023

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2022		YTD BALANCE 05/31/2023		ACTIVITY FOR MONTH 05/31/23		AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)	2022-23 AMENDED BUDGET	NORM (ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 214 - LOCAL DEVELOPMENT FINANCE AUTH									
000.000 - GENERAL	4,979.83		4,447.96	5,087.11	0.00		(639.15)		114.37
TOTAL REVENUES	4,979.83		4,447.96	5,087.11	0.00		(639.15)		114.37
222.000 - DEBT SERVICE	577.81		1.50	516.79	45.65		(515.29)	34,452.67	
999.000 - TRANSFERS (OUT) AND OTHER USES	4,982.88		4,447.96	4,447.96	0.00		0.00	100.00	
TOTAL EXPENDITURES	5,560.69		4,449.46	4,964.75	45.65		(515.29)		111.58
Fund 214 - LOCAL DEVELOPMENT FINANCE AUTH:									
TOTAL REVENUES	4,979.83		4,447.96	5,087.11	0.00		(639.15)		114.37
TOTAL EXPENDITURES	5,560.69		4,449.46	4,964.75	45.65		(515.29)		111.58
NET OF REVENUES & EXPENDITURES	(580.86)		(1.50)	122.36	(45.65)		(123.86)		8,157.33

PERIOD ENDING 05/31/2023

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2022		2022-23 AMENDED BUDGET	YTD BALANCE 05/31/2023		ACTIVITY FOR MONTH 05/31/23 INCR (DECR)	AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)		NORM	(ABNORM)		NORM	(ABNORM)	
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND									
000.000 - GENERAL	0.62		2.00	2.54		0.00	(0.54)		127.00
TOTAL REVENUES	0.62		2.00	2.54		0.00	(0.54)		127.00
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUN									
TOTAL REVENUES	0.62		2.00	2.54		0.00	(0.54)		127.00
TOTAL EXPENDITURES	0.00		0.00	0.00		0.00	0.00		0.00
NET OF REVENUES & EXPENDITURES	0.62		2.00	2.54		0.00	(0.54)		127.00

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	06/30/2022 NORM (ABNORM)		05/31/2023 NORM (ABNORM)	MONTH 05/31/23 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY						
000.000 - GENERAL	110,205.97	96,367.13	112,639.91	4,884.49	(16,272.78)	116.89
TOTAL REVENUES	110,205.97	96,367.13	112,639.91	4,884.49	(16,272.78)	116.89
737.001 - DDA - OPERATIONS	24,883.15	22,500.00	47,875.36	550.00	(25,375.36)	212.78
737.002 - DDA - MAINSTREET	359.40	530.00	322.50	0.00	207.50	60.85
737.003 - DDA - ART ALLEY	0.00	200.00	0.00	0.00	200.00	0.00
906.000 - DEBT SERVICE	68,894.88	69,398.10	70,911.59	30,244.80	(1,513.49)	102.18
999.000 - TRANSFERS (OUT) AND OTHER USES	2,000.00	3,000.00	1,833.37	166.67	1,166.63	61.11
TOTAL EXPENDITURES	96,137.43	95,628.10	120,942.82	30,961.47	(25,314.72)	126.47
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:						
TOTAL REVENUES	110,205.97	96,367.13	112,639.91	4,884.49	(16,272.78)	116.89
TOTAL EXPENDITURES	96,137.43	95,628.10	120,942.82	30,961.47	(25,314.72)	126.47
NET OF REVENUES & EXPENDITURES	14,068.54	739.03	(8,302.91)	(26,076.98)	9,041.94	1,123.49

PERIOD ENDING 05/31/2023

% Fiscal Year Completed: 91.78

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2022		2022-23 AMENDED BUDGET	YTD BALANCE 05/31/2023		ACTIVITY FOR MONTH 05/31/23 INCR (DECR)	AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)		NORM	(ABNORM)		NORM	(ABNORM)	
Fund 265 - DRUG LAW ENFORCEMENT FUND									
000.000 - GENERAL	0.38		1.00	1.41		0.00	(0.41)		141.00
TOTAL REVENUES	0.38		1.00	1.41		0.00	(0.41)		141.00
301.000 - POLICE	0.00		0.69	2,913.14		2,595.00	(2,912.45)		422,194.2
TOTAL EXPENDITURES	0.00		0.69	2,913.14		2,595.00	(2,912.45)		422,194.2
Fund 265 - DRUG LAW ENFORCEMENT FUND:									
TOTAL REVENUES	0.38		1.00	1.41		0.00	(0.41)		141.00
TOTAL EXPENDITURES	0.00		0.69	2,913.14		2,595.00	(2,912.45)		422,194.2
NET OF REVENUES & EXPENDITURES	0.38		0.31	(2,911.73)		(2,595.00)	2,912.04		939,267.7

PERIOD ENDING 05/31/2023

% Fiscal Year Completed: 91.78

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2022		2022-23 AMENDED BUDGET	YTD BALANCE 05/31/2023		ACTIVITY FOR MONTH 05/31/23 INCR (DECR)	AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)		NORM	(ABNORM)		NORM	(ABNORM)	
Fund 287 - POLICE TRAINING 302 FUND									
000.000 - GENERAL	397.04		0.00	1,562.26		0.00	(1,562.26)		100.00
TOTAL REVENUES	397.04		0.00	1,562.26		0.00	(1,562.26)		100.00
301.000 - POLICE	639.45		0.00	0.00		0.00	0.00		0.00
TOTAL EXPENDITURES	639.45		0.00	0.00		0.00	0.00		0.00
Fund 287 - POLICE TRAINING 302 FUND:									
TOTAL REVENUES	397.04		0.00	1,562.26		0.00	(1,562.26)		100.00
TOTAL EXPENDITURES	639.45		0.00	0.00		0.00	0.00		0.00
NET OF REVENUES & EXPENDITURES	(242.41)		0.00	1,562.26		0.00	(1,562.26)		100.00

PERIOD ENDING 05/31/2023

% Fiscal Year Completed: 91.78

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2022		YTD BALANCE 05/31/2023		ACTIVITY FOR MONTH 05/31/23		AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)	2022-23 AMENDED BUDGET	NORM	(ABNORM)	INCR	(DECR)	NORM	
Fund 303 - PUBLIC SAFETY BLDG DEBT SERVIC									
931.000 - TRANSFERS IN AND OTHER SOURCES	53,436.70		48,130.00	87,385.78		0.00	(39,255.78)		181.56
TOTAL REVENUES	53,436.70		48,130.00	87,385.78		0.00	(39,255.78)		181.56
222.000 - DEBT SERVICE	101,580.46		48,130.00	3,705.59		0.00	44,424.41		7.70
TOTAL EXPENDITURES	101,580.46		48,130.00	3,705.59		0.00	44,424.41		7.70
Fund 303 - PUBLIC SAFETY BLDG DEBT SERVIC:									
TOTAL REVENUES	53,436.70		48,130.00	87,385.78		0.00	(39,255.78)		181.56
TOTAL EXPENDITURES	101,580.46		48,130.00	3,705.59		0.00	44,424.41		7.70
NET OF REVENUES & EXPENDITURES	(48,143.76)		0.00	83,680.19		0.00	(83,680.19)		100.00

PERIOD ENDING 05/31/2023

% Fiscal Year Completed: 91.78

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2022		YTD BALANCE 05/31/2023		ACTIVITY FOR MONTH 05/31/23		AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)	2022-23 AMENDED BUDGET	NORM (ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 590 - SEWER SYSTEM FUND									
000.000 - GENERAL	1,028,861.11		962,842.33	890,853.66	91,104.12		71,988.67		92.52
TOTAL REVENUES	1,028,861.11		962,842.33	890,853.66	91,104.12		71,988.67		92.52
536.001 - SEWER TREATMENT AND PUMPING	568,630.91		1,037,916.58	508,240.98	48,661.50		529,675.60		48.97
536.002 - SEWER COLLECTION	226,351.25		328,838.67	229,366.02	18,966.59		99,472.65		69.75
906.000 - DEBT SERVICE	69,058.17		90,977.28	59,946.23	26,700.67		31,031.05		65.89
999.000 - TRANSFERS (OUT) AND OTHER USES	10,000.00		23,500.00	9,166.63	833.33		14,333.37		39.01
TOTAL EXPENDITURES	874,040.33		1,481,232.53	806,719.86	95,162.09		674,512.67		54.46
Fund 590 - SEWER SYSTEM FUND:									
TOTAL REVENUES	1,028,861.11		962,842.33	890,853.66	91,104.12		71,988.67		92.52
TOTAL EXPENDITURES	874,040.33		1,481,232.53	806,719.86	95,162.09		674,512.67		54.46
NET OF REVENUES & EXPENDITURES	154,820.78		(518,390.20)	84,133.80	(4,057.97)		(602,524.00)		16.23

PERIOD ENDING 05/31/2023

% Fiscal Year Completed: 91.78

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

ACCOUNT DESCRIPTION	END BALANCE	2022-23 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR MONTH 05/31/23 INCR (DECR)	AVAILABLE	% BDGT USED
	06/30/2022 NORM (ABNORM)		05/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)	
Fund 591 - WATER SYSTEM FUND						
000.000 - GENERAL	1,254,631.24	1,601,998.88	1,411,941.49	108,205.40	190,057.39	88.14
TOTAL REVENUES	1,254,631.24	1,601,998.88	1,411,941.49	108,205.40	190,057.39	88.14
536.003 - TREATMENT, PUMPING AND STORAGE	303,341.20	342,192.54	568,389.51	91,608.35	(226,196.97)	166.10
536.004 - WATER DISTRIBUTION	294,244.03	917,181.67	792,230.26	87,403.42	124,951.41	86.38
536.005 - PRINCIPAL RESPONSIBLE PARTY #1	137,331.52	149,296.28	106,578.43	10,284.53	42,717.85	71.39
906.000 - DEBT SERVICE	51,466.35	84,151.20	39,966.01	0.00	44,185.19	47.49
999.000 - TRANSFERS (OUT) AND OTHER USES	10,000.00	33,404.39	9,166.63	833.33	24,237.76	27.44
TOTAL EXPENDITURES	796,383.10	1,526,226.08	1,516,330.84	190,129.63	9,895.24	99.35
Fund 591 - WATER SYSTEM FUND:						
TOTAL REVENUES	1,254,631.24	1,601,998.88	1,411,941.49	108,205.40	190,057.39	88.14
TOTAL EXPENDITURES	796,383.10	1,526,226.08	1,516,330.84	190,129.63	9,895.24	99.35
NET OF REVENUES & EXPENDITURES	458,248.14	75,772.80	(104,389.35)	(81,924.23)	180,162.15	137.77

PERIOD ENDING 05/31/2023

% Fiscal Year Completed: 91.78

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2022		YTD BALANCE 05/31/2023		ACTIVITY FOR MONTH 05/31/23		AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)	2022-23 AMENDED BUDGET	NORM	(ABNORM)	INCR	(DECR)	NORM	
Fund 636 - DATA PROCESSING									
000.000 - GENERAL	61,382.37		58,505.00	53,916.10		4,875.00		4,588.90	92.16
TOTAL REVENUES	<u>61,382.37</u>		<u>58,505.00</u>	<u>53,916.10</u>		<u>4,875.00</u>		<u>4,588.90</u>	<u>92.16</u>
228.000 - DATA PROCESSING, INFORMATION TECHNOLO	42,581.23		46,850.00	44,635.62		6,426.31		2,214.38	95.27
999.000 - TRANSFERS (OUT) AND OTHER USES	11,000.00		16,000.00	10,083.26		916.66		5,916.74	63.02
TOTAL EXPENDITURES	<u>53,581.23</u>		<u>62,850.00</u>	<u>54,718.88</u>		<u>7,342.97</u>		<u>8,131.12</u>	<u>87.06</u>
Fund 636 - DATA PROCESSING:									
TOTAL REVENUES	61,382.37		58,505.00	53,916.10		4,875.00		4,588.90	92.16
TOTAL EXPENDITURES	<u>53,581.23</u>		<u>62,850.00</u>	<u>54,718.88</u>		<u>7,342.97</u>		<u>8,131.12</u>	<u>87.06</u>
NET OF REVENUES & EXPENDITURES	7,801.14		(4,345.00)	(802.78)		(2,467.97)		(3,542.22)	18.48

PERIOD ENDING 05/31/2023

% Fiscal Year Completed: 91.78

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

ACCOUNT DESCRIPTION	END BALANCE	2022-23 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR MONTH 05/31/23 INCR (DECR)	AVAILABLE	% BDGT USED
	06/30/2022 NORM (ABNORM)		05/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)	
Fund 640 - DPW EQUIPMENT REVOLVING FUND						
000.000 - GENERAL	874,813.16	467,486.65	558,178.68	39,324.38	(90,692.03)	119.40
TOTAL REVENUES	874,813.16	467,486.65	558,178.68	39,324.38	(90,692.03)	119.40
441.000 - DEPARTMENT OF PUBLIC WORKS	380,535.87	407,014.87	297,208.15	25,916.04	109,806.72	73.02
906.000 - DEBT SERVICE	35,778.70	63,782.88	60,217.49	0.00	3,565.39	94.41
999.000 - TRANSFERS (OUT) AND OTHER USES	1,000.00	2,000.00	916.63	83.33	1,083.37	45.83
TOTAL EXPENDITURES	417,314.57	472,797.75	358,342.27	25,999.37	114,455.48	75.79
Fund 640 - DPW EQUIPMENT REVOLVING FUND:						
TOTAL REVENUES	874,813.16	467,486.65	558,178.68	39,324.38	(90,692.03)	119.40
TOTAL EXPENDITURES	417,314.57	472,797.75	358,342.27	25,999.37	114,455.48	75.79
NET OF REVENUES & EXPENDITURES	457,498.59	(5,311.10)	199,836.41	13,325.01	(205,147.51)	3,762.62

PERIOD ENDING 05/31/2023

% Fiscal Year Completed: 91.78

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2022		2022-23 AMENDED BUDGET	YTD BALANCE 05/31/2023		ACTIVITY FOR MONTH 05/31/23 INCR (DECR)	AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)		NORM	(ABNORM)		NORM	(ABNORM)	
Fund 703 - PROPERTY TAX FUND									
000.000 - GENERAL	0.00		0.00		2,991.61	0.00	(2,991.61)		100.00
TOTAL REVENUES	0.00		0.00		2,991.61	0.00	(2,991.61)		100.00
<hr/>									
Fund 703 - PROPERTY TAX FUND:									
TOTAL REVENUES	0.00		0.00		2,991.61	0.00	(2,991.61)		100.00
TOTAL EXPENDITURES	0.00		0.00		0.00	0.00	0.00		0.00
NET OF REVENUES & EXPENDITURES	0.00		0.00		2,991.61	0.00	(2,991.61)		100.00

PERIOD ENDING 05/31/2023

% Fiscal Year Completed: 91.78

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2022		2022-23 AMENDED BUDGET	YTD BALANCE 05/31/2023		ACTIVITY FOR MONTH 05/31/23 INCR (DECR)	AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)		NORM	(ABNORM)		NORM	(ABNORM)	
Fund 765 - HATTON TOWNSHIP LANDFILL TRUST FUND									
000.000 - GENERAL	418.82		500.00	0.00		0.00	500.00		0.00
TOTAL REVENUES	418.82		500.00	0.00		0.00	500.00		0.00
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Fund 765 - HATTON TOWNSHIP LANDFILL TRUST FUND:									
TOTAL REVENUES	418.82		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	418.82		500.00	0.00		0.00	500.00		0.00

PERIOD ENDING 05/31/2023

% Fiscal Year Completed: 91.78

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2022		YTD BALANCE 05/31/2023		ACTIVITY FOR MONTH 05/31/23		AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)	2022-23 AMENDED BUDGET	NORM	(ABNORM)	INCR	(DECR)	NORM	
Fund 902 - GENERAL LONG-TERM DEBT									
000.000 - GENERAL	(267,952.05)		0.00	0.00		0.00		0.00	0.00
TOTAL EXPENDITURES	(267,952.05)		0.00	0.00		0.00		0.00	0.00
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Fund 902 - GENERAL LONG-TERM DEBT:									
TOTAL REVENUES		0.00	0.00	0.00		0.00		0.00	0.00
TOTAL EXPENDITURES		(267,952.05)	0.00	0.00		0.00		0.00	0.00
NET OF REVENUES & EXPENDITURES		267,952.05	0.00	0.00		0.00		0.00	0.00
<hr/>									
TOTAL REVENUES - ALL FUNDS		9,207,978.66	8,246,764.31	8,273,440.72		527,007.38		(26,676.41)	100.32
TOTAL EXPENDITURES - ALL FUNDS		7,367,780.21	9,256,306.81	7,291,993.77		637,283.74		1,964,313.04	78.78
NET OF REVENUES & EXPENDITURES		1,840,198.45	(1,009,542.50)	981,446.95		(110,276.36)		(1,990,989.45)	97.22

City of Clare

Comparative Balance Sheet

Prepared as of

May 31, 2023

Fund 101 GENERAL FUND

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
101-000.000-001.000	CASH	890,610.25	1,259,217.81
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	74,725.82	75,069.74
101-000.000-028.000	TAXES RECEIVABLE	0.00	(64.57)
101-000.000-040.000	ACCOUNTS RECEIVABLE	(4,120.80)	32,533.98
101-000.000-040.248	DUE FROM DDA	39.37	1,473.77
101-000.000-043.000	A/R UTILITIES	14,398.59	12,129.00
101-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(1,025.00)	(1,025.00)
101-000.000-084.703	DUE FROM TAX FUND	103.40	11,690.48
101-000.000-111.000	INVENTORY	2,081.76	2,267.36
101-000.000-111.001	INVENTORY - AIRPORT FUEL	14,608.44	30,221.10
101-000.000-123.000	PREPAID EXPENDITURES	0.00	2,789.00
101-000.000-123.595	PREPAID SALES TAX - AVIATION FUEL	(6.20)	739.60
Total Assets		993,165.63	1,428,792.27
*** Liabilities ***			
101-000.000-202.000	ACCTS PAYABLE	(21,959.85)	0.00
101-000.000-214.222	DUE TO COUNTY- TR FEES	143.50	0.00
101-000.000-214.225	DUE TO COUNTY - SCHOOL TR FEES	574.00	0.00
101-000.000-214.703	DUE TO TAX ACCOUNT	0.00	(8,720.53)
101-000.000-214.729	DUE TO OTHER GOV. UNITS	35,279.05	24,834.51
101-000.000-228.000	DUE TO STATE OF MICHIGAN - AIRPORT	864.28	782.07
101-000.000-228.101	DUE TO THE STATE OF MICHIGAN - BAGS	5.74	6.44
101-000.000-276.000	DUE TO UTILITY CUSTOMERS	367.18	388.99
101-000.000-339.000	DEFERRED REVENUES	161,680.83	323,357.99
Total Liabilities		176,954.73	340,649.47
*** Fund Balance ***			
101-000.000-391.000	FISCAL FUND BALANCE	558,232.15	693,641.89
Total Fund Balance		558,232.15	693,641.89
Beginning Fund Balance		558,232.15	693,641.89
Net of Revenues VS Expenditures		257,978.75	394,500.91
Ending Fund Balance		816,210.90	1,088,142.80
Total Liabilities And Fund Balance		993,165.63	1,428,792.27

Fund 151 CEMETERY TRUST FUND

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
151-000.000-001.000	CASH	319,039.43	338,123.74
151-000.000-040.000	ACCOUNTS RECEIVABLE	0.00	800.00
Total Assets		319,039.43	338,923.74
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
151-000.000-390.000	FUND BALANCE	26,272.75	24,664.59
151-000.000-390.001	NONEXPENDABLE FUND BALANCE	290,927.27	294,977.27
Total Fund Balance		317,200.02	319,641.86
Beginning Fund Balance		317,200.02	319,641.86
Net of Revenues VS Expenditures		1,839.41	19,281.88
Ending Fund Balance		319,039.43	338,923.74
Total Liabilities And Fund Balance		319,039.43	338,923.74

Fund 202 MAJOR STREETS

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
202-000.000-001.000	CASH	191,599.48	182,262.57
Total Assets		191,599.48	182,262.57
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
202-000.000-391.000	FISCAL FUND BALANCE	261,879.62	269,002.76
Total Fund Balance		261,879.62	269,002.76
Beginning Fund Balance		261,879.62	269,002.76
Net of Revenues VS Expenditures		(70,280.14)	(86,740.19)
Ending Fund Balance		191,599.48	182,262.57
Total Liabilities And Fund Balance		191,599.48	182,262.57

Fund 203 LOCAL STS FUND

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
203-000.000-001.000	CASH	31,620.39	57,171.68
203-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	525.74	525.74
Total Assets		32,146.13	57,697.42
*** Liabilities ***			
203-000.000-339.000	DEFERRED REVENUES	525.74	525.74
Total Liabilities		525.74	525.74
*** Fund Balance ***			
203-000.000-391.000	FISCAL FUND BALANCE	45,962.77	63,832.65
Total Fund Balance		45,962.77	63,832.65
Beginning Fund Balance		45,962.77	63,832.65
Net of Revenues VS Expenditures		(14,342.38)	(6,660.97)
Ending Fund Balance		31,620.39	57,171.68
Total Liabilities And Fund Balance		32,146.13	57,697.42

Fund 204 MUNICIPAL STREET FUND

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
204-000.000-001.000	CASH	173,130.32	196,116.76
Total Assets		173,130.32	196,116.76
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
204-000.000-391.000	FISCAL FUND BALANCE	66,932.28	131,690.05
Total Fund Balance		66,932.28	131,690.05
Beginning Fund Balance		66,932.28	131,690.05
Net of Revenues VS Expenditures		106,198.04	64,426.71
Ending Fund Balance		173,130.32	196,116.76
Total Liabilities And Fund Balance		173,130.32	196,116.76

Fund 206 FIRE FUND

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
206-000.000-001.000	CASH	414,080.83	398,634.89
206-000.000-040.000	ACCOUNTS RECEIVABLE	10,486.48	10,047.48
206-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(305.84)	4,476.16
206-000.000-111.000	INVENTORY	253.10	253.10
Total Assets		424,514.57	413,411.63
*** 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	(2,432.46)	291,719.00
Total Fund Balance		(2,432.46)	291,719.00
Beginning Fund Balance		(2,432.46)	291,719.00
Net of Revenues VS Expenditures		335,441.16	30,186.76
Ending Fund Balance		333,008.70	321,905.76
Total Liabilities And Fund Balance		424,514.57	413,411.63

Fund 208 PARKS AND RECREATION

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
208-000.000-001.000	CASH	217,089.13	525,583.77
208-000.000-001.208	LAKE SHAMROCK 2021 BOND PROCEEDS	999,126.52	989,317.30
208-000.000-040.000	ACCOUNTS RECEIVABLE	0.00	225.00
208-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	594,646.00	594,646.00
Total Assets		1,810,861.65	2,109,772.07
*** Liabilities ***			
208-000.000-202.000	ACCTS PAYABLE	(29.24)	0.00
208-000.000-283.000	DEPOSITS PAYABLE - PARK RENTALS	305.00	1,180.00
208-000.000-339.000	DEFERRED REVENUES	594,646.00	594,646.00
Total Liabilities		594,921.76	595,826.00
*** Fund Balance ***			
208-000.000-390.000	FUND BALANCE	1,196,814.03	1,203,416.62
Total Fund Balance		1,196,814.03	1,203,416.62
Beginning Fund Balance		1,196,814.03	1,203,416.62
Net of Revenues VS Expenditures		19,125.86	310,529.45
Ending Fund Balance		1,215,939.89	1,513,946.07
Total Liabilities And Fund Balance		1,810,861.65	2,109,772.07

Fund 214 LOCAL DEVELOPMENT FINANCE AUTH

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
214-000.000-001.000	CASH	4,582.35	(325.40)
Total Assets		4,582.35	(325.40)
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
214-000.000-391.000	FISCAL FUND BALANCE	133.10	(447.76)
Total Fund Balance		133.10	(447.76)
Beginning Fund Balance		133.10	(447.76)
Net of Revenues VS Expenditures		4,449.25	122.36
Ending Fund Balance		4,582.35	(325.40)
Total Liabilities And Fund Balance		4,582.35	(325.40)

Fund 243 BROWNFIELD REDEVELOPMENT AUTHORITY FUND

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
243-000.000-001.000	CASH	4,635.49	4,638.07
Total Assets		4,635.49	4,638.07
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
243-000.000-390.000	FUND BALANCE	4,634.91	4,635.53
Total Fund Balance		4,634.91	4,635.53
Beginning Fund Balance		4,634.91	4,635.53
Net of Revenues VS Expenditures		0.58	2.54
Ending Fund Balance		4,635.49	4,638.07
Total Liabilities And Fund Balance		4,635.49	4,638.07

Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
248-000.000-001.000	CASH	135,003.31	125,915.34
Total Assets		135,003.31	125,915.34
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
248-000.000-391.000	FISCAL FUND BALANCE	120,149.71	134,218.25
Total Fund Balance		120,149.71	134,218.25
Beginning Fund Balance		120,149.71	134,218.25
Net of Revenues VS Expenditures		14,853.60	(8,302.91)
Ending Fund Balance		135,003.31	125,915.34
Total Liabilities And Fund Balance		135,003.31	125,915.34

Fund 265 DRUG LAW ENFORCEMENT FUND

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
265-000.000-001.000	CASH	2,893.87	(17.84)
Total Assets		2,893.87	(17.84)
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
265-000.000-390.000	FUND BALANCE	2,893.51	2,893.89
Total Fund Balance		2,893.51	2,893.89
Beginning Fund Balance		2,893.51	2,893.89
Net of Revenues VS Expenditures		0.36	(2,911.73)
Ending Fund Balance		2,893.87	(17.84)
Total Liabilities And Fund Balance		2,893.87	(17.84)

Fund 287 POLICE TRAINING 302 FUND

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
287-000.000-001.000	CASH	0.00	1,959.30
Total Assets		0.00	1,959.30
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
287-000.000-391.000	FISCAL FUND BALANCE	639.45	397.04
Total Fund Balance		639.45	397.04
Beginning Fund Balance		639.45	397.04
Net of Revenues VS Expenditures		(639.45)	1,562.26
Ending Fund Balance		0.00	1,959.30
Total Liabilities And Fund Balance		0.00	1,959.30

Fund 303 PUBLIC SAFETY BLDG DEBT SERVIC

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
303-000.000-001.000	CASH	4,249.13	35,536.43
Total Assets		4,249.13	35,536.43
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
303-000.000-391.000	FISCAL FUND BALANCE	0.00	(48,143.76)
Total Fund Balance		0.00	(48,143.76)
Beginning Fund Balance		0.00	(48,143.76)
Net of Revenues VS Expenditures		4,249.13	83,680.19
Ending Fund Balance		4,249.13	35,536.43
Total Liabilities And Fund Balance		4,249.13	35,536.43

Fund 590 SEWER SYSTEM FUND

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
590-000.000-001.000	CASH	239,119.92	267,121.10
590-000.000-001.012	CASH - 2012 USDA BOND RESERVE ACCT	102,837.97	108,575.87
590-000.000-001.013	CASH - 2012 USDA BOND RRI ACCT	88,795.80	106,177.52
590-000.000-001.014	2014 USDA SEWER BOND PMT RESERVE ACCOUNT	10,163.66	11,683.58
590-000.000-001.015	2014 USDA SEWER BOND RRI RESERVE ACCOUNT	31,866.56	36,632.02
590-000.000-034.000	A/R TO TAXES	500.00	500.00
590-000.000-040.000	ACCOUNTS RECEIVABLE	1,518.28	1,366.41
590-000.000-043.000	A/R UTILITIES	54,713.15	48,773.42
590-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(3,300.00)	(3,300.00)
590-000.000-111.000	INVENTORY	45,821.90	53,851.75
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	(389,481.52)	(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	(3,785,672.29)	(3,785,672.29)
590-000.000-138.000	EQUIPMENT	1,918,064.08	2,296,519.08
590-000.000-143.000	ACCUMULATED DEPRECIATION - EQUIPMENT	(903,049.55)	(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	1,465,524.49
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	(3,508,478.17)	(3,508,478.17)
590-000.000-158.000	CONSTRUCTION IN PROGRESS	6,946.40	6,946.40
Total Assets		5,685,085.68	6,164,220.96
*** Liabilities ***			
590-000.000-202.000	ACCTS PAYABLE	(10,143.57)	0.00
590-000.000-256.000	ACCRUED INT PAYABLE	10,665.22	10,665.22
590-000.000-276.000	DUE TO SEWER CUSTOMERS	(2,728.25)	(2,540.10)
590-000.000-285.000	SECURITY DEPOSITS	15,850.00	17,960.00
590-000.000-306.000	2011 USDA RURAL DEVELOPMENT BONDS	2,151,953.69	2,100,953.69
590-000.000-312.000	2012 REFUNDING BONDS - SEWER SYSTEM	25,000.00	4,428.57
590-000.000-314.000	2014 RURAL DEVELOPMENT BONDING	303,000.00	298,000.00
Total Liabilities		2,493,597.09	2,429,467.38
*** Fund Balance ***			
590-000.000-391.000	NET ASSETS	3,262,176.73	3,388,619.51
590-000.000-391.002	BOND RESERVE - 2011 RURAL DEV BOND PMT	102,818.81	108,068.81
590-000.000-391.003	BOND RESERVE - 2011 RURAL DEV - RRI	88,780.27	105,705.27
590-000.000-391.004	BOND RESERVE - 2014 RURAL DEV BOND PMT	10,162.09	11,662.09
590-000.000-391.005	BOND RESERVE - 2014 RURAL DEV RRI	31,861.10	36,564.10
Total Fund Balance		3,495,799.00	3,650,619.78
Beginning Fund Balance		3,495,799.00	3,650,619.78
Net of Revenues VS Expenditures		(304,310.41)	84,133.80
Ending Fund Balance		3,191,488.59	3,734,753.58
Total Liabilities And Fund Balance		5,685,085.68	6,164,220.96

Fund 591 WATER SYSTEM FUND

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
591-000.000-001.000	CASH	1,819,163.97	1,590,405.00
591-000.000-001.016	2014 & 2019 USDA WATER BOND PMT RESERVES	26,723.27	34,872.73
591-000.000-001.017	2014 & 2019 USDA WATER BOND RRI RESERVES	70,749.04	99,257.53
591-000.000-040.000	ACCOUNTS RECEIVABLE	2,018.66	625.00
591-000.000-043.000	A/R UTILITIES	39,410.77	23,550.85
591-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(1,750.00)	(1,750.00)
591-000.000-111.000	INVENTORY	6,117.40	2,436.57
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	(408,066.61)	(408,066.61)
591-000.000-138.000	EQUIPMENT	25,186.84	25,186.84
591-000.000-143.000	ACCUMULATED DEPR. - EQUIPMENT	(20,664.21)	(20,664.21)
591-000.000-146.000	WATER TREATMENT PLANT	0.00	8,956.40
591-000.000-152.001	WATER SYSTEM - WELLS	866,968.03	897,086.03
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	1,352,349.77
591-000.000-152.005	WATER SYSTEM - MAINS	1,827,873.50	1,827,873.50
591-000.000-152.007	WATER SYSTEM - TRANSMISSION	3,684,957.29	3,684,957.29
591-000.000-153.000	ACCUMULATED DEPR. WATER SYSTEM	(2,341,706.37)	(2,341,706.37)
591-000.000-158.000	CONSTRUCTION IN PROGRESS	69,285.49	69,285.49
Total Assets		7,280,649.15	7,485,660.98
*** Liabilities ***			
591-000.000-202.000	ACCTS PAYABLE	(17,588.67)	0.00
591-000.000-256.000	ACCRUED INT PAYABLE	15,224.78	15,224.78
591-000.000-276.000	DUE TO WATER CUSTOMERS	(2,519.72)	(2,493.25)
591-000.000-312.000	2012 REFUNDING BONDS - WATER SYSTEM	30,000.00	11,265.31
591-000.000-314.000	2014 RURAL DEVELOPMENT BONDING	507,000.00	498,000.00
591-000.000-316.000	WATER PLANT BONDS - 2019	1,448,000.00	1,423,000.00
Total Liabilities		1,980,116.39	1,944,996.84
*** Fund Balance ***			
591-000.000-391.000	NET ASSETS	5,089,348.05	5,511,436.19
591-000.000-391.004	BOND RESERVE - RURAL DEV BOND PMT	26,718.99	34,808.99
591-000.000-391.005	BOND RESERVE - RURAL DEV RRI	70,738.31	98,808.31
Total Fund Balance		5,186,805.35	5,645,053.49
Beginning Fund Balance		5,186,805.35	5,645,053.49
Net of Revenues VS Expenditures		113,727.41	(104,389.35)
Ending Fund Balance		5,300,532.76	5,540,664.14
Total Liabilities And Fund Balance		7,280,649.15	7,485,660.98

Fund 636 DATA PROCESSING

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
636-000.000-001.000	CASH	37,044.42	37,905.25
636-000.000-146.000	OFFICE EQUIPMENT AND FURNITURE	518,177.56	518,177.56
636-000.000-147.000	ACCUMULATED DEPR. - OFFICE EQUIPMENT	(424,745.41)	(424,745.41)
Total Assets		130,476.57	131,337.40
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
636-000.000-391.000	NET ASSETS	124,339.04	132,140.18
Total Fund Balance		124,339.04	132,140.18
Beginning Fund Balance		124,339.04	132,140.18
Net of Revenues VS Expenditures		6,137.53	(802.78)
Ending Fund Balance		130,476.57	131,337.40
Total Liabilities And Fund Balance		130,476.57	131,337.40

Fund 640 DPW EQUIPMENT REVOLVING FUND

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
640-000.000-001.000	CASH	160,053.35	279,707.44
640-000.000-043.000	A/R UTILITIES	1,075.68	1,578.44
640-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(120.00)	(120.00)
640-000.000-109.000	INVENTORY - STREET ROAD SALT	15,801.70	36,224.03
640-000.000-109.001	INVENTORY - STREET COLD PATCH	531.33	661.26
640-000.000-111.000	INVENTORY	32,987.24	32,502.08
640-000.000-130.000	LAND	85,000.00	85,000.00
640-000.000-136.000	BUILDING, ADDITIONS AND IMPROVEMENTS	667,283.12	667,283.12
640-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(565,539.92)	(565,539.92)
640-000.000-138.000	EQUIPMENT	606,534.24	611,822.24
640-000.000-139.001	OTHER EQUIPMENT	16,787.52	16,787.52
640-000.000-143.000	ACCUMULATED DEPR. - EQUIPMENT	(600,087.31)	(600,087.31)
640-000.000-148.000	VEHICLES - DPW	1,279,386.05	1,678,685.18
640-000.000-148.001	VEHICLES - POLICE	214,382.68	270,208.23
640-000.000-149.000	ACCUMULATED DEPRECIATION - VEHICLES	(1,136,405.80)	(1,136,405.80)
Total Assets		777,669.88	1,378,306.51
*** Liabilities ***			
640-000.000-207.000	NOTES PAYABLE	23,375.00	23,375.00
640-000.000-276.000	DUE TO UTILITY CUSTOMERS	21.57	23.83
640-000.000-308.000	2017 ELGIN STREETSWEeper	181,090.00	181,090.00
640-000.000-309.000	2018 FREIGHTLINER	68,998.00	68,998.00
640-000.000-311.001	STREET SWEEPER PURCHASE - 2007	(412.00)	(412.00)
Total Liabilities		273,072.57	273,074.83
*** Fund Balance ***			
640-000.000-391.000	NET ASSETS	447,896.68	905,395.27
Total Fund Balance		447,896.68	905,395.27
Beginning Fund Balance		447,896.68	905,395.27
Net of Revenues VS Expenditures		56,700.63	199,836.41
Ending Fund Balance		504,597.31	1,105,231.68
Total Liabilities And Fund Balance		777,669.88	1,378,306.51

Fund 701 GENERAL AGENCY FUND

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
701-000.000-001.000	CASH	65,954.42	0.00
Total Assets		65,954.42	0.00
*** Liabilities ***			
701-000.000-206.000	FIRE INSURANCE SETTLEMENT ESCROW	65,954.42	0.00
Total Liabilities		65,954.42	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		65,954.42	0.00

Fund 703 PROPERTY TAX FUND

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
703-000.000-001.000	CASH	(4,291.27)	26,912.20
703-000.000-018.000	TAXES RECEIVABLE - SUMMER	223,247.24	(2,919,409.85)
703-000.000-019.000	TAXES RECEIVABLE - WINTER	279,865.37	(1,837,082.07)
703-000.000-084.101	DUE FROM GENERAL FUND	0.00	(5,713.92)
Total Assets		498,821.34	(4,735,293.64)
*** Liabilities ***			
703-000.000-214.101	DUE TO GENERAL FUND	145,957.17	(1,437,790.31)
703-000.000-214.203	DUE TO LOCAL STREET FUND	159.33	159.33
703-000.000-214.204	DUE TO MUNICIPAL STREETS	14,434.68	(235,121.48)
703-000.000-214.208	DUE TO PARKS FUND	(702.20)	(63,154.21)
703-000.000-214.590	DUE TO SEWER FUND	1,098.58	1,089.78
703-000.000-214.591	DUE TO WATER FUND	206.83	200.77
703-000.000-214.640	DUE TO MOBILE EQUIPMENT	17.27	16.81
703-000.000-215.001	DUE TO COMPONENT UNIT - DDA	14,797.60	(81,304.98)
703-000.000-215.002	DUE TO COMPONENT UNIT - LDFA	2,314.00	(93,679.01)
703-000.000-222.001	DUE TO CLARE COUNTY	(146,886.03)	(1,759,142.16)
703-000.000-222.002	DUE TO ISABELLA COUNTY	310,622.06	124,737.37
703-000.000-223.000	DUE TO LIBRARY - PMDL	5,090.80	(77,927.24)
703-000.000-225.000	DUE TO CLARE PUBLIC SCHOOLS	145,155.69	(1,089,084.63)
703-000.000-228.000	DUE TO STATE OF MICHIGAN	0.00	(21,702.58)
703-000.000-230.001	DUE TO ISABELLA COUNTY TRANSIT	2,052.48	(6,033.18)
703-000.000-274.000	UNDISTRIBUTED TAX COLLECTIONS	4,503.08	450.47
Total Liabilities		498,821.34	(4,738,285.25)
*** Fund Balance ***			
Total Fund Balance		0.00	0.00
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures		0.00	2,991.61
Ending Fund Balance		0.00	2,991.61
Total Liabilities And Fund Balance		498,821.34	(4,735,293.64)

Fund 704 IMPREST PAYROLL FUND

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
704-000.000-001.000	CASH	629.85	(30,268.50)
Total Assets		629.85	(30,268.50)
*** Liabilities ***			
704-000.000-228.000	DUE TO STATE OF MICHIGAN	5,527.45	4,787.26
704-000.000-229.000	DUE TO FEDERAL GOV'T	0.00	(15,517.54)
704-000.000-231.000	PAYROLL DEDUCTIONS PAYABLE	0.00	(10.00)
704-000.000-231.001	AFLAC PAYABLE	(1.64)	(541.53)
704-000.000-231.002	MERS PAYABLE	36,672.65	35,075.85
704-000.000-231.003	BLUE CROSS PAYABLE	(44,240.95)	(54,334.69)
704-000.000-231.004	THIN BLUE LINE PAYABLE	0.00	(4.00)
704-000.000-231.005	TEAMSTERS PAYABLE	(694.50)	(671.00)
704-000.000-231.006	DEFERRED COMP PAYABLE - NATIONWIDE	0.00	(500.00)
704-000.000-231.007	POAM PAYABLE	0.00	(158.00)
704-000.000-231.012	DEFERRED COMP PAYABLE - SECURITY BENEFIT	0.00	(100.00)
704-000.000-231.013	DEFERRED COMP PAYABLE - THE STANDARD	0.00	(170.00)
704-000.000-231.014	COAM PAYABLE	0.00	(100.00)
704-000.000-231.015	DEFERRED COMP PAYABLE - MERS 457	3,366.84	1,975.15
Total Liabilities		629.85	(30,268.50)
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		629.85	(30,268.50)

Fund 765 HATTON TOWNSHIP LANDFILL TRUST FUND

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
765-000.000-003.000	CERTIFICATES OF DEPOSIT	209,217.12	209,635.94
Total Assets		209,217.12	209,635.94
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
765-000.000-390.000	FUND BALANCE	209,217.12	209,635.94
Total Fund Balance		209,217.12	209,635.94
Beginning Fund Balance		209,217.12	209,635.94
Net of Revenues VS Expenditures		0.00	0.00
Ending Fund Balance		209,217.12	209,635.94
Total Liabilities And Fund Balance		209,217.12	209,635.94

Fund 901 GENERAL FIXED ASSETS

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
901-000.000-130.101	LAND - GFA, GENERAL FUND	3,132,174.88	3,067,932.88
901-000.000-130.206	LAND - GFA, FIRE DEPARTMENT	5,675.00	5,675.00
901-000.000-130.208	LAND - GFA, PARKS & RECREATION	980,494.24	980,494.24
901-000.000-130.248	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	949,451.34	1,158,177.20
901-000.000-132.208	LAND IMPROVEMENTS - GFA, PARKS AND REC.	1,257,577.27	1,278,950.68
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
901-000.000-132.248	LAND IMPROVEMENTS - DDA	490,632.76	490,632.76
901-000.000-133.000	ACCUMULATED DEPRECIATION - LAND IMPROVEM	(1,434,750.22)	(1,434,750.22)
901-000.000-133.214	ACCUM DEPR - LAND IMPROV - LDFA	(49,227.57)	(49,227.57)
901-000.000-133.248	ACCUM DEPR - LAND IMPROV - DDA	(334,971.35)	(334,971.35)
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	(1,449,640.47)	(1,449,640.47)
901-000.000-138.101	EQUIPMENT - GFA, GENERAL FUND	428,296.57	436,666.57
901-000.000-138.206	EQUIPMENT - GFA, FIRE DEPARTMENT	779,625.38	793,228.23
901-000.000-138.208	EQUIPMENT - GFA, PARKS & RECREATION	185,045.57	199,080.95
901-000.000-138.248	EQUIPMENT - DDA	138,200.00	138,200.00
901-000.000-139.000	ACCUMULATED DEPRECIATION-EQUIPMENT	(853,985.66)	(853,985.66)
901-000.000-139.248	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	1,658,263.24
901-000.000-149.000	ACCUMULATED DEPRECIATION - VEHICLES	(719,134.27)	(514,134.27)
901-000.000-158.000	CONSTRUCTION IN PROGRESS	1,876,691.54	1,876,691.54
901-000.000-158.248	CONSTRUCTION IN PROGRESS - DDA	274,943.63	274,943.63
Total Assets		14,266,543.82	15,072,008.09
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
901-000.000-130.399	INVESTMENT IN LAND	4,226,470.32	4,162,228.32
901-000.000-132.399	INVESTMENT IN LAND IMPROVEMENTS	8,378,706.89	8,608,806.16
901-000.000-136.399	INVESTMENT IN BUILDINGS, ETC.	2,018,173.55	2,018,173.55
901-000.000-138.399	INVESTMENT IN EQUIPMENT	832,753.86	868,762.09
901-000.000-148.399	INVESTMENT IN VEHICLES	852,010.20	1,455,608.97
901-000.000-391.000	FISCAL FUND BALANCE	(2,041,571.00)	(2,041,571.00)
Total Fund Balance		14,266,543.82	15,072,008.09
Beginning Fund Balance		14,266,543.82	15,072,008.09
Net of Revenues VS Expenditures		0.00	0.00
Ending Fund Balance		14,266,543.82	15,072,008.09
Total Liabilities And Fund Balance		14,266,543.82	15,072,008.09

Fund 902 GENERAL LONG-TERM DEBT

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
902-000.000-184.000	AMOUNT TO BE PROVIDED - LTD	3,293,000.00	4,443,000.00
Total Assets		3,293,000.00	4,443,000.00
*** Liabilities ***			
902-000.000-256.000	ACCRUED INT PAYABLE	22,369.31	17,045.41
902-000.000-256.248	ACCRUED INT PAYABLE	1,269.92	1,269.92
902-000.000-312.000	2012 REFUNDING BONDS -PUBLIC SAFETY BLDG	415,000.00	380,000.00
902-000.000-313.000	SOCCER COMPLEX LOAN PAYABLE	37,453.78	18,907.50
902-000.000-315.000	NORTH INFRASTRUCTURE DEBT	486,000.00	473,000.00
902-000.000-318.000	2015 HP E-ONE 78' AERIAL	0.03	0.03
902-000.000-319.000	2016 LED STREET/SIDEWALK LIGHT FIXTURES	87,064.19	78,357.78
902-000.000-320.000	2016 SOUTH REC COMPLEX	291,000.00	277,000.00
902-000.000-321.000	2018 FREIGHTLINER DUMP TRUCK	80,500.00	69,000.00
902-000.000-322.000	2017 ELGIN STREETSWEeper	192,552.24	180,676.78
902-000.000-323.000	2020A DDA REFUNDING BONDS	147,000.00	112,000.00
902-000.000-324.000	2020B DDA STREETScape BONDS	271,000.00	244,000.00
902-000.000-325.000	2021A LAKE SHAMROCK BOND	1,300,000.00	1,212,000.00
902-000.000-326.000	2021B CAPITAL IMPROVEMENT BOND	0.00	1,150,000.00
Total Liabilities		3,331,209.47	4,213,257.42
*** Fund Balance ***			
902-000.000-391.000	FISCAL FUND BALANCE	(38,209.47)	229,742.58
Total Fund Balance		(38,209.47)	229,742.58
Beginning Fund Balance		(38,209.47)	229,742.58
Net of Revenues VS Expenditures		0.00	0.00
Ending Fund Balance		(38,209.47)	229,742.58
Total Liabilities And Fund Balance		3,293,000.00	4,443,000.00

Fund 934 GASB ACCRUALS

GL Number	Description	PERIOD ENDED 05/31/2022	PERIOD ENDED 05/31/2023
*** Assets ***			
934-000.000-045.208	SPECIAL ASSESSMENTS RECEIVABLE	594,646.00	594,646.00
934-000.000-084.000	DUE FROM GOVT ACTIVITIES	227,595.00	227,595.00
934-000.000-195.101	DEFERRED OUTFLOWS-GW GOVERNMENTAL	775,521.00	775,521.00
934-000.000-195.590	DEFERRED OUTFLOWS - SEWER	93,630.00	93,630.00
934-000.000-195.591	DEFERRED OUTFLOWS - WATER	76,607.00	76,607.00
Total Assets		1,767,999.00	1,767,999.00
*** Liabilities ***			
934-000.000-214.000	DUE TO BUS TYPE ACTIVITIES	227,595.00	227,595.00
934-000.000-334.101	NET PENSION LIABILITY-GW GOVERNMENTAL	3,734,308.00	3,734,308.00
934-000.000-334.590	NET PENSION LIABILITY - SEWER	450,850.00	450,850.00
934-000.000-334.591	NET PENSION LIABILITIES - WATER	368,877.00	368,877.00
934-000.000-339.000	DEFERRED REVENUES	(948.00)	(948.00)
934-000.000-360.101	DEFERRED INFLOWS-GW GOVERNMENTAL	113,006.00	113,006.00
934-000.000-360.590	DEFERRED INFLOWS - SEWER	13,643.00	13,643.00
934-000.000-360.591	DEFERRED INFLOWS - WATER	11,163.00	11,163.00
Total Liabilities		4,918,494.00	4,918,494.00
*** Fund Balance ***			
934-000.000-390.000	FUND BALANCE	(2,984,956.00)	(2,984,956.00)
934-000.000-391.000	FISCAL FUND BALANCE	(165,539.00)	(165,539.00)
Total Fund Balance		(3,150,495.00)	(3,150,495.00)
Beginning Fund Balance		(3,150,495.00)	(3,150,495.00)
Net of Revenues VS Expenditures		0.00	0.00
Ending Fund Balance		(3,150,495.00)	(3,150,495.00)
Total Liabilities And Fund Balance		1,767,999.00	1,767,999.00