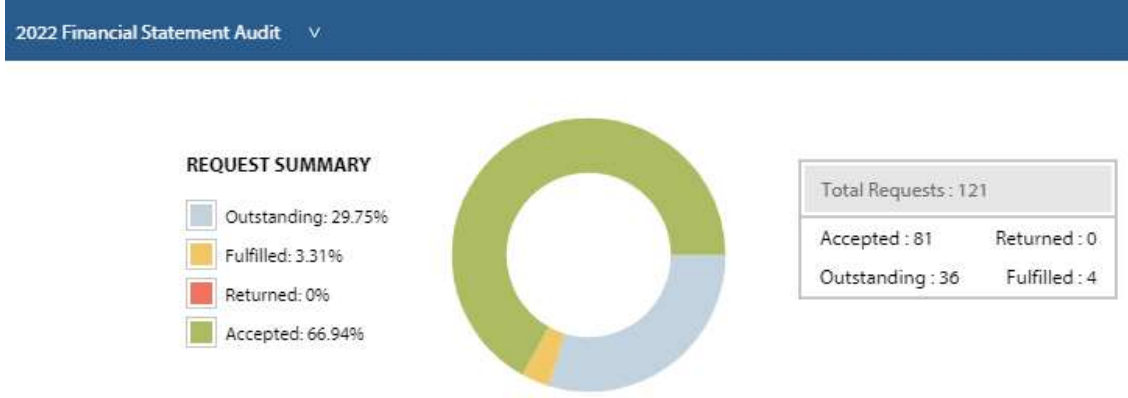


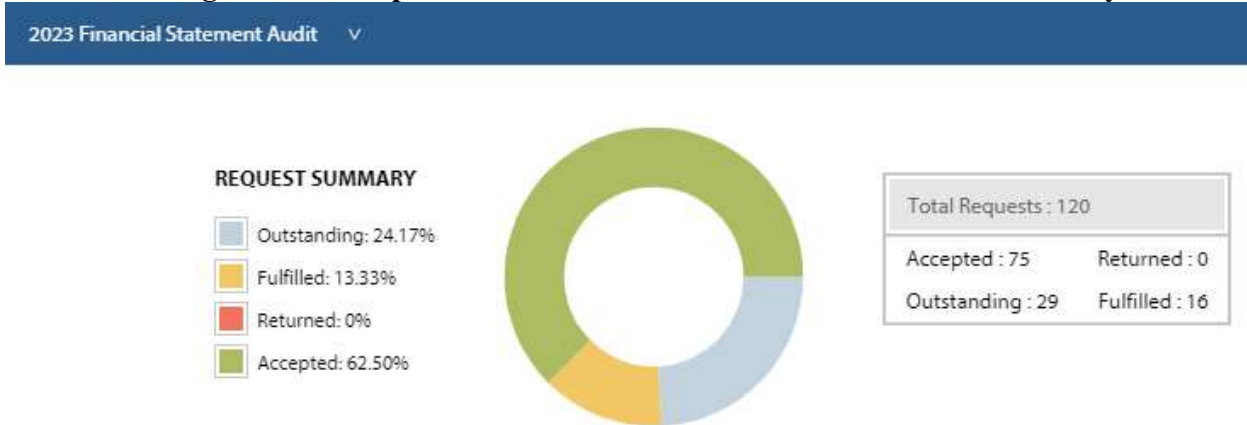
**To:** Mayor Pat Humphrey and the Clare City Commission  
**From:** Shannon M. Sirpilla  
 Treasurer / Finance Director  
**Date:** October 24, 2023  
**Reference:** Treasurer’s Report for November 6, 2023

**City Audit:** We have been actively working to wrap up the audit prior to the deadline.

- The diagram below represents fiscal year 2022 status at the end of the audit.



- The diagram below represents our current audit submission status for fiscal year 2023.



**Fiscal Year 2024 Grant Progress:**

MEDC CDBG WRI is currently up to date with reimbursement and payments received - \$81,291.25  
 Dredging and Dam is currently up to date with reimbursement and payments expected - \$1,057,767.68

**City Financials:**

September 2023 reconciliation has been completed and the financial information has been provided below. October reconciliation documents will be made available at the next commission meeting.

**Property Taxes:**

Both Tax and Assessing Database backups have been submitted to Clare and Isabella County Equalization departments for balancing. Clare County has confirmed we are in balance, but we are still pending Isabella County as they are currently working remotely. The completed file will be sent out to KCI for printing no later than the second week of November, to be mailed out to taxpayers December 1<sup>st</sup>.

Winter tax ACH payments will be scheduled for February 8, 2024. If the taxpayer requests that their Winter tax ACH payment be made prior to the end of this calendar year, those ACH payments will be scheduled for December 27, 2023.

**CITY OF CLARE**  
**CASH AND INVESTMENT SUMMARY (UNAUDITED) BY BANK**  
**FROM 09/01/2023 TO 09/30/2023**

<b>Financial Institution/Account Description</b>	<b>Balance 09/01/2023</b>	<b>Total Increases</b>	<b>Total Decreases</b>	<b>Balance 09/30/2023</b>
<b><u>City of Clare Accounts</u></b>				
Mercantile/Consolidated Account	\$ 5,695,353.29	\$ 1,736,087.69	\$ 1,231,608.44	6,199,832.54
Mercantile/Rural Development Bond & Interest Acct	119,863.61	188.56	-	120,052.17
Mercantile/Rural Development RRI Acct	115,992.10	182.47	-	116,174.57
Mercantile/USDA Sewer Bond Pmt Reserve Acct	13,194.48	2.62	-	13,197.10
Mercantile/USDA Sewer Bond RRI Reserve Acct	41,369.19	8.22	-	41,377.41
Mercantile/USDA Water Bond Pmt Reserve Acct	42,997.42	8.54	-	43,005.96
Mercantile/USDA Water Bond RRI Reserve Acct	128,134.97	201.58	-	128,336.55
Mercantile/Money Market Account	75,580.08	118.90	-	75,698.98
Mercantile Property Tax Account	1,840,191.47	85,954.71	1,866,847.01	59,299.17
Petty Cash and Cash on Hand	750.00	-	-	750.00
Mercantile/Hatton Township Landfill Trust Fund	210,055.60	-	-	210,055.60
<b>Total - City of Clare Accounts</b>	<b>\$ 8,283,482.21</b>	<b>\$ 1,822,753.29</b>	<b>\$ 3,098,455.45</b>	<b>\$ 7,007,780.05</b>
<b><u>City of Clare Component Unit Accounts</u></b>				
Mercantile/DDA Account	162,503.15	51,894.48	3,290.35	211,107.28
<b>Total - City of Clare Component Unit Accounts</b>	<b>\$ 162,503.15</b>	<b>\$ 51,894.48</b>	<b>\$ 3,290.35</b>	<b>\$ 211,107.28</b>

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

ACCOUNT DESCRIPTION	END BALANCE	2023-24 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2023 NORM (ABNORM)		09/30/2023 NORM (ABNORM)	MONTH 09/30/23 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 101 - GENERAL FUND						
000.000 - GENERAL	3,241,127.75	3,714,608.06	1,804,560.35	1,002,599.08	1,910,047.71	48.58
931.000 - TRANSFERS IN AND OTHER SOURCES	37,999.93	52,588.69	16,315.69	4,383.00	36,273.00	31.03
<b>TOTAL REVENUES</b>	<b>3,279,127.68</b>	<b>3,767,196.75</b>	<b>1,820,876.04</b>	<b>1,006,982.08</b>	<b>1,946,320.71</b>	<b>48.34</b>
101.000 - CITY COMMISSION	44,591.13	46,350.00	28,587.54	2,555.00	17,762.46	61.68
172.000 - CITY MANAGEMENT/ADMINISTRATION	142,354.30	148,668.67	36,512.59	13,340.94	112,156.08	24.56
191.000 - FISCAL SERVICES	155,597.77	169,865.24	31,916.18	10,893.05	137,949.06	18.79
215.000 - CLERK	242,074.46	256,831.87	55,939.03	18,563.69	200,892.84	21.78
247.000 - BOARD OF REVIEW	918.88	2,614.75	48.45	0.00	2,566.30	1.85
257.000 - ASSESSOR	34,943.51	43,650.00	7,427.53	3,472.57	36,222.47	17.02
262.000 - ELECTIONS	8,564.34	46,758.00	940.18	627.82	45,817.82	2.01
265.000 - BUILDING AND GROUNDS	96,225.73	86,677.48	17,743.64	3,952.86	68,933.84	20.47
266.000 - ATTORNEY	18,712.25	22,500.00	3,547.00	1,489.25	18,953.00	15.76
268.000 - CEMETERY	84,128.79	115,428.21	24,198.87	8,609.35	91,229.34	20.96
301.000 - POLICE	935,979.04	1,085,790.02	257,462.04	73,492.81	828,327.98	23.71
371.000 - BLDG INSPECTION / CODE ENFORCEMENT	19,497.94	19,100.00	5,320.47	2,134.32	13,779.53	27.86
441.000 - DEPARTMENT OF PUBLIC WORKS	58,282.98	61,535.05	15,178.96	3,815.31	46,356.09	24.67
445.000 - DRAINS - PUBLIC BENEFIT	14,855.46	17,000.00	0.00	0.00	17,000.00	0.00
448.000 - STREET LIGHTING	59,418.92	59,685.90	16,666.20	13,621.82	43,019.70	27.92
526.000 - LANDFILL CLOSURE	27,172.26	47,060.64	1,601.80	349.72	45,458.84	3.40
528.000 - REFUSE COLLECTION/DISPOSAL	199,365.24	216,418.00	54,689.04	16,893.47	161,728.96	25.27
595.000 - AIRPORT	242,641.32	1,113,872.71	86,298.70	6,002.30	1,027,574.01	7.75
701.000 - PLANNING	20,484.05	25,800.00	17,535.00	0.00	8,265.00	67.97
906.000 - DEBT SERVICE	41,861.32	43,381.62	0.00	0.00	43,381.62	0.00
955.000 - NON DEPARTMENTAL	0.00	5,050.00	1,116.56	1,116.56	3,933.44	22.11
999.000 - TRANSFERS (OUT) AND OTHER USES	544,188.92	529,168.74	143,382.84	44,265.00	385,785.90	27.10
<b>TOTAL EXPENDITURES</b>	<b>2,991,858.61</b>	<b>4,163,206.90</b>	<b>806,112.62</b>	<b>225,195.84</b>	<b>3,357,094.28</b>	<b>19.36</b>
Fund 101 - GENERAL FUND:						
TOTAL REVENUES	3,279,127.68	3,767,196.75	1,820,876.04	1,006,982.08	1,946,320.71	48.34
TOTAL EXPENDITURES	2,991,858.61	4,163,206.90	806,112.62	225,195.84	3,357,094.28	19.36
NET OF REVENUES & EXPENDITURES	287,269.07	(396,010.15)	1,014,763.42	781,786.24	(1,410,773.57)	256.25

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE  
 PERIOD ENDING 09/30/2023  
 % Fiscal Year Completed: 25.14

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

ACCOUNT DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BDGT USED
	06/30/2023	2023-24	09/30/2023	MONTH 09/30/23	BALANCE				
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)				
Fund 151 - CEMETERY TRUST FUND									
000.000 - GENERAL	21,731.86	2,100.00	3,394.36	711.20	(1,294.36)		161.64		
TOTAL REVENUES	<u>21,731.86</u>	<u>2,100.00</u>	<u>3,394.36</u>	<u>711.20</u>	<u>(1,294.36)</u>		<u>161.64</u>		
268.000 - CEMETERY	0.00	50.00	0.00	0.00	50.00		0.00		
999.000 - TRANSFERS (OUT) AND OTHER USES	5,000.00	6,000.00	1,500.00	500.00	4,500.00		25.00		
TOTAL EXPENDITURES	<u>5,000.00</u>	<u>6,050.00</u>	<u>1,500.00</u>	<u>500.00</u>	<u>4,550.00</u>		<u>24.79</u>		
Fund 151 - CEMETERY TRUST FUND:									
TOTAL REVENUES	21,731.86	2,100.00	3,394.36	711.20	(1,294.36)		161.64		
TOTAL EXPENDITURES	5,000.00	6,050.00	1,500.00	500.00	4,550.00		24.79		
NET OF REVENUES & EXPENDITURES	<u>16,731.86</u>	<u>(3,950.00)</u>	<u>1,894.36</u>	<u>211.20</u>	<u>(5,844.36)</u>		<u>47.96</u>		

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

ACCOUNT DESCRIPTION	END BALANCE	2023-24 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2023 NORM (ABNORM)		09/30/2023 NORM (ABNORM)	MONTH 09/30/23 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 202 - MAJOR STREETS						
000.000 - GENERAL	424,487.05	378,619.00	39,953.37	34,692.89	338,665.63	10.55
931.000 - TRANSFERS IN AND OTHER SOURCES	10,000.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>434,487.05</b>	<b>378,619.00</b>	<b>39,953.37</b>	<b>34,692.89</b>	<b>338,665.63</b>	<b>10.55</b>
444.000 - SIDEWALKS	8,745.66	10,393.41	2,736.65	1,493.94	7,656.76	26.33
446.001 - STATE TRUNKLINE MAINTENANCE	107,813.04	93,268.36	17,611.87	5,505.36	75,656.49	18.88
449.002 - PRESERVATION STREETS	128,545.96	134,656.45	26,158.53	8,451.91	108,497.92	19.43
449.003 - WINTER MAINTENANCE	16,702.58	22,500.00	3,126.00	1,042.00	19,374.00	13.89
449.004 - ADMIN, ENGINEERING & RECORD KEEPING	18,242.68	21,643.70	4,389.27	1,491.55	17,254.43	20.28
999.000 - TRANSFERS (OUT) AND OTHER USES	136,666.70	164,000.00	41,001.00	13,667.00	122,999.00	25.00
<b>TOTAL EXPENDITURES</b>	<b>416,716.62</b>	<b>446,461.92</b>	<b>95,023.32</b>	<b>31,651.76</b>	<b>351,438.60</b>	<b>21.28</b>
<b>Fund 202 - MAJOR STREETS:</b>						
<b>TOTAL REVENUES</b>	<b>434,487.05</b>	<b>378,619.00</b>	<b>39,953.37</b>	<b>34,692.89</b>	<b>338,665.63</b>	<b>10.55</b>
<b>TOTAL EXPENDITURES</b>	<b>416,716.62</b>	<b>446,461.92</b>	<b>95,023.32</b>	<b>31,651.76</b>	<b>351,438.60</b>	<b>21.28</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>17,770.43</b>	<b>(67,842.92)</b>	<b>(55,069.95)</b>	<b>3,041.13</b>	<b>(12,772.97)</b>	<b>81.17</b>

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2023		2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023		ACTIVITY FOR MONTH 09/30/23		AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)		NORM	(ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 203 - LOCAL STS FUND										
000.000 - GENERAL	156,248.12		146,305.00	16,600.37		15,083.59		129,704.63		11.35
931.000 - TRANSFERS IN AND OTHER SOURCES	151,666.70		169,000.00	42,252.00		14,084.00		126,748.00		25.00
<b>TOTAL REVENUES</b>	<b>307,914.82</b>		<b>315,305.00</b>	<b>58,852.37</b>		<b>29,167.59</b>		<b>256,452.63</b>		<b>18.67</b>
444.000 - SIDEWALKS	8,854.11		10,393.41	1,803.28		560.52		8,590.13		17.35
449.001 - CONSTRUCTION STREETS (INCL. ENG.& ROW)	3,483.37		4,450.00	1,017.63		317.00		3,432.37		22.87
449.002 - PRESERVATION STREETS	260,841.80		283,227.38	51,906.56		15,890.62		231,320.82		18.33
449.003 - WINTER MAINTENANCE	9,983.63		13,400.00	1,800.00		600.00		11,600.00		13.43
449.004 - ADMIN, ENGINEERING & RECORD KEEPING	14,668.63		17,743.70	3,414.36		1,166.62		14,329.34		19.24
<b>TOTAL EXPENDITURES</b>	<b>297,831.54</b>		<b>329,214.49</b>	<b>59,941.83</b>		<b>18,534.76</b>		<b>269,272.66</b>		<b>18.21</b>
Fund 203 - LOCAL STS FUND:										
TOTAL REVENUES	307,914.82		315,305.00	58,852.37		29,167.59		256,452.63		18.67
TOTAL EXPENDITURES	297,831.54		329,214.49	59,941.83		18,534.76		269,272.66		18.21
NET OF REVENUES & EXPENDITURES	10,083.28		(13,909.49)	(1,089.46)		10,632.83		(12,820.03)		7.83

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2023		2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023		ACTIVITY FOR MONTH 09/30/23		AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)		NORM	(ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 204 - MUNICIPAL STREET FUND										
000.000 - GENERAL	320,470.94		296,569.16	263,427.61		152,594.87		33,141.55		88.83
TOTAL REVENUES	<u>320,470.94</u>		<u>296,569.16</u>	<u>263,427.61</u>		<u>152,594.87</u>		<u>33,141.55</u>		<u>88.83</u>
449.001 - CONSTRUCTION STREETS (INCL. ENG.& ROW)	323,037.40		199,392.50	2,392.43		2,342.43		197,000.07		1.20
955.000 - NON DEPARTMENTAL	0.00		500.00	0.00		0.00		500.00		0.00
TOTAL EXPENDITURES	<u>323,037.40</u>		<u>199,892.50</u>	<u>2,392.43</u>		<u>2,342.43</u>		<u>197,500.07</u>		<u>1.20</u>
Fund 204 - MUNICIPAL STREET FUND:										
TOTAL REVENUES	320,470.94		296,569.16	263,427.61		152,594.87		33,141.55		88.83
TOTAL EXPENDITURES	<u>323,037.40</u>		<u>199,892.50</u>	<u>2,392.43</u>		<u>2,342.43</u>		<u>197,500.07</u>		<u>1.20</u>
NET OF REVENUES & EXPENDITURES	(2,566.46)		96,676.66	261,035.18		150,252.44		(164,358.52)		270.01

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2023		2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023		ACTIVITY FOR MONTH 09/30/23		AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)		NORM	(ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 206 - FIRE FUND										
000.000 - GENERAL		330,175.69	296,275.00		28,527.54		10,348.57		267,747.46	9.63
931.000 - TRANSFERS IN AND OTHER SOURCES		105,206.25	107,208.26		26,802.00		8,934.00		80,406.26	25.00
<b>TOTAL REVENUES</b>		<b>435,381.94</b>	<b>403,483.26</b>		<b>55,329.54</b>		<b>19,282.57</b>		<b>348,153.72</b>	<b>13.71</b>
336.000 - FIRE DEPARTMENT		315,741.30	398,328.97		68,010.73		14,284.97		330,318.24	17.07
906.000 - DEBT SERVICE		60,114.45	61,000.00		0.00		0.00		61,000.00	0.00
999.000 - TRANSFERS (OUT) AND OTHER USES		23,403.11	23,507.00		14,300.56		2,414.00		9,206.44	60.84
<b>TOTAL EXPENDITURES</b>		<b>399,258.86</b>	<b>482,835.97</b>		<b>82,311.29</b>		<b>16,698.97</b>		<b>400,524.68</b>	<b>17.05</b>
<b>Fund 206 - FIRE FUND:</b>										
<b>TOTAL REVENUES</b>		<b>435,381.94</b>	<b>403,483.26</b>		<b>55,329.54</b>		<b>19,282.57</b>		<b>348,153.72</b>	<b>13.71</b>
<b>TOTAL EXPENDITURES</b>		<b>399,258.86</b>	<b>482,835.97</b>		<b>82,311.29</b>		<b>16,698.97</b>		<b>400,524.68</b>	<b>17.05</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>		<b>36,123.08</b>	<b>(79,352.71)</b>		<b>(26,981.75)</b>		<b>2,583.60</b>		<b>(52,370.96)</b>	<b>34.00</b>



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

ACCOUNT DESCRIPTION	END BALANCE		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
	06/30/2023	2023-24		09/30/2023	MONTH 09/30/23	BALANCE		
	NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)			
Fund 208 - PARKS AND RECREATION								
000.000 - GENERAL	512,017.02	5,970,359.96	139,281.00	74,528.96	5,831,078.96		2.33	
931.000 - TRANSFERS IN AND OTHER SOURCES	350,000.00	390,000.00	97,500.00	32,500.00	292,500.00		25.00	
<b>TOTAL REVENUES</b>	<b>862,017.02</b>	<b>6,360,359.96</b>	<b>236,781.00</b>	<b>107,028.96</b>	<b>6,123,578.96</b>		<b>3.72</b>	
751.001 - PARKS	181,244.04	614,754.88	89,639.39	20,168.53	525,115.49		14.58	
751.002 - RECREATION	114,225.15	114,111.46	29,759.91	11,861.62	84,351.55		26.08	
751.003 - RAILROAD DEPOT	18,368.34	21,300.00	7,230.07	1,563.96	14,069.93		33.94	
751.004 - LAKE SHAMROCK DREDGING/IMPROVEMENTS	139,500.51	2,444,795.07	554,148.17	484,543.51	1,890,646.90		22.67	
906.000 - DEBT SERVICE	152,340.47	152,202.82	117,364.98	98,958.99	34,837.84		77.11	
955.000 - NON DEPARTMENTAL	1,333.36	3,000.00	667.67	167.00	2,332.33		22.26	
<b>TOTAL EXPENDITURES</b>	<b>607,011.87</b>	<b>3,350,164.23</b>	<b>798,810.19</b>	<b>617,263.61</b>	<b>2,551,354.04</b>		<b>23.84</b>	
Fund 208 - PARKS AND RECREATION:								
TOTAL REVENUES	862,017.02	6,360,359.96	236,781.00	107,028.96	6,123,578.96		3.72	
TOTAL EXPENDITURES	607,011.87	3,350,164.23	798,810.19	617,263.61	2,551,354.04		23.84	
NET OF REVENUES & EXPENDITURES	255,005.15	3,010,195.73	(562,029.19)	(510,234.65)	3,572,224.92		18.67	

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2023		2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023		ACTIVITY FOR MONTH 09/30/23		AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)		NORM	(ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 214 - LOCAL DEVELOPMENT FINANCE AUTH										
000.000 - GENERAL	5,087.11		4,588.69	4,617.69		4,617.69		(29.00)		100.63
TOTAL REVENUES	<u>5,087.11</u>		<u>4,588.69</u>	<u>4,617.69</u>		<u>4,617.69</u>		<u>(29.00)</u>		<u>100.63</u>
222.000 - DEBT SERVICE	566.79		0.00	145.68		49.25		(145.68)		100.00
999.000 - TRANSFERS (OUT) AND OTHER USES	4,000.00		4,588.69	1,146.00		382.00		3,442.69		24.97
TOTAL EXPENDITURES	<u>4,566.79</u>		<u>4,588.69</u>	<u>1,291.68</u>		<u>431.25</u>		<u>3,297.01</u>		<u>28.15</u>
Fund 214 - LOCAL DEVELOPMENT FINANCE AUTH:										
TOTAL REVENUES	5,087.11		4,588.69	4,617.69		4,617.69		(29.00)		100.63
TOTAL EXPENDITURES	<u>4,566.79</u>		<u>4,588.69</u>	<u>1,291.68</u>		<u>431.25</u>		<u>3,297.01</u>		<u>28.15</u>
NET OF REVENUES & EXPENDITURES	520.32		0.00	3,326.01		4,186.44		(3,326.01)		100.00

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2023		2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023		ACTIVITY FOR MONTH 09/30/23		AVAILABLE BALANCE		% BGD USED
	NORM	(ABNORM)		NORM	(ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND										
000.000 - GENERAL	5.98		2.00		5.88		1.94	(3.88)		294.00
TOTAL REVENUES	<u>5.98</u>		<u>2.00</u>		<u>5.88</u>		<u>1.94</u>	<u>(3.88)</u>		<u>294.00</u>
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUN										
TOTAL REVENUES	5.98		2.00		5.88		1.94	(3.88)		294.00
TOTAL EXPENDITURES	0.00		0.00		0.00		0.00	0.00		0.00
NET OF REVENUES & EXPENDITURES	<u>5.98</u>		<u>2.00</u>		<u>5.88</u>		<u>1.94</u>	<u>(3.88)</u>		<u>294.00</u>

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2023		2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023		ACTIVITY FOR MONTH 09/30/23		AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)		NORM	(ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY										
000.000 - GENERAL	112,639.91		108,036.97	94,500.82		51,894.48		13,536.15		87.47
<b>TOTAL REVENUES</b>	<b>112,639.91</b>		<b>108,036.97</b>	<b>94,500.82</b>		<b>51,894.48</b>		<b>13,536.15</b>		<b>87.47</b>
737.001 - DDA - OPERATIONS	47,875.36		20,500.00	8,542.36		3,123.35		11,957.64		41.67
737.002 - DDA - MAINSTREET	322.50		530.00	98.85		0.00		431.15		18.65
737.003 - DDA - ART ALLEY	0.00		200.00	0.00		0.00		200.00		0.00
906.000 - DEBT SERVICE	70,911.59		69,398.10	0.00		0.00		69,398.10		0.00
999.000 - TRANSFERS (OUT) AND OTHER USES	1,333.36		3,000.00	1,167.68		167.00		1,832.32		38.92
<b>TOTAL EXPENDITURES</b>	<b>120,442.81</b>		<b>93,628.10</b>	<b>9,808.89</b>		<b>3,290.35</b>		<b>83,819.21</b>		<b>10.48</b>
<b>Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:</b>										
<b>TOTAL REVENUES</b>	<b>112,639.91</b>		<b>108,036.97</b>	<b>94,500.82</b>		<b>51,894.48</b>		<b>13,536.15</b>		<b>87.47</b>
<b>TOTAL EXPENDITURES</b>	<b>120,442.81</b>		<b>93,628.10</b>	<b>9,808.89</b>		<b>3,290.35</b>		<b>83,819.21</b>		<b>10.48</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(7,802.90)</b>		<b>14,408.87</b>	<b>84,691.93</b>		<b>48,604.13</b>		<b>(70,283.06)</b>		<b>587.78</b>

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2023		2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023		ACTIVITY FOR MONTH 09/30/23		AVAILABLE BALANCE		% BGD USED
	NORM	(ABNORM)		NORM	(ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 265 - DRUG LAW ENFORCEMENT FUND										
000.000 - GENERAL	1.41		1.00	0.00		0.00		1.00		0.00
TOTAL REVENUES	<u>1.41</u>		<u>1.00</u>	<u>0.00</u>		<u>0.00</u>		<u>1.00</u>		<u>0.00</u>
301.000 - POLICE	2,913.14		0.00	0.00		0.00		0.00		0.00
TOTAL EXPENDITURES	<u>2,913.14</u>		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
Fund 265 - DRUG LAW ENFORCEMENT FUND:										
TOTAL REVENUES	1.41		1.00	0.00		0.00		1.00		0.00
TOTAL EXPENDITURES	<u>2,913.14</u>		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
NET OF REVENUES & EXPENDITURES	(2,911.73)		1.00	0.00		0.00		1.00		0.00

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2023		2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023		ACTIVITY FOR MONTH 09/30/23		AVAILABLE BALANCE		% BGD USED
	NORM	(ABNORM)		NORM	(ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 287 - POLICE TRAINING 302 FUND										
000.000 - GENERAL	1,562.26		0.00		0.00		0.00		0.00	0.00
<b>TOTAL REVENUES</b>	<b>1,562.26</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<hr/>										
Fund 287 - POLICE TRAINING 302 FUND:										
TOTAL REVENUES	1,562.26		0.00		0.00		0.00		0.00	0.00
TOTAL EXPENDITURES	0.00		0.00		0.00		0.00		0.00	0.00
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>1,562.26</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2023		YTD BALANCE 09/30/2023		ACTIVITY FOR MONTH 09/30/23		AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)	2023-24 AMENDED BUDGET	NORM	(ABNORM)	INCR	(DECR)	NORM	
Fund 303 - PUBLIC SAFETY BLDG DEBT SERVIC									
931.000 - TRANSFERS IN AND OTHER SOURCES	87,385.78		52,469.49	32,130.40		4,828.00		20,339.09	61.24
TOTAL REVENUES	<u>87,385.78</u>		<u>52,469.49</u>	<u>32,130.40</u>		<u>4,828.00</u>		<u>20,339.09</u>	<u>61.24</u>
222.000 - DEBT SERVICE	21,351.99		48,130.00	250.00		0.00		47,880.00	0.52
TOTAL EXPENDITURES	<u>21,351.99</u>		<u>48,130.00</u>	<u>250.00</u>		<u>0.00</u>		<u>47,880.00</u>	<u>0.52</u>
Fund 303 - PUBLIC SAFETY BLDG DEBT SERVIC:									
TOTAL REVENUES	87,385.78		52,469.49	32,130.40		4,828.00		20,339.09	61.24
TOTAL EXPENDITURES	<u>21,351.99</u>		<u>48,130.00</u>	<u>250.00</u>		<u>0.00</u>		<u>47,880.00</u>	<u>0.52</u>
NET OF REVENUES & EXPENDITURES	66,033.79		4,339.49	31,880.40		4,828.00		(27,540.91)	734.66

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2023		2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023		ACTIVITY FOR MONTH 09/30/23		AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)		NORM	(ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 590 - SEWER SYSTEM FUND										
000.000 - GENERAL	1,080,818.83		1,546,673.37	201,527.28		107,984.79		1,345,146.09		13.03
TOTAL REVENUES	<u>1,080,818.83</u>		<u>1,546,673.37</u>	<u>201,527.28</u>		<u>107,984.79</u>		<u>1,345,146.09</u>		<u>13.03</u>
536.001 - SEWER TREATMENT AND PUMPING	613,471.25		1,062,355.07	188,966.64		26,427.22		873,388.43		17.79
536.002 - SEWER COLLECTION	257,011.44		368,136.39	57,904.34		19,188.08		310,232.05		15.73
906.000 - DEBT SERVICE	66,235.23		90,977.28	52.04		0.00		90,925.24		0.06
999.000 - TRANSFERS (OUT) AND OTHER USES	6,666.64		23,500.00	3,332.33		833.00		20,167.67		14.18
TOTAL EXPENDITURES	<u>943,384.56</u>		<u>1,544,968.74</u>	<u>250,255.35</u>		<u>46,448.30</u>		<u>1,294,713.39</u>		<u>16.20</u>
Fund 590 - SEWER SYSTEM FUND:										
TOTAL REVENUES	1,080,818.83		1,546,673.37	201,527.28		107,984.79		1,345,146.09		13.03
TOTAL EXPENDITURES	<u>943,384.56</u>		<u>1,544,968.74</u>	<u>250,255.35</u>		<u>46,448.30</u>		<u>1,294,713.39</u>		<u>16.20</u>
NET OF REVENUES & EXPENDITURES	137,434.27		1,704.63	(48,728.07)		61,536.49		50,432.70		2,858.57



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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2023		2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023		ACTIVITY FOR MONTH 09/30/23		AVAILABLE BALANCE		% BGD USED
	NORM	(ABNORM)		NORM	(ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 591 - WATER SYSTEM FUND										
000.000 - GENERAL	1,665,545.19		3,928,382.10		203,621.47		97,399.69		3,724,760.63	5.18
TOTAL REVENUES	<u>1,665,545.19</u>		<u>3,928,382.10</u>		<u>203,621.47</u>		<u>97,399.69</u>		<u>3,724,760.63</u>	<u>5.18</u>
536.003 - TREATMENT, PUMPING AND STORAGE	605,458.66		3,163,609.48		102,295.32		42,340.63		3,061,314.16	3.23
536.004 - WATER DISTRIBUTION	346,343.59		424,181.07		80,806.82		25,909.22		343,374.25	19.05
536.005 - PRINCIPAL RESPONSIBLE PARTY #1	(186,649.87)		166,659.75		45,468.74		25,831.47		121,191.01	27.28
906.000 - DEBT SERVICE	49,375.61		84,151.20		15,081.18		0.00		69,070.02	17.92
999.000 - TRANSFERS (OUT) AND OTHER USES	6,666.64		33,404.39		3,332.33		833.00		30,072.06	9.98
TOTAL EXPENDITURES	<u>821,194.63</u>		<u>3,872,005.89</u>		<u>246,984.39</u>		<u>94,914.32</u>		<u>3,625,021.50</u>	<u>6.38</u>
Fund 591 - WATER SYSTEM FUND:										
TOTAL REVENUES	<u>1,665,545.19</u>		<u>3,928,382.10</u>		<u>203,621.47</u>		<u>97,399.69</u>		<u>3,724,760.63</u>	<u>5.18</u>
TOTAL EXPENDITURES	<u>821,194.63</u>		<u>3,872,005.89</u>		<u>246,984.39</u>		<u>94,914.32</u>		<u>3,625,021.50</u>	<u>6.38</u>
NET OF REVENUES & EXPENDITURES	<u>844,350.56</u>		<u>56,376.21</u>		<u>(43,362.92)</u>		<u>2,485.37</u>		<u>99,739.13</u>	<u>76.92</u>

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE  
 PERIOD ENDING 09/30/2023  
 % Fiscal Year Completed: 25.14

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2023		2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023		ACTIVITY FOR MONTH 09/30/23		AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)		NORM	(ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 636 - DATA PROCESSING										
000.000 - GENERAL	58,819.12		58,505.00	14,696.45		4,891.69		43,808.55		25.12
TOTAL REVENUES	<u>58,819.12</u>		<u>58,505.00</u>	<u>14,696.45</u>		<u>4,891.69</u>		<u>43,808.55</u>		<u>25.12</u>
228.000 - DATA PROCESSING, INFORMATION TECHNOLO	48,312.67		46,850.00	8,145.44		2,496.40		38,704.56		17.39
999.000 - TRANSFERS (OUT) AND OTHER USES	7,333.19		16,000.00	3,667.66		917.00		12,332.34		22.92
TOTAL EXPENDITURES	<u>55,645.86</u>		<u>62,850.00</u>	<u>11,813.10</u>		<u>3,413.40</u>		<u>51,036.90</u>		<u>18.80</u>
Fund 636 - DATA PROCESSING:										
TOTAL REVENUES	58,819.12		58,505.00	14,696.45		4,891.69		43,808.55		25.12
TOTAL EXPENDITURES	<u>55,645.86</u>		<u>62,850.00</u>	<u>11,813.10</u>		<u>3,413.40</u>		<u>51,036.90</u>		<u>18.80</u>
NET OF REVENUES & EXPENDITURES	3,173.26		(4,345.00)	2,883.35		1,478.29		(7,228.35)		66.36

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2023		YTD BALANCE 09/30/2023		ACTIVITY FOR MONTH 09/30/23		AVAILABLE BALANCE		% BDGT USED
	NORM	(ABNORM)	2023-24 AMENDED BUDGET	NORM (ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 640 - DPW EQUIPMENT REVOLVING FUND									
000.000 - GENERAL	588,867.87		528,786.65	116,608.89	39,392.16		412,177.76		22.05
<b>TOTAL REVENUES</b>	<b>588,867.87</b>		<b>528,786.65</b>	<b>116,608.89</b>	<b>39,392.16</b>		<b>412,177.76</b>		<b>22.05</b>
441.000 - DEPARTMENT OF PUBLIC WORKS	335,982.01		533,959.47	133,589.07	32,506.63		400,370.40		25.02
906.000 - DEBT SERVICE	63,782.88		63,782.88	31,486.09	0.00		32,296.79		49.36
999.000 - TRANSFERS (OUT) AND OTHER USES	666.64		2,000.00	332.33	83.00		1,667.67		16.62
<b>TOTAL EXPENDITURES</b>	<b>400,431.53</b>		<b>599,742.35</b>	<b>165,407.49</b>	<b>32,589.63</b>		<b>434,334.86</b>		<b>27.58</b>
<b>Fund 640 - DPW EQUIPMENT REVOLVING FUND:</b>									
<b>TOTAL REVENUES</b>	<b>588,867.87</b>		<b>528,786.65</b>	<b>116,608.89</b>	<b>39,392.16</b>		<b>412,177.76</b>		<b>22.05</b>
<b>TOTAL EXPENDITURES</b>	<b>400,431.53</b>		<b>599,742.35</b>	<b>165,407.49</b>	<b>32,589.63</b>		<b>434,334.86</b>		<b>27.58</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>188,436.34</b>		<b>(70,955.70)</b>	<b>(48,798.60)</b>	<b>6,802.53</b>		<b>(22,157.10)</b>		<b>68.77</b>

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2023		2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023		ACTIVITY FOR MONTH 09/30/23		AVAILABLE BALANCE		% BGD USED
	NORM	(ABNORM)		NORM	(ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 703 - PROPERTY TAX FUND										
000.000 - GENERAL	(15.00)		0.00	0.00		0.00		0.00		0.00
<b>TOTAL REVENUES</b>	<b>(15.00)</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
Fund 703 - PROPERTY TAX FUND:										
TOTAL REVENUES	(15.00)		0.00	0.00		0.00		0.00		0.00
TOTAL EXPENDITURES	0.00		0.00	0.00		0.00		0.00		0.00
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(15.00)</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2023		2023-24 AMENDED BUDGET	YTD BALANCE 09/30/2023		ACTIVITY FOR MONTH 09/30/23		AVAILABLE BALANCE		% BGD USED
	NORM	(ABNORM)		NORM	(ABNORM)	INCR	(DECR)	NORM	(ABNORM)	
Fund 765 - HATTON TOWNSHIP LANDFILL TRUST FUND										
000.000 - GENERAL	419.66		500.00	0.00		0.00		500.00		0.00
<b>TOTAL REVENUES</b>	<b>419.66</b>		<b>500.00</b>	<b>0.00</b>		<b>0.00</b>		<b>500.00</b>		<b>0.00</b>
<hr/>										
Fund 765 - HATTON TOWNSHIP LANDFILL TRUST FUND:										
TOTAL REVENUES	419.66		500.00	0.00		0.00		500.00		0.00
TOTAL EXPENDITURES	0.00		0.00	0.00		0.00		0.00		0.00
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>419.66</b>		<b>500.00</b>	<b>0.00</b>		<b>0.00</b>		<b>500.00</b>		<b>0.00</b>
<hr/>										
TOTAL REVENUES - ALL FUNDS	9,262,269.43		17,751,578.40	3,146,323.17		1,661,470.60		14,605,255.23		17.72
TOTAL EXPENDITURES - ALL FUNDS	7,410,646.21		15,203,739.78	2,531,902.58		1,093,274.62		12,671,837.20		16.65
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>1,851,623.22</b>		<b>2,547,838.62</b>	<b>614,420.59</b>		<b>568,195.98</b>		<b>1,933,418.03</b>		<b>24.12</b>

Fund 101 GENERAL FUND

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
101-000.000-001.000	CASH	1,901,649.27	2,150,669.31
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	0.00
101-000.000-002.001	CASH - MERCANTILE	74,750.80	75,698.98
101-000.000-028.000	TAXES RECEIVABLE	0.00	(64.57)
101-000.000-040.000	ACCOUNTS RECEIVABLE	1,135.00	29,779.28
101-000.000-040.248	DUE FROM DDA	1,580.64	2,596.59
101-000.000-040.271	ACCOUNTS RECEIVABLE - LIBRARY	440.00	0.00
101-000.000-043.000	A/R UTILITIES	12,635.38	12,027.78
101-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(1,025.00)	(1,025.00)
101-000.000-084.703	DUE FROM TAX FUND	124.67	11,690.23
101-000.000-111.000	INVENTORY	2,267.36	2,668.16
101-000.000-111.001	INVENTORY - AIRPORT FUEL	30,221.10	30,221.10
101-000.000-123.595	PREPAID SALES TAX - AVIATION FUEL	1,991.30	739.60
<b>Total Assets</b>		<b>2,027,520.52</b>	<b>2,315,751.46</b>
*** Liabilities ***			
101-000.000-202.000	ACCTS PAYABLE	3,510.48	0.00
101-000.000-214.222	DUE TO COUNTY- TR FEES	123.00	108.50
101-000.000-214.225	DUE TO COUNTY - SCHOOL TR FEES	492.00	434.00
101-000.000-214.703	DUE TO TAX ACCOUNT	0.00	(5,713.92)
101-000.000-228.000	DUE TO STATE OF MICHIGAN - AIRPORT	1,388.76	1,438.57
101-000.000-228.101	DUE TO THE STATE OF MICHIGAN - BAGS	11.43	17.86
101-000.000-276.000	DUE TO UTILITY CUSTOMERS	367.18	434.08
101-000.000-339.000	DEFERRED REVENUES	323,357.99	323,357.99
<b>Total Liabilities</b>		<b>329,250.84</b>	<b>320,077.08</b>
*** Fund Balance ***			
101-000.000-391.000	FISCAL FUND BALANCE	693,641.89	693,641.89
<b>Total Fund Balance</b>		<b>693,641.89</b>	<b>693,641.89</b>
<b>Beginning Fund Balance</b>		<b>693,641.89</b>	<b>693,641.89</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>287,269.07</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>980,910.96</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>1,004,627.79</b>	<b>1,014,763.42</b>
<b>Ending Fund Balance</b>		<b>1,698,269.68</b>	<b>1,995,674.38</b>
<b>Total Liabilities And Fund Balance</b>		<b>2,027,520.52</b>	<b>2,315,751.46</b>

\* Year Not Closed

Fund 151 CEMETERY TRUST FUND

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
<b>*** Assets ***</b>			
151-000.000-001.000	CASH	325,349.40	35,146.47
151-000.000-001.002	PERPETUAL CARE ACCT	0.00	303,121.61
<b>Total Assets</b>		<b>325,349.40</b>	<b>338,268.08</b>
<b>*** Liabilities ***</b>			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
<b>*** Fund Balance ***</b>			
151-000.000-390.000	FUND BALANCE	24,664.59	19,464.59
151-000.000-390.001	NONEXPENDABLE FUND BALANCE	294,977.27	300,177.27
<b>Total Fund Balance</b>		<b>319,641.86</b>	<b>319,641.86</b>
<b>Beginning Fund Balance</b>		<b>319,641.86</b>	<b>319,641.86</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>16,731.86</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>336,373.72</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>5,707.54</b>	<b>1,894.36</b>
<b>Ending Fund Balance</b>		<b>325,349.40</b>	<b>338,268.08</b>
<b>Total Liabilities And Fund Balance</b>		<b>325,349.40</b>	<b>338,268.08</b>

\* Year Not Closed

Fund 202 MAJOR STREETS

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
202-000.000-001.000	CASH	200,867.75	228,096.34
202-000.000-078.000	DUE FROM STATE	0.00	3,606.90
<b>Total Assets</b>		<b>200,867.75</b>	<b>231,703.24</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
202-000.000-391.000	FISCAL FUND BALANCE	269,002.76	269,002.76
<b>Total Fund Balance</b>		<b>269,002.76</b>	<b>269,002.76</b>
<b>Beginning Fund Balance</b>		<b>269,002.76</b>	<b>269,002.76</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>17,770.43</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>286,773.19</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(68,135.01)</b>	<b>(55,069.95)</b>
<b>Ending Fund Balance</b>		<b>200,867.75</b>	<b>231,703.24</b>
<b>Total Liabilities And Fund Balance</b>		<b>200,867.75</b>	<b>231,703.24</b>

\* Year Not Closed



Fund 203 LOCAL STS FUND

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
203-000.000-001.000	CASH	61,993.87	72,826.47
203-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	525.74	525.74
<b>Total Assets</b>		<b>62,519.61</b>	<b>73,352.21</b>
*** Liabilities ***			
203-000.000-339.000	DEFERRED REVENUES	525.74	525.74
<b>Total Liabilities</b>		<b>525.74</b>	<b>525.74</b>
*** Fund Balance ***			
203-000.000-391.000	FISCAL FUND BALANCE	63,832.65	63,832.65
<b>Total Fund Balance</b>		<b>63,832.65</b>	<b>63,832.65</b>
<b>Beginning Fund Balance</b>		<b>63,832.65</b>	<b>63,832.65</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>10,083.28</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>73,915.93</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(1,838.78)</b>	<b>(1,089.46)</b>
<b>Ending Fund Balance</b>		<b>61,993.87</b>	<b>72,826.47</b>
<b>Total Liabilities And Fund Balance</b>		<b>62,519.61</b>	<b>73,352.21</b>

\* Year Not Closed

Fund 204 MUNICIPAL STREET FUND

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
204-000.000-001.000	CASH	289,905.76	390,158.77
<b>Total Assets</b>		<b>289,905.76</b>	<b>390,158.77</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
204-000.000-391.000	FISCAL FUND BALANCE	131,690.05	131,690.05
<b>Total Fund Balance</b>		<b>131,690.05</b>	<b>131,690.05</b>
<b>Beginning Fund Balance</b>		<b>131,690.05</b>	<b>131,690.05</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			
*22-23 End FB/23-24 Beg FB		129,123.59	(2,566.46)
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>158,215.71</b>	<b>261,035.18</b>
<b>Ending Fund Balance</b>		<b>289,905.76</b>	<b>390,158.77</b>
<b>Total Liabilities And Fund Balance</b>		<b>289,905.76</b>	<b>390,158.77</b>

\* Year Not Closed

Fund 206 FIRE FUND

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
<b>*** Assets ***</b>			
206-000.000-001.000	CASH	365,568.88	373,954.47
206-000.000-040.000	ACCOUNTS RECEIVABLE	3,980.00	13,682.47
206-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	311.16	4,476.16
206-000.000-111.000	INVENTORY	253.10	253.10
<b>Total Assets</b>		<b>370,113.14</b>	<b>392,366.20</b>
<b>*** Liabilities ***</b>			
206-000.000-339.000	DEFERRED REVENUES	91,505.87	91,505.87
<b>Total Liabilities</b>		<b>91,505.87</b>	<b>91,505.87</b>
<b>*** Fund Balance ***</b>			
206-000.000-391.000	FISCAL FUND BALANCE	291,719.00	291,719.00
<b>Total Fund Balance</b>		<b>291,719.00</b>	<b>291,719.00</b>
<b>Beginning Fund Balance</b>		<b>291,719.00</b>	<b>291,719.00</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>36,123.08</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>327,842.08</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(13,111.73)</b>	<b>(26,981.75)</b>
<b>Ending Fund Balance</b>		<b>278,607.27</b>	<b>300,860.33</b>
<b>Total Liabilities And Fund Balance</b>		<b>370,113.14</b>	<b>392,366.20</b>

\* Year Not Closed

Fund 208 PARKS AND RECREATION

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
208-000.000-001.000	CASH	100,671.08	(94,182.44)
208-000.000-001.208	LAKE SHAMROCK 2021 BOND PROCEEDS	988,800.53	990,830.02
208-000.000-040.000	ACCOUNTS RECEIVABLE	0.00	175.00
208-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	594,646.00	594,646.00
<b>Total Assets</b>		<b>1,684,117.61</b>	<b>1,491,468.58</b>
*** Liabilities ***			
208-000.000-283.000	DEPOSITS PAYABLE - PARK RENTALS	(145.00)	430.00
208-000.000-339.000	DEFERRED REVENUES	594,646.00	594,646.00
<b>Total Liabilities</b>		<b>594,501.00</b>	<b>595,076.00</b>
*** Fund Balance ***			
208-000.000-390.000	FUND BALANCE	1,203,416.62	1,203,416.62
<b>Total Fund Balance</b>		<b>1,203,416.62</b>	<b>1,203,416.62</b>
<b>Beginning Fund Balance</b>		<b>1,203,416.62</b>	<b>1,203,416.62</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>255,005.15</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>1,458,421.77</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(113,800.01)</b>	<b>(562,029.19)</b>
<b>Ending Fund Balance</b>		<b>1,089,616.61</b>	<b>896,392.58</b>
<b>Total Liabilities And Fund Balance</b>		<b>1,684,117.61</b>	<b>1,491,468.58</b>

\* Year Not Closed

Fund 214 LOCAL DEVELOPMENT FINANCE AUTH

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
214-000.000-001.000	CASH	94,771.29	3,398.57
<b>Total Assets</b>		<b>94,771.29</b>	<b>3,398.57</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
214-000.000-391.000	FISCAL FUND BALANCE	(447.76)	(447.76)
<b>Total Fund Balance</b>		<b>(447.76)</b>	<b>(447.76)</b>
<b>Beginning Fund Balance</b>		<b>(447.76)</b>	<b>(447.76)</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>520.32</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>72.56</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>95,219.05</b>	<b>3,326.01</b>
<b>Ending Fund Balance</b>		<b>94,771.29</b>	<b>3,398.57</b>
<b>Total Liabilities And Fund Balance</b>		<b>94,771.29</b>	<b>3,398.57</b>

\* Year Not Closed

Fund 243 BROWNFIELD REDEVELOPMENT AUTHORITY FUND

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
243-000.000-001.000	CASH	4,635.64	4,647.39
<b>Total Assets</b>		<b>4,635.64</b>	<b>4,647.39</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
243-000.000-390.000	FUND BALANCE	4,635.53	4,635.53
<b>Total Fund Balance</b>		<b>4,635.53</b>	<b>4,635.53</b>
<b>Beginning Fund Balance</b>		<b>4,635.53</b>	<b>4,635.53</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>5.98</b>
*22-23 End FB/23-24 Beg FB		4,641.51	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>0.11</b>	<b>5.88</b>
<b>Ending Fund Balance</b>		<b>4,635.64</b>	<b>4,647.39</b>
<b>Total Liabilities And Fund Balance</b>		<b>4,635.64</b>	<b>4,647.39</b>

\* Year Not Closed

Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
248-000.000-001.000	CASH	206,158.55	211,107.28
<b>Total Assets</b>		<b>206,158.55</b>	<b>211,107.28</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
248-000.000-391.000	FISCAL FUND BALANCE	134,218.25	134,218.25
<b>Total Fund Balance</b>		<b>134,218.25</b>	<b>134,218.25</b>
<b>Beginning Fund Balance</b>		<b>134,218.25</b>	<b>134,218.25</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>(7,802.90)</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>126,415.35</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>71,940.30</b>	<b>84,691.93</b>
<b>Ending Fund Balance</b>		<b>206,158.55</b>	<b>211,107.28</b>
<b>Total Liabilities And Fund Balance</b>		<b>206,158.55</b>	<b>211,107.28</b>

\* Year Not Closed

Fund 265 DRUG LAW ENFORCEMENT FUND

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
265-000.000-001.000	CASH	2,893.95	(17.84)
<b>Total Assets</b>		<b>2,893.95</b>	<b>(17.84)</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
265-000.000-390.000	FUND BALANCE	2,893.89	2,893.89
<b>Total Fund Balance</b>		<b>2,893.89</b>	<b>2,893.89</b>
<b>Beginning Fund Balance</b>		<b>2,893.89</b>	<b>2,893.89</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>(2,911.73)</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>(17.84)</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>0.06</b>	<b>0.00</b>
<b>Ending Fund Balance</b>		<b>2,893.95</b>	<b>(17.84)</b>
<b>Total Liabilities And Fund Balance</b>		<b>2,893.95</b>	<b>(17.84)</b>

\* Year Not Closed



Fund 287 POLICE TRAINING 302 FUND

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
287-000.000-001.000	CASH	397.04	1,959.30
<b>Total Assets</b>		<b>397.04</b>	<b>1,959.30</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
287-000.000-391.000	FISCAL FUND BALANCE	397.04	397.04
<b>Total Fund Balance</b>		<b>397.04</b>	<b>397.04</b>
<b>Beginning Fund Balance</b>		<b>397.04</b>	<b>397.04</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>1,562.26</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>1,959.30</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>0.00</b>	<b>0.00</b>
<b>Ending Fund Balance</b>		<b>397.04</b>	<b>1,959.30</b>
<b>Total Liabilities And Fund Balance</b>		<b>397.04</b>	<b>1,959.30</b>

\* Year Not Closed

Fund 303 PUBLIC SAFETY BLDG DEBT SERVIC

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
303-000.000-001.000	CASH	29,760.83	49,770.43
<b>Total Assets</b>		<b>29,760.83</b>	<b>49,770.43</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
303-000.000-391.000	FISCAL FUND BALANCE	(48,143.76)	(48,143.76)
<b>Total Fund Balance</b>		<b>(48,143.76)</b>	<b>(48,143.76)</b>
<b>Beginning Fund Balance</b>		<b>(48,143.76)</b>	<b>(48,143.76)</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>66,033.79</b>
*22-23 End FB/23-24 Beg FB		17,890.03	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>77,904.59</b>	<b>31,880.40</b>
<b>Ending Fund Balance</b>		<b>29,760.83</b>	<b>49,770.43</b>
<b>Total Liabilities And Fund Balance</b>		<b>29,760.83</b>	<b>49,770.43</b>

\* Year Not Closed

Fund 590 SEWER SYSTEM FUND

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
590-000.000-001.000	CASH	216,716.84	193,125.41
590-000.000-001.012	CASH - 2012 USDA BOND RESERVE ACCT	113,368.09	120,052.17
590-000.000-001.013	CASH - 2012 USDA BOND RRI ACCT	97,871.80	116,174.57
590-000.000-001.014	2014 USDA SEWER BOND PMT RESERVE ACCOUNT	11,666.76	13,197.10
590-000.000-001.015	2014 USDA SEWER BOND RRI RESERVE ACCOUNT	36,579.28	41,377.41
590-000.000-034.000	A/R TO TAXES	500.00	500.00
590-000.000-040.000	ACCOUNTS RECEIVABLE	0.00	1,623.11
590-000.000-043.000	A/R UTILITIES	54,789.64	60,648.10
590-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(3,300.00)	(3,300.00)
590-000.000-111.000	INVENTORY	53,851.75	62,740.15
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	2,296,519.08	2,317,538.48
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	1,465,524.49	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
<b>Total Assets</b>		<b>6,114,883.45</b>	<b>6,159,996.71</b>
*** Liabilities ***			
590-000.000-202.000	ACCTS PAYABLE	71.74	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)	(2,652.46)
590-000.000-285.000	SECURITY DEPOSITS	16,620.00	19,990.00
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	4,428.57	(1,285.72)
590-000.000-314.000	2014 RURAL DEVELOPMENT BONDING	298,000.00	293,000.00
<b>Total Liabilities</b>		<b>2,479,010.97</b>	<b>2,420,670.73</b>
*** Fund Balance ***			
590-000.000-391.000	NET ASSETS	3,391,244.51	3,362,866.51
590-000.000-391.002	BOND RESERVE - 2011 RURAL DEV BOND PMT	113,318.81	118,568.81
590-000.000-391.003	BOND RESERVE - 2011 RURAL DEV - RRI	97,830.27	114,755.27
590-000.000-391.004	BOND RESERVE - 2014 RURAL DEV BOND PMT	11,662.09	13,162.09
590-000.000-391.005	BOND RESERVE - 2014 RURAL DEV RRI	36,564.10	41,267.10
<b>Total Fund Balance</b>		<b>3,650,619.78</b>	<b>3,650,619.78</b>
<b>Beginning Fund Balance</b>		<b>3,650,619.78</b>	<b>3,650,619.78</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>137,434.27</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>3,788,054.05</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(14,747.30)</b>	<b>(48,728.07)</b>
<b>Ending Fund Balance</b>		<b>3,635,872.48</b>	<b>3,739,325.98</b>
<b>Total Liabilities And Fund Balance</b>		<b>6,114,883.45</b>	<b>6,159,996.71</b>

\* Year Not Closed

Fund 591 WATER SYSTEM FUND

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
<b>*** Assets ***</b>			
591-000.000-001.000	CASH	1,564,390.17	1,597,266.46
591-000.000-001.016	2014 & 2019 USDA WATER BOND PMT RESERVES	34,822.52	43,005.96
591-000.000-001.017	2014 & 2019 USDA WATER BOND RRI RESERVES	98,845.30	128,336.55
591-000.000-040.000	ACCOUNTS RECEIVABLE	0.00	625.00
591-000.000-043.000	A/R UTILITIES	50,792.68	41,480.08
591-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(1,750.00)	(1,750.00)
591-000.000-111.000	INVENTORY	2,436.57	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	8,956.40	8,956.40
591-000.000-152.001	WATER SYSTEM - WELLS	897,086.03	1,208,756.18
591-000.000-152.003	WATER SYSTEM - PUMPING	143,787.93	143,787.93
591-000.000-152.004	WATER SYSTEM - STANDPIPES	1,352,349.77	1,843,823.12
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
<b>Total Assets</b>		<b>7,485,800.54</b>	<b>8,350,807.42</b>
<b>*** Liabilities ***</b>			
591-000.000-202.000	ACCTS PAYABLE	33.77	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)	(2,519.72)
591-000.000-312.000	2012 REFUNDING BONDS - WATER SYSTEM	11,265.31	6,061.23
591-000.000-314.000	2014 RURAL DEVELOPMENT BONDING	498,000.00	489,000.00
591-000.000-316.000	WATER PLANT BONDS - 2019	1,423,000.00	1,397,000.00
<b>Total Liabilities</b>		<b>1,945,004.14</b>	<b>1,904,766.29</b>
<b>*** Fund Balance ***</b>			
591-000.000-391.000	NET ASSETS	5,511,436.19	5,475,276.19
591-000.000-391.004	BOND RESERVE - RURAL DEV BOND PMT	34,808.99	42,898.99
591-000.000-391.005	BOND RESERVE - RURAL DEV RRI	98,808.31	126,878.31
<b>Total Fund Balance</b>		<b>5,645,053.49</b>	<b>5,645,053.49</b>
<b>Beginning Fund Balance</b>		<b>5,645,053.49</b>	<b>5,645,053.49</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>844,350.56</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>6,489,404.05</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(104,257.09)</b>	<b>(43,362.92)</b>
<b>Ending Fund Balance</b>		<b>5,540,796.40</b>	<b>6,446,041.13</b>
<b>Total Liabilities And Fund Balance</b>		<b>7,485,800.54</b>	<b>8,350,807.42</b>

\* Year Not Closed

Fund 636 DATA PROCESSING

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
636-000.000-001.000	CASH	40,246.22	44,764.64
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)
<b>Total Assets</b>		<b>133,678.37</b>	<b>138,196.79</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
636-000.000-391.000	NET ASSETS	132,140.18	132,140.18
<b>Total Fund Balance</b>		<b>132,140.18</b>	<b>132,140.18</b>
<b>Beginning Fund Balance</b>		<b>132,140.18</b>	<b>132,140.18</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>3,173.26</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>135,313.44</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>1,538.19</b>	<b>2,883.35</b>
<b>Ending Fund Balance</b>		<b>133,678.37</b>	<b>138,196.79</b>
<b>Total Liabilities And Fund Balance</b>		<b>133,678.37</b>	<b>138,196.79</b>

\* Year Not Closed

Fund 640 DPW EQUIPMENT REVOLVING FUND

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
<b>*** Assets ***</b>			
640-000.000-001.000	CASH	54,193.48	156,023.92
640-000.000-043.000	A/R UTILITIES	1,614.30	1,625.54
640-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(120.00)	(120.00)
640-000.000-109.000	INVENTORY - STREET ROAD SALT	36,224.03	33,278.09
640-000.000-109.001	INVENTORY - STREET COLD PATCH	661.26	661.26
640-000.000-111.000	INVENTORY	32,502.08	31,851.37
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	611,822.24	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	1,678,685.18	1,745,721.36
640-000.000-148.001	VEHICLES - POLICE	270,208.23	270,208.23
640-000.000-149.000	ACCUMULATED DEPRECIATION - VEHICLES	(1,136,405.80)	(1,136,405.80)
<b>Total Assets</b>		<b>1,152,828.41</b>	<b>1,318,109.62</b>
<b>*** Liabilities ***</b>			
640-000.000-202.000	ACCTS PAYABLE	443.39	0.00
640-000.000-207.000	NOTES PAYABLE	23,375.00	23,375.00
640-000.000-276.000	DUE TO UTILITY CUSTOMERS	21.57	25.61
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)
<b>Total Liabilities</b>		<b>273,515.96</b>	<b>273,076.61</b>
<b>*** Fund Balance ***</b>			
640-000.000-391.000	NET ASSETS	905,395.27	905,395.27
<b>Total Fund Balance</b>		<b>905,395.27</b>	<b>905,395.27</b>
<b>Beginning Fund Balance</b>		<b>905,395.27</b>	<b>905,395.27</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>188,436.34</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>1,093,831.61</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(26,082.82)</b>	<b>(48,798.60)</b>
<b>Ending Fund Balance</b>		<b>879,312.45</b>	<b>1,045,033.01</b>
<b>Total Liabilities And Fund Balance</b>		<b>1,152,828.41</b>	<b>1,318,109.62</b>

\* Year Not Closed

Fund 701 GENERAL AGENCY FUND

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
701-000.000-001.000	CASH	0.00	15,009.00
<b>Total Assets</b>		<b>0.00</b>	<b>15,009.00</b>
*** Liabilities ***			
701-000.000-206.000	FIRE INSURANCE SETTLEMENT ESCROW	0.00	15,009.00
<b>Total Liabilities</b>		<b>0.00</b>	<b>15,009.00</b>
<b>Beginning Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>0.00</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>0.00</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>0.00</b>	<b>0.00</b>
<b>Ending Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities And Fund Balance</b>		<b>0.00</b>	<b>15,009.00</b>

\* Year Not Closed

Fund 703 PROPERTY TAX FUND

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
<b>*** Assets ***</b>			
703-000.000-001.000	CASH	21,312.92	59,299.17
703-000.000-018.000	TAXES RECEIVABLE - SUMMER	(2,798,258.36)	(6,117,406.40)
703-000.000-019.000	TAXES RECEIVABLE - WINTER	279,865.37	(1,858,636.47)
703-000.000-084.101	DUE FROM GENERAL FUND	0.00	(5,713.92)
<b>Total Assets</b>		<b>(2,497,080.07)</b>	<b>(7,922,457.62)</b>
<b>*** Liabilities ***</b>			
703-000.000-214.101	DUE TO GENERAL FUND	(1,372,022.39)	(3,067,791.10)
703-000.000-214.203	DUE TO LOCAL STREET FUND	159.33	159.33
703-000.000-214.204	DUE TO MUNICIPAL STREETS	(223,483.34)	(497,795.60)
703-000.000-214.208	DUE TO PARKS FUND	(60,187.65)	(169,326.02)
703-000.000-214.590	DUE TO SEWER FUND	1,089.78	783.35
703-000.000-214.591	DUE TO WATER FUND	200.77	(26.73)
703-000.000-214.640	DUE TO MOBILE EQUIPMENT	16.81	5.34
703-000.000-215.001	DUE TO COMPONENT UNIT - DDA	(67,984.72)	(175,805.80)
703-000.000-215.002	DUE TO COMPONENT UNIT - LDFA	(93,046.77)	(98,295.28)
703-000.000-222.001	DUE TO CLARE COUNTY	(959,180.37)	(2,637,980.27)
703-000.000-222.002	DUE TO ISABELLA COUNTY	224,590.40	13,332.80
703-000.000-223.000	DUE TO LIBRARY - PMDL	(73,996.89)	(164,822.48)
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	(21,702.58)	(27,465.28)
703-000.000-230.001	DUE TO ISABELLA COUNTY TRANSIT	2,052.48	(6,033.18)
703-000.000-274.000	UNDISTRIBUTED TAX COLLECTIONS	1,274.38	(2,297.07)
<b>Total Liabilities</b>		<b>(2,497,065.07)</b>	<b>(7,922,442.62)</b>
<b>*** Fund Balance ***</b>			
<b>Total Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
<b>Beginning Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>(15.00)</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>(15.00)</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>(15.00)</b>	<b>0.00</b>
<b>Ending Fund Balance</b>		<b>(15.00)</b>	<b>(15.00)</b>
<b>Total Liabilities And Fund Balance</b>		<b>(2,497,080.07)</b>	<b>(7,922,457.62)</b>

\* Year Not Closed



Fund 704 IMPREST PAYROLL FUND

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
<b>*** Assets ***</b>			
704-000.000-001.000	CASH	(9,967.18)	(13,614.15)
<b>Total Assets</b>		<b>(9,967.18)</b>	<b>(13,614.15)</b>
<b>*** Liabilities ***</b>			
704-000.000-228.000	DUE TO STATE OF MICHIGAN	5,607.59	5,727.87
704-000.000-229.000	DUE TO FEDERAL GOV'T	23.56	0.01
704-000.000-231.001	AFLAC PAYABLE	(353.74)	(225.54)
704-000.000-231.002	MERS PAYABLE	35,211.42	42,716.31
704-000.000-231.003	BLUE CROSS PAYABLE	(52,389.29)	(63,486.34)
704-000.000-231.005	TEAMSTERS PAYABLE	659.00	(679.00)
704-000.000-231.015	DEFERRED COMP PAYABLE - MERS 457	1,274.28	2,332.54
<b>Total Liabilities</b>		<b>(9,967.18)</b>	<b>(13,614.15)</b>
<b>Beginning Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
<b>Net of Revenues VS Expenditures - 22-23</b>		<b>0.00</b>	<b>0.00</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>0.00</b>	<b>0.00</b>
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>0.00</b>	<b>0.00</b>
<b>Ending Fund Balance</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities And Fund Balance</b>		<b>(9,967.18)</b>	<b>(13,614.15)</b>

\* Year Not Closed

Fund 765 HATTON TOWNSHIP LANDFILL TRUST FUND

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
765-000.000-003.000	CERTIFICATES OF DEPOSIT	209,635.94	210,055.60
<b>Total Assets</b>		<b>209,635.94</b>	<b>210,055.60</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
765-000.000-390.000	FUND BALANCE	209,635.94	209,635.94
<b>Total Fund Balance</b>		<b>209,635.94</b>	<b>209,635.94</b>
<b>Beginning Fund Balance</b>		<b>209,635.94</b>	<b>209,635.94</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>419.66</b>
<b>*22-23 End FB/23-24 Beg FB</b>		210,055.60	
<b>Net of Revenues VS Expenditures - Current Year</b>		0.00	0.00
<b>Ending Fund Balance</b>		209,635.94	210,055.60
<b>Total Liabilities And Fund Balance</b>		<b>209,635.94</b>	<b>210,055.60</b>

\* Year Not Closed

Fund 901 GENERAL FIXED ASSETS

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
901-000.000-130.101	LAND - GFA, GENERAL FUND	3,067,932.88	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	1,158,177.20	1,359,700.85
901-000.000-132.208	LAND IMPROVEMENTS - GFA, PARKS AND REC.	1,278,950.68	1,365,107.00
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	1,805,541.64
901-000.000-136.206	BUILDINGS, ETC. - GFA, FIRE DEPARTMENT	461,759.56	504,647.56
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	436,666.57	436,666.57
901-000.000-138.206	EQUIPMENT - GFA, FIRE DEPARTMENT	793,228.23	860,473.83
901-000.000-138.208	EQUIPMENT - GFA, PARKS & RECREATION	199,080.95	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	1,658,263.24	1,658,263.24
901-000.000-149.000	ACCUMULATED DEPRECIATION - VEHICLES	(514,134.27)	(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
<b>Total Assets</b>		<b>15,072,008.09</b>	<b>15,501,236.27</b>
*** Liabilities ***			
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>
*** Fund Balance ***			
901-000.000-130.399	INVESTMENT IN LAND	4,162,228.32	4,162,228.32
901-000.000-132.399	INVESTMENT IN LAND IMPROVEMENTS	8,608,806.16	8,896,486.13
901-000.000-136.399	INVESTMENT IN BUILDINGS, ETC.	2,018,173.55	2,092,476.16
901-000.000-138.399	INVESTMENT IN EQUIPMENT	868,762.09	936,007.69
901-000.000-148.399	INVESTMENT IN VEHICLES	1,455,608.97	1,455,608.97
901-000.000-391.000	FISCAL FUND BALANCE	(2,041,571.00)	(2,041,571.00)
<b>Total Fund Balance</b>		<b>15,072,008.09</b>	<b>15,501,236.27</b>
<b>Beginning Fund Balance</b>		<b>15,072,008.09</b>	<b>15,501,236.27</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>0.00</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>15,501,236.27</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>0.00</b>	<b>0.00</b>
<b>Ending Fund Balance</b>		<b>15,072,008.09</b>	<b>15,501,236.27</b>
<b>Total Liabilities And Fund Balance</b>		<b>15,072,008.09</b>	<b>15,501,236.27</b>

\* Year Not Closed

Fund 902 GENERAL LONG-TERM DEBT

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
*** Assets ***			
902-000.000-184.000	AMOUNT TO BE PROVIDED - LTD	3,293,000.00	4,443,000.00
<b>Total Assets</b>		<b>3,293,000.00</b>	<b>4,443,000.00</b>
*** Liabilities ***			
902-000.000-256.000	ACCRUED INT PAYABLE	17,045.41	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	380,000.00	380,000.00
902-000.000-313.000	SOCCER COMPLEX LOAN PAYABLE	18,907.50	18,907.50
902-000.000-315.000	NORTH INFRASTRUCTURE DEBT	473,000.00	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	78,357.78	78,357.78
902-000.000-320.000	2016 SOUTH REC COMPLEX	277,000.00	277,000.00
902-000.000-321.000	2018 FREIGHTLINER DUMP TRUCK	69,000.00	69,000.00
902-000.000-322.000	2017 ELGIN STREETSWEeper	180,676.78	180,676.78
902-000.000-323.000	2020A DDA REFUNDING BONDS	112,000.00	112,000.00
902-000.000-324.000	2020B DDA STREETSCAPE BONDS	244,000.00	244,000.00
902-000.000-325.000	2021A LAKE SHAMROCK BOND	1,212,000.00	1,212,000.00
902-000.000-326.000	2021B CAPITAL IMPROVEMENT BOND	0.00	1,150,000.00
<b>Total Liabilities</b>		<b>3,063,257.42</b>	<b>4,213,257.42</b>
*** Fund Balance ***			
902-000.000-391.000	FISCAL FUND BALANCE	229,742.58	229,742.58
<b>Total Fund Balance</b>		<b>229,742.58</b>	<b>229,742.58</b>
<b>Beginning Fund Balance</b>		<b>229,742.58</b>	<b>229,742.58</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>0.00</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>229,742.58</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>0.00</b>	<b>0.00</b>
<b>Ending Fund Balance</b>		<b>229,742.58</b>	<b>229,742.58</b>
<b>Total Liabilities And Fund Balance</b>		<b>3,293,000.00</b>	<b>4,443,000.00</b>

\* Year Not Closed

Fund 934 GASB ACCRUALS

GL Number	Description	PERIOD ENDED 09/30/2022	PERIOD ENDED 09/30/2023
<b>*** Assets ***</b>			
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
<b>Total Assets</b>		<b>1,767,999.00</b>	<b>1,767,999.00</b>
<b>*** Liabilities ***</b>			
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
<b>Total Liabilities</b>		<b>4,918,494.00</b>	<b>4,918,494.00</b>
<b>*** Fund Balance ***</b>			
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)
<b>Total Fund Balance</b>		<b>(3,150,495.00)</b>	<b>(3,150,495.00)</b>
<b>Beginning Fund Balance</b>		<b>(3,150,495.00)</b>	<b>(3,150,495.00)</b>
<b>Net of Revenues VS Expenditures - 22-23</b>			<b>0.00</b>
<b>*22-23 End FB/23-24 Beg FB</b>		<b>(3,150,495.00)</b>	
<b>Net of Revenues VS Expenditures - Current Year</b>		<b>0.00</b>	<b>0.00</b>
<b>Ending Fund Balance</b>		<b>(3,150,495.00)</b>	<b>(3,150,495.00)</b>
<b>Total Liabilities And Fund Balance</b>		<b>1,767,999.00</b>	<b>1,767,999.00</b>

\* Year Not Closed