

To: Mayor Pat Humphrey and the Clare City Commission
From: Steven J. Kingsbury, MBA, CPFA, MiCPT
Treasurer, Finance Director and
Director of Information Technology
Date: February 11, 2016
Reference: Treasurer's Report for February 15, 2016

Account Reconciliation Report: All accounts of the City of Clare are in balance as of January 31, 2016.

Cash and Investment Report: Enclosed you will find a summary report of all cash and investment accounts of the City reported by bank of deposit as of January 31, 2016.

Cash Summary By Fund Report: Enclosed you will find a summary report by operating fund of all cash and investment balances of the City as of January 31, 2016.

Revenue and Expenditure Report: Enclosed you will find a Summary Revenue and Expenditure Report (Unaudited) of the City of Clare prepared as of January 31, 2016.

Balance Sheet: Enclosed you will find a Comparative Balance Sheet (Unaudited) of the City of Clare prepared as of January 31, 2016.

Utility Billing System Reconciliation and Receivable Report: Enclosed you will find the January 2016 Utility System Reconciliation Summary Report along with the first and last page of the accounts receivable report prepared as of February 1, 2016.

Fiscal Year 2016/17 Budget: Enclosed you will find the tentative presentation schedule for the City's upcoming FY2016/17 Budget.

CITY OF CLARE
CASH AND INVESTMENT SUMMARY (UNAUDITED) BY BANK
From 1/01/2016 to 1/31/2016

<u>Financial Institution/Account Description</u>	<u>Interest Rates</u>	<u>Balance 1/1/16</u>	<u>Total Increases</u>	<u>Total Decreases</u>	<u>Balance 1/31/16</u>
<u>City of Clare Accounts</u>					
Chemical Bank/Consolidated Account	0.050%	\$ 169,247.30	\$ 685,148.77	\$ 563,935.26	290,460.81
Chemical Bank/Rural Development Bond & Interest Acct	0.020%	39,379.33	0.67	-	39,380.00
Chemical Bank/Rural Development RRI Acct	0.020%	34,099.58	0.58	-	34,100.16
Chemical Bank/USDA Sewer Bond Pmt Reserve Acct	0.020%	1,125.12	0.02	-	1,125.14
Chemical Bank/USDA Sewer Bond RRI Reserve Acct	0.020%	3,527.61	0.06	-	3,527.67
Chemical Bank/USDA Water Bond Pmt Reserve Acct	0.020%	1,875.18	0.03	-	1,875.21
Chemical Bank/USDA Water Bond RRI Reserve Acct	0.020%	3,226.80	0.05	-	3,226.85
Mercantile/Money Market Account	0.100%	73,757.45	6.67	-	73,764.12
Chemical Bank/Current Property Tax Account	0.050%	447,062.92	333,884.47	586,362.89	194,584.50
Petty Cash and Cash on Hand	N/A	450.00	-	-	450.00
Chemical Bank/ACH Receipt Acct	0.02%	1,000.00	-	-	1,000.00
Chemical Bank/Repurchase Agreements	0.2% to 0.3%	1,800,000.00	40,000.00	240,000.00	1,600,000.00
MMCAA - Fiduciary Account for the Railroad Depot	N/A	120,013.63	-	-	120,013.63
Mercantile/Hatton Township Landfill Trust Fund	0.900%	200,005.79	-	-	200,005.79
Total - City of Clare Accounts		<u>\$ 2,894,770.71</u>	<u>\$ 1,059,041.32</u>	<u>\$ 1,390,298.15</u>	<u>\$ 2,563,513.88</u>
<u>City of Clare Component Unit Accounts</u>					
Chemical Bank DDA Account	0.050%	60,583.55	1,731.69	758.21	61,557.03
Total - City of Clare Component Unit Accounts		<u>\$ 60,583.55</u>	<u>\$ 1,731.69</u>	<u>\$ 758.21</u>	<u>\$ 61,557.03</u>

CASH SUMMARY BY FUND FOR THE CITY OF CLARE
From 1/01/2016 To 1/31/2016
ALL FUNDS (UNAUDITED)
CASH and INVESTMENT ACCOUNTS

FUND	DESCRIPTION	BALANCE 1/1/2016	TOTAL DEBITS	TOTAL CREDITS	BALANCE 1/31/2016	Investment Balances 1/31/2016	Transactional Account Balances 1/31/2016
101	General Fund	983,210.33	308,905.71	440,134.55	851,981.49	\$ 690,000.00	\$ 161,981.49
150	Cemetery Perpetual Care	265,435.36	1,001.87	0.00	266,437.23	250,000.00	16,437.23
202	Major Streets	169,780.69	28,569.48	37,508.22	160,841.95	150,000.00	10,841.95
203	Local Streets	13,957.03	23,237.79	16,250.76	20,944.06	10,000.00	10,944.06
206	Fire Fund	114,973.07	11,739.66	22,979.93	103,732.80	100,000.00	3,732.80
208	Parks and Recreation	154,948.60	32,290.06	15,940.91	171,297.75	-	171,297.75
210	Downtown Development Authority (DDA)	60,583.55	1,731.69	758.21	61,557.03	-	61,557.03
211	Sidewalk Replacement Fund	668.38	0.03	0.00	668.41	-	668.41
243	Brownfield Redevelopment Authority Fund	4,589.38	0.20	0.00	4,589.58	-	4,589.58
590	Sewer System Fund	402,824.13	95,875.04	73,800.89	424,898.28	315,000.00	109,898.28
591	Water System Fund	127,356.18	57,727.81	70,181.93	114,902.06	85,000.00	29,902.06
636	Data Processing Fund	9,079.46	16,150.94	4,104.72	21,125.68	-	21,125.68
641	Mobile Equipment Fund	4,852.53	41,442.57	19,415.04	26,880.06	-	26,880.06
703	Property Tax Fund	447,062.92	333,884.47	586,362.89	194,584.50	-	194,584.50
704	Imprest Payroll Fund	(3,973.14)	108,215.69	103,618.31	624.24	-	624.24
765	Hattan Township Landfill Trust Fund	200,005.79	0.00	0.00	200,005.79	200,005.79	-
TOTAL - ALL FUNDS		\$ 2,955,354.26	\$ 1,060,773.01	\$ 1,391,056.36	\$ 2,625,070.91	\$ 1,800,005.79	\$ 825,065.12

NOTES:

Parks and Recreation Fund - balance includes Grant/Donation Funds reserved for the Soccer Complex of \$68,721.68, the Skate Park of \$8,589.08 and the Depot Restoration Project of \$120,013.63.

Summary

Revenue and Expenditure Report

Prepared as of

January 31, 2016

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2015 NORM (ABNORM)	2015-16 AMENDED BUDGET	YTD BALANCE 01/31/2016 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/2016 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND						
000.000-GENERAL	2,833,824.50	2,790,881.57	2,039,219.57	58,722.69	751,662.00	73.07
931.000-TRANSFERS IN AND OTHER SOURCES	332,000.00	251,500.00	166,500.00	0.00	85,000.00	66.20
TOTAL Revenues	3,165,824.50	3,042,381.57	2,205,719.57	58,722.69	836,662.00	72.50
101.000-CITY COMMISSION	39,003.25	43,350.00	24,520.16	580.40	18,829.84	56.56
172.000-CITY MANAGEMENT/ADMINISTRATION	123,001.75	113,372.48	64,252.05	8,713.09	49,120.43	56.67
191.000-FISCAL SERVICES	128,273.46	130,473.02	80,057.92	16,497.83	50,415.10	61.36
215.000-CLERK	135,581.19	148,395.68	78,271.00	10,964.96	70,124.68	52.74
247.000-BOARD OF REVIEW	1,000.92	1,593.50	633.99	468.00	959.51	39.79
257.000-ASSESSOR	41,705.40	53,600.00	38,867.35	4,650.00	14,732.65	72.51
262.000-ELECTIONS	5,159.58	7,596.00	3,814.33	122.71	3,781.67	50.21
265.000-BUILDING AND GROUNDS	62,575.39	62,791.19	23,641.78	2,966.21	39,149.41	37.65
266.000-ATTORNEY	57,913.79	45,000.00	29,476.11	4,191.45	15,523.89	65.50
276.000-CEMETERY	77,470.98	74,866.41	49,129.52	1,311.94	25,736.89	65.62
301.000-POLICE	815,280.25	914,760.64	504,103.99	67,324.63	410,656.65	55.11
371.000-BUILDING INSPECTION DEPARTMENT	31,143.62	31,850.00	23,173.11	3,425.00	8,676.89	72.76
441.000-DEPARTMENT OF PUBLIC WORKS	59,427.66	46,681.62	40,730.40	7,184.79	5,951.22	87.25
445.000-DRAINS - PUBLIC BENEFIT	302.47	2,500.00	0.00	0.00	2,500.00	0.00
448.000-STREET LIGHTING	54,934.80	53,656.73	27,145.18	4,185.10	26,511.55	50.59
526.000-LANDFILL CLOSURE	41,476.47	51,106.95	39,485.88	645.49	11,621.07	77.26
528.000-REFUSE COLLECTION/DISPOSAL	200,444.21	218,295.32	110,434.72	17,545.52	107,860.60	50.59
537.000-AIRPORT	260,180.22	392,554.02	47,476.33	3,149.84	345,077.69	12.09
721.000-PLANNING	20,589.89	36,300.00	17,524.83	585.00	18,775.17	48.28
728.018-ECONOMIC DEVELOPMENT - CLARE COUNTY	786,110.31	409,225.93	108,749.05	3,719.66	300,476.88	26.57
906.000-DEBT SERVICE	12,507.69	32,200.00	8,276.66	0.00	23,923.34	25.70
955.000-NON DEPARTMENTAL	4,594.59	4,909.75	2,608.71	1,641.00	2,301.04	53.13
999.000-TRANSFERS (OUT) AND OTHER USES	371,865.50	349,701.83	257,201.83	40,000.00	92,500.00	73.55
TOTAL Expenditures	3,330,543.39	3,224,781.07	1,579,574.90	199,872.62	1,645,206.17	48.98
Fund 101 - GENERAL FUND:						
TOTAL REVENUES	3,165,824.50	3,042,381.57	2,205,719.57	58,722.69	836,662.00	72.50
TOTAL EXPENDITURES	3,330,543.39	3,224,781.07	1,579,574.90	199,872.62	1,645,206.17	48.98
NET OF REVENUES & EXPENDITURES	(164,718.89)	(182,399.50)	626,144.67	(141,149.93)	(808,544.17)	343.28

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2015 NORM (ABNORM)	2015-16 AMENDED BUDGET	YTD BALANCE 01/31/2016 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/2016 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 150 - CEMETERY PERPETUAL CARE						
000.000-GENERAL	12,130.74	8,690.00	5,405.69	1,001.87	3,284.31	62.21
TOTAL Revenues	<u>12,130.74</u>	<u>8,690.00</u>	<u>5,405.69</u>	<u>1,001.87</u>	<u>3,284.31</u>	<u>62.21</u>
276.000-CEMETERY	2,100.00	0.00	900.00	0.00	(900.00)	100.00
999.000-TRANSFERS (OUT) AND OTHER USES	0.00	2,500.00	0.00	0.00	2,500.00	0.00
TOTAL Expenditures	<u>2,100.00</u>	<u>2,500.00</u>	<u>900.00</u>	<u>0.00</u>	<u>1,600.00</u>	<u>36.00</u>
Fund 150 - CEMETERY PERPETUAL CARE:						
TOTAL REVENUES	<u>12,130.74</u>	<u>8,690.00</u>	<u>5,405.69</u>	<u>1,001.87</u>	<u>3,284.31</u>	<u>62.21</u>
TOTAL EXPENDITURES	<u>2,100.00</u>	<u>2,500.00</u>	<u>900.00</u>	<u>0.00</u>	<u>1,600.00</u>	<u>36.00</u>
NET OF REVENUES & EXPENDITURES	<u>10,030.74</u>	<u>6,190.00</u>	<u>4,505.69</u>	<u>1,001.87</u>	<u>1,684.31</u>	<u>72.79</u>

PERIOD ENDING 01/31/2016

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2015 NORM (ABNORM)	2015-16 AMENDED BUDGET	YTD BALANCE 01/31/2016 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/2016 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 202 - MAJOR STREETS						
000.000-GENERAL	927,161.58	182,881.39	82,235.82	13,569.48	100,645.57	44.97
TOTAL Revenues	927,161.58	182,881.39	82,235.82	13,569.48	100,645.57	44.97
444.000-SIDEWALKS	4,443.66	5,135.86	2,663.82	254.36	2,472.04	51.87
446.001-STATE TRUNKLINE MAINTENANCE	53,884.83	56,223.32	30,265.44	6,165.64	25,957.88	53.83
449.002-PRESERVATION STREETS	738,241.73	75,341.39	43,897.86	6,671.98	31,443.53	58.27
449.003-WINTER MAINTENANCE	12,742.03	15,700.00	6,167.55	1,150.42	9,532.45	39.28
449.004-ADMIN, ENGINEERING & RECORD KEEPING	12,896.62	15,303.07	8,707.67	765.82	6,595.40	56.90
906.000-DEBT SERVICE	0.00	1,125.00	0.00	0.00	1,125.00	0.00
999.000-TRANSFERS (OUT) AND OTHER USES	37,500.00	40,000.00	20,000.00	7,500.00	20,000.00	50.00
TOTAL Expenditures	859,708.87	208,828.64	111,702.34	22,508.22	97,126.30	53.49
Fund 202 - MAJOR STREETS:						
TOTAL REVENUES	927,161.58	182,881.39	82,235.82	13,569.48	100,645.57	44.97
TOTAL EXPENDITURES	859,708.87	208,828.64	111,702.34	22,508.22	97,126.30	53.49
NET OF REVENUES & EXPENDITURES	67,452.71	(25,947.25)	(29,466.52)	(8,938.74)	3,519.27	113.56

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2015 NORM (ABNORM)	2015-16 AMENDED BUDGET	YTD BALANCE 01/31/2016 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/2016 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 203 - LOCAL STS FUND						
000.000-GENERAL	156,571.92	79,715.91	41,307.81	5,737.79	38,408.10	51.82
931.000-TRANSFERS IN AND OTHER SOURCES	87,000.00	110,000.00	47,500.00	17,500.00	62,500.00	43.18
TOTAL Revenues	243,571.92	189,715.91	88,807.81	23,237.79	100,908.10	46.81
444.000-SIDEWALKS	4,443.65	5,135.86	2,716.92	254.36	2,418.94	52.90
449.001-CONSTRUCTION STREETS (INCL. ENG.& ROW)	69,456.50	2,800.00	1,250.00	250.00	1,550.00	44.64
449.002-PRESERVATION STREETS	147,497.81	167,030.16	86,124.35	12,873.98	80,905.81	51.56
449.003-WINTER MAINTENANCE	7,565.91	10,000.00	4,896.28	2,106.60	5,103.72	48.96
449.004-ADMIN, ENGINEERING & RECORD KEEPING	10,247.17	13,203.07	6,958.23	765.82	6,244.84	52.70
955.000-NON DEPARTMENTAL	52.35	0.00	25.34	0.00	(25.34)	100.00
TOTAL Expenditures	239,263.39	198,169.09	101,971.12	16,250.76	96,197.97	51.46
Fund 203 - LOCAL STS FUND:						
TOTAL REVENUES	243,571.92	189,715.91	88,807.81	23,237.79	100,908.10	46.81
TOTAL EXPENDITURES	239,263.39	198,169.09	101,971.12	16,250.76	96,197.97	51.46
NET OF REVENUES & EXPENDITURES	4,308.53	(8,453.18)	(13,163.31)	6,987.03	4,710.13	155.72

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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

ACCOUNT DESCRIPTION	END BALANCE	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2015 NORM (ABNORM)	AMENDED BUDGET	01/31/2016 NORM (ABNORM)	MONTH 01/31/2016 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 206 - FIRE FUND						
000.000-GENERAL	218,722.19	732,975.00	597,755.08	50,346.25	135,219.92	81.55
931.000-TRANSFERS IN AND OTHER SOURCES	98,139.02	97,727.34	97,727.34	0.00	0.00	100.00
TOTAL Revenues	316,861.21	830,702.34	695,482.42	50,346.25	135,219.92	83.72
336.000-FIRE DEPARTMENT	222,259.44	929,625.29	787,937.12	12,979.93	141,688.17	84.76
906.000-DEBT SERVICE	0.00	5,843.75	0.00	0.00	5,843.75	0.00
999.000-TRANSFERS (OUT) AND OTHER USES	21,484.32	21,316.33	21,316.33	0.00	0.00	100.00
TOTAL Expenditures	243,743.76	956,785.37	809,253.45	12,979.93	147,531.92	84.58
Fund 206 - FIRE FUND:						
TOTAL REVENUES	316,861.21	830,702.34	695,482.42	50,346.25	135,219.92	83.72
TOTAL EXPENDITURES	243,743.76	956,785.37	809,253.45	12,979.93	147,531.92	84.58
NET OF REVENUES & EXPENDITURES	73,117.45	(126,083.03)	(113,771.03)	37,366.32	(12,312.00)	90.24

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2015 NORM (ABNORM)	2015-16 AMENDED BUDGET	YTD BALANCE 01/31/2016 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/2016 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BGD USED
Fund 208 - PARKS AND RECREATION						
000.000-GENERAL	233,463.91	464,047.89	138,916.10	939.64	325,131.79	29.94
931.000-TRANSFERS IN AND OTHER SOURCES	192,000.00	150,000.00	100,000.00	30,000.00	50,000.00	66.67
TOTAL Revenues	425,463.91	614,047.89	238,916.10	30,939.64	375,131.79	38.91
751.001-PARKS	264,845.59	566,601.41	133,937.41	7,733.10	432,664.00	23.64
751.002-RECREATION	77,651.77	84,222.64	50,482.28	5,577.39	33,740.36	59.94
906.000-DEBT SERVICE	32,805.25	32,805.21	26,181.37	0.00	6,623.84	79.81
955.000-NON DEPARTMENTAL	52.35	0.00	25.34	0.00	(25.34)	100.00
TOTAL Expenditures	375,354.96	683,629.26	210,626.40	13,310.49	473,002.86	30.81
Fund 208 - PARKS AND RECREATION:						
TOTAL REVENUES	425,463.91	614,047.89	238,916.10	30,939.64	375,131.79	38.91
TOTAL EXPENDITURES	375,354.96	683,629.26	210,626.40	13,310.49	473,002.86	30.81
NET OF REVENUES & EXPENDITURES	50,108.95	(69,581.37)	28,289.70	17,629.15	(97,871.07)	40.66

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2015 NORM (ABNORM)	2015-16 AMENDED BUDGET	YTD BALANCE 01/31/2016 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/2016 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 210 - DDA (DOWNTOWN DVLPMT AUTHORITY)						
000.000-GENERAL	105,046.21	81,527.25	77,226.88	1,731.69	4,300.37	94.73
TOTAL Revenues	105,046.21	81,527.25	77,226.88	1,731.69	4,300.37	94.73
747.001-DDA - OPERATIONS	31,191.66	47,400.00	15,608.67	369.40	31,791.33	32.93
747.002-DDA - MAINSTREET	22,945.96	2,016.00	705.59	388.81	1,310.41	35.00
906.000-DEBT SERVICE	36,593.25	36,635.50	30,563.75	0.00	6,071.75	83.43
TOTAL Expenditures	90,730.87	86,051.50	46,878.01	758.21	39,173.49	54.48
Fund 210 - DDA (DOWNTOWN DVLPMT AUTHORITY):						
TOTAL REVENUES	105,046.21	81,527.25	77,226.88	1,731.69	4,300.37	94.73
TOTAL EXPENDITURES	90,730.87	86,051.50	46,878.01	758.21	39,173.49	54.48
NET OF REVENUES & EXPENDITURES	14,315.34	(4,524.25)	30,348.87	973.48	(34,873.12)	670.80

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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ACCOUNT DESCRIPTION	END BALANCE	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2015 NORM (ABNORM)	AMENDED BUDGET	01/31/2016 NORM (ABNORM)	MONTH 01/31/2016 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 211 - SIDEWALK REPLACEMENT FUND						
000.000-GENERAL	1.95	1.00	0.31	0.03	0.69	31.00
TOTAL Revenues	1.95	1.00	0.31	0.03	0.69	31.00
444.000-SIDEWALKS	0.00	2,036.00	1,363.69	0.00	672.31	66.98
955.000-NON DEPARTMENTAL	0.00	0.00	2.04	0.00	(2.04)	100.00
TOTAL Expenditures	0.00	2,036.00	1,365.73	0.00	670.27	67.08
Fund 211 - SIDEWALK REPLACEMENT FUND:						
TOTAL REVENUES	1.95	1.00	0.31	0.03	0.69	31.00
TOTAL EXPENDITURES	0.00	2,036.00	1,365.73	0.00	670.27	67.08
NET OF REVENUES & EXPENDITURES	1.95	(2,035.00)	(1,365.42)	0.03	(669.58)	67.10

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2015 NORM (ABNORM)	2015-16 AMENDED BUDGET	YTD BALANCE 01/31/2016 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/2016 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND						
000.000-GENERAL	4.39	4.00	1.89	0.20	2.11	47.25
TOTAL Revenues	<u>4.39</u>	<u>4.00</u>	<u>1.89</u>	<u>0.20</u>	<u>2.11</u>	<u>47.25</u>
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUNI						
TOTAL REVENUES	4.39	4.00	1.89	0.20	2.11	47.25
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	<u>4.39</u>	<u>4.00</u>	<u>1.89</u>	<u>0.20</u>	<u>2.11</u>	<u>47.25</u>

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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

ACCOUNT DESCRIPTION	END BALANCE	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2015 NORM (ABNORM)	AMENDED BUDGET	01/31/2016 NORM (ABNORM)	MONTH 01/31/2016 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 265 - DRUG LAW ENFORCEMENT FUND						
000.000-GENERAL	1,824.38	2,000.00	1,545.53	0.00	454.47	77.28
TOTAL Revenues	<u>1,824.38</u>	<u>2,000.00</u>	<u>1,545.53</u>	<u>0.00</u>	<u>454.47</u>	<u>77.28</u>
301.000-POLICE	1,379.36	2,000.00	2,609.21	0.00	(609.21)	130.46
TOTAL Expenditures	<u>1,379.36</u>	<u>2,000.00</u>	<u>2,609.21</u>	<u>0.00</u>	<u>(609.21)</u>	<u>130.46</u>
Fund 265 - DRUG LAW ENFORCEMENT FUND:						
TOTAL REVENUES	1,824.38	2,000.00	1,545.53	0.00	454.47	77.28
TOTAL EXPENDITURES	<u>1,379.36</u>	<u>2,000.00</u>	<u>2,609.21</u>	<u>0.00</u>	<u>(609.21)</u>	<u>130.46</u>
NET OF REVENUES & EXPENDITURES	445.02	0.00	(1,063.68)	0.00	1,063.68	100.00

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2015 NORM (ABNORM)	2015-16 AMENDED BUDGET	YTD BALANCE 01/31/2016 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/2016 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 303 - PUBLIC SAFETY BLDG DEBT SERVIC						
931.000-TRANSFERS IN AND OTHER SOURCES	53,710.80	53,290.82	53,290.82	0.00	0.00	100.00
TOTAL Revenues	53,710.80	53,290.82	53,290.82	0.00	0.00	100.00
223.000-DEBT SERVICE	53,710.80	53,290.82	53,290.82	0.00	0.00	100.00
TOTAL Expenditures	53,710.80	53,290.82	53,290.82	0.00	0.00	100.00
Fund 303 - PUBLIC SAFETY BLDG DEBT SERVIC:						
TOTAL REVENUES	53,710.80	53,290.82	53,290.82	0.00	0.00	100.00
TOTAL EXPENDITURES	53,710.80	53,290.82	53,290.82	0.00	0.00	100.00
NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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

ACCOUNT DESCRIPTION	END BALANCE	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2015 NORM (ABNORM)	AMENDED BUDGET	01/31/2016 NORM (ABNORM)	MONTH 01/31/2016 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 414 - FACADE IMPROVEMENT PROGRAM (CDBG)						
000.000-GENERAL	0.00	545,342.00	0.00	0.00	545,342.00	0.00
TOTAL Revenues	0.00	545,342.00	0.00	0.00	545,342.00	0.00
728.008-ECONOMIC DEV - CAMPBELL PRINTING	0.00	72,810.26	0.00	0.00	72,810.26	0.00
728.009-ECONOMIC DEV - COPS CAFE	0.00	56,564.80	0.00	0.00	56,564.80	0.00
728.010-ECONOMIC DEV - COPS BAKERY	0.00	44,808.22	0.00	0.00	44,808.22	0.00
728.011-ECONOMIC DEV - COPS STORE	0.00	25,570.18	0.00	0.00	25,570.18	0.00
728.012-ECONOMIC DEVE - MAXWELLS	0.00	78,955.75	0.00	0.00	78,955.75	0.00
728.013-ECONOMIC DEV - THE VENUE	0.00	146,823.31	0.00	0.00	146,823.31	0.00
728.014-ECONOMIC DEV - FOUR LEAF BREWERY	0.00	70,138.31	0.00	0.00	70,138.31	0.00
728.015-ECONOMIC DEV - KT PROPERTIES	0.00	49,671.17	0.00	0.00	49,671.17	0.00
TOTAL Expenditures	0.00	545,342.00	0.00	0.00	545,342.00	0.00
Fund 414 - FACADE IMPROVEMENT PROGRAM (CDBG) :						
TOTAL REVENUES	0.00	545,342.00	0.00	0.00	545,342.00	0.00
TOTAL EXPENDITURES	0.00	545,342.00	0.00	0.00	545,342.00	0.00
NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2015 NORM (ABNORM)	2015-16 AMENDED BUDGET	YTD BALANCE 01/31/2016 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/2016 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 590 - SEWER SYSTEM FUND						
000.000-GENERAL	1,621,269.97	976,397.74	502,521.60	75,033.00	473,876.14	51.47
TOTAL Revenues	<u>1,621,269.97</u>	<u>976,397.74</u>	<u>502,521.60</u>	<u>75,033.00</u>	<u>473,876.14</u>	<u>51.47</u>
536.001-SEWER TREATMENT AND PUMPING	784,206.74	703,004.00	360,786.27	39,134.56	342,217.73	51.32
536.002-SEWER COLLECTION	154,845.34	230,934.41	102,627.13	11,110.03	128,307.28	44.44
906.000-DEBT SERVICE	76,179.93	103,078.64	40,595.24	0.00	62,483.40	39.38
TOTAL Expenditures	<u>1,015,232.01</u>	<u>1,037,017.05</u>	<u>504,008.64</u>	<u>50,244.59</u>	<u>533,008.41</u>	<u>48.60</u>
Fund 590 - SEWER SYSTEM FUND:						
TOTAL REVENUES	1,621,269.97	976,397.74	502,521.60	75,033.00	473,876.14	51.47
TOTAL EXPENDITURES	<u>1,015,232.01</u>	<u>1,037,017.05</u>	<u>504,008.64</u>	<u>50,244.59</u>	<u>533,008.41</u>	<u>48.60</u>
NET OF REVENUES & EXPENDITURES	606,037.96	(60,619.31)	(1,487.04)	24,788.41	(59,132.27)	2.45

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2015 NORM (ABNORM)	2015-16 AMENDED BUDGET	YTD BALANCE 01/31/2016 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/2016 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 591 - WATER SYSTEM FUND						
000.000-GENERAL	1,620,824.71	1,176,360.75	622,710.15	61,351.80	553,650.60	52.94
TOTAL Revenues	<u>1,620,824.71</u>	<u>1,176,360.75</u>	<u>622,710.15</u>	<u>61,351.80</u>	<u>553,650.60</u>	<u>52.94</u>
536.003-TREATMENT, PUMPING AND STORAGE	327,939.76	1,218,329.45	801,975.72	31,274.88	416,353.73	65.83
536.004-WATER DISTRIBUTION	193,389.24	268,025.46	112,263.92	17,277.88	155,761.54	41.89
536.005-PRINCIPAL RESPONSIBLE PARTY #1	112,478.69	119,454.30	42,941.98	5,943.54	76,512.32	35.95
906.000-DEBT SERVICE	11,896.83	29,156.54	13,293.45	0.00	15,863.09	45.59
TOTAL Expenditures	<u>645,704.52</u>	<u>1,634,965.75</u>	<u>970,475.07</u>	<u>54,496.30</u>	<u>664,490.68</u>	<u>59.36</u>
Fund 591 - WATER SYSTEM FUND:						
TOTAL REVENUES	1,620,824.71	1,176,360.75	622,710.15	61,351.80	553,650.60	52.94
TOTAL EXPENDITURES	<u>645,704.52</u>	<u>1,634,965.75</u>	<u>970,475.07</u>	<u>54,496.30</u>	<u>664,490.68</u>	<u>59.36</u>
NET OF REVENUES & EXPENDITURES	975,120.19	(458,605.00)	(347,764.92)	6,855.50	(110,840.08)	75.83

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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

ACCOUNT DESCRIPTION	END BALANCE 06/30/2015 NORM (ABNORM)	2015-16 AMENDED BUDGET	YTD BALANCE 01/31/2016 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/2016 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 636 - DATA PROCESSING						
000.000-GENERAL	105,186.58	101,710.00	51,106.12	16,150.94	50,603.88	50.25
TOTAL Revenues	<u>105,186.58</u>	<u>101,710.00</u>	<u>51,106.12</u>	<u>16,150.94</u>	<u>50,603.88</u>	<u>50.25</u>
228.000-DATA PROCESSING, INFORMATION TECHNOLOGY	102,715.21	104,176.98	49,143.44	4,104.72	55,033.54	47.17
TOTAL Expenditures	<u>102,715.21</u>	<u>104,176.98</u>	<u>49,143.44</u>	<u>4,104.72</u>	<u>55,033.54</u>	<u>47.17</u>
Fund 636 - DATA PROCESSING:						
TOTAL REVENUES	105,186.58	101,710.00	51,106.12	16,150.94	50,603.88	50.25
TOTAL EXPENDITURES	<u>102,715.21</u>	<u>104,176.98</u>	<u>49,143.44</u>	<u>4,104.72</u>	<u>55,033.54</u>	<u>47.17</u>
NET OF REVENUES & EXPENDITURES	2,471.37	(2,466.98)	1,962.68	12,046.22	(4,429.66)	79.56

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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ACCOUNT DESCRIPTION	END BALANCE 06/30/2015 NORM (ABNORM)	2015-16 AMENDED BUDGET	YTD BALANCE 01/31/2016 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/2016 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 641 - MOBILE EQUIPMENT						
000.000-GENERAL	338,222.50	537,783.77	253,745.90	41,425.12	284,037.87	47.18
TOTAL Revenues	<u>338,222.50</u>	<u>537,783.77</u>	<u>253,745.90</u>	<u>41,425.12</u>	<u>284,037.87</u>	<u>47.18</u>
441.000-DEPARTMENT OF PUBLIC WORKS	378,782.92	452,811.77	252,074.00	19,398.30	200,737.77	55.67
906.000-DEBT SERVICE	0.00	5,480.73	0.00	0.00	5,480.73	0.00
TOTAL Expenditures	<u>378,782.92</u>	<u>458,292.50</u>	<u>252,074.00</u>	<u>19,398.30</u>	<u>206,218.50</u>	<u>55.00</u>
Fund 641 - MOBILE EQUIPMENT:						
TOTAL REVENUES	<u>338,222.50</u>	<u>537,783.77</u>	<u>253,745.90</u>	<u>41,425.12</u>	<u>284,037.87</u>	<u>47.18</u>
TOTAL EXPENDITURES	<u>378,782.92</u>	<u>458,292.50</u>	<u>252,074.00</u>	<u>19,398.30</u>	<u>206,218.50</u>	<u>55.00</u>
NET OF REVENUES & EXPENDITURES	<u>(40,560.42)</u>	<u>79,491.27</u>	<u>1,671.90</u>	<u>22,026.82</u>	<u>77,819.37</u>	<u>2.10</u>

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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

ACCOUNT DESCRIPTION	END BALANCE	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2015 NORM (ABNORM)	AMENDED BUDGET	01/31/2016 NORM (ABNORM)	MONTH 01/31/2016 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 765 - HATTON TOWNSHIP LANDFILL TRUST FUND						
000.000-GENERAL	840.21	750.00	0.00	0.00	750.00	0.00
TOTAL Revenues	<u>840.21</u>	<u>750.00</u>	<u>0.00</u>	<u>0.00</u>	<u>750.00</u>	<u>0.00</u>
999.000-TRANSFERS (OUT) AND OTHER USES	0.00	11,000.00	10,500.00	0.00	500.00	95.45
TOTAL Expenditures	<u>0.00</u>	<u>11,000.00</u>	<u>10,500.00</u>	<u>0.00</u>	<u>500.00</u>	<u>95.45</u>
Fund 765 - HATTON TOWNSHIP LANDFILL TRUST FUND:						
TOTAL REVENUES	840.21	750.00	0.00	0.00	750.00	0.00
TOTAL EXPENDITURES	<u>0.00</u>	<u>11,000.00</u>	<u>10,500.00</u>	<u>0.00</u>	<u>500.00</u>	<u>95.45</u>
NET OF REVENUES & EXPENDITURES	840.21	(10,250.00)	(10,500.00)	0.00	250.00	102.44

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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

ACCOUNT DESCRIPTION	END BALANCE	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2015 NORM (ABNORM)	AMENDED BUDGET	01/31/2016 NORM (ABNORM)	MONTH 01/31/2016 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 902 - GENERAL LONG-TERM DEBT						
000.000-GENERAL	15,401.38	0.00	0.00	0.00	0.00	0.00
TOTAL Revenues	<u>15,401.38</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
000.000-GENERAL	265,360.46	0.00	0.00	0.00	0.00	0.00
TOTAL Expenditures	<u>265,360.46</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund 902 - GENERAL LONG-TERM DEBT:						
TOTAL REVENUES	15,401.38	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	<u>265,360.46</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	(249,959.08)	0.00	0.00	0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 01/31/2016

% Fiscal Year Completed: 58.74

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

ACCOUNT DESCRIPTION	END BALANCE	2015-16	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
	06/30/2015 NORM (ABNORM)	AMENDED BUDGET	01/31/2016 NORM (ABNORM)	MONTH 01/31/2016 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 934 - GASB ACCRUALS						
000.000-GENERAL	6,911.00	0.00	0.00	0.00	0.00	0.00
101.000-CITY COMMISSION	(2,507.00)	0.00	0.00	0.00	0.00	0.00
301.000-POLICE	(5,158.00)	0.00	0.00	0.00	0.00	0.00
441.000-DEPARTMENT OF PUBLIC WORKS	(10,433.00)	0.00	0.00	0.00	0.00	0.00
590.000-GASB 34 - SEWER	(8,850.00)	0.00	0.00	0.00	0.00	0.00
591.000-GASB 34 - WATER	(6,153.00)	0.00	0.00	0.00	0.00	0.00
751.001-PARKS	(2,766.00)	0.00	0.00	0.00	0.00	0.00
TOTAL Revenues	(28,956.00)	0.00	0.00	0.00	0.00	0.00
Fund 934 - GASB ACCRUALS:						
TOTAL REVENUES	(28,956.00)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	(28,956.00)	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES - ALL FUNDS	8,924,390.94	8,343,586.43	4,878,716.61	373,510.50	3,464,869.82	58.47
TOTAL EXPENDITURES - ALL FUNDS	7,604,330.52	9,208,866.03	4,704,373.13	393,924.14	4,504,492.90	51.09
NET OF REVENUES & EXPENDITURES	1,320,060.42	(865,279.60)	174,343.48	(20,413.64)	(1,039,623.08)	20.15

City of Clare

Comparative Balance Sheet

Prepared as of

January 31, 2016

Fund 101 GENERAL FUND

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
101-000.000-001.000	CASH	171,927.39	86,767.37
101-000.000-001.002	CASH ON HAND	350.00	350.00
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	73,665.16	73,764.12
101-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	600,000.00	690,000.00
101-000.000-040.000	ACCOUNTS RECEIVABLE	25,861.11	24,968.09
101-000.000-040.210	DUE FROM DDA	0.00	7.69
101-000.000-040.271	ACCOUNTS RECEIVABLE - LIBRARY	0.00	336.80
101-000.000-040.900	LITIGATION CLAIMS RECEIVABLE	0.00	14,500.00
101-000.000-043.000	A/R UTILITIES	14,188.77	14,651.94
101-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(650.00)	1,940.00
101-000.000-048.000	MISCELLANEOUS RECEIVABLE	85.88	0.00
101-000.000-078.000	DUE FROM STATE	0.00	2,470.00
101-000.000-079.000	DUE FROM FEDERAL GOVERNMENT	0.00	17,088.31
101-000.000-084.703	DUE FROM TAX FUND	123.40	111.90
101-000.000-111.000	INVENTORY	2,557.21	1,769.49
101-000.000-111.001	INVENTORY - AIRPORT FUEL	44,755.02	20,028.19
101-000.000-123.000	PREPAID EXPENDITURES	0.00	1,057.12
101-000.000-123.537	PREPAID SALES TAX - AVIATION FUEL	601.28	1,626.60
Total Assets		934,565.22	952,537.62
*** Liabilities ***			
101-000.000-214.222	DUE TO COUNTY- TR FEES	21.00	21.00
101-000.000-214.225	DUE TO COUNTY - SCHOOL TR FEES	84.01	84.00
101-000.000-228.000	DUE TO STATE OF MICHIGAN	89.70	302.47
101-000.000-273.000	UNDISTRIBUTED RECEIPTS	240.00	255.00
101-000.000-276.000	DUE TO UTILITY CUSTOMERS	0.00	23.87
Total Liabilities		434.71	686.34
*** Fund Balance ***			
101-000.000-391.000	FISCAL FUND BALANCE	490,425.50	325,706.61
Total Fund Balance		490,425.50	325,706.61
Beginning Fund Balance		490,425.50	325,706.61
Net of Revenues VS Expenditures		443,705.01	626,144.67
Ending Fund Balance		934,130.51	951,851.28
Total Liabilities And Fund Balance		934,565.22	952,537.62

Fund 150 CEMETERY PERPETUAL CARE

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
150-000.000-001.000	CASH	34,681.83	16,437.23
150-000.000-003.000	REPURCHASE AGREEMENTS	225,000.00	250,000.00
Total Assets		259,681.83	266,437.23
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
150-000.000-390.000	FUND BALANCE	4,036.03	7,316.77
150-000.000-390.001	NONEXPENDABLE FUND BALANCE	247,864.77	254,614.77
Total Fund Balance		251,900.80	261,931.54
Beginning Fund Balance		251,900.80	261,931.54
Net of Revenues VS Expenditures		7,781.03	4,505.69
Ending Fund Balance		259,681.83	266,437.23
Total Liabilities And Fund Balance		259,681.83	266,437.23

Fund 202 MAJOR STREETS

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
202-000.000-001.000	CASH	(1,159.62)	10,841.95
202-000.000-003.000	REPURCHASE AGREEMENTS	0.00	150,000.00
202-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	3,782.90	2,837.15
202-000.000-079.000	DUE FROM FEDERAL GOVERNMENT	0.00	24,447.49
Total Assets		2,623.28	188,126.59
*** Liabilities ***			
202-000.000-339.000	DEFERRED REVENUES	3,782.90	2,837.15
Total Liabilities		3,782.90	2,837.15
*** Fund Balance ***			
202-000.000-391.000	FISCAL FUND BALANCE	147,303.25	214,755.96
Total Fund Balance		147,303.25	214,755.96
Beginning Fund Balance		147,303.25	214,755.96
Net of Revenues VS Expenditures		(148,462.87)	(29,466.52)
Ending Fund Balance		(1,159.62)	185,289.44
Total Liabilities And Fund Balance		2,623.28	188,126.59

Fund 203 LOCAL STS FUND

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
203-000.000-001.000	CASH	5,513.83	10,944.06
203-000.000-003.000	REPURCHASE AGREEMENTS	0.00	10,000.00
203-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	19,568.97	12,899.13
Total Assets		25,082.80	33,843.19
*** Liabilities ***			
203-000.000-339.000	DEFERRED REVENUES	19,568.97	12,899.13
Total Liabilities		19,568.97	12,899.13
*** Fund Balance ***			
203-000.000-391.000	FISCAL FUND BALANCE	29,798.84	34,107.37
Total Fund Balance		29,798.84	34,107.37
Beginning Fund Balance		29,798.84	34,107.37
Net of Revenues VS Expenditures		(24,285.01)	(13,163.31)
Ending Fund Balance		5,513.83	20,944.06
Total Liabilities And Fund Balance		25,082.80	33,843.19

Fund 206 FIRE FUND

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
206-000.000-001.000	CASH	47,384.45	3,732.80
206-000.000-003.000	REPURCHASE AGREEMENTS	125,000.00	100,000.00
206-000.000-040.000	ACCOUNTS RECEIVABLE	3,909.57	51,303.71
206-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	2,216.00	227.00
206-000.000-111.000	INVENTORY	1,643.26	1,643.26
206-000.000-123.000	PREPAID EXPENSES	0.00	171.19
Total Assets		180,153.28	157,077.96
*** Liabilities ***			
206-000.000-339.000	DEFERRED REVENUES	90,357.43	83,217.50
Total Liabilities		90,357.43	83,217.50
*** Fund Balance ***			
206-000.000-391.000	FISCAL FUND BALANCE	114,514.04	187,631.49
Total Fund Balance		114,514.04	187,631.49
Beginning Fund Balance		114,514.04	187,631.49
Net of Revenues VS Expenditures		(24,718.19)	(113,771.03)
Ending Fund Balance		89,795.85	73,860.46
Total Liabilities And Fund Balance		180,153.28	157,077.96

Fund 208 PARKS AND RECREATION

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
208-000.000-001.000	CASH	52,148.29	51,284.12
208-000.000-001.800	CASH HELD BY MMCAA - DEPOT PROJECT	72,287.31	120,013.63
208-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	42,680.00	21,340.00
208-000.000-123.000	PREPAID EXPENDITURES	0.00	69.17
Total Assets		167,115.60	192,706.92
*** Liabilities ***			
208-000.000-283.000	DEPOSITS PAYABLE - PARK RENTALS	375.00	675.00
208-000.000-339.000	DEFERRED REVENUES	42,680.00	21,340.00
Total Liabilities		43,055.00	22,015.00
*** Fund Balance ***			
208-000.000-390.000	FUND BALANCE	92,293.27	142,402.22
Total Fund Balance		92,293.27	142,402.22
Beginning Fund Balance		92,293.27	142,402.22
Net of Revenues VS Expenditures		31,767.33	28,289.70
Ending Fund Balance		124,060.60	170,691.92
Total Liabilities And Fund Balance		167,115.60	192,706.92

Fund 210 DDA(DOWNTOWN DVLPMT AUTHORITY)

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
210-000.000-001.000	CASH	55,155.53	61,557.03
Total Assets		55,155.53	61,557.03
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
210-000.000-391.000	FISCAL FUND BALANCE	16,892.82	31,208.16
Total Fund Balance		16,892.82	31,208.16
Beginning Fund Balance		16,892.82	31,208.16
Net of Revenues VS Expenditures		38,262.71	30,348.87
Ending Fund Balance		55,155.53	61,557.03
Total Liabilities And Fund Balance		55,155.53	61,557.03

Fund 211 SIDEWALK REPLACEMENT FUND

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
211-000.000-001.000	CASH	2,033.18	668.41
Total Assets		2,033.18	668.41
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
211-000.000-390.000	FUND BALANCE	2,031.88	2,033.83
Total Fund Balance		2,031.88	2,033.83
Beginning Fund Balance		2,031.88	2,033.83
Net of Revenues VS Expenditures		1.30	(1,365.42)
Ending Fund Balance		2,033.18	668.41
Total Liabilities And Fund Balance		2,033.18	668.41

Fund 243 BROWNFIELD REDEVELOPMENT AUTHORITY FUND

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
243-000.000-001.000	CASH	4,586.22	4,589.58
Total Assets		4,586.22	4,589.58
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
243-000.000-390.000	FUND BALANCE	4,583.30	4,587.69
Total Fund Balance		4,583.30	4,587.69
Beginning Fund Balance		4,583.30	4,587.69
Net of Revenues VS Expenditures		2.92	1.89
Ending Fund Balance		4,586.22	4,589.58
Total Liabilities And Fund Balance		4,586.22	4,589.58

Fund 265 DRUG LAW ENFORCEMENT FUND

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
265-000.000-001.000	CASH	77.44	0.00
Total Assets		77.44	0.00
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
265-000.000-390.000	FUND BALANCE	618.66	1,063.68
Total Fund Balance		618.66	1,063.68
Beginning Fund Balance		618.66	1,063.68
Net of Revenues VS Expenditures		(541.22)	(1,063.68)
Ending Fund Balance		77.44	0.00
Total Liabilities And Fund Balance		77.44	0.00

Fund 590 SEWER SYSTEM FUND

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
590-000.000-001.000	CASH	175,394.40	31,765.31
590-000.000-001.012	CASH - 2012 USDA BOND RESERVE ACCT	28,875.00	39,380.00
590-000.000-001.013	CASH - 2012 USDA BOND RRI ACCT	25,045.53	34,100.16
590-000.000-001.014	2014 USDA SEWER BOND PMT RESERVE ACCOUNT	0.00	1,125.14
590-000.000-001.015	2014 USDA SEWER BOND RRI RESERVE ACCOUNT	0.00	3,527.67
590-000.000-003.000	REPURCHASE AGREEMENTS	200,000.00	315,000.00
590-000.000-034.000	A/R TO TAXES	500.00	500.00
590-000.000-040.000	ACCOUNTS RECEIVABLE	2,678.72	0.00
590-000.000-043.000	A/R UTILITIES	42,713.36	50,760.35
590-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(1,800.00)	(600.00)
590-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	34,137.46	14,836.83
590-000.000-079.000	DUE FROM FEDERAL GOVERNMENT	0.00	32,343.96
590-000.000-111.000	INVENTORY	52,321.45	48,413.97
590-000.000-123.000	PREPAID EXPENSES	0.00	134.94
590-000.000-130.000	LAND	10,756.50	10,756.50
590-000.000-132.000	LAND IMPROVEMENTS	412,516.37	412,516.37
590-000.000-133.000	ACCUMULATED DEPRECIATION - LAND IMPROVEM	(373,855.69)	(375,722.04)
590-000.000-136.000	BUILDINGS, ADDITIONS, ETC.	4,926,614.44	4,926,614.44
590-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(3,092,695.29)	(3,204,720.86)
590-000.000-138.000	EQUIPMENT	1,847,844.55	1,853,881.10
590-000.000-145.000	ACCUMULATED DEPRECIATION - EQUIPMENT	(494,794.83)	(551,809.26)
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	1,412,188.64	1,424,188.64
590-000.000-154.002	SEWER SYSTEM - COLLECTION	3,404,716.03	3,412,839.03
590-000.000-155.000	ACCUMULATED DEPR. - SEWER SYSTEM	(2,504,614.92)	(2,626,234.93)
590-000.000-158.000	CONSTRUCTION IN PROGRESS	186,746.02	1,418,388.55
Total Assets		6,295,287.74	7,271,985.87
*** Liabilities ***			
590-000.000-202.000	ACCTS PAYABLE	(6.00)	53,906.60
590-000.000-256.000	ACCRUED INT PAYABLE	13,580.64	13,411.26
590-000.000-276.000	DUE TO SEWER CUSTOMERS	21.00	38.68
590-000.000-285.000	SECURITY DEPOSITS	18,350.00	18,550.00
590-000.000-300.000	WOODLAWN SEWER BONDS	60,000.00	0.00
590-000.000-306.000	2011 USDA RURAL DEVELOPMENT BONDS	2,519,953.69	2,477,953.69
590-000.000-312.000	2012 REFUNDING BONDS - SEWER SYSTEM	215,000.00	185,000.00
590-000.000-314.000	2014 RURAL DEVELOPMENT BONDING	0.00	331,000.00
Total Liabilities		2,826,899.33	3,079,860.23
*** Fund Balance ***			
590-000.000-391.000	NET ASSETS	3,553,362.22	4,115,489.90
590-000.000-391.002	BOND RESERVE - 2011 RURAL DEV BOND PMT	18,375.00	39,375.00
590-000.000-391.003	BOND RESERVE - 2011 RURAL DEV - RRI	15,837.50	34,095.53
590-000.000-391.004	BOND RESERVE - 2015 RURAL DEV BOND PMT	0.00	1,125.00
590-000.000-391.005	BOND RESERVE - 2015 RURAL DEV RRI	0.00	3,527.25
Total Fund Balance		3,587,574.72	4,193,612.68
Beginning Fund Balance		3,587,574.72	4,193,612.68
Net of Revenues VS Expenditures		(119,186.31)	(1,487.04)
Ending Fund Balance		3,468,388.41	4,192,125.64
Total Liabilities And Fund Balance		6,295,287.74	7,271,985.87

Fund 591 WATER SYSTEM FUND

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
591-000.000-001.000	CASH	34,247.46	24,800.00
591-000.000-001.016	2014 USDA WATER BOND PMT RESERVE ACCOUNT	0.00	1,875.21
591-000.000-001.017	2014 USDA WATER BOND RRI RESERVE ACCOUNT	0.00	3,226.85
591-000.000-003.000	CERTIFICATES OF DEPOSIT/ REPURCHASE AGR.	250,000.00	85,000.00
591-000.000-040.000	ACCOUNTS RECEIVABLE	39,361.13	19,422.46
591-000.000-043.000	A/R UTILITIES	22,659.55	27,364.57
591-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(800.00)	(200.00)
591-000.000-045.000	SPECIAL ASSESSMENTS RECEIVABLE	1,415.05	1,061.26
591-000.000-079.000	DUE FROM FEDERAL GOVERNMENT	0.00	44,818.46
591-000.000-111.000	INVENTORY	7,642.70	7,338.90
591-000.000-123.000	PREPAID EXPENSES	0.00	44.98
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	(390,599.65)	(393,094.93)
591-000.000-138.000	EQUIPMENT	17,852.84	17,852.84
591-000.000-145.000	ACCUMULATED DEPR. - EQUIPMENT	(17,065.84)	(17,380.64)
591-000.000-152.001	WATER SYSTEM - WELLS	777,007.48	777,007.48
591-000.000-152.003	WATER SYSTEM - PUMPING	45,989.93	45,989.93
591-000.000-152.004	WATER SYSTEM - STANDPIPES	973,376.91	973,376.91
591-000.000-152.005	WATER SYSTEM - MAINS	743,113.82	743,113.82
591-000.000-152.007	WATER SYSTEM - TRANSMISSION	196,972.56	196,972.56
591-000.000-153.000	ACCUMULATED DEPR. WATER SYSTEM	(1,521,095.51)	(1,572,561.16)
591-000.000-158.000	CONSTRUCTION IN PROGRESS	173,257.12	1,860,335.45
Total Assets		1,850,552.79	3,343,582.19
*** Liabilities ***			
591-000.000-202.000	ACCTS PAYABLE	0.00	74,755.94
591-000.000-256.000	ACCRUED INT PAYABLE	2,340.00	3,715.24
591-000.000-276.000	DUE TO WATER CUSTOMERS	10.76	19.81
591-000.000-312.000	2012 REFUNDING BONDS - WATER SYSTEM	210,000.00	190,000.00
591-000.000-314.000	2014 RURAL DEVELOPMENT BONDING	0.00	553,000.00
Total Liabilities		212,350.76	821,490.99
*** Fund Balance ***			
591-000.000-391.000	NET ASSETS	1,894,735.93	2,864,754.62
591-000.000-391.004	BOND RESERVE - 2015 RURAL DEV BOND PMT	0.00	1,875.00
591-000.000-391.005	BOND RESERVE - 2015 RURAL DEV RRI	0.00	3,226.50
Total Fund Balance		1,894,735.93	2,869,856.12
Beginning Fund Balance		1,894,735.93	2,869,856.12
Net of Revenues VS Expenditures		(256,533.90)	(347,764.92)
Ending Fund Balance		1,638,202.03	2,522,091.20
Total Liabilities And Fund Balance		1,850,552.79	3,343,582.19

Fund 636 DATA PROCESSING

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
636-000.000-001.000	CASH	20,693.93	21,125.68
636-000.000-146.000	OFFICE EQUIPMENT AND FURNITURE	371,414.32	385,830.41
636-000.000-147.000	ACCUMULATED DEPR. - OFFICE EQUIPMENT	(326,850.59)	(339,885.42)
Total Assets		65,257.66	67,070.67
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
636-000.000-391.000	NET ASSETS	62,636.62	65,107.99
Total Fund Balance		62,636.62	65,107.99
Beginning Fund Balance		62,636.62	65,107.99
Net of Revenues VS Expenditures		2,621.04	1,962.68
Ending Fund Balance		65,257.66	67,070.67
Total Liabilities And Fund Balance		65,257.66	67,070.67

Fund 641 MOBILE EQUIPMENT

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
641-000.000-001.000	CASH	30,618.99	26,880.06
641-000.000-043.000	A/R UTILITIES	1,014.10	1,102.60
641-000.000-043.001	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS	(100.00)	(50.00)
641-000.000-109.000	INVENTORY - STREET ROAD SALT	4,338.08	7,858.56
641-000.000-109.001	INVENTORY - STREET COLD PATCH	291.51	200.25
641-000.000-111.000	INVENTORY	33,116.73	35,713.65
641-000.000-130.000	LAND	85,000.00	85,000.00
641-000.000-136.000	BUILDING, ADDITIONS AND IMPROVEMENTS	667,283.12	667,283.12
641-000.000-137.000	ACCUMULATED DEPRECIATION-BUILDINGS	(408,796.20)	(431,188.16)
641-000.000-138.000	EQUIPMENT	567,530.14	567,530.14
641-000.000-139.000	OTHER EQUIPMENT	16,787.52	16,787.52
641-000.000-145.000	ACCUMULATED DEPR. - EQUIPMENT	(569,463.61)	(578,139.95)
641-000.000-148.000	VEHICLES - DPW	1,018,563.19	1,050,144.39
641-000.000-148.001	VEHICLES - POLICE	136,066.99	136,066.99
641-000.000-149.000	ACCUMULATED DEPRECIATION - VEHICLES	(837,464.37)	(897,742.99)
Total Assets		744,786.19	687,446.18
*** Liabilities ***			
641-000.000-202.000	ACCTS PAYABLE	(1.29)	0.00
641-000.000-276.000	DUE TO UTILITY CUSTOMERS	19.95	1.59
Total Liabilities		18.66	1.59
*** Fund Balance ***			
641-000.000-391.000	NET ASSETS	726,333.11	685,772.69
Total Fund Balance		726,333.11	685,772.69
Beginning Fund Balance		726,333.11	685,772.69
Net of Revenues VS Expenditures		18,434.42	1,671.90
Ending Fund Balance		744,767.53	687,444.59
Total Liabilities And Fund Balance		744,786.19	687,446.18

Fund 703 PROPERTY TAX FUND

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
703-000.000-001.000	CASH	149,914.41	194,584.50
703-000.000-018.000	TAXES RECEIVABLE - SUMMER	186,965.65	197,908.49
703-000.000-019.000	TAXES RECEIVABLE - WINTER	895,963.64	(757,871.72)
Total Assets		1,232,843.70	(365,378.73)
*** Liabilities ***			
703-000.000-202.000	ACCTS PAYABLE	0.00	1,494.92
703-000.000-214.101	DUE TO GENERAL FUND	136,896.17	117,041.08
703-000.000-214.202	DUE TO MAJOR STREET FUND	(7.30)	(0.85)
703-000.000-214.203	DUE TO LOCAL STREET FUND	6,093.74	2,214.93
703-000.000-214.208	DUE TO PARKS FUND	5,576.39	5,031.91
703-000.000-214.590	DUE TO SEWER FUND	1,967.69	(43.07)
703-000.000-214.591	DUE TO WATER FUND	431.97	26.49
703-000.000-214.641	DUE TO MOBILE EQUIPMENT	47.24	(1.63)
703-000.000-215.001	DUE TO COMPONENT UNIT - DDA	6,831.91	950.17
703-000.000-222.001	DUE TO CLARE COUNTY	214,425.21	(102,465.36)
703-000.000-222.002	DUE TO ISABELLA COUNTY	65,888.71	(4,771.45)
703-000.000-223.000	DUE TO LIBRARY - PMDL	5,062.00	4,928.18
703-000.000-225.000	DUE TO CLARE PUBLIC SCHOOLS	765,450.47	(385,685.51)
703-000.000-228.000	DUE TO STATE OF MICHIGAN	15,125.71	(1,010.70)
703-000.000-230.001	DUE TO ISABELLA COUNTY TRANSIT	9,053.79	(2,097.18)
703-000.000-274.000	UNDISTRIBUTED TAX COLLECTIONS	0.00	504.26
703-000.000-276.000	DUE TO TAXPAYERS (OVERPAYMENT REFUNDS)	0.00	(1,494.92)
Total Liabilities		1,232,843.70	(365,378.73)
*** Fund Balance ***			
Total Fund Balance		0.00	0.00
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures		0.00	0.00
Ending Fund Balance		0.00	0.00
Total Liabilities And Fund Balance		1,232,843.70	(365,378.73)

Fund 704 IMPREST PAYROLL FUND

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
704-000.000-001.000	CASH	(4,344.43)	624.24
704-000.000-040.000	ACCOUNTS RECEIVABLE	0.00	(691.22)
Total Assets		(4,344.43)	(66.98)
*** Liabilities ***			
704-000.000-228.000	DUE TO STATE OF MICHIGAN	4,788.42	5,047.46
704-000.000-231.001	AFLAC PAYABLE	(455.28)	(11.80)
704-000.000-231.002	MERS PAYABLE	24,451.78	28,700.60
704-000.000-231.003	BLUE CROSS PAYABLE	(33,182.03)	(34,552.92)
704-000.000-231.005	TEAMSTERS PAYABLE	(621.00)	(24.00)
704-000.000-231.015	DEFERRED COMP PAYABLE - MERS 457	673.68	773.68
Total Liabilities		(4,344.43)	(66.98)
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		(4,344.43)	(66.98)

Fund 765 HATTON TOWNSHIP LANDFILL TRUST FUND

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
765-000.000-003.000	CERTIFICATES OF DEPOSIT	209,665.58	200,005.79
Total Assets		209,665.58	200,005.79
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
765-000.000-390.000	FUND BALANCE	209,665.58	210,505.79
Total Fund Balance		209,665.58	210,505.79
Beginning Fund Balance		209,665.58	210,505.79
Net of Revenues VS Expenditures		0.00	(10,500.00)
Ending Fund Balance		209,665.58	200,005.79
Total Liabilities And Fund Balance		209,665.58	200,005.79

Fund 901 GENERAL FIXED ASSETS

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
901-000.000-130.101	LAND - GFA, GENERAL FUND	3,416,899.83	3,333,874.88
901-000.000-130.206	LAND - GFA, FIRE DEPARTMENT	5,675.00	5,675.00
901-000.000-130.208	LAND - GFA, PARKS & RECREATION	936,849.24	936,849.24
901-000.000-130.210	LAND - DDA	108,126.20	108,126.20
901-000.000-132.101	LAND IMPROVEMENTS - GFA, GENERAL FUND	43,343.05	43,343.05
901-000.000-132.202	ROAD IMPROVEMENTS - MAJOR STREETS	74,248.40	82,738.71
901-000.000-132.203	ROAD IMPROVEMENTS - LOCAL STREETS	483,707.18	550,763.68
901-000.000-132.208	LAND IMPROVEMENTS - GFA, PARKS AND REC.	1,257,577.27	1,257,577.27
901-000.000-132.210	LAND IMPROVEMENTS - DDA	456,071.51	456,071.51
901-000.000-132.211	SIDEWALK IMPROVEMENTS	90,804.62	90,804.62
901-000.000-132.214	LAND IMPROV - LDFA	94,016.27	94,016.27
901-000.000-133.000	ACCUMULATED DEPRECIATION - LAND IMPROVEM	(274,675.29)	(352,161.43)
901-000.000-133.210	ACCUM DEPR - LAND IMPROV - DDA	(171,344.63)	(193,444.40)
901-000.000-133.214	ACCUM DEPR - LAND IMPROV - LDFA	(20,201.09)	(24,347.73)
901-000.000-136.101	BUILDINGS, ETC. - GFA, GENERAL FUND	1,746,144.62	1,753,228.03
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	(969,017.27)	(1,040,610.53)
901-000.000-138.101	EQUIPMENT - GFA, GENERAL FUND	200,128.59	200,128.59
901-000.000-138.206	EQUIPMENT - GFA, FIRE DEPARTMENT	597,062.88	617,624.64
901-000.000-138.208	EQUIPMENT - GFA, PARKS & RECREATION	114,322.77	114,322.77
901-000.000-138.210	EQUIPMENT - DDA	138,200.00	138,200.00
901-000.000-138.500	ACCUMULATED DEPRECIATION-EQUIPMENT	(582,943.57)	(636,979.95)
901-000.000-139.210	ACCUM DEPR - EQUIP (DDA)	(138,200.00)	(138,200.00)
901-000.000-146.206	OFFICE EQUIPMENT - GFA, FIRE DEPARTMENT	1,269.00	1,269.00
901-000.000-147.000	ACCUMULATED DEPR. - OFFICE EQUIPMENT	(1,078.65)	(1,205.55)
901-000.000-148.206	VEHICLES - FIRE DEPARTMENT	1,012,553.78	1,012,553.78
901-000.000-149.000	ACCUMULATED DEPRECIATION - VEHICLES	(691,475.71)	(755,070.17)
901-000.000-158.000	CONSTRUCTION IN PROGRESS	571,704.65	2,239,472.67
Total Assets		9,322,424.63	10,717,276.13
*** Liabilities ***			
Total Liabilities		0.00	0.00
*** Fund Balance ***			
901-000.000-130.399	INVESTMENT IN LAND	4,467,550.27	4,384,525.32
901-000.000-132.399	INVESTMENT IN LAND IMPROVEMENTS	2,457,169.96	4,053,270.02
901-000.000-136.399	INVESTMENT IN BUILDINGS, ETC.	1,747,865.31	1,726,837.68
901-000.000-138.399	INVESTMENT IN EQUIPMENT	328,570.67	295,096.05
901-000.000-146.399	INVESTMENT IN OFFICE EQUIPMENT&FURNITURE	190.35	63.45
901-000.000-148.399	INVESTMENT IN VEHICLES	321,078.07	257,483.61
Total Fund Balance		9,322,424.63	10,717,276.13
Beginning Fund Balance		9,322,424.63	10,717,276.13
Net of Revenues VS Expenditures		0.00	0.00
Fund Balance Adjustments		1,394,851.50	0.00
Ending Fund Balance		10,717,276.13	10,717,276.13
Total Liabilities And Fund Balance		9,322,424.63	10,717,276.13

Fund 902 GENERAL LONG-TERM DEBT

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
902-000.000-186.000	AMOUNT TO BE PROVIDED - LTD	1,513,000.00	1,513,000.00
Total Assets		1,513,000.00	1,513,000.00
*** Liabilities ***			
902-000.000-256.000	ACCRUED INT PAYABLE	13,537.36	15,061.49
902-000.000-256.210	ACCRUED INT PAYABLE	2,343.17	2,187.92
902-000.000-304.000	MMCAA INSTALLMENT LOAN	85,713.11	75,712.03
902-000.000-306.001	2006 DDA BOND	325,000.00	302,000.00
902-000.000-312.000	2012 REFUNDING BONDS -PUBLIC SAFETY BLDG	655,000.00	620,000.00
902-000.000-313.000	SOCCER COMPLEX LOAN PAYABLE	154,502.06	139,100.68
902-000.000-315.000	NORTH INFRASTRUCTURE DEBT	0.00	331,992.66
Total Liabilities		1,236,095.70	1,486,054.78
*** Fund Balance ***			
902-000.000-391.000	FISCAL FUND BALANCE	276,904.30	26,945.22
Total Fund Balance		276,904.30	26,945.22
Beginning Fund Balance		276,904.30	26,945.22
Net of Revenues VS Expenditures		0.00	0.00
Ending Fund Balance		276,904.30	26,945.22
Total Liabilities And Fund Balance		1,513,000.00	1,513,000.00

Fund 934 GASB ACCRUALS

GL Number	Description	PERIOD ENDED 01/31/2015	PERIOD ENDED 01/31/2016
*** Assets ***			
934-000.000-084.000	DUE FROM GOVT ACTIVITIES	251,703.00	236,700.00
Total Assets		251,703.00	236,700.00
*** Liabilities ***			
934-000.000-214.000	DUE TO BUS TYPE ACTIVITIES	251,703.00	236,700.00
934-000.000-339.000	DEFERRED REVENUES	(66,032.00)	(37,076.00)
Total Liabilities		185,671.00	199,624.00
*** Fund Balance ***			
934-000.000-390.000	FUND BALANCE	(179,556.00)	(179,556.00)
934-000.000-391.000	FISCAL FUND BALANCE	245,588.00	216,632.00
Total Fund Balance		66,032.00	37,076.00
Beginning Fund Balance		66,032.00	37,076.00
Net of Revenues VS Expenditures		0.00	0.00
Ending Fund Balance		66,032.00	37,076.00
Total Liabilities And Fund Balance		251,703.00	236,700.00

City of Clare

Utility Billing System Reports

Prepared as of

January 31, 2016

JANUARY 2016 RECONCILIATION REPORT

Balance Manager

Receivable balance as of today: 146,102.32
Past due balance as of today: 20,511.99

Options Excel Exports

Details

Posting Date Selection

Posting From: 01/01/2016 **Starting Balance:** \$89,642.02
 Posting To: 01/31/2016 **Days end Balance:** \$94,307.25
Transaction Total: \$4,665.23

Use Account Filter
 Set Account Range

Manually Refresh Data
 Refresh Data

Receivables History Transactions Journal Entries

Receivable Date: 'Posting To' receivable balance

Bill Item	Billing Balance	Sales Tax Balance	Penalty Balance	Interest Balance	Total Due
PENALTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PENALTY ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SEWER ADJUST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SEWER ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WATER ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEPOSIT REQUIRED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CROSS CONNECT INSPEC	\$53.54	\$0.00	\$0.50	\$0.00	\$54.04
TURN ON FEE	\$280.14	\$0.00	\$18.01	\$0.00	\$298.15
Meter Fee	\$1,085.80	\$0.00	\$16.80	\$0.00	\$1,102.60
Garbage	\$14,408.81	\$0.00	\$243.13	\$0.00	\$14,651.94
Water	\$27,139.10	\$0.00	\$301.07	\$0.00	\$27,440.17
Sewer	\$50,183.14	\$0.00	\$577.21	\$0.00	\$50,760.35
Totals:	\$93,150.53	\$0.00	\$1,156.72	\$0.00	\$94,307.25

Close

JANUARY 2016

	<u>Starting Balance</u>	<u>Ending Balance</u>
<i>WATER</i>	\$25,842.70	\$27,792.36
<i>SEWER</i>	\$47,707.98	\$50,760.35
<i>GARBAGE</i>	\$14,884.49	\$14,651.94
<i>METER FEES</i>	\$1,099.09	\$1,102.60
<i>TOTAL</i>	\$89,534.26	\$94,307.25

Aged Accounts Receivable by Date

Thursday, February 11, 2016

Receivable Date: 1/31/2016

Location ID	Status	Customer Name					1/276
Account Number	Parcel Number	Service Address					
Bill Item Name	Non Delq	< 30 Days	30 Days	60 Days	90 Days	180+ Days	Total Due
4THW-000127-0000-10	Inactive-Paid	10-16 RECOVERY NETWORK					
	051-072-001-70	127 W FOURTH ST					
Meter Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CONS-000008-0000-00	INACTIVE-VACANT	127 GROUP					
		8 CONSUMERS ENERGY PKWY					
Sewer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4THW-000127-0000-00	Active	127 GROUP, LLC					
	051-072-001-70	127 W FOURTH ST					
Meter Fee	\$1.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.25
Sewer	\$48.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48.59
Water	\$32.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32.14
	\$81.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81.98
MCEW-000515-0000-00	Active	515 GALLERY					
	051-065-007-80	515 N MCEWAN ST					
Meter Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
STA2-000318-0000-10	Inactive-Paid	ABBOTT, AIMEE					
	051-034-204-21	318 W STATE ST					
Garbage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Meter Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MAPL-000907-0000-00	Active	ABBOTT, KASSANDRA					
	051-620-002-00	907 MAPLE ST					
Garbage	\$18.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18.78
Meter Fee	\$1.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.25
Sewer	\$44.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44.05
Water	\$23.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23.06
	\$87.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$87.14
SCHO-000821-0002-01	Active	ABBOTT, LANNEY					
	051-035-201-10	821 SCHOOLCREST #2					
Garbage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HEML-001309-0000-00	Active	ABBOTT, TIMOTHY					
	051-300-098-00	1309 HEMLOCK ST					
Garbage	\$18.78	\$20.66	\$0.00	\$0.00	\$0.00	\$0.00	\$39.44
Meter Fee	\$1.25	\$1.38	\$0.00	\$0.00	\$0.00	\$0.00	\$2.63

Billing Transaction Totals

Billing Item	Non Delq	< 30 Days	30 Days	60 Days	90 Days	180+ Days	Total Due
Meter Fee	\$872.93	\$155.89	\$0.00	\$39.26	\$17.72	\$0.00	\$1,085.80
Sewer	\$43,708.86	\$4,811.49	\$0.00	\$880.36	\$782.43	\$0.00	\$50,183.14
Water	\$24,309.99	\$2,072.41	(\$39.80)	\$329.58	\$466.92	\$0.00	\$27,139.10
Garbage	\$11,752.37	\$1,995.15	\$0.00	\$418.14	\$224.37	\$18.78	\$14,408.81
TURN ON FEE	\$0.00	\$225.00	\$50.00	\$0.00	\$5.14	\$0.00	\$280.14
DEP POSTED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CROSS CONNECT INSPEC	\$43.90	\$6.00	\$0.00	\$2.00	\$1.64	\$0.00	\$53.54
Water (Sprinklers)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WATER SP BASE FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NSF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$80,688.05	\$9,265.94	\$10.20	\$1,669.34	\$1,498.22	\$18.78	\$93,150.53

Sales Tax Transaction Totals

Billing Item	Non Delq	< 30 Days	30 Days	60 Days	90 Days	180+ Days	Total Due
Meter Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Garbage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TURN ON FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEP POSTED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CROSS CONNECT INSPEC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water (Sprinklers)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WATER SP BASE FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NSF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Penalty Transaction Totals

Billing Item	Non Delq	< 30 Days	30 Days	60 Days	90 Days	180+ Days	Total Due
Meter Fee	\$0.00	\$14.33	\$2.34	\$0.13	\$0.00	\$0.00	\$16.80
Sewer	\$0.00	\$446.60	\$75.08	\$55.53	\$0.00	\$0.00	\$577.21
Water	\$0.00	\$223.14	\$40.75	\$37.18	\$0.00	\$0.00	\$301.07
Garbage	\$0.00	\$207.03	\$28.58	\$1.88	\$5.64	\$0.00	\$243.13
TURN ON FEE	\$0.00	\$17.50	\$0.51	\$0.00	\$0.00	\$0.00	\$18.01
DEP POSTED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CROSS CONNECT INSPEC	\$0.00	\$0.40	\$0.10	\$0.00	\$0.00	\$0.00	\$0.50
Water (Sprinklers)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WATER SP BASE FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NSF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$909.00	\$147.36	\$94.72	\$5.64	\$0.00	\$1,156.72

Interest Transaction Totals

Billing Item	Non Delq	< 30 Days	30 Days	60 Days	90 Days	180+ Days	Total Due
Meter Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Garbage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TURN ON FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEP POSTED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CROSS CONNECT INSPEC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water (Sprinklers)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WATER SP BASE FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NSF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

GRAND TOTAL

Billing Item	Non Delq	< 30 Days	30 Days	60 Days	90 Days	180+ Days	Total Due
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Meter Fee	\$872.93	\$170.22	\$2.34	\$39.39	\$17.72	\$0.00	\$1,102.60
Sewer	\$43,708.86	\$5,258.09	\$75.08	\$935.89	\$782.43	\$0.00	\$50,760.35
Water	\$24,309.99	\$2,295.55	\$0.95	\$366.76	\$466.92	\$0.00	\$27,440.17
Garbage	\$11,752.37	\$2,202.18	\$28.58	\$420.02	\$230.01	\$18.78	\$14,651.94
TURN ON FEE	\$0.00	\$242.50	\$50.51	\$0.00	\$5.14	\$0.00	\$298.15
DEP POSTED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CROSS CONNECT INSPEC	\$43.90	\$6.40	\$0.10	\$2.00	\$1.64	\$0.00	\$54.04
Water (Sprinklers)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WATER SP BASE FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NSF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$80,688.05	\$10,174.94	\$157.56	\$1,764.06	\$1,503.86	\$18.78	\$94,307.25

GL Numbers	Debit	Credit
641-000.000-043.000	\$1,102.60	\$0.00
590-000.000-043.000	\$50,760.35	\$0.00
591-000.000-043.000	\$27,792.36	\$0.00
101-000.000-043.000	\$14,651.94	\$0.00
	\$94,307.25	\$0.00

City of Clare

Fiscal Year 2016/17

Budget Presentation

Schedule

**City of Clare
Fiscal Year 2016-17 Budget**

Planning Commission

April 13, 2016 at 5:30 p.m. – Capital Improvements

Fiscal and Budget Committee Meetings

Thursday, April 21, 2016

9:00 a.m. Al Jessup – Local Streets Fund
Major Streets Fund
Parks Activity of the Parks & Recreation Fund
Sidewalk Replacement Fund
Mobile Equipment Fund
Water Distribution Activity
Sewer Collection Activity

10:00 a.m. Dale Clark – Sewer Fund and
Water Fund
Landfill Activity

10:30 a.m. Fire Chief James Chapman – Fire Department Fund

11:00 a.m. Police Chief Brian Gregory – Police Department Activity and
Drug Law Enforcement Fund

11:30 a.m. Gary Todd – Airport Activity

Noon - Break for lunch.

1:00 p.m. Joy Simmer – Recreation Activity of the Parks & Recreation Fund
Ken Hibl, Al Jessup, – Remaining Components
Diane Lyon and Steve Kingsbury of the General Fund

1:30 p.m. Ken Hibl – Downtown Development Authority (DDA) Fund

2:00 p.m. Steve Kingsbury – Cemetery Perpetual Care Fund
Public Safety Building Debt Service Fund
Facade Improvement Fund
Data Processing Fund
Cost Allocation Plan

3:00 p.m. Ken Hibl and Steve Kingsbury
Reconciliation of Interfund activity
Review of the entire budget

City of Clare
Fiscal Year 2016-17 Budget

Presentations to the City Commission

May 2nd

Ken Hibl and Steve Kingsbury

- Overview of the Budget Process

Al Jessup

- Local Streets Fund
- Major Streets Fund
- Sidewalk Replacement Fund
- Mobile Equipment Fund (Operating and Capital Improvement)
- Water Distribution and Sewer Collection Activities

Dale Clark

- Sewer Fund (Operating and Capital)
- Water Fund (Operating and Capital)
- Landfill Activity

May 16th

Al Jessup and Joy Simmer

- Parks and Recreation Fund

Gary Todd

- Airport Activity (A component of the General Fund)

Police Chief Brian Gregory

- Police Department Activity (A component of the General Fund)
- Drug Law Enforcement Fund

Fire Chief James Chapman

- Fire Department Fund

Ken Hibl, Al Jessup and Steve Kingsbury

- General Fund (Remaining Components)

Ken Hibl

- Downtown Development Authority (DDA) Fund

Steve Kingsbury

- Cemetery Perpetual Care Fund
- Public Safety Building Debt Service Fund
- Facade Improvement Fund
- Cost Allocation Plan
- Data Processing Fund (Operating and Capital)

Ken Hibl and Steve Kingsbury

- Reconciliation of Interfund activity
- Presentation of the city-wide 2016/17 Budget

June 6th – Public Hearing and Adoption of the 2016/17 Budget