

**To:** Mayor Pat Humphrey and the Clare City Commission  
**From:** Steven J. Kingsbury, MBA, CPFA, MiCPT  
Treasurer, Finance and Technology Director  
**Date:** April 11, 2019  
**Reference:** Treasurer's Report for April 15, 2019

**Account Reconciliation Report:** All accounts of the City of Clare are in balance as of March 31, 2019.

**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 March 31, 2019.

**Quarterly Investment Report:** Enclosed you will find a complete listing of the investments held by the City of Clare as of March 31, 2019.

**Revenue and Expenditure Report:** Enclosed you will find a Summary Revenue and Expenditure Report (Unaudited) of the City of Clare prepared as of March 31, 2019.

**Balance Sheet:** Enclosed you will find a Comparative Balance Sheet (Unaudited) of the City of Clare prepared as of March 31, 2019.

**CITY OF CLARE**  
**CASH AND INVESTMENT SUMMARY (UNAUDITED) BY BANK**  
**From 03/01/2019 to 03/31/2019**

| <u>Financial Institution/Account Description</u>     | <u>Interest Rates</u> | <u>Balance 03/01/19</u>       | <u>Total Increases</u>      | <u>Total Decreases</u>      | <u>Balance 03/31/19</u>       |
|--|-----------------------|-------------------------------|-----------------------------|-----------------------------|-------------------------------|
| <b><u>City of Clare Accounts</u></b>                 |                       |                               |                             |                             |                               |
| Chemical Bank/Consolidated Account                   | 0.330%                | \$ 343,155.13                 | \$ 709,252.48               | \$ 588,998.76               | 463,408.85                    |
| Chemical Bank/Rural Development Bond & Interest Acct | 0.340%                | 70,914.85                     | 20.63                       | -                           | 70,935.48                     |
| Chemical Bank/Rural Development RRI Acct             | 0.340%                | 61,280.25                     | 17.83                       | -                           | 61,298.08                     |
| Chemical Bank/USDA Sewer Bond Pmt Reserve Acct       | 0.340%                | 5,627.31                      | 1.64                        | -                           | 5,628.95                      |
| Chemical Bank/USDA Sewer Bond RRI Reserve Acct       | 0.340%                | 17,643.57                     | 5.13                        | -                           | 17,648.70                     |
| Chemical Bank/USDA Water Bond Pmt Reserve Acct       | 0.340%                | 9,378.86                      | 2.72                        | -                           | 9,381.58                      |
| Chemical Bank/USDA Water Bond RRI Reserve Acct       | 0.340%                | 16,139.12                     | 4.70                        | -                           | 16,143.82                     |
| Mercantile/Money Market Account                      | 0.450%                | 74,296.44                     | 26.56                       | -                           | 74,323.00                     |
| Chemical Bank/Current Property Tax Account           | 0.140%                | 40,730.69                     | 20,907.16                   | 53,903.60                   | 7,734.25                      |
| Petty Cash and Cash on Hand                          | N/A                   | 450.00                        | -                           | -                           | 450.00                        |
| Chemical Bank/ACH Receipt Acct                       | 0.410%                | 1,000.00                      | -                           | -                           | 1,000.00                      |
| Chemical Bank/Repurchase Agreements                  | 1.00% to 1.30%        | 1,700,000.00                  | 35,000.00                   | 135,000.00                  | 1,600,000.00                  |
| Mercantile/Hatton Township Landfill Trust Fund       | 0.900%                | 203,048.51                    | -                           | -                           | 203,048.51                    |
| <b>Total - City of Clare Accounts</b>                |                       | <b><u>\$ 2,543,664.73</u></b> | <b><u>\$ 765,238.85</u></b> | <b><u>\$ 777,902.36</u></b> | <b><u>\$ 2,531,001.22</u></b> |
| <b><u>City of Clare Component Unit Accounts</u></b>  |                       |                               |                             |                             |                               |
| Chemical Bank DDA Account                            | 0.360%                | 42,566.78                     | 12.93                       | 145.52                      | 42,434.19                     |
| <b>Total - City of Clare Component Unit Accounts</b> |                       | <b><u>\$ 42,566.78</u></b>    | <b><u>\$ 12.93</u></b>      | <b><u>\$ 145.52</u></b>     | <b><u>\$ 42,434.19</u></b>    |

**CASH SUMMARY BY FUND FOR THE CITY OF CLARE**  
**From 3/01/2019 To 3/31/2019**  
**ALL FUNDS (UNAUDITED)**  
**CASH and INVESTMENT ACCOUNTS**

| <b>FUND</b>              | <b>DESCRIPTION</b>                      | <b>BALANCE<br/>3/1/2019</b>  | <b>TOTAL<br/>DEBITS</b>     | <b>TOTAL<br/>CREDITS</b>    | <b>BALANCE<br/>3/31/2019</b>  | <b>Investment<br/>Balances<br/>3/31/2019</b> | <b>Transactional<br/>Account Balances<br/>3/31/2019</b> |
|--------------------------|---|------------------------------|-----------------------------|-----------------------------|-------------------------------|--|---|
| 101                      | General Fund                            | 508,970.77                   | 229,388.72                  | 386,696.10                  | 351,663.39                    | \$ 175,000.00                                | \$ 176,663.39   |
| 150                      | Cemetery Perpetual Care                 | 294,738.43                   | 117.56                      | 0.00                        | 294,855.99                    | 275,000.00                                   | 19,855.99   |
| 202                      | Major Streets                           | 146,187.48                   | 23,438.09                   | 21,140.24                   | 148,485.33                    | 130,000.00                                   | 18,485.33   |
| 203                      | Local Streets                           | 32,065.02                    | 18,290.75                   | 15,265.03                   | 35,090.74                     | 25,000.00                                    | 10,090.74   |
| 204                      | Municipal Street Fund                   | 50,443.11                    | 2,074.96                    | 0.00                        | 52,518.07                     | 30,000.00                                    | 22,518.07   |
| 206                      | Fire Fund                               | 322,278.46                   | 146,641.33                  | 55,439.78                   | 413,480.01                    | 330,000.00                                   | 83,480.01   |
| 208                      | Parks and Recreation                    | 10,962.43                    | 33,663.54                   | 15,698.12                   | 28,927.85                     | -  | 28,927.85   |
| 210                      | Downtown Development Authority (DDA)    | 42,566.78                    | 12.93                       | 145.52                      | 42,434.19                     | -  | 42,434.19   |
| 211                      | Sidewalk Replacement Fund               | 343.53                       | 0.06                        | 0.00                        | 343.59                        | -  | 343.59  |
| 243                      | Brownfield Redevelopment Authority Fund | 4,602.72                     | 0.79                        | 0.00                        | 4,603.51                      | -  | 4,603.51  |
| 265                      | Drug Law Enforcement Fund               | 956.64                       | 0.16                        | 0.00                        | 956.80                        | -  | 956.80  |
| 287                      | Police Training 302 Fund                | 2,918.87                     | 0.00                        | 1,200.00                    | 1,718.87                      | -  | 1,718.87  |
| 590                      | Sewer System Fund                       | 710,376.53                   | 76,842.55                   | 44,929.50                   | 742,289.58                    | 515,000.00                                   | 227,289.58  |
| 591                      | Water System Fund                       | 139,395.69                   | 73,126.49                   | 48,858.62                   | 163,663.56                    | 70,000.00                                    | 93,663.56   |
| 636                      | Data Processing Fund                    | 54,376.90                    | 6,817.25                    | 3,351.24                    | 57,842.91                     | 30,000.00                                    | 27,842.91   |
| 641                      | Mobile Equipment Fund                   | 34,042.41                    | 26,973.35                   | 25,811.96                   | 35,203.80                     | 20,000.00                                    | 15,203.80   |
| 703                      | Property Tax Fund                       | 40,730.69                    | 20,907.16                   | 53,903.60                   | 7,734.25                      | -  | 7,734.25  |
| 704                      | Imprest Payroll Fund                    | (12,773.46)                  | 106,956.09                  | 105,608.17                  | (11,425.54)                   | -  | (11,425.54)   |
| 765                      | Hatton Township Landfill Trust Fund     | 203,048.51                   | 0.00                        | 0.00                        | 203,048.51                    | 203,048.51                                   | -   |
| <b>TOTAL - ALL FUNDS</b> |   | <b><u>\$2,586,231.51</u></b> | <b><u>\$ 765,251.78</u></b> | <b><u>\$ 778,047.88</u></b> | <b><u>\$ 2,573,435.41</u></b> | <b><u>\$ 1,803,048.51</u></b>                | <b><u>\$ 770,386.90</u></b>                             |

**NOTES:**

**Parks and Recreation Fund** - All Bond Proceeds, Grant and Donated Funds have been expended. Additional expenses to date for the Recreation Complex of \$18,271.89 and Depot Restoration of \$4,230.67 will come from the Parks Improvement Millage.

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

**Parks and Recreation Fund** - Grant funding of \$3,400.00 for the Recreation Complex Butterfly Garden is being held by the Clare County Community Foundation.

**DDA Fund** - Includes Art Alley funds of \$5,025.53

**City of Clare**  
**Schedule of Investments**  
**As of March 31, 2019**

| <b>ISSUED</b> | <b>AMOUNT</b>                 | <b>MATURITY</b> | <b>RATE</b> | <b>TERM</b> |
|---------------|-------------------------------|-----------------|-------------|-------------|
| 09/19/18      | 100,000.00                    | 04/09/19        | 1.25%       | 202         |
| 03/12/19      | 100,000.00                    | 04/11/19        | 1.00%       | 30          |
| 09/19/18      | 100,000.00                    | 04/23/19        | 1.25%       | 216         |
| 09/19/18      | 100,000.00                    | 05/07/19        | 1.25%       | 230         |
| 09/19/18      | 100,000.00                    | 05/21/19        | 1.25%       | 244         |
| 03/28/19      | 100,000.00                    | 05/27/19        | 1.00%       | 60          |
| 09/19/18      | 100,000.00                    | 06/04/19        | 1.25%       | 258         |
| 09/19/18      | 100,000.00                    | 06/18/19        | 1.30%       | 272         |
| 09/19/18      | 100,000.00                    | 07/02/19        | 1.30%       | 286         |
| 09/19/18      | 100,000.00                    | 07/16/19        | 1.30%       | 300         |
| 09/19/18      | 100,000.00                    | 07/30/19        | 1.30%       | 314         |
| 09/25/18      | 100,000.00                    | 08/13/19        | 1.30%       | 322         |
| 10/09/18      | 100,000.00                    | 08/27/19        | 1.30%       | 322         |
| 11/06/18      | 100,000.00                    | 09/10/19        | 1.30%       | 308         |
| 01/02/19      | 100,000.00                    | 09/24/19        | 1.25%       | 265         |
| 01/15/19      | 100,000.00                    | 10/08/19        | 1.25%       | 266         |
| <b>Total</b>  | <b><u>\$ 1,600,000.00</u></b> | Average =       | 1.24%       |             |

**All of the above investments are in the form of short-term (one-year or less) Repurchase Agreements placed through Chemical Bank and are collateralized with United States Government Securities (Treasury Bills, Bonds or Agency Bonds).**

**Summary**

**Revenue and Expenditure Report**

**Prepared as of**

**March 31, 2019**

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 03/31/2019

% Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                          | END BALANCE<br>06/30/2018<br>NORM (ABNORM) | 2018-19<br>AMENDED BUDGET | YTD BALANCE<br>03/31/2019<br>NORM (ABNORM) | ACTIVITY FOR<br>MONTH 03/31/19<br>INCR (DECR) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--|--|---------------------------|--|---|---------------------------------------|----------------|
| Fund 101 - GENERAL FUND                      |  |                           |  |   |                                       |                |
| 000.000 - GENERAL                            | 3,527,833.46                               | 2,480,270.97              | 2,101,442.58                               | 50,838.05                                     | 378,828.39                            | 84.73          |
| 931.000 - TRANSFERS IN AND OTHER SOURCES     | 44,000.00                                  | 45,000.00                 | 30,000.00                                  | 3,350.00                                      | 15,000.00                             | 66.67          |
| <b>TOTAL REVENUES</b>                        | <b>3,571,833.46</b>                        | <b>2,525,270.97</b>       | <b>2,131,442.58</b>                        | <b>54,188.05</b>                              | <b>393,828.39</b>                     | <b>84.40</b>   |
| 101.000 - CITY COMMISSION                    | 39,367.96                                  | 46,050.00                 | 36,352.71                                  | 4,892.95                                      | 9,697.29                              | 78.94          |
| 172.000 - CITY MANAGEMENT/ADMINISTRATION     | 112,647.44                                 | 117,305.07                | 82,758.84                                  | 8,706.97                                      | 34,546.23                             | 70.55          |
| 191.000 - FISCAL SERVICES                    | 150,446.48                                 | 153,197.68                | 117,711.92                                 | 10,981.99                                     | 35,485.76                             | 76.84          |
| 215.000 - CLERK                              | 195,527.12                                 | 207,067.93                | 141,218.47                                 | 14,495.54                                     | 65,849.46                             | 68.20          |
| 247.000 - BOARD OF REVIEW                    | 1,606.73                                   | 1,543.50                  | 1,431.33                                   | 1,042.37                                      | 112.17                                | 92.73          |
| 257.000 - ASSESSOR                           | 92,271.47                                  | 103,789.74                | 76,488.35                                  | 16,322.87                                     | 27,301.39                             | 73.70          |
| 262.000 - ELECTIONS                          | 3,048.65                                   | 7,410.00                  | 5,561.93                                   | 177.31  | 1,848.07                              | 75.06          |
| 265.000 - BUILDING AND GROUNDS               | 67,958.21                                  | 69,505.12                 | 45,826.99                                  | 3,604.18                                      | 23,678.13                             | 65.93          |
| 266.000 - ATTORNEY                           | 48,391.41                                  | 45,000.00                 | 47,437.45                                  | 5,437.15                                      | (2,437.45)                            | 105.42         |
| 276.000 - CEMETERY                           | 96,352.29                                  | 93,226.93                 | 70,308.38                                  | 2,663.88                                      | 22,918.55                             | 75.42          |
| 301.000 - POLICE                             | 847,055.89                                 | 918,345.92                | 599,566.22                                 | 62,519.01                                     | 318,779.70                            | 65.29          |
| 371.000 - BLDG INSPECTION / CODE ENFORCEMENT | 349.92                                     | 750.00                    | 727.67                                     | 4.99  | 22.33                                 | 97.02          |
| 441.000 - DEPARTMENT OF PUBLIC WORKS         | 54,138.33                                  | 48,976.44                 | 44,085.02                                  | 6,021.44                                      | 4,891.42                              | 90.01          |
| 445.000 - DRAINS - PUBLIC BENEFIT            | 3,979.22                                   | 2,500.00                  | 534.19                                     | 0.00  | 1,965.81                              | 21.37          |
| 448.000 - STREET LIGHTING                    | 55,732.61                                  | 48,251.98                 | 44,679.89                                  | 5,154.64                                      | 3,572.09                              | 92.60          |
| 526.000 - LANDFILL CLOSURE                   | 27,716.38                                  | 56,674.01                 | 22,842.08                                  | 442.45  | 33,831.93                             | 40.30          |
| 528.000 - REFUSE COLLECTION/DISPOSAL         | 211,051.42                                 | 199,607.74                | 162,967.26                                 | 17,866.58                                     | 36,640.48                             | 81.64          |
| 537.000 - AIRPORT                            | 1,127,532.27                               | 219,159.91                | 130,468.77                                 | 33,342.03                                     | 88,691.14                             | 59.53          |
| 721.000 - PLANNING                           | 21,058.17                                  | 56,800.00                 | 29,328.86                                  | 7,281.25                                      | 27,471.14                             | 51.64          |
| 906.000 - DEBT SERVICE                       | 42,276.44                                  | 44,161.72                 | 20,941.57                                  | 11,241.72                                     | 23,220.15                             | 47.42          |
| 955.000 - NON DEPARTMENTAL                   | 46,645.35                                  | 5,609.75                  | 14,522.10                                  | 0.00  | (8,912.35)                            | 258.87         |
| 999.000 - TRANSFERS (OUT) AND OTHER USES     | 437,145.08                                 | 426,980.03                | 351,980.03                                 | 25,000.00                                     | 75,000.00                             | 82.43          |
| <b>TOTAL EXPENDITURES</b>                    | <b>3,682,298.84</b>                        | <b>2,871,913.47</b>       | <b>2,047,740.03</b>                        | <b>237,199.32</b>                             | <b>824,173.44</b>                     | <b>71.30</b>   |
| Fund 101 - GENERAL FUND:                     |  |                           |  |   |                                       |                |
| TOTAL REVENUES                               | 3,571,833.46                               | 2,525,270.97              | 2,131,442.58                               | 54,188.05                                     | 393,828.39                            | 84.40          |
| TOTAL EXPENDITURES                           | 3,682,298.84                               | 2,871,913.47              | 2,047,740.03                               | 237,199.32                                    | 824,173.44                            | 71.30          |
| NET OF REVENUES & EXPENDITURES               | (110,465.38)                               | (346,642.50)              | 83,702.55                                  | (183,011.27)                                  | (430,345.05)                          | 24.15          |

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 03/31/2019

% Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                      | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT<br>USED |
|--|-----------------------------|---------------------------|-----------------------------|-------------------------------|--------------------------|----------------|
|  | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) | MONTH 03/31/19<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |                |
| Fund 150 - CEMETERY PERPETUAL CARE       |                             |                           |                             |                               |                          |                |
| 000.000 - GENERAL                        | 14,607.31                   | 11,250.00                 | 7,406.18                    | 117.56                        | 3,843.82                 | 65.83          |
| TOTAL REVENUES                           | <u>14,607.31</u>            | <u>11,250.00</u>          | <u>7,406.18</u>             | <u>117.56</u>                 | <u>3,843.82</u>          | <u>65.83</u>   |
| 276.000 - CEMETERY                       | 400.00                      | 0.00                      | 0.00                        | 0.00                          | 0.00                     | 0.00           |
| 999.000 - TRANSFERS (OUT) AND OTHER USES | 4,000.00                    | 5,000.00                  | 0.00                        | 0.00                          | 5,000.00                 | 0.00           |
| TOTAL EXPENDITURES                       | <u>4,400.00</u>             | <u>5,000.00</u>           | <u>0.00</u>                 | <u>0.00</u>                   | <u>5,000.00</u>          | <u>0.00</u>    |
| <hr/>                                    |                             |                           |                             |                               |                          |                |
| Fund 150 - CEMETERY PERPETUAL CARE:      |                             |                           |                             |                               |                          |                |
| TOTAL REVENUES                           | 14,607.31                   | 11,250.00                 | 7,406.18                    | 117.56                        | 3,843.82                 | 65.83          |
| TOTAL EXPENDITURES                       | <u>4,400.00</u>             | <u>5,000.00</u>           | <u>0.00</u>                 | <u>0.00</u>                   | <u>5,000.00</u>          | <u>0.00</u>    |
| NET OF REVENUES & EXPENDITURES           | 10,207.31                   | 6,250.00                  | 7,406.18                    | 117.56                        | (1,156.18)               | 118.50         |

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE  
 PERIOD ENDING 03/31/2019  
 % Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                           | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT<br>USED |
|---|-----------------------------|---------------------------|-----------------------------|-------------------------------|--------------------------|----------------|
|   | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) | MONTH 03/31/19<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |                |
| Fund 202 - MAJOR STREETS                      |                             |                           |                             |                               |                          |                |
| 000.000 - GENERAL                             | 604,940.63                  | 321,136.56                | 185,512.05                  | 23,438.09                     | 135,624.51               | 57.77          |
| TOTAL REVENUES                                | <u>604,940.63</u>           | <u>321,136.56</u>         | <u>185,512.05</u>           | <u>23,438.09</u>              | <u>135,624.51</u>        | <u>57.77</u>   |
| 444.000 - SIDEWALKS                           | 78,663.69                   | 7,864.25                  | 4,345.85                    | 384.13                        | 3,518.40                 | 55.26          |
| 446.001 - STATE TRUNKLINE MAINTENANCE         | 57,147.04                   | 51,745.87                 | 51,072.86                   | 4,175.87                      | 673.01                   | 98.70          |
| 449.002 - PRESERVATION STREETS                | 291,053.93                  | 80,188.21                 | 65,110.89                   | 6,438.69                      | 15,077.32                | 81.20          |
| 449.003 - WINTER MAINTENANCE                  | 11,565.05                   | 13,400.00                 | 12,394.37                   | 625.00                        | 1,005.63                 | 92.50          |
| 449.004 - ADMIN, ENGINEERING & RECORD KEEPING | 17,272.37                   | 17,563.99                 | 11,829.96                   | 1,166.55                      | 5,734.03                 | 67.35          |
| 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      | 100,000.00                  | 100,000.00                | 75,000.00                   | 8,350.00                      | 25,000.00                | 75.00          |
| TOTAL EXPENDITURES                            | <u>555,702.08</u>           | <u>271,887.32</u>         | <u>219,753.93</u>           | <u>21,140.24</u>              | <u>52,133.39</u>         | <u>80.83</u>   |
| Fund 202 - MAJOR STREETS:                     |                             |                           |                             |                               |                          |                |
| TOTAL REVENUES                                | 604,940.63                  | 321,136.56                | 185,512.05                  | 23,438.09                     | 135,624.51               | 57.77          |
| TOTAL EXPENDITURES                            | <u>555,702.08</u>           | <u>271,887.32</u>         | <u>219,753.93</u>           | <u>21,140.24</u>              | <u>52,133.39</u>         | <u>80.83</u>   |
| NET OF REVENUES & EXPENDITURES                | 49,238.55                   | 49,249.24                 | (34,241.88)                 | 2,297.85                      | 83,491.12                | 69.53          |



REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE  
 PERIOD ENDING 03/31/2019  
 % Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                               | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT<br>USED |
|---|-----------------------------|---------------------------|-----------------------------|-------------------------------|--------------------------|----------------|
|   | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) | MONTH 03/31/19<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |                |
| Fund 203 - LOCAL STS FUND                         |                             |                           |                             |                               |                          |                |
| 000.000 - GENERAL                                 | 126,255.89                  | 115,696.93                | 91,354.78                   | 9,940.75                      | 24,342.15                | 78.96          |
| 931.000 - TRANSFERS IN AND OTHER SOURCES          | 100,000.00                  | 100,000.00                | 75,000.00                   | 8,350.00                      | 25,000.00                | 75.00          |
| <b>TOTAL REVENUES</b>                             | <b>226,255.89</b>           | <b>215,696.93</b>         | <b>166,354.78</b>           | <b>18,290.75</b>              | <b>49,342.15</b>         | <b>77.12</b>   |
| 444.000 - SIDEWALKS                               | 4,646.58                    | 5,364.25                  | 4,288.86                    | 384.15                        | 1,075.39                 | 79.95          |
| 449.001 - CONSTRUCTION STREETS (INCL. ENG. & ROW) | 2,858.50                    | 2,623.35                  | 1,650.00                    | 175.00                        | 973.35                   | 62.90          |
| 449.002 - PRESERVATION STREETS                    | 138,813.70                  | 180,057.58                | 139,185.89                  | 13,364.30                     | 40,871.69                | 77.30          |
| 449.003 - WINTER MAINTENANCE                      | 3,072.13                    | 10,200.00                 | 7,220.79                    | 350.00                        | 2,979.21                 | 70.79          |
| 449.004 - ADMIN, ENGINEERING & RECORD KEEPING     | 11,439.62                   | 15,263.99                 | 11,059.94                   | 991.58                        | 4,204.05                 | 72.46          |
| 906.000 - DEBT SERVICE                            | 1,694.38                    | 0.00                      | 0.00                        | 0.00                          | 0.00                     | 0.00           |
| 955.000 - NON DEPARTMENTAL                        | 0.00                        | 226.65                    | 226.65                      | 0.00                          | 0.00                     | 100.00         |
| <b>TOTAL EXPENDITURES</b>                         | <b>162,524.91</b>           | <b>213,735.82</b>         | <b>163,632.13</b>           | <b>15,265.03</b>              | <b>50,103.69</b>         | <b>76.56</b>   |
| <b>Fund 203 - LOCAL STS FUND:</b>                 |                             |                           |                             |                               |                          |                |
| TOTAL REVENUES                                    | 226,255.89                  | 215,696.93                | 166,354.78                  | 18,290.75                     | 49,342.15                | 77.12          |
| TOTAL EXPENDITURES                                | 162,524.91                  | 213,735.82                | 163,632.13                  | 15,265.03                     | 50,103.69                | 76.56          |
| NET OF REVENUES & EXPENDITURES                    | 63,730.98                   | 1,961.11                  | 2,722.65                    | 3,025.72                      | (761.54)                 | 138.83         |

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 03/31/2019

% Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                               | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR<br>MONTH 03/31/19<br>INCR (DECR) | AVAILABLE                | % BDGT<br>USED |
|---|-----------------------------|---------------------------|-----------------------------|---|--------------------------|----------------|
|   | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) |   | BALANCE<br>NORM (ABNORM) |                |
| Fund 204 - MUNICIPAL STREET FUND                  |                             |                           |                             |   |                          |                |
| 000.000 - GENERAL                                 | 247,799.87                  | 250,745.70                | 241,021.14                  | 2,074.96                                      | 9,724.56                 | 96.12          |
| TOTAL REVENUES                                    | <u>247,799.87</u>           | <u>250,745.70</u>         | <u>241,021.14</u>           | <u>2,074.96</u>                               | <u>9,724.56</u>          | <u>96.12</u>   |
| 449.001 - CONSTRUCTION STREETS (INCL. ENG. & ROW) | 228,008.61                  | 243,614.37                | 207,798.19                  | 0.00  | 35,816.18                | 85.30          |
| 955.000 - NON DEPARTMENTAL                        | 142.72                      | 353.42                    | 353.42                      | 0.00  | 0.00                     | 100.00         |
| TOTAL EXPENDITURES                                | <u>228,151.33</u>           | <u>243,967.79</u>         | <u>208,151.61</u>           | <u>0.00</u>                                   | <u>35,816.18</u>         | <u>85.32</u>   |
| Fund 204 - MUNICIPAL STREET FUND:                 |                             |                           |                             |   |                          |                |
| TOTAL REVENUES                                    | 247,799.87                  | 250,745.70                | 241,021.14                  | 2,074.96                                      | 9,724.56                 | 96.12          |
| TOTAL EXPENDITURES                                | 228,151.33                  | 243,967.79                | 208,151.61                  | 0.00  | 35,816.18                | 85.32          |
| NET OF REVENUES & EXPENDITURES                    | 19,648.54                   | 6,777.91                  | 32,869.53                   | 2,074.96                                      | (26,091.62)              | 484.95         |

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE  
 PERIOD ENDING 03/31/2019  
 % Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                       | END BALANCE<br>06/30/2018<br>NORM (ABNORM) | 2018-19<br>AMENDED BUDGET | YTD BALANCE<br>03/31/2019<br>NORM (ABNORM) | ACTIVITY FOR<br>MONTH 03/31/19<br>INCR (DECR) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|---|--|---------------------------|--|---|---------------------------------------|----------------|
| Fund 206 - FIRE FUND                      |  |                           |  |   |                                       |                |
| 000.000 - GENERAL                         | 219,770.10                                 | 217,700.70                | 235,087.87                                 | 208,554.50                                    | (17,387.17)                           | 107.99         |
| 931.000 - TRANSFERS IN AND OTHER SOURCES  | 95,583.73                                  | 96,001.54                 | 96,001.54                                  | 0.00  | 0.00                                  | 100.00         |
| <b>TOTAL REVENUES</b>                     | <b>315,353.83</b>                          | <b>313,702.24</b>         | <b>331,089.41</b>                          | <b>208,554.50</b>                             | <b>(17,387.17)</b>                    | <b>105.54</b>  |
| 336.000 - FIRE DEPARTMENT                 | 194,424.56                                 | 274,691.93                | 151,726.29                                 | 20,439.78                                     | 122,965.64                            | 55.24          |
| 906.000 - DEBT SERVICE                    | 44,264.23                                  | 44,264.23                 | 44,264.23                                  | 0.00  | 0.00                                  | 100.00         |
| 999.000 - TRANSFERS (OUT) AND OTHER USES  | 18,907.33                                  | 20,652.33                 | 20,652.33                                  | 0.00  | 0.00                                  | 100.00         |
| <b>TOTAL EXPENDITURES</b>                 | <b>257,596.12</b>                          | <b>339,608.49</b>         | <b>216,642.85</b>                          | <b>20,439.78</b>                              | <b>122,965.64</b>                     | <b>63.79</b>   |
| <b>Fund 206 - FIRE FUND:</b>              |  |                           |  |   |                                       |                |
| <b>TOTAL REVENUES</b>                     | <b>315,353.83</b>                          | <b>313,702.24</b>         | <b>331,089.41</b>                          | <b>208,554.50</b>                             | <b>(17,387.17)</b>                    | <b>105.54</b>  |
| <b>TOTAL EXPENDITURES</b>                 | <b>257,596.12</b>                          | <b>339,608.49</b>         | <b>216,642.85</b>                          | <b>20,439.78</b>                              | <b>122,965.64</b>                     | <b>63.79</b>   |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>57,757.71</b>                           | <b>(25,906.25)</b>        | <b>114,446.56</b>                          | <b>188,114.72</b>                             | <b>(140,352.81)</b>                   | <b>441.77</b>  |

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE  
 PERIOD ENDING 03/31/2019  
 % Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                      | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT<br>USED |
|--|-----------------------------|---------------------------|-----------------------------|-------------------------------|--------------------------|----------------|
|  | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) | MONTH 03/31/19<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |                |
| Fund 208 - PARKS AND RECREATION          |                             |                           |                             |                               |                          |                |
| 000.000 - GENERAL                        | 263,859.84                  | 113,581.97                | 121,087.83                  | 8,363.54                      | (7,505.86)               | 106.61         |
| 931.000 - TRANSFERS IN AND OTHER SOURCES | 313,200.36                  | 300,000.00                | 225,000.00                  | 25,000.00                     | 75,000.00                | 75.00          |
| TOTAL REVENUES                           | 577,060.20                  | 413,581.97                | 346,087.83                  | 33,363.54                     | 67,494.14                | 83.68          |
| 751.001 - PARKS                          | 689,495.36                  | 260,195.86                | 199,606.94                  | 8,374.34                      | 60,588.92                | 76.71          |
| 751.002 - RECREATION                     | 89,460.81                   | 94,662.27                 | 69,038.52                   | 6,567.57                      | 25,623.75                | 72.93          |
| 751.003 - RAILROAD DEPOT                 | 0.00                        | 12,813.00                 | 50,337.54                   | 581.21                        | (37,524.54)              | 392.86         |
| 906.000 - DEBT SERVICE                   | 96,442.17                   | 41,807.12                 | 41,020.48                   | 0.00                          | 786.64                   | 98.12          |
| 955.000 - NON DEPARTMENTAL               | 2,632.66                    | 2,220.02                  | 1,720.02                    | 175.00                        | 500.00                   | 77.48          |
| TOTAL EXPENDITURES                       | 878,031.00                  | 411,698.27                | 361,723.50                  | 15,698.12                     | 49,974.77                | 87.86          |
| Fund 208 - PARKS AND RECREATION:         |                             |                           |                             |                               |                          |                |
| TOTAL REVENUES                           | 577,060.20                  | 413,581.97                | 346,087.83                  | 33,363.54                     | 67,494.14                | 83.68          |
| TOTAL EXPENDITURES                       | 878,031.00                  | 411,698.27                | 361,723.50                  | 15,698.12                     | 49,974.77                | 87.86          |
| NET OF REVENUES & EXPENDITURES           | (300,970.80)                | 1,883.70                  | (15,635.67)                 | 17,665.42                     | 17,519.37                | 830.05         |

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE  
 PERIOD ENDING 03/31/2019  
 % Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                                | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT<br>USED |
|--|-----------------------------|---------------------------|-----------------------------|-------------------------------|--------------------------|----------------|
|  | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) | MONTH 03/31/19<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |                |
| Fund 210 - DDA (DOWNTOWN DVLPMT AUTHORITY)         |                             |                           |                             |                               |                          |                |
| 000.000 - GENERAL                                  | 199,685.25                  | 94,026.64                 | 100,210.11                  | 2,545.86                      | (6,183.47)               | 106.58         |
| <b>TOTAL REVENUES</b>                              | <b>199,685.25</b>           | <b>94,026.64</b>          | <b>100,210.11</b>           | <b>2,545.86</b>               | <b>(6,183.47)</b>        | <b>106.58</b>  |
| 747.001 - DDA - OPERATIONS                         | 163,411.95                  | 22,500.00                 | 48,797.65                   | 16.32                         | (26,297.65)              | 216.88         |
| 747.002 - DDA - MAINSTREET                         | 584.09                      | 499.40                    | 220.60                      | 27.95                         | 278.80                   | 44.17          |
| 747.003 - DDA - ART ALLEY                          | 0.00                        | 0.00                      | 101.25                      | 101.25                        | (101.25)                 | 100.00         |
| 906.000 - DEBT SERVICE                             | 36,560.00                   | 36,440.25                 | 32,007.01                   | 0.00                          | 4,433.24                 | 87.83          |
| <b>TOTAL EXPENDITURES</b>                          | <b>200,556.04</b>           | <b>59,439.65</b>          | <b>81,126.51</b>            | <b>145.52</b>                 | <b>(21,686.86)</b>       | <b>136.49</b>  |
| <b>Fund 210 - DDA (DOWNTOWN DVLPMT AUTHORITY):</b> |                             |                           |                             |                               |                          |                |
| <b>TOTAL REVENUES</b>                              | <b>199,685.25</b>           | <b>94,026.64</b>          | <b>100,210.11</b>           | <b>2,545.86</b>               | <b>(6,183.47)</b>        | <b>106.58</b>  |
| <b>TOTAL EXPENDITURES</b>                          | <b>200,556.04</b>           | <b>59,439.65</b>          | <b>81,126.51</b>            | <b>145.52</b>                 | <b>(21,686.86)</b>       | <b>136.49</b>  |
| <b>NET OF REVENUES &amp; EXPENDITURES</b>          | <b>(870.79)</b>             | <b>34,586.99</b>          | <b>19,083.60</b>            | <b>2,400.34</b>               | <b>15,503.39</b>         | <b>55.18</b>   |

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE  
 PERIOD ENDING 03/31/2019  
 % Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                   | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR<br>MONTH 03/31/19<br>INCR (DECR) | AVAILABLE                | % BDGT<br>USED |
|---------------------------------------|-----------------------------|---------------------------|-----------------------------|---|--------------------------|----------------|
|                                       | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) |   | BALANCE<br>NORM (ABNORM) |                |
| Fund 211 - SIDEWALK REPLACEMENT FUND  |                             |                           |                             |   |                          |                |
| 000.000 - GENERAL                     | 5.67                        | 0.00                      | 0.26                        | 0.06  | (0.26)                   | 100.00         |
| TOTAL REVENUES                        | <u>5.67</u>                 | <u>0.00</u>               | <u>0.26</u>                 | <u>0.06</u>                                   | <u>(0.26)</u>            | <u>100.00</u>  |
| 444.000 - SIDEWALKS                   | 0.00                        | 338.38                    | 0.00                        | 0.00  | 338.38                   | 0.00           |
| 955.000 - NON DEPARTMENTAL            | 0.00                        | 2.62                      | 2.62                        | 0.00  | 0.00                     | 100.00         |
| TOTAL EXPENDITURES                    | <u>0.00</u>                 | <u>341.00</u>             | <u>2.62</u>                 | <u>0.00</u>                                   | <u>338.38</u>            | <u>0.77</u>    |
| <hr/>                                 |                             |                           |                             |   |                          |                |
| Fund 211 - SIDEWALK REPLACEMENT FUND: |                             |                           |                             |   |                          |                |
| TOTAL REVENUES                        | 5.67                        | 0.00                      | 0.26                        | 0.06  | (0.26)                   | 100.00         |
| TOTAL EXPENDITURES                    | <u>0.00</u>                 | <u>341.00</u>             | <u>2.62</u>                 | <u>0.00</u>                                   | <u>338.38</u>            | <u>0.77</u>    |
| NET OF REVENUES & EXPENDITURES        | 5.67                        | (341.00)                  | (2.36)                      | 0.06  | (338.64)                 | 0.69           |

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 03/31/2019

% Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                                | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR<br>MONTH 03/31/19<br>INCR (DECR) | AVAILABLE                | % BDGT<br>USED |
|--|-----------------------------|---------------------------|-----------------------------|---|--------------------------|----------------|
|  | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) |   | BALANCE<br>NORM (ABNORM) |                |
| Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND |                             |                           |                             |   |                          |                |
| 000.000 - GENERAL                                  | 3.86                        | 4.00                      | 3.67                        | 0.79  | 0.33                     | 91.75          |
| TOTAL REVENUES                                     | <u>3.86</u>                 | <u>4.00</u>               | <u>3.67</u>                 | <u>0.79</u>                                   | <u>0.33</u>              | <u>91.75</u>   |
| Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUNI |                             |                           |                             |   |                          |                |
| TOTAL REVENUES                                     | 3.86                        | 4.00                      | 3.67                        | 0.79  | 0.33                     | 91.75          |
| TOTAL EXPENDITURES                                 | 0.00                        | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| NET OF REVENUES & EXPENDITURES                     | <u>3.86</u>                 | <u>4.00</u>               | <u>3.67</u>                 | <u>0.79</u>                                   | <u>0.33</u>              | <u>91.75</u>   |

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE  
 PERIOD ENDING 03/31/2019  
 % Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                   | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT<br>USED |
|---------------------------------------|-----------------------------|---------------------------|-----------------------------|-------------------------------|--------------------------|----------------|
|                                       | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) | MONTH 03/31/19<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |                |
| Fund 265 - DRUG LAW ENFORCEMENT FUND  |                             |                           |                             |                               |                          |                |
| 000.000 - GENERAL                     | 286.20                      | 2,000.00                  | 539.90                      | 0.16                          | 1,460.10                 | 27.00          |
| TOTAL REVENUES                        | <u>286.20</u>               | <u>2,000.00</u>           | <u>539.90</u>               | <u>0.16</u>                   | <u>1,460.10</u>          | <u>27.00</u>   |
| 301.000 - POLICE                      | 0.00                        | 2,000.00                  | 1,024.00                    | 0.00                          | 976.00                   | 51.20          |
| TOTAL EXPENDITURES                    | <u>0.00</u>                 | <u>2,000.00</u>           | <u>1,024.00</u>             | <u>0.00</u>                   | <u>976.00</u>            | <u>51.20</u>   |
| Fund 265 - DRUG LAW ENFORCEMENT FUND: |                             |                           |                             |                               |                          |                |
| TOTAL REVENUES                        | 286.20                      | 2,000.00                  | 539.90                      | 0.16                          | 1,460.10                 | 27.00          |
| TOTAL EXPENDITURES                    | <u>0.00</u>                 | <u>2,000.00</u>           | <u>1,024.00</u>             | <u>0.00</u>                   | <u>976.00</u>            | <u>51.20</u>   |
| NET OF REVENUES & EXPENDITURES        | 286.20                      | 0.00                      | (484.10)                    | 0.16                          | 484.10                   | 100.00         |



REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE  
 PERIOD ENDING 03/31/2019  
 % Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                  | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT<br>USED |
|--------------------------------------|-----------------------------|---------------------------|-----------------------------|-------------------------------|--------------------------|----------------|
|                                      | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) | MONTH 03/31/19<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |                |
| Fund 287 - POLICE TRAINING 302 FUND  |                             |                           |                             |                               |                          |                |
| 000.000 - GENERAL                    | 0.00                        | 1,500.00                  | 0.00                        | 0.00                          | 1,500.00                 | 0.00           |
| TOTAL REVENUES                       | <u>0.00</u>                 | <u>1,500.00</u>           | <u>0.00</u>                 | <u>0.00</u>                   | <u>1,500.00</u>          | <u>0.00</u>    |
| 301.000 - POLICE                     | 0.00                        | 1,500.00                  | 1,526.98                    | 1,200.00                      | (26.98)                  | 101.80         |
| TOTAL EXPENDITURES                   | <u>0.00</u>                 | <u>1,500.00</u>           | <u>1,526.98</u>             | <u>1,200.00</u>               | <u>(26.98)</u>           | <u>101.80</u>  |
| Fund 287 - POLICE TRAINING 302 FUND: |                             |                           |                             |                               |                          |                |
| TOTAL REVENUES                       | 0.00                        | 1,500.00                  | 0.00                        | 0.00                          | 1,500.00                 | 0.00           |
| TOTAL EXPENDITURES                   | <u>0.00</u>                 | <u>1,500.00</u>           | <u>1,526.98</u>             | <u>1,200.00</u>               | <u>(26.98)</u>           | <u>101.80</u>  |
| NET OF REVENUES & EXPENDITURES       | 0.00                        | 0.00                      | (1,526.98)                  | (1,200.00)                    | 1,526.98                 | 100.00         |

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE  
 PERIOD ENDING 03/31/2019  
 % Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                        | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR<br>MONTH 03/31/19<br>INCR (DECR) | AVAILABLE                | % BDGT<br>USED |
|--|-----------------------------|---------------------------|-----------------------------|---|--------------------------|----------------|
|  | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) |   | BALANCE<br>NORM (ABNORM) |                |
| Fund 303 - PUBLIC SAFETY BLDG DEBT SERVIC  |                             |                           |                             |   |                          |                |
| 931.000 - TRANSFERS IN AND OTHER SOURCES   | 47,268.32                   | 51,630.82                 | 51,630.82                   | 0.00  | 0.00                     | 100.00         |
| TOTAL REVENUES                             | <u>47,268.32</u>            | <u>51,630.82</u>          | <u>51,630.82</u>            | <u>0.00</u>                                   | <u>0.00</u>              | <u>100.00</u>  |
| 223.000 - DEBT SERVICE                     | 47,268.32                   | 51,630.82                 | 51,630.82                   | 0.00  | 0.00                     | 100.00         |
| TOTAL EXPENDITURES                         | <u>47,268.32</u>            | <u>51,630.82</u>          | <u>51,630.82</u>            | <u>0.00</u>                                   | <u>0.00</u>              | <u>100.00</u>  |
| Fund 303 - PUBLIC SAFETY BLDG DEBT SERVIC: |                             |                           |                             |   |                          |                |
| TOTAL REVENUES                             | 47,268.32                   | 51,630.82                 | 51,630.82                   | 0.00  | 0.00                     | 100.00         |
| TOTAL EXPENDITURES                         | <u>47,268.32</u>            | <u>51,630.82</u>          | <u>51,630.82</u>            | <u>0.00</u>                                   | <u>0.00</u>              | <u>100.00</u>  |
| NET OF REVENUES & EXPENDITURES             | 0.00                        | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE  
 PERIOD ENDING 03/31/2019  
 % Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                      | END BALANCE<br>06/30/2018<br>NORM (ABNORM) | 2018-19<br>AMENDED BUDGET | YTD BALANCE<br>03/31/2019<br>NORM (ABNORM) | ACTIVITY FOR<br>MONTH 03/31/19<br>INCR (DECR) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--|--|---------------------------|--|---|---------------------------------------|----------------|
| Fund 590 - SEWER SYSTEM FUND             |  |                           |  |   |                                       |                |
| 000.000 - GENERAL                        | 918,863.82                                 | 923,797.48                | 632,496.38                                 | 73,331.23                                     | 291,301.10                            | 68.47          |
| TOTAL REVENUES                           | 918,863.82                                 | 923,797.48                | 632,496.38                                 | 73,331.23                                     | 291,301.10                            | 68.47          |
| 536.001 - SEWER TREATMENT AND PUMPING    | 807,942.24                                 | 583,847.07                | 378,474.03                                 | 29,637.11                                     | 205,373.04                            | 64.82          |
| 536.002 - SEWER COLLECTION               | 184,373.45                                 | 214,475.34                | 134,269.33                                 | 13,590.14                                     | 80,206.01                             | 62.60          |
| 906.000 - DEBT SERVICE                   | 73,130.01                                  | 97,908.64                 | 37,281.39                                  | 0.00  | 60,627.25                             | 38.08          |
| 999.000 - TRANSFERS (OUT) AND OTHER USES | 10,000.00                                  | 10,000.00                 | 7,500.00                                   | 825.00  | 2,500.00                              | 75.00          |
| TOTAL EXPENDITURES                       | 1,075,445.70                               | 906,231.05                | 557,524.75                                 | 44,052.25                                     | 348,706.30                            | 61.52          |
| Fund 590 - SEWER SYSTEM FUND:            |  |                           |  |   |                                       |                |
| TOTAL REVENUES                           | 918,863.82                                 | 923,797.48                | 632,496.38                                 | 73,331.23                                     | 291,301.10                            | 68.47          |
| TOTAL EXPENDITURES                       | 1,075,445.70                               | 906,231.05                | 557,524.75                                 | 44,052.25                                     | 348,706.30                            | 61.52          |
| NET OF REVENUES & EXPENDITURES           | (156,581.88)                               | 17,566.43                 | 74,971.63                                  | 29,278.98                                     | (57,405.20)                           | 426.79         |

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE  
 PERIOD ENDING 03/31/2019  
 % Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                      | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT<br>USED |
|--|-----------------------------|---------------------------|-----------------------------|-------------------------------|--------------------------|----------------|
|  | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) | MONTH 03/31/19<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |                |
| Fund 591 - WATER SYSTEM FUND             |                             |                           |                             |                               |                          |                |
| 000.000 - GENERAL                        | 872,557.79                  | 802,756.77                | 513,603.46                  | 51,089.19                     | 289,153.31               | 63.98          |
| 931.000 - TRANSFERS IN AND OTHER SOURCES | 0.00                        | 1,100,000.00              | 0.00                        | 0.00                          | 1,100,000.00             | 0.00           |
| <b>TOTAL REVENUES</b>                    | <b>872,557.79</b>           | <b>1,902,756.77</b>       | <b>513,603.46</b>           | <b>51,089.19</b>              | <b>1,389,153.31</b>      | <b>26.99</b>   |
| 536.003 - TREATMENT, PUMPING AND STORAGE | 387,951.68                  | 1,724,493.55              | 236,093.26                  | 17,541.52                     | 1,488,400.29             | 13.69          |
| 536.004 - WATER DISTRIBUTION             | 223,295.18                  | 316,663.73                | 286,926.27                  | 20,236.51                     | 29,737.46                | 90.61          |
| 536.005 - PRINCIPAL RESPONSIBLE PARTY #1 | 96,359.75                   | 155,525.26                | 115,986.04                  | 10,071.74                     | 39,539.22                | 74.58          |
| 906.000 - DEBT SERVICE                   | 20,958.29                   | 46,971.54                 | 11,798.08                   | 0.00                          | 35,173.46                | 25.12          |
| 999.000 - TRANSFERS (OUT) AND OTHER USES | 10,000.00                   | 10,000.00                 | 7,500.00                    | 825.00                        | 2,500.00                 | 75.00          |
| <b>TOTAL EXPENDITURES</b>                | <b>738,564.90</b>           | <b>2,253,654.08</b>       | <b>658,303.65</b>           | <b>48,674.77</b>              | <b>1,595,350.43</b>      | <b>29.21</b>   |
| <b>Fund 591 - WATER SYSTEM FUND:</b>     |                             |                           |                             |                               |                          |                |
| TOTAL REVENUES                           | 872,557.79                  | 1,902,756.77              | 513,603.46                  | 51,089.19                     | 1,389,153.31             | 26.99          |
| TOTAL EXPENDITURES                       | 738,564.90                  | 2,253,654.08              | 658,303.65                  | 48,674.77                     | 1,595,350.43             | 29.21          |
| NET OF REVENUES & EXPENDITURES           | 133,992.89                  | (350,897.31)              | (144,700.19)                | 2,414.42                      | (206,197.12)             | 41.24          |

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 03/31/2019

% Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                              | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT<br>USED |
|--|-----------------------------|---------------------------|-----------------------------|-------------------------------|--------------------------|----------------|
|  | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) | MONTH 03/31/19<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |                |
| Fund 636 - DATA PROCESSING                       |                             |                           |                             |                               |                          |                |
| 000.000 - GENERAL                                | 65,411.38                   | 127,910.00                | 61,496.68                   | 6,817.25                      | 66,413.32                | 48.08          |
| TOTAL REVENUES                                   | <u>65,411.38</u>            | <u>127,910.00</u>         | <u>61,496.68</u>            | <u>6,817.25</u>               | <u>66,413.32</u>         | <u>48.08</u>   |
| 228.000 - DATA PROCESSING, INFORMATION TECHNOLOG | 38,418.51                   | 132,850.00                | 25,985.56                   | 2,451.24                      | 106,864.44               | 19.56          |
| 999.000 - TRANSFERS (OUT) AND OTHER USES         | 11,000.00                   | 11,000.00                 | 8,250.00                    | 900.00                        | 2,750.00                 | 75.00          |
| TOTAL EXPENDITURES                               | <u>49,418.51</u>            | <u>143,850.00</u>         | <u>34,235.56</u>            | <u>3,351.24</u>               | <u>109,614.44</u>        | <u>23.80</u>   |
| Fund 636 - DATA PROCESSING:                      |                             |                           |                             |                               |                          |                |
| TOTAL REVENUES                                   | 65,411.38                   | 127,910.00                | 61,496.68                   | 6,817.25                      | 66,413.32                | 48.08          |
| TOTAL EXPENDITURES                               | <u>49,418.51</u>            | <u>143,850.00</u>         | <u>34,235.56</u>            | <u>3,351.24</u>               | <u>109,614.44</u>        | <u>23.80</u>   |
| NET OF REVENUES & EXPENDITURES                   | 15,992.87                   | (15,940.00)               | 27,261.12                   | 3,466.01                      | (43,201.12)              | 171.02         |

REVENUE AND EXPENDITURE REPORT FOR CITY OF CLARE

PERIOD ENDING 03/31/2019

% Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                       | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR                  | AVAILABLE                | % BDGT<br>USED |
|---|-----------------------------|---------------------------|-----------------------------|-------------------------------|--------------------------|----------------|
|   | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) | MONTH 03/31/19<br>INCR (DECR) | BALANCE<br>NORM (ABNORM) |                |
| Fund 641 - MOBILE EQUIPMENT               |                             |                           |                             |                               |                          |                |
| 000.000 - GENERAL                         | 345,077.72                  | 354,561.99                | 268,140.00                  | 26,923.81                     | 86,421.99                | 75.63          |
| 931.000 - TRANSFERS IN AND OTHER SOURCES  | 115,000.00                  | 250,000.00                | 215,100.00                  | 0.00                          | 34,900.00                | 86.04          |
| <b>TOTAL REVENUES</b>                     | <b>460,077.72</b>           | <b>604,561.99</b>         | <b>483,240.00</b>           | <b>26,923.81</b>              | <b>121,321.99</b>        | <b>79.93</b>   |
| 441.000 - DEPARTMENT OF PUBLIC WORKS      | 411,284.40                  | 570,030.24                | 470,036.34                  | 25,677.49                     | 99,993.90                | 82.46          |
| 906.000 - DEBT SERVICE                    | 0.00                        | 35,186.19                 | 13,864.05                   | 0.00                          | 21,322.14                | 39.40          |
| 999.000 - TRANSFERS (OUT) AND OTHER USES  | 1,000.00                    | 1,000.00                  | 750.00                      | 100.00                        | 250.00                   | 75.00          |
| <b>TOTAL EXPENDITURES</b>                 | <b>412,284.40</b>           | <b>606,216.43</b>         | <b>484,650.39</b>           | <b>25,777.49</b>              | <b>121,566.04</b>        | <b>79.95</b>   |
| <b>Fund 641 - MOBILE EQUIPMENT:</b>       |                             |                           |                             |                               |                          |                |
| <b>TOTAL REVENUES</b>                     | <b>460,077.72</b>           | <b>604,561.99</b>         | <b>483,240.00</b>           | <b>26,923.81</b>              | <b>121,321.99</b>        | <b>79.93</b>   |
| <b>TOTAL EXPENDITURES</b>                 | <b>412,284.40</b>           | <b>606,216.43</b>         | <b>484,650.39</b>           | <b>25,777.49</b>              | <b>121,566.04</b>        | <b>79.95</b>   |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>47,793.32</b>            | <b>(1,654.44)</b>         | <b>(1,410.39)</b>           | <b>1,146.32</b>               | <b>(244.05)</b>          | <b>85.25</b>   |

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

| ACCOUNT DESCRIPTION                             | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR<br>MONTH 03/31/19<br>INCR (DECR) | AVAILABLE                | % BDGT<br>USED |
|---|-----------------------------|---------------------------|-----------------------------|---|--------------------------|----------------|
|   | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) |   | BALANCE<br>NORM (ABNORM) |                |
| Fund 765 - HATTON TOWNSHIP LANDFILL TRUST FUND  |                             |                           |                             |   |                          |                |
| 000.000 - GENERAL                               | 1,315.18                    | 750.00                    | 0.00                        | 0.00  | 750.00                   | 0.00           |
| TOTAL REVENUES                                  | <u>1,315.18</u>             | <u>750.00</u>             | <u>0.00</u>                 | <u>0.00</u>                                   | <u>750.00</u>            | <u>0.00</u>    |
| <hr/>   |                             |                           |                             |   |                          |                |
| Fund 765 - HATTON TOWNSHIP LANDFILL TRUST FUND: |                             |                           |                             |   |                          |                |
| TOTAL REVENUES                                  | 1,315.18                    | 750.00                    | 0.00                        | 0.00  | 750.00                   | 0.00           |
| TOTAL EXPENDITURES                              | 0.00                        | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| NET OF REVENUES & EXPENDITURES                  | <u>1,315.18</u>             | <u>750.00</u>             | <u>0.00</u>                 | <u>0.00</u>                                   | <u>750.00</u>            | <u>0.00</u>    |

PERIOD ENDING 03/31/2019

% Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                  | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR<br>MONTH 03/31/19<br>INCR (DECR) | AVAILABLE                | % BDGT<br>USED |
|--------------------------------------|-----------------------------|---------------------------|-----------------------------|---|--------------------------|----------------|
|                                      | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) |   | BALANCE<br>NORM (ABNORM) |                |
| Fund 901 - GENERAL FIXED ASSETS      |                             |                           |                             |   |                          |                |
| 000.000 - GENERAL                    | 26,247.00                   | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| 101.000 - CITY COMMISSION            | 121,480.00                  | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| 301.000 - POLICE                     | 106,513.00                  | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| 441.000 - DEPARTMENT OF PUBLIC WORKS | 65,268.00                   | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| 751.001 - PARKS                      | 68,437.00                   | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| <b>TOTAL EXPENDITURES</b>            | <b>387,945.00</b>           | <b>0.00</b>               | <b>0.00</b>                 | <b>0.00</b>                                   | <b>0.00</b>              | <b>0.00</b>    |
| Fund 901 - GENERAL FIXED ASSETS:     |                             |                           |                             |   |                          |                |
| TOTAL REVENUES                       | 0.00                        | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| TOTAL EXPENDITURES                   | 387,945.00                  | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| NET OF REVENUES & EXPENDITURES       | (387,945.00)                | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |



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

| ACCOUNT DESCRIPTION                | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR<br>MONTH 03/31/19<br>INCR (DECR) | AVAILABLE                | % BDGT<br>USED |
|------------------------------------|-----------------------------|---------------------------|-----------------------------|---|--------------------------|----------------|
|                                    | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) |   | BALANCE<br>NORM (ABNORM) |                |
| Fund 902 - GENERAL LONG-TERM DEBT  |                             |                           |                             |   |                          |                |
| 000.000 - GENERAL                  | (115,921.59)                | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| TOTAL EXPENDITURES                 | <u>(115,921.59)</u>         | <u>0.00</u>               | <u>0.00</u>                 | <u>0.00</u>                                   | <u>0.00</u>              | <u>0.00</u>    |
| <hr/>                              |                             |                           |                             |   |                          |                |
| Fund 902 - GENERAL LONG-TERM DEBT: |                             |                           |                             |   |                          |                |
| TOTAL REVENUES                     | 0.00                        | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| TOTAL EXPENDITURES                 | <u>(115,921.59)</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     | <u>115,921.59</u>           | <u>0.00</u>               | <u>0.00</u>                 | <u>0.00</u>                                   | <u>0.00</u>              | <u>0.00</u>    |

PERIOD ENDING 03/31/2019

% Fiscal Year Completed: 75.07

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

| ACCOUNT DESCRIPTION                       | END BALANCE                 | 2018-19<br>AMENDED BUDGET | YTD BALANCE                 | ACTIVITY FOR<br>MONTH 03/31/19<br>INCR (DECR) | AVAILABLE                | % BDGT<br>USED |
|---|-----------------------------|---------------------------|-----------------------------|---|--------------------------|----------------|
|   | 06/30/2018<br>NORM (ABNORM) |                           | 03/31/2019<br>NORM (ABNORM) |   | BALANCE<br>NORM (ABNORM) |                |
| Fund 934 - GASB ACCRUALS                  |                             |                           |                             |   |                          |                |
| 000.000 - GENERAL                         | (74,103.00)                 | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| 101.000 - CITY COMMISSION                 | 5,578.00                    | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| 301.000 - POLICE                          | 8,938.00                    | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| 441.000 - DEPARTMENT OF PUBLIC WORKS      | 12,410.00                   | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| 590.000 - GASB 34 - SEWER                 | 18,412.00                   | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| 591.000 - GASB 34 - WATER                 | 13,286.00                   | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| 751.001 - PARKS                           | 5,163.00                    | 0.00                      | 0.00                        | 0.00  | 0.00                     | 0.00           |
| <b>TOTAL REVENUES</b>                     | <b>(10,316.00)</b>          | <b>0.00</b>               | <b>0.00</b>                 | <b>0.00</b>                                   | <b>0.00</b>              | <b>0.00</b>    |
| <hr/>                                     |                             |                           |                             |   |                          |                |
| Fund 934 - GASB ACCRUALS:                 |                             |                           |                             |   |                          |                |
| TOTAL REVENUES                            | (10,316.00)                 | 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>(10,316.00)</b>          | <b>0.00</b>               | <b>0.00</b>                 | <b>0.00</b>                                   | <b>0.00</b>              | <b>0.00</b>    |
| <hr/>                                     |                             |                           |                             |   |                          |                |
| TOTAL REVENUES - ALL FUNDS                | 8,113,010.38                | 7,760,322.07              | 5,252,135.25                | 500,735.80                                    | 2,508,186.82             | 67.68          |
| TOTAL EXPENDITURES - ALL FUNDS            | 8,564,265.56                | 8,382,674.19              | 5,087,669.33                | 432,943.76                                    | 3,295,004.86             | 60.69          |
| <b>NET OF REVENUES &amp; EXPENDITURES</b> | <b>(451,255.18)</b>         | <b>(622,352.12)</b>       | <b>164,465.92</b>           | <b>67,792.04</b>                              | <b>(786,818.04)</b>      | <b>26.43</b>   |

**City of Clare**

**Comparative Balance Sheet**

**Prepared as of**

**March 31, 2019**

Fund 101 GENERAL FUND

| GL Number                                 | Description                              | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|--|----------------------------|----------------------------|
| <b>*** Assets ***</b>                     |  |                            |                            |
| 101-000.000-001.000                       | CASH                                     | 86,490.64                  | 100,890.39                 |
| 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                        | 73,990.29                  | 74,323.00                  |
| 101-000.000-003.000                       | CERTIFICATES OF DEPOSIT/ REPURCHASE AGR. | 430,000.00                 | 175,000.00                 |
| 101-000.000-040.000                       | ACCOUNTS RECEIVABLE                      | 19,382.15                  | 28,126.75                  |
| 101-000.000-040.271                       | ACCOUNTS RECEIVABLE - LIBRARY            | 20,434.70                  | 0.00                       |
| 101-000.000-043.000                       | A/R UTILITIES                            | 13,251.78                  | 13,932.83                  |
| 101-000.000-043.001                       | ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS     | (50.00)                    | (50.00)                    |
| 101-000.000-084.703                       | DUE FROM TAX FUND                        | 111.83                     | 113.39                     |
| 101-000.000-111.000                       | INVENTORY                                | 2,576.82                   | 3,963.46                   |
| 101-000.000-111.001                       | INVENTORY - AIRPORT FUEL                 | 18,564.50                  | 22,822.89                  |
| 101-000.000-123.000                       | PREPAID EXPENDITURES                     | (28.80)                    | 0.00                       |
| <b>Total Assets</b>                       |  | <b>666,173.91</b>          | <b>420,572.71</b>          |
| <b>*** Liabilities ***</b>                |  |                            |                            |
| 101-000.000-214.729                       | DUE TO OTHER GOV. UNITS                  | 17,450.15                  | 18,195.89                  |
| 101-000.000-228.000                       | DUE TO STATE OF MICHIGAN - AIRPORT       | 469.41                     | 611.43                     |
| 101-000.000-228.101                       | DUE TO THE STATE OF MICHIGAN - BAGS      | 0.00                       | 40.45                      |
| 101-000.000-273.000                       | UNDISTRIBUTED RECEIPTS                   | 290.00                     | 290.00                     |
| <b>Total Liabilities</b>                  |  | <b>18,209.56</b>           | <b>19,137.77</b>           |
| <b>*** Fund Balance ***</b>               |  |                            |                            |
| 101-000.000-391.000                       | FISCAL FUND BALANCE                      | 428,197.77                 | 317,732.39                 |
| <b>Total Fund Balance</b>                 |  | <b>428,197.77</b>          | <b>317,732.39</b>          |
| <b>Beginning Fund Balance</b>             |  | <b>428,197.77</b>          | <b>317,732.39</b>          |
| <b>Net of Revenues VS Expenditures</b>    |  | <b>219,766.58</b>          | <b>83,702.55</b>           |
| <b>Ending Fund Balance</b>                |  | <b>647,964.35</b>          | <b>401,434.94</b>          |
| <b>Total Liabilities And Fund Balance</b> |  | <b>666,173.91</b>          | <b>420,572.71</b>          |

Fund 150 CEMETERY PERPETUAL CARE

| GL Number                                 | Description                | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|----------------------------|----------------------------|----------------------------|
| *** Assets ***                            |                            |                            |                            |
| 150-000.000-001.000                       | CASH                       | 25,509.29                  | 19,855.99                  |
| 150-000.000-003.000                       | REPURCHASE AGREEMENTS      | 260,000.00                 | 275,000.00                 |
| <b>Total Assets</b>                       |                            | <b>285,509.29</b>          | <b>294,855.99</b>          |
| *** Liabilities ***                       |                            |                            |                            |
| <b>Total Liabilities</b>                  |                            | <b>0.00</b>                | <b>0.00</b>                |
| *** Fund Balance ***                      |                            |                            |                            |
| 150-000.000-390.000                       | FUND BALANCE               | 6,277.73                   | 7,085.04                   |
| 150-000.000-390.001                       | NONEXPENDABLE FUND BALANCE | 270,964.77                 | 280,364.77                 |
| <b>Total Fund Balance</b>                 |                            | <b>277,242.50</b>          | <b>287,449.81</b>          |
| <b>Beginning Fund Balance</b>             |                            | <b>277,242.50</b>          | <b>287,449.81</b>          |
| <b>Net of Revenues VS Expenditures</b>    |                            | <b>8,266.79</b>            | <b>7,406.18</b>            |
| <b>Ending Fund Balance</b>                |                            | <b>285,509.29</b>          | <b>294,855.99</b>          |
| <b>Total Liabilities And Fund Balance</b> |                            | <b>285,509.29</b>          | <b>294,855.99</b>          |

Fund 202 MAJOR STREETS

| GL Number                                 | Description                    | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|--------------------------------|----------------------------|----------------------------|
| *** Assets ***                            |                                |                            |                            |
| 202-000.000-001.000                       | CASH                           | 18,274.52                  | 18,485.33                  |
| 202-000.000-003.000                       | REPURCHASE AGREEMENTS          | 50,000.00                  | 130,000.00                 |
| 202-000.000-045.000                       | SPECIAL ASSESSMENTS RECEIVABLE | 945.65                     | 0.00                       |
| <b>Total Assets</b>                       |                                | <b>69,220.17</b>           | <b>148,485.33</b>          |
| *** Liabilities ***                       |                                |                            |                            |
| 202-000.000-339.000                       | DEFERRED REVENUES              | 945.65                     | 0.00                       |
| <b>Total Liabilities</b>                  |                                | <b>945.65</b>              | <b>0.00</b>                |
| *** Fund Balance ***                      |                                |                            |                            |
| 202-000.000-391.000                       | FISCAL FUND BALANCE            | 133,488.66                 | 182,727.21                 |
| <b>Total Fund Balance</b>                 |                                | <b>133,488.66</b>          | <b>182,727.21</b>          |
| <b>Beginning Fund Balance</b>             |                                | <b>133,488.66</b>          | <b>182,727.21</b>          |
| <b>Net of Revenues VS Expenditures</b>    |                                | <b>(65,214.14)</b>         | <b>(34,241.88)</b>         |
| <b>Ending Fund Balance</b>                |                                | <b>68,274.52</b>           | <b>148,485.33</b>          |
| <b>Total Liabilities And Fund Balance</b> |                                | <b>69,220.17</b>           | <b>148,485.33</b>          |

Fund 203 LOCAL STS FUND

| GL Number                                 | Description                    | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|--------------------------------|----------------------------|----------------------------|
| <b>*** Assets ***</b>                     |                                |                            |                            |
| 203-000.000-001.000                       | CASH                           | (49,306.24)                | 10,090.74                  |
| 203-000.000-003.000                       | REPURCHASE AGREEMENTS          | 0.00                       | 25,000.00                  |
| 203-000.000-045.000                       | SPECIAL ASSESSMENTS RECEIVABLE | 4,064.55                   | 3,342.65                   |
| <b>Total Assets</b>                       |                                | <b>(45,241.69)</b>         | <b>38,433.39</b>           |
| <b>*** Liabilities ***</b>                |                                |                            |                            |
| 203-000.000-339.000                       | DEFERRED REVENUES              | 4,064.55                   | 3,342.65                   |
| <b>Total Liabilities</b>                  |                                | <b>4,064.55</b>            | <b>3,342.65</b>            |
| <b>*** Fund Balance ***</b>               |                                |                            |                            |
| 203-000.000-391.000                       | FISCAL FUND BALANCE            | (31,362.89)                | 32,368.09                  |
| <b>Total Fund Balance</b>                 |                                | <b>(31,362.89)</b>         | <b>32,368.09</b>           |
| <b>Beginning Fund Balance</b>             |                                | <b>(31,362.89)</b>         | <b>32,368.09</b>           |
| <b>Net of Revenues VS Expenditures</b>    |                                | <b>(17,943.35)</b>         | <b>2,722.65</b>            |
| <b>Ending Fund Balance</b>                |                                | <b>(49,306.24)</b>         | <b>35,090.74</b>           |
| <b>Total Liabilities And Fund Balance</b> |                                | <b>(45,241.69)</b>         | <b>38,433.39</b>           |

Fund 204 MUNICIPAL STREET FUND

| GL Number                                 | Description                              | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|--|----------------------------|----------------------------|
| *** Assets ***                            |  |                            |                            |
| 204-000.000-001.000                       | CASH                                     | 9,549.69                   | 22,518.07                  |
| 204-000.000-003.000                       | CERTIFICATES OF DEPOSIT/ REPURCHASE AGR. | 0.00                       | 30,000.00                  |
| <b>Total Assets</b>                       |  | <b>9,549.69</b>            | <b>52,518.07</b>           |
| *** Liabilities ***                       |  |                            |                            |
| <b>Total Liabilities</b>                  |  | <b>0.00</b>                | <b>0.00</b>                |
| *** Fund Balance ***                      |  |                            |                            |
| 204-000.000-391.000                       | FISCAL FUND BALANCE                      | 0.00                       | 19,648.54                  |
| <b>Total Fund Balance</b>                 |  | <b>0.00</b>                | <b>19,648.54</b>           |
| <b>Beginning Fund Balance</b>             |  | <b>0.00</b>                | <b>19,648.54</b>           |
| <b>Net of Revenues VS Expenditures</b>    |  | <b>9,549.69</b>            | <b>32,869.53</b>           |
| <b>Ending Fund Balance</b>                |  | <b>9,549.69</b>            | <b>52,518.07</b>           |
| <b>Total Liabilities And Fund Balance</b> |  | <b>9,549.69</b>            | <b>52,518.07</b>           |



Fund 206 FIRE FUND

| GL Number                                 | Description                          | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|--------------------------------------|----------------------------|----------------------------|
| *** Assets ***                            |                                      |                            |                            |
| 206-000.000-001.000                       | CASH                                 | 32,574.04                  | 83,480.01                  |
| 206-000.000-003.000                       | REPURCHASE AGREEMENTS                | 250,000.00                 | 330,000.00                 |
| 206-000.000-040.000                       | ACCOUNTS RECEIVABLE                  | 166,569.24                 | 100,430.92                 |
| 206-000.000-043.001                       | ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS | 0.00                       | (43.67)                    |
| 206-000.000-111.000                       | INVENTORY                            | 1,380.64                   | 1,309.74                   |
| <b>Total Assets</b>                       |                                      | <b>450,523.92</b>          | <b>515,177.00</b>          |
| *** Liabilities ***                       |                                      |                            |                            |
| 206-000.000-339.000                       | DEFERRED REVENUES                    | 85,665.27                  | 86,519.12                  |
| <b>Total Liabilities</b>                  |                                      | <b>85,665.27</b>           | <b>86,519.12</b>           |
| *** Fund Balance ***                      |                                      |                            |                            |
| 206-000.000-391.000                       | FISCAL FUND BALANCE                  | 256,453.61                 | 314,211.32                 |
| <b>Total Fund Balance</b>                 |                                      | <b>256,453.61</b>          | <b>314,211.32</b>          |
| <b>Beginning Fund Balance</b>             |                                      | <b>256,453.61</b>          | <b>314,211.32</b>          |
| <b>Net of Revenues VS Expenditures</b>    |                                      | <b>108,405.04</b>          | <b>114,446.56</b>          |
| <b>Ending Fund Balance</b>                |                                      | <b>364,858.65</b>          | <b>428,657.88</b>          |
| <b>Total Liabilities And Fund Balance</b> |                                      | <b>450,523.92</b>          | <b>515,177.00</b>          |

Fund 208 PARKS AND RECREATION

| GL Number                                 | Description                        | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|------------------------------------|----------------------------|----------------------------|
| <b>*** Assets ***</b>                     |                                    |                            |                            |
| 208-000.000-001.000                       | CASH                               | 11,594.72                  | 28,927.85                  |
| 208-000.000-001.800                       | CASH HELD BY MMCAA - DEPOT PROJECT | 31,430.61                  | 0.00                       |
| 208-000.000-045.000                       | SPECIAL ASSESSMENTS RECEIVABLE     | 23,500.00                  | 14,850.00                  |
| <b>Total Assets</b>                       |                                    | <b>66,525.33</b>           | <b>43,777.85</b>           |
| <b>*** Liabilities ***</b>                |                                    |                            |                            |
| 208-000.000-283.000                       | DEPOSITS PAYABLE - PARK RENTALS    | 1,000.00                   | 1,150.00                   |
| 208-000.000-339.000                       | DEFERRED REVENUES                  | 23,500.00                  | 14,850.00                  |
| <b>Total Liabilities</b>                  |                                    | <b>24,500.00</b>           | <b>16,000.00</b>           |
| <b>*** Fund Balance ***</b>               |                                    |                            |                            |
| 208-000.000-390.000                       | FUND BALANCE                       | 344,384.32                 | 43,413.52                  |
| <b>Total Fund Balance</b>                 |                                    | <b>344,384.32</b>          | <b>43,413.52</b>           |
| <b>Beginning Fund Balance</b>             |                                    | <b>344,384.32</b>          | <b>43,413.52</b>           |
| <b>Net of Revenues VS Expenditures</b>    |                                    | <b>(302,358.99)</b>        | <b>(15,635.67)</b>         |
| <b>Ending Fund Balance</b>                |                                    | <b>42,025.33</b>           | <b>27,777.85</b>           |
| <b>Total Liabilities And Fund Balance</b> |                                    | <b>66,525.33</b>           | <b>43,777.85</b>           |

Fund 210 DDA (DOWNTOWN DVLPMT AUTHORITY)

| GL Number                                 | Description         | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|---------------------|----------------------------|----------------------------|
| *** Assets ***                            |                     |                            |                            |
| 210-000.000-001.000                       | CASH                | 48,967.58                  | 42,434.19                  |
| 210-000.000-040.000                       | ACCOUNTS RECEIVABLE | 0.00                       | 4,785.62                   |
| <b>Total Assets</b>                       |                     | <b>48,967.58</b>           | <b>47,219.81</b>           |
| *** Liabilities ***                       |                     |                            |                            |
| <b>Total Liabilities</b>                  |                     | <b>0.00</b>                | <b>0.00</b>                |
| *** Fund Balance ***                      |                     |                            |                            |
| 210-000.000-391.000                       | FISCAL FUND BALANCE | 29,007.00                  | 28,136.21                  |
| <b>Total Fund Balance</b>                 |                     | <b>29,007.00</b>           | <b>28,136.21</b>           |
| <b>Beginning Fund Balance</b>             |                     | <b>29,007.00</b>           | <b>28,136.21</b>           |
| <b>Net of Revenues VS Expenditures</b>    |                     | <b>19,960.58</b>           | <b>19,083.60</b>           |
| <b>Ending Fund Balance</b>                |                     | <b>48,967.58</b>           | <b>47,219.81</b>           |
| <b>Total Liabilities And Fund Balance</b> |                     | <b>48,967.58</b>           | <b>47,219.81</b>           |

Fund 211 SIDEWALK REPLACEMENT FUND

| GL Number                                 | Description  | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|--------------|----------------------------|----------------------------|
| *** Assets ***                            |              |                            |                            |
| 211-000.000-001.000                       | CASH         | 340.49                     | 343.59                     |
| <b>Total Assets</b>                       |              | <b>340.49</b>              | <b>343.59</b>              |
| *** Liabilities ***                       |              |                            |                            |
| <b>Total Liabilities</b>                  |              | <b>0.00</b>                | <b>0.00</b>                |
| *** Fund Balance ***                      |              |                            |                            |
| 211-000.000-390.000                       | FUND BALANCE | 340.28                     | 345.95                     |
| <b>Total Fund Balance</b>                 |              | <b>340.28</b>              | <b>345.95</b>              |
| <b>Beginning Fund Balance</b>             |              | <b>340.28</b>              | <b>345.95</b>              |
| <b>Net of Revenues VS Expenditures</b>    |              | <b>0.21</b>                | <b>(2.36)</b>              |
| <b>Ending Fund Balance</b>                |              | <b>340.49</b>              | <b>343.59</b>              |
| <b>Total Liabilities And Fund Balance</b> |              | <b>340.49</b>              | <b>343.59</b>              |

Fund 243 BROWNFIELD REDEVELOPMENT AUTHORITY FUND

| GL Number                                 | Description  | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|--------------|----------------------------|----------------------------|
| *** Assets ***                            |              |                            |                            |
| 243-000.000-001.000                       | CASH         | 4,598.68                   | 4,603.51                   |
| <b>Total Assets</b>                       |              | <b>4,598.68</b>            | <b>4,603.51</b>            |
| *** Liabilities ***                       |              |                            |                            |
| <b>Total Liabilities</b>                  |              | <b>0.00</b>                | <b>0.00</b>                |
| *** Fund Balance ***                      |              |                            |                            |
| 243-000.000-390.000                       | FUND BALANCE | 4,595.98                   | 4,599.84                   |
| <b>Total Fund Balance</b>                 |              | <b>4,595.98</b>            | <b>4,599.84</b>            |
| <b>Beginning Fund Balance</b>             |              | <b>4,595.98</b>            | <b>4,599.84</b>            |
| <b>Net of Revenues VS Expenditures</b>    |              | <b>2.70</b>                | <b>3.67</b>                |
| <b>Ending Fund Balance</b>                |              | <b>4,598.68</b>            | <b>4,603.51</b>            |
| <b>Total Liabilities And Fund Balance</b> |              | <b>4,598.68</b>            | <b>4,603.51</b>            |

Fund 265 DRUG LAW ENFORCEMENT FUND

| GL Number                                 | Description  | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|--------------|----------------------------|----------------------------|
| *** Assets ***                            |              |                            |                            |
| 265-000.000-001.000                       | CASH         | 1,440.54                   | 956.80                     |
| <b>Total Assets</b>                       |              | <b>1,440.54</b>            | <b>956.80</b>              |
| *** Liabilities ***                       |              |                            |                            |
| <b>Total Liabilities</b>                  |              | <b>0.00</b>                | <b>0.00</b>                |
| *** Fund Balance ***                      |              |                            |                            |
| 265-000.000-390.000                       | FUND BALANCE | 1,154.70                   | 1,440.90                   |
| <b>Total Fund Balance</b>                 |              | <b>1,154.70</b>            | <b>1,440.90</b>            |
| <b>Beginning Fund Balance</b>             |              | <b>1,154.70</b>            | <b>1,440.90</b>            |
| <b>Net of Revenues VS Expenditures</b>    |              | <b>285.84</b>              | <b>(484.10)</b>            |
| <b>Ending Fund Balance</b>                |              | <b>1,440.54</b>            | <b>956.80</b>              |
| <b>Total Liabilities And Fund Balance</b> |              | <b>1,440.54</b>            | <b>956.80</b>              |

Fund 287 POLICE TRAINING 302 FUND

| GL Number                                 | Description         | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|---------------------|----------------------------|----------------------------|
| *** Assets ***                            |                     |                            |                            |
| 287-000.000-001.000                       | CASH                | 3,245.85                   | 1,718.87                   |
| <b>Total Assets</b>                       |                     | <b>3,245.85</b>            | <b>1,718.87</b>            |
| *** Liabilities ***                       |                     |                            |                            |
| <b>Total Liabilities</b>                  |                     | <b>0.00</b>                | <b>0.00</b>                |
| *** Fund Balance ***                      |                     |                            |                            |
| 287-000.000-391.000                       | FISCAL FUND BALANCE | 3,245.85                   | 3,245.85                   |
| <b>Total Fund Balance</b>                 |                     | <b>3,245.85</b>            | <b>3,245.85</b>            |
| <b>Beginning Fund Balance</b>             |                     | <b>3,245.85</b>            | <b>3,245.85</b>            |
| <b>Net of Revenues VS Expenditures</b>    |                     | <b>0.00</b>                | <b>(1,526.98)</b>          |
| <b>Ending Fund Balance</b>                |                     | <b>3,245.85</b>            | <b>1,718.87</b>            |
| <b>Total Liabilities And Fund Balance</b> |                     | <b>3,245.85</b>            | <b>1,718.87</b>            |

Fund 590 SEWER SYSTEM FUND

| GL Number                                 | Description                              | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|--|----------------------------|----------------------------|
| *** Assets ***                            |  |                            |                            |
| 590-000.000-001.000                       | CASH                                     | 56,349.01                  | 71,778.37                  |
| 590-000.000-001.012                       | CASH - 2012 USDA BOND RESERVE ACCT       | 60,402.38                  | 70,935.48                  |
| 590-000.000-001.013                       | CASH - 2012 USDA BOND RRI ACCT           | 52,219.47                  | 61,298.08                  |
| 590-000.000-001.014                       | 2014 USDA SEWER BOND PMT RESERVE ACCOUNT | 4,126.35                   | 5,628.95                   |
| 590-000.000-001.015                       | 2014 USDA SEWER BOND RRI RESERVE ACCOUNT | 12,937.57                  | 17,648.70                  |
| 590-000.000-003.000                       | REPURCHASE AGREEMENTS                    | 485,000.00                 | 515,000.00                 |
| 590-000.000-034.000                       | A/R TO TAXES                             | 500.00                     | 500.00                     |
| 590-000.000-040.000                       | ACCOUNTS RECEIVABLE                      | 0.00                       | 12,108.75                  |
| 590-000.000-043.000                       | A/R UTILITIES                            | 46,987.88                  | 45,250.49                  |
| 590-000.000-043.001                       | ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS     | (200.00)                   | (1,500.00)                 |
| 590-000.000-045.000                       | SPECIAL ASSESSMENTS RECEIVABLE           | 7,847.44                   | 2,929.77                   |
| 590-000.000-111.000                       | INVENTORY                                | 44,333.83                  | 41,268.22                  |
| 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 | (379,334.66)               | (380,975.55)               |
| 590-000.000-136.000                       | BUILDINGS, ADDITIONS, ETC.               | 4,926,614.44               | 4,926,614.44               |
| 590-000.000-137.000                       | ACCUMULATED DEPRECIATION-BUILDINGS       | (3,428,157.73)             | (3,539,862.64)             |
| 590-000.000-138.000                       | EQUIPMENT                                | 1,866,881.10               | 1,885,810.08               |
| 590-000.000-145.000                       | ACCUMULATED DEPRECIATION - EQUIPMENT     | (664,087.06)               | (722,507.29)               |
| 590-000.000-146.000                       | OFFICE EQUIPMENT AND FURNITURE           | 17,002.77                  | 17,002.77                  |
| 590-000.000-147.000                       | ACCUMULATED DEPR. - OFFICE EQUIPMENT     | (17,002.77)                | (17,002.77)                |
| 590-000.000-154.001                       | SEWER SYSTEM - LAGOONS                   | 1,424,188.64               | 1,424,188.64               |
| 590-000.000-154.002                       | SEWER SYSTEM - COLLECTION                | 4,945,192.38               | 4,954,942.38               |
| 590-000.000-155.000                       | ACCUMULATED DEPR. - SEWER SYSTEM         | (2,919,413.19)             | (3,073,325.51)             |
| 590-000.000-158.000                       | CONSTRUCTION IN PROGRESS                 | 0.00                       | 4,471.00                   |
| <b>Total Assets</b>                       |  | <b>6,965,660.72</b>        | <b>6,745,475.23</b>        |
| *** Liabilities ***                       |  |                            |                            |
| 590-000.000-256.000                       | ACCRUED INT PAYABLE                      | 12,617.93                  | 12,149.60                  |
| 590-000.000-276.000                       | DUE TO SEWER CUSTOMERS                   | 250.00                     | (2,778.25)                 |
| 590-000.000-285.000                       | SECURITY DEPOSITS                        | 17,500.00                  | 17,750.00                  |
| 590-000.000-306.000                       | 2011 USDA RURAL DEVELOPMENT BONDS        | 2,390,953.69               | 2,345,953.69               |
| 590-000.000-312.000                       | 2012 REFUNDING BONDS - SEWER SYSTEM      | 125,000.00                 | 100,000.00                 |
| 590-000.000-314.000                       | 2014 RURAL DEVELOPMENT BONDING           | 323,000.00                 | 318,000.00                 |
| <b>Total Liabilities</b>                  |  | <b>2,869,321.62</b>        | <b>2,791,075.04</b>        |
| *** Fund Balance ***                      |  |                            |                            |
| 590-000.000-391.000                       | NET ASSETS                               | 3,906,381.66               | 3,723,983.28               |
| 590-000.000-391.002                       | BOND RESERVE - 2011 RURAL DEV BOND PMT   | 60,375.00                  | 70,905.41                  |
| 590-000.000-391.003                       | BOND RESERVE - 2011 RURAL DEV - RRI      | 52,195.53                  | 61,272.09                  |
| 590-000.000-391.004                       | BOND RESERVE - 2015 RURAL DEV BOND PMT   | 4,125.00                   | 5,626.56                   |
| 590-000.000-391.005                       | BOND RESERVE - 2015 RURAL DEV RRI        | 12,933.25                  | 17,641.22                  |
| <b>Total Fund Balance</b>                 |  | <b>4,036,010.44</b>        | <b>3,879,428.56</b>        |
| <b>Beginning Fund Balance</b>             |  | <b>4,036,010.44</b>        | <b>3,879,428.56</b>        |
| <b>Net of Revenues VS Expenditures</b>    |  | <b>60,328.66</b>           | <b>74,971.63</b>           |
| <b>Ending Fund Balance</b>                |  | <b>4,096,339.10</b>        | <b>3,954,400.19</b>        |
| <b>Total Liabilities And Fund Balance</b> |  | <b>6,965,660.72</b>        | <b>6,745,475.23</b>        |



Fund 591 WATER SYSTEM FUND

| GL Number                                 | Description                              | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|--|----------------------------|----------------------------|
| *** Assets ***                            |  |                            |                            |
| 591-000.000-001.000                       | CASH                                     | 40,331.31                  | 68,138.16                  |
| 591-000.000-001.016                       | 2014 USDA WATER BOND PMT RESERVE ACCOUNT | 6,877.26                   | 9,381.58                   |
| 591-000.000-001.017                       | 2014 USDA WATER BOND RRI RESERVE ACCOUNT | 11,834.39                  | 16,143.82                  |
| 591-000.000-003.000                       | CERTIFICATES OF DEPOSIT/ REPURCHASE AGR. | 190,000.00                 | 70,000.00                  |
| 591-000.000-040.000                       | ACCOUNTS RECEIVABLE                      | 112.50                     | 10,224.50                  |
| 591-000.000-043.000                       | A/R UTILITIES                            | 23,850.70                  | 25,899.30                  |
| 591-000.000-043.001                       | ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS     | (100.00)                   | (600.00)                   |
| 591-000.000-045.000                       | SPECIAL ASSESSMENTS RECEIVABLE           | 353.68                     | 0.00                       |
| 591-000.000-111.000                       | INVENTORY                                | 5,813.15                   | 13,859.40                  |
| 591-000.000-130.000                       | LAND                                     | 42,632.25                  | 42,632.25                  |
| 591-000.000-136.000                       | BUILDING, ADDITIONS AND IMPROVEMENTS     | 454,584.99                 | 454,584.99                 |
| 591-000.000-137.000                       | ACCUMULATED DEPRECIATION-BUILDINGS       | (398,085.49)               | (400,580.77)               |
| 591-000.000-138.000                       | EQUIPMENT                                | 17,852.84                  | 17,852.84                  |
| 591-000.000-145.000                       | ACCUMULATED DEPR. - EQUIPMENT            | (17,852.84)                | (17,852.84)                |
| 591-000.000-152.001                       | WATER SYSTEM - WELLS                     | 819,068.03                 | 819,068.03                 |
| 591-000.000-152.003                       | WATER SYSTEM - PUMPING                   | 143,787.93                 | 143,787.93                 |
| 591-000.000-152.004                       | WATER SYSTEM - STANDPIPES                | 973,376.91                 | 973,376.91                 |
| 591-000.000-152.005                       | WATER SYSTEM - MAINS                     | 1,404,675.25               | 1,618,522.85               |
| 591-000.000-152.007                       | WATER SYSTEM - TRANSMISSION              | 2,049,326.70               | 2,049,326.70               |
| 591-000.000-153.000                       | ACCUMULATED DEPR. WATER SYSTEM           | (1,778,236.69)             | (1,906,842.98)             |
| 591-000.000-158.000                       | CONSTRUCTION IN PROGRESS                 | 2,500.00                   | 34,181.04                  |
| <b>Total Assets</b>                       |  | <b>3,992,702.87</b>        | <b>4,041,103.71</b>        |
| *** Liabilities ***                       |  |                            |                            |
| 591-000.000-256.000                       | ACCRUED INT PAYABLE                      | 3,357.92                   | 3,147.29                   |
| 591-000.000-276.000                       | DUE TO WATER CUSTOMERS                   | 75.11                      | (2,517.58)                 |
| 591-000.000-312.000                       | 2012 REFUNDING BONDS - WATER SYSTEM      | 140,000.00                 | 115,000.00                 |
| 591-000.000-314.000                       | 2014 RURAL DEVELOPMENT BONDING           | 539,000.00                 | 531,000.00                 |
| <b>Total Liabilities</b>                  |  | <b>682,433.03</b>          | <b>646,629.71</b>          |
| *** Fund Balance ***                      |  |                            |                            |
| 591-000.000-391.000                       | NET ASSETS                               | 3,386,475.80               | 3,513,659.60               |
| 591-000.000-391.004                       | BOND RESERVE - 2015 RURAL DEV BOND PMT   | 6,875.00                   | 9,377.61                   |
| 591-000.000-391.005                       | BOND RESERVE - 2015 RURAL DEV RRI        | 11,830.50                  | 16,136.98                  |
| <b>Total Fund Balance</b>                 |  | <b>3,405,181.30</b>        | <b>3,539,174.19</b>        |
| <b>Beginning Fund Balance</b>             |  | <b>3,405,181.30</b>        | <b>3,539,174.19</b>        |
| <b>Net of Revenues VS Expenditures</b>    |  | <b>(94,911.46)</b>         | <b>(144,700.19)</b>        |
| <b>Ending Fund Balance</b>                |  | <b>3,310,269.84</b>        | <b>3,394,474.00</b>        |
| <b>Total Liabilities And Fund Balance</b> |  | <b>3,992,702.87</b>        | <b>4,041,103.71</b>        |

Fund 636 DATA PROCESSING

| GL Number                                 | Description                              | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|--|----------------------------|----------------------------|
| *** Assets ***                            |  |                            |                            |
| 636-000.000-001.000                       | CASH                                     | 23,041.66                  | 27,842.91                  |
| 636-000.000-003.000                       | CERTIFICATES OF DEPOSIT/ REPURCHASE AGR. | 10,000.00                  | 30,000.00                  |
| 636-000.000-146.000                       | OFFICE EQUIPMENT AND FURNITURE           | 385,830.41                 | 400,917.10                 |
| 636-000.000-147.000                       | ACCUMULATED DEPR. - OFFICE EQUIPMENT     | (357,102.90)               | (363,766.55)               |
| <b>Total Assets</b>                       |  | <b>61,769.17</b>           | <b>94,993.46</b>           |
| *** Liabilities ***                       |  |                            |                            |
| <b>Total Liabilities</b>                  |  | <b>0.00</b>                | <b>0.00</b>                |
| *** Fund Balance ***                      |  |                            |                            |
| 636-000.000-391.000                       | NET ASSETS                               | 51,739.47                  | 67,732.34                  |
| <b>Total Fund Balance</b>                 |  | <b>51,739.47</b>           | <b>67,732.34</b>           |
| <b>Beginning Fund Balance</b>             |  | <b>51,739.47</b>           | <b>67,732.34</b>           |
| <b>Net of Revenues VS Expenditures</b>    |  | <b>10,029.70</b>           | <b>27,261.12</b>           |
| <b>Ending Fund Balance</b>                |  | <b>61,769.17</b>           | <b>94,993.46</b>           |
| <b>Total Liabilities And Fund Balance</b> |  | <b>61,769.17</b>           | <b>94,993.46</b>           |

Fund 641 MOBILE EQUIPMENT

| GL Number                                 | Description                              | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|--|----------------------------|----------------------------|
| *** Assets ***                            |  |                            |                            |
| 641-000.000-001.000                       | CASH                                     | 41,519.03                  | 15,203.80                  |
| 641-000.000-003.000                       | CERTIFICATES OF DEPOSIT/ REPURCHASE AGR. | 25,000.00                  | 20,000.00                  |
| 641-000.000-043.000                       | A/R UTILITIES                            | 1,118.89                   | 1,034.40                   |
| 641-000.000-043.001                       | ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS     | (50.00)                    | (50.00)                    |
| 641-000.000-109.000                       | INVENTORY - STREET ROAD SALT             | 3,295.15                   | 2,075.66                   |
| 641-000.000-109.001                       | INVENTORY - STREET COLD PATCH            | 1,425.78                   | 400.50                     |
| 641-000.000-111.000                       | INVENTORY                                | 30,727.24                  | 29,758.02                  |
| 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       | (475,972.08)               | (498,364.04)               |
| 641-000.000-138.000                       | EQUIPMENT                                | 578,551.64                 | 578,551.64                 |
| 641-000.000-139.000                       | OTHER EQUIPMENT                          | 16,787.52                  | 16,787.52                  |
| 641-000.000-145.000                       | ACCUMULATED DEPR. - EQUIPMENT            | (576,622.01)               | (578,859.11)               |
| 641-000.000-148.000                       | VEHICLES - DPW                           | 1,089,882.39               | 1,176,699.39               |
| 641-000.000-148.001                       | VEHICLES - POLICE                        | 161,167.47                 | 204,559.47                 |
| 641-000.000-149.000                       | ACCUMULATED DEPRECIATION - VEHICLES      | (999,395.65)               | (1,049,860.31)             |
| <b>Total Assets</b>                       |  | <b>649,718.49</b>          | <b>670,220.06</b>          |
| *** Liabilities ***                       |  |                            |                            |
| <b>Total Liabilities</b>                  |  | <b>0.00</b>                | <b>0.00</b>                |
| *** Fund Balance ***                      |  |                            |                            |
| 641-000.000-391.000                       | NET ASSETS                               | 623,837.13                 | 671,630.45                 |
| <b>Total Fund Balance</b>                 |  | <b>623,837.13</b>          | <b>671,630.45</b>          |
| <b>Beginning Fund Balance</b>             |  | <b>623,837.13</b>          | <b>671,630.45</b>          |
| <b>Net of Revenues VS Expenditures</b>    |  | <b>25,881.36</b>           | <b>(1,410.39)</b>          |
| <b>Ending Fund Balance</b>                |  | <b>649,718.49</b>          | <b>670,220.06</b>          |
| <b>Total Liabilities And Fund Balance</b> |  | <b>649,718.49</b>          | <b>670,220.06</b>          |

Fund 703 PROPERTY TAX FUND

| GL Number                                 | Description                    | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|--------------------------------|----------------------------|----------------------------|
| *** Assets ***                            |                                |                            |                            |
| 703-000.000-001.000                       | CASH                           | 227.77                     | 7,734.25                   |
| 703-000.000-018.000                       | TAXES RECEIVABLE - SUMMER      | 0.00                       | 157,976.99                 |
| 703-000.000-019.000                       | TAXES RECEIVABLE - WINTER      | 0.00                       | 154,321.29                 |
| <b>Total Assets</b>                       |                                | <b>227.77</b>              | <b>320,032.53</b>          |
| *** Liabilities ***                       |                                |                            |                            |
| 703-000.000-214.101                       | DUE TO GENERAL FUND            | 111.83                     | 111,363.59                 |
| 703-000.000-214.203                       | DUE TO LOCAL STREET FUND       | 0.00                       | 184.54                     |
| 703-000.000-214.204                       | DUE TO MUNICIPAL STREETS       | 0.00                       | 10,952.08                  |
| 703-000.000-214.208                       | DUE TO PARKS FUND              | 0.00                       | 3,301.38                   |
| 703-000.000-214.590                       | DUE TO SEWER FUND              | 0.00                       | 559.96                     |
| 703-000.000-214.591                       | DUE TO WATER FUND              | 0.00                       | 215.36                     |
| 703-000.000-214.641                       | DUE TO MOBILE EQUIPMENT        | 0.00                       | 22.60                      |
| 703-000.000-215.001                       | DUE TO COMPONENT UNIT - DDA    | 0.00                       | 5,986.25                   |
| 703-000.000-222.001                       | DUE TO CLARE COUNTY            | 0.00                       | 64,477.28                  |
| 703-000.000-222.002                       | DUE TO ISABELLA COUNTY         | 0.00                       | 13,264.67                  |
| 703-000.000-223.000                       | DUE TO LIBRARY - PMDL          | 0.00                       | 3,553.07                   |
| 703-000.000-225.000                       | DUE TO CLARE PUBLIC SCHOOLS    | 0.00                       | 97,629.35                  |
| 703-000.000-228.000                       | DUE TO STATE OF MICHIGAN       | 0.00                       | 92.98                      |
| 703-000.000-230.001                       | DUE TO ISABELLA COUNTY TRANSIT | 0.00                       | 808.56                     |
| 703-000.000-274.000                       | UNDISTRIBUTED TAX COLLECTIONS  | 115.94                     | 7,620.86                   |
| <b>Total Liabilities</b>                  |                                | <b>227.77</b>              | <b>320,032.53</b>          |
| *** Fund Balance ***                      |                                |                            |                            |
| <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</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>227.77</b>              | <b>320,032.53</b>          |

Fund 704 IMPREST PAYROLL FUND

| GL Number                                 | Description                      | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|----------------------------------|----------------------------|----------------------------|
| *** Assets ***                            |                                  |                            |                            |
| 704-000.000-001.000                       | CASH                             | 6,095.68                   | (11,425.54)                |
| <b>Total Assets</b>                       |                                  | <b>6,095.68</b>            | <b>(11,425.54)</b>         |
| *** Liabilities ***                       |                                  |                            |                            |
| 704-000.000-228.000                       | DUE TO STATE OF MICHIGAN         | 7,061.50                   | 2,600.58                   |
| 704-000.000-229.000                       | DUE TO FEDERAL GOV'T             | 0.00                       | 243.40                     |
| 704-000.000-231.001                       | AFLAC PAYABLE                    | 48.32                      | 41.12                      |
| 704-000.000-231.002                       | MERS PAYABLE                     | 38,683.81                  | 28,035.75                  |
| 704-000.000-231.003                       | BLUE CROSS PAYABLE               | (40,250.61)                | (42,409.87)                |
| 704-000.000-231.005                       | TEAMSTERS PAYABLE                | (654.00)                   | (746.00)                   |
| 704-000.000-231.015                       | DEFERRED COMP PAYABLE - MERS 457 | 1,206.66                   | 809.48                     |
| <b>Total Liabilities</b>                  |                                  | <b>6,095.68</b>            | <b>(11,425.54)</b>         |
| <b>Beginning Fund Balance</b>             |                                  | <b>0.00</b>                | <b>0.00</b>                |
| <b>Net of Revenues VS Expenditures</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>6,095.68</b>            | <b>(11,425.54)</b>         |

Fund 765 HATTON TOWNSHIP LANDFILL TRUST FUND

| GL Number                                 | Description             | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|-------------------------|----------------------------|----------------------------|
| *** Assets ***                            |                         |                            |                            |
| 765-000.000-003.000                       | CERTIFICATES OF DEPOSIT | 201,733.33                 | 203,048.51                 |
| <b>Total Assets</b>                       |                         | <b>201,733.33</b>          | <b>203,048.51</b>          |
| *** Liabilities ***                       |                         |                            |                            |
| <b>Total Liabilities</b>                  |                         | <b>0.00</b>                | <b>0.00</b>                |
| *** Fund Balance ***                      |                         |                            |                            |
| 765-000.000-390.000                       | FUND BALANCE            | 201,733.33                 | 203,048.51                 |
| <b>Total Fund Balance</b>                 |                         | <b>201,733.33</b>          | <b>203,048.51</b>          |
| <b>Beginning Fund Balance</b>             |                         | <b>201,733.33</b>          | <b>203,048.51</b>          |
| <b>Net of Revenues VS Expenditures</b>    |                         | <b>0.00</b>                | <b>0.00</b>                |
| <b>Ending Fund Balance</b>                |                         | <b>201,733.33</b>          | <b>203,048.51</b>          |
| <b>Total Liabilities And Fund Balance</b> |                         | <b>201,733.33</b>          | <b>203,048.51</b>          |

Fund 901 GENERAL FIXED ASSETS

| GL Number                                 | Description                              | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|--|----------------------------|----------------------------|
| *** Assets ***                            |  |                            |                            |
| 901-000.000-130.101                       | LAND - GFA, GENERAL FUND                 | 3,340,874.88               | 3,306,074.88               |
| 901-000.000-130.206                       | LAND - GFA, FIRE DEPARTMENT              | 5,675.00                   | 5,675.00                   |
| 901-000.000-130.208                       | LAND - GFA, PARKS & RECREATION           | 990,849.24                 | 990,849.24                 |
| 901-000.000-130.210                       | LAND - DDA                               | 108,126.20                 | 108,126.20                 |
| 901-000.000-132.101                       | LAND IMPROVEMENTS - GFA, GENERAL FUND    | 1,392,984.82               | 1,475,684.82               |
| 901-000.000-132.202                       | ROAD IMPROVEMENTS - MAJOR STREETS        | 870,699.05                 | 1,140,745.40               |
| 901-000.000-132.203                       | ROAD IMPROVEMENTS - LOCAL STREETS        | 664,269.14                 | 664,269.14                 |
| 901-000.000-132.204                       | ROAD IMPROVEMENTS - MUNICIPAL STREETS    | 0.00                       | 227,734.86                 |
| 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                  | 164,130.19                 |
| 901-000.000-132.214                       | LAND IMPROV - LDFA                       | 94,016.27                  | 94,016.27                  |
| 901-000.000-133.000                       | ACCUMULATED DEPRECIATION - LAND IMPROVEM | (594,306.77)               | (767,466.71)               |
| 901-000.000-133.210                       | ACCUM DEPR - LAND IMPROV - DDA           | (237,643.94)               | (259,743.71)               |
| 901-000.000-133.214                       | ACCUM DEPR - LAND IMPROV - LDFA          | (32,641.01)                | (36,787.65)                |
| 901-000.000-136.101                       | BUILDINGS, ETC. - GFA, GENERAL FUND      | 1,753,228.03               | 1,774,127.03               |
| 901-000.000-136.206                       | BUILDINGS, ETC. - GFA, FIRE DEPARTMENT   | 461,759.56                 | 461,759.56                 |
| 901-000.000-136.208                       | BUILDINGS, ETC. - PARKS & RECREATION     | 360,896.42                 | 360,896.42                 |
| 901-000.000-137.000                       | ACCUMULATED DEPRECIATION-BUILDINGS       | (1,175,620.57)             | (1,244,268.84)             |
| 901-000.000-138.101                       | EQUIPMENT - GFA, GENERAL FUND            | 360,780.99                 | 380,994.99                 |
| 901-000.000-138.206                       | EQUIPMENT - GFA, FIRE DEPARTMENT         | 661,955.89                 | 678,873.39                 |
| 901-000.000-138.208                       | EQUIPMENT - GFA, PARKS & RECREATION      | 130,822.77                 | 130,822.77                 |
| 901-000.000-138.210                       | EQUIPMENT - DDA                          | 138,200.00                 | 138,200.00                 |
| 901-000.000-138.500                       | ACCUMULATED DEPRECIATION-EQUIPMENT       | (740,641.62)               | (797,503.01)               |
| 901-000.000-139.210                       | ACCUM DEPR - EQUIP (DDA)                 | (138,200.00)               | (138,200.00)               |
| 901-000.000-146.206                       | OFFICE EQUIPMENT - GFA, FIRE DEPARTMENT  | 1,269.00                   | 1,269.00                   |
| 901-000.000-147.000                       | ACCUMULATED DEPR. - OFFICE EQUIPMENT     | (1,269.00)                 | (1,269.00)                 |
| 901-000.000-148.206                       | VEHICLES - FIRE DEPARTMENT               | 1,259,664.47               | 1,259,664.47               |
| 901-000.000-149.000                       | ACCUMULATED DEPRECIATION - VEHICLES      | (477,271.31)               | (540,299.55)               |
| 901-000.000-158.000                       | CONSTRUCTION IN PROGRESS                 | 1,166,197.97               | 2,453,343.42               |
| <b>Total Assets</b>                       |  | <b>12,169,128.88</b>       | <b>13,745,367.36</b>       |
| *** Liabilities ***                       |  |                            |                            |
| <b>Total Liabilities</b>                  |  | <b>0.00</b>                | <b>0.00</b>                |
| *** Fund Balance ***                      |  |                            |                            |
| 901-000.000-130.399                       | INVESTMENT IN LAND                       | 4,445,525.32               | 4,410,725.32               |
| 901-000.000-132.399                       | INVESTMENT IN LAND IMPROVEMENTS          | 4,782,239.39               | 6,723,191.27               |
| 901-000.000-136.399                       | INVESTMENT IN BUILDINGS, ETC.            | 1,976,156.98               | 1,997,055.71               |
| 901-000.000-138.399                       | INVESTMENT IN EQUIPMENT                  | 468,595.03                 | 505,727.14                 |
| 901-000.000-148.399                       | INVESTMENT IN VEHICLES                   | 852,008.16                 | 852,008.92                 |
| 901-000.000-391.000                       | FISCAL FUND BALANCE                      | (355,396.00)               | (743,341.00)               |
| <b>Total Fund Balance</b>                 |  | <b>12,169,128.88</b>       | <b>13,745,367.36</b>       |
| <b>Beginning Fund Balance</b>             |  | <b>12,169,128.88</b>       | <b>13,745,367.36</b>       |
| <b>Net of Revenues VS Expenditures</b>    |  | <b>0.00</b>                | <b>0.00</b>                |
| <b>Fund Balance Adjustments</b>           |  | <b>1,964,183.48</b>        | <b>0.00</b>                |
| <b>Ending Fund Balance</b>                |  | <b>14,133,312.36</b>       | <b>13,745,367.36</b>       |
| <b>Total Liabilities And Fund Balance</b> |  | <b>12,169,128.88</b>       | <b>13,745,367.36</b>       |

Fund 902 GENERAL LONG-TERM DEBT

| GL Number                                 | Description                              | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|--|----------------------------|----------------------------|
| *** Assets ***                            |  |                            |                            |
| 902-000.000-186.000                       | AMOUNT TO BE PROVIDED - LTD              | 1,513,000.00               | 1,513,000.00               |
| <b>Total Assets</b>                       |  | <b>1,513,000.00</b>        | <b>1,513,000.00</b>        |
| *** Liabilities ***                       |  |                            |                            |
| 902-000.000-256.000                       | ACCRUED INT PAYABLE                      | 29,103.81                  | 27,557.54                  |
| 902-000.000-256.210                       | ACCRUED INT PAYABLE                      | 1,851.00                   | 1,669.00                   |
| 902-000.000-304.000                       | MMCAA INSTALLMENT LOAN                   | 54,470.89                  | 0.00                       |
| 902-000.000-306.001                       | 2006 DDA BOND                            | 253,000.00                 | 227,000.00                 |
| 902-000.000-312.000                       | 2012 REFUNDING BONDS -PUBLIC SAFETY BLDG | 550,000.00                 | 520,000.00                 |
| 902-000.000-313.000                       | SOCCER COMPLEX LOAN PAYABLE              | 107,043.88                 | 90,228.22                  |
| 902-000.000-315.000                       | NORTH INFRASTRUCTURE DEBT                | 534,000.00                 | 523,000.00                 |
| 902-000.000-318.000                       | 2015 HP E-ONE 78' AERIAL                 | 496,958.26                 | 427,757.90                 |
| 902-000.000-319.000                       | 2016 LED STREET/SIDEWALK LIGHT FIXTURES  | 121,889.83                 | 113,183.42                 |
| 902-000.000-320.000                       | 2016 SOUTH REC COMPLEX                   | 345,000.00                 | 332,000.00                 |
| 902-000.000-321.000                       | 2018 FREIGHTLINER DUMP TRUCK             | 0.00                       | 115,000.00                 |
| <b>Total Liabilities</b>                  |  | <b>2,493,317.67</b>        | <b>2,377,396.08</b>        |
| *** Fund Balance ***                      |  |                            |                            |
| 902-000.000-391.000                       | FISCAL FUND BALANCE                      | (980,317.67)               | (864,396.08)               |
| <b>Total Fund Balance</b>                 |  | <b>(980,317.67)</b>        | <b>(864,396.08)</b>        |
| <b>Beginning Fund Balance</b>             |  | <b>(980,317.67)</b>        | <b>(864,396.08)</b>        |
| <b>Net of Revenues VS Expenditures</b>    |  | <b>0.00</b>                | <b>0.00</b>                |
| <b>Ending Fund Balance</b>                |  | <b>(980,317.67)</b>        | <b>(864,396.08)</b>        |
| <b>Total Liabilities And Fund Balance</b> |  | <b>1,513,000.00</b>        | <b>1,513,000.00</b>        |



Fund 934 GASB ACCRUALS

| GL Number                                 | Description                | PERIOD ENDED<br>03/31/2018 | PERIOD ENDED<br>03/31/2019 |
|---|----------------------------|----------------------------|----------------------------|
| *** Assets ***                            |                            |                            |                            |
| 934-000.000-084.000                       | DUE FROM GOVT ACTIVITIES   | 236,612.00                 | 268,310.00                 |
| <b>Total Assets</b>                       |                            | <b>236,612.00</b>          | <b>268,310.00</b>          |
| *** Liabilities ***                       |                            |                            |                            |
| 934-000.000-214.000                       | DUE TO BUS TYPE ACTIVITIES | 236,612.00                 | 268,310.00                 |
| 934-000.000-339.000                       | DEFERRED REVENUES          | (28,509.00)                | (18,193.00)                |
| <b>Total Liabilities</b>                  |                            | <b>208,103.00</b>          | <b>250,117.00</b>          |
| *** Fund Balance ***                      |                            |                            |                            |
| 934-000.000-390.000                       | FUND BALANCE               | (179,556.00)               | (179,556.00)               |
| 934-000.000-391.000                       | FISCAL FUND BALANCE        | 208,065.00                 | 197,749.00                 |
| <b>Total Fund Balance</b>                 |                            | <b>28,509.00</b>           | <b>18,193.00</b>           |
| <b>Beginning Fund Balance</b>             |                            | <b>28,509.00</b>           | <b>18,193.00</b>           |
| <b>Net of Revenues VS Expenditures</b>    |                            | <b>0.00</b>                | <b>0.00</b>                |
| <b>Ending Fund Balance</b>                |                            | <b>28,509.00</b>           | <b>18,193.00</b>           |
| <b>Total Liabilities And Fund Balance</b> |                            | <b>236,612.00</b>          | <b>268,310.00</b>          |