

L = FOOT/CROSS FOOT

GL = TIES TO GENERAL LEDGER

DNT = DOES NOT TIE

PY = TIES TO PRIOR YEAR

**City of Clarkston**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		Total for All Funds (Memo Only)	001 Current Expense Fund	102 Rescue Unit One Fund	103 Street Fund
<b>Beginning Cash and Investments</b>					
30810	Reserved	1,596,675	PY -	-	-
30880	Unreserved	6,488,395	PY 2,842,332	PY 11,292	PY 289,784
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	5,484,402	GL & L 3,559,913	-	GL 550,640
320	Licenses and Permits	231,640	GL & L 231,640	-	-
330	Intergovernmental Revenues	848,778	GL & L 326,598	GL 1,266	GL 161,875
340	Charges for Goods and Services	4,230,657	GL & L 125,016	-	GL 13,675
350	Fines and Penalties	114,943	GL & L 73,962	-	-
360	Miscellaneous Revenues	217,033	DNT 96,860	DNT 417	DNT 24,509
<b>Total Revenues:</b>		<b>11,127,453</b>	<b>DNT 4,413,989</b>	<b>DNT 1,683</b>	<b>DNT 750,699</b>
<b>Expenditures</b>					
510	General Government	826,259	DNT 802,366	-	-
520	Public Safety	3,839,225	GL & L 2,766,329	-	-
530	Utilities	2,645,777	DNT -	-	-
540	Transportation	832,618	GL & L 3,600	-	GL 829,018
550	Natural and Economic Environment	183,056	GL & L 183,056	-	-
560	Social Services	21,669	GL & L 21,669	-	-
570	Culture and Recreation	257,322	GL & L 162,393	-	-
<b>Total Expenditures:</b>		<b>8,605,926</b>	<b>DNT 3,939,413</b>	<b>-</b>	<b>DNT 829,018</b>
<b>Excess (Deficiency) Revenues over Expenditures:</b>		<b>DNT 2,521,527</b>	<b>DNT 474,576</b>	<b>DNT 1,683</b>	<b>DNT (78,319)</b>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	277,410	GL & L 9,410	-	GL 268,000
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	87,452	GL & L 44,731	-	-
381, 382, 395, 398	Other Resources	17,800	GL & L 500	-	GL 15,550
<b>Total Other Increases in Fund Resources:</b>		<b>382,662</b>	<b>54,641</b>	<b>-</b>	<b>283,550</b>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	317,647	GL & L 101,469	-	GL 28,139
591-593, 599	Debt Service	888,907	GL & L 95,394	-	-
597	Transfers-Out	277,410	GL & L -	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	87,193	GL & L 44,731	-	-
581, 582	Other Uses	-	-	-	-
<b>Total Other Decreases in Fund Resources:</b>		<b>1,571,157</b>	<b>L 241,594</b>	<b>-</b>	<b>L 28,139</b>
<b>Increase (Decrease) in Cash and Investments:</b>		<b>DNT 1,333,032</b>	<b>DNT 287,623</b>	<b>DNT 1,683</b>	<b>DNT 177,092</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	-	-	-
5088000	Unreserved	9,418,121	DNT 3,129,958	DNT 12,976	DNT 466,879
<b>Total Ending Cash and Investments</b>		<b>9,418,121</b>	<b>DNT 3,129,958</b>	<b>DNT 12,976</b>	<b>DNT 466,879</b>

The accompanying notes are an integral part of this statement.

**City of Clarkston**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		104 Transportation Benefit Dist.	108 Drug Enforcement Fund	120 Ambulance / Ems Fund	130 Lodging Tax Fund
<b>Beginning Cash and Investments</b>					
30810	Reserved	1,065,688 PY	-	-	-
30880	Unreserved	-	18,668 PY	321,022 PY	577,800 PY
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	589,401 GL	-	631,095 GL	87,515 GL
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	359,039 GL	-
340	Charges for Goods and Services	-	-	453,722 GL	-
350	Fines and Penalties	-	175 GL	-	-
360	Miscellaneous Revenues	23,296 DNT	240 DNT	6,480 DNT	9,291 DNT
<b>Total Revenues:</b>		<b>612,697 DNT</b>	<b>415 DNT</b>	<b>1,450,336 DNT</b>	<b>96,806 DNT</b>
<b>Expenditures</b>					
510	General Government	-	-	23,893 GL	-
520	Public Safety	-	8,223 GL	1,064,673 GL	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	94,929 GL
Total Expenditures:		-	8,223 L	1,088,566 L	94,929 L
<b>Excess (Deficiency) Revenues over Expenditures:</b>		<b>DNT</b>	<b>(7,808) DNT</b>	<b>361,770 DNT</b>	<b>1,877 DNT</b>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		- L	- L	- L	- L
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	139,199 GL	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	268,000 GL	-	9,410 GL	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		268,000 L	-	148,609 L	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>DNT</b>	<b>(7,808) DNT</b>	<b>213,161 DNT</b>	<b>1,877 DNT</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	-	-	-
5088000	Unreserved	1,410,385 DNT	10,861 DNT	534,187 DNT	579,677 DNT
<b>Total Ending Cash and Investments</b>		<b>1,410,385 DNT</b>	<b>10,861 DNT</b>	<b>534,187 DNT</b>	<b>579,677 DNT</b>

The accompanying notes are an integral part of this statement.

**City of Clarkston**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		<u>306 Municipal Cap Imprvment</u>	<u>400 Sewer M &amp; O Fund</u>	<u>409 Stormwater O &amp; M</u>	<u>410 Sanitation O &amp; M Fund</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	-	530,987 PY	-	-
30880	Unreserved	419,492 PY	1,723,125 PY	45,827 PY	239,053 PY
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	65,838 GL	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	2,018,854 GL	403,184 GL	1,216,206 GL
350	Fines and Penalties	-	13,602 GL	13,602 GL	13,602 GL
360	Miscellaneous Revenues	7,770 DNT	41,794 DNT	941 DNT	5,435 DNT
Total Revenues:		73,608	2,074,250	417,727	1,235,243
<b>Expenditures</b>		<b>DNT</b>	<b>DNT</b>	<b>DNT</b>	<b>DNT</b>
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	1,099,889 DNT	414,325 GL	1,131,563 GL
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	1,099,889 DNT	414,325 L	1,131,563 L
Excess (Deficiency) Revenues over Expenditures:		73,608	974,361	3,402	103,680
<b>Other Increases in Fund Resources</b>		<b>DNT</b>	<b>DNT</b>	<b>DNT</b>	<b>DNT</b>
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	42,721 GL
381, 382, 395, 398	Other Resources	-	750 GL	-	1,000 GL
Total Other Increases in Fund Resources:		-	750	-	43,721
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	39,470 GL	9,370 GL	-
591-593, 599	Debt Service	-	757,607 GL	-	35,906 GL
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	42,462 GL
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	797,077 L	9,370 L	78,368 L
<b>Increase (Decrease) in Cash and Investments:</b>		<b>73,608</b>	<b>178,034</b>	<b>(5,968)</b>	<b>69,033</b>
<b>Ending Cash and Investments</b>		<b>DNT</b>	<b>DNT</b>	<b>DNT</b>	<b>DNT</b>
5081000	Reserved	-	-	-	-
5088000	Unreserved	493,101 DNT	2,432,151 DNT	39,862 DNT	308,084 DNT
<b>Total Ending Cash and Investments</b>		<b>493,101</b>	<b>2,432,151</b>	<b>39,862</b>	<b>308,084</b>
		<b>DNT</b>	<b>DNT</b>	<b>DNT</b>	<b>DNT</b>

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