

L = FOOT/CROSS FOOT

GL = TIES TO GENERAL LEDGER

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

DNT = DOES NOT TIE

PY = TIES TO PRIOR YEAR

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

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**

		306 Municipal Cap Imprvment	400 Sewer M & O Fund	409 Stormwater O & M	410 Sanitation O & M Fund
<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	DNT 7,770	DNT 41,794	DNT 941	DNT 5,435
Total Revenues:		DNT 73,608	2,074,250	417,727	1,235,243
<b>Expenditures</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:		-	L 1,099,889	L 414,325	L 1,131,563
Excess (Deficiency) Revenues over Expenditures:		DNT 73,608	DNT 974,361	DNT 3,402	DNT 103,680
<b>Other Increases in Fund Resources</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:		-	L 797,077	L 9,370	L 78,368
<b>Increase (Decrease) in Cash and Investments:</b>		DNT 73,608	DNT 178,034	DNT (5,968)	DNT 69,033
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	-	-	-
5088000	Unreserved	DNT 493,101	DNT 2,432,151	DNT 39,862	DNT 308,084
<b>Total Ending Cash and Investments</b>		DNT 493,101	DNT 2,432,151	DNT 39,862	DNT 308,084
		DNT	DNT	DNT	DNT

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